

For Use of IA&AD only

Comptroller and Auditor General's  
Manual of Standing Orders  
(Administrative)  
Volume I  
(Third Edition)

Issued by the Authority of the Comptroller and  
Auditor General of India

## **PREFACE TO THE THIRD EDITION (DIGLOT EDITION)**

Since the Publication of Comptroller and Auditor General's Manual of Standing Orders (Administrative), Second edition in 1970 numerous Correction slips have been issued from time to time. Also many changes have been made in the organisational set up of the Indian Audit and Accounts Department. All these have been incorporated in this revised edition of the publication, in these volumes.

In Volume I, Chapter I gives the organisational set up of the department. Chapter II sets down the broad guidelines required to be observed in the working of the offices. Chapter III to VIII deal with the cadres, recruitment, promotion etc. Two new chapters have been included in this revised Manual. Matters concerning departmental examinations, syllabus etc. earlier dealt with in the two Chapters – 'Subordinate Accounts Service' and 'Clerical Staff' have now been covered in one Chapter i.e. Chapter IX on 'Departmental Examinations'. The Service matters like Confirmation, Seniority, Promotions etc. relating to group 'B', 'C' & 'D' posts which were earlier dealt in the Chapters dealing with Accounts and Audit Officers and Subordinate Accounts Service & Clerical Staff have now been covered in one chapter i.e. Chapter X on 'Service matters in respect of group 'B', 'C' & 'D' posts. Chapter XI deals with preparation of budget estimates and Control over expenditure and Chapter XII with the destruction of records.

The financial and administrative powers of the C.A.G. under the provisions of the Book of Financial Powers, Fundamental Rules, Supplementary Rules, Civil Pension (Commutation) Rules, Classification Control and Appeal Rules, Conduct Rules, General Provident Fund (Central Service) Rules, etc. and the powers delegated to the subordinate authorities in IA&AD have been compiled in volume II of this publication.

It was decided to publish all the Recruitment Rules made by department in the shape of a Manual. Accordingly the Recruitment Rules covering essential qualifications for recruitment to various posts in Indian Audit and Accounts

Department and for promotions to higher posts and other conditions have been incorporated in this compilation in volume III. The formats for the Confidential Reports on persons serving in the department which were earlier printed in volume I, also have now been compiled in the "Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume III".

It is hoped that these Manuals will be of great help to the staff and officers in discharging their duties efficiently.

C.G.SOMIAH  
Comptroller and Auditor General

NEW DELHI  
The 3<sup>rd</sup> December, 1991

## PREFACE TO THE SECOND EDITION

Since the Publication of Comptroller & Auditor General's Manual of Standing Orders (Administrative), first edition (reprint) in 1953, in addition to issue of numerous correction slips from time to time, certain important changes have been made in the organisational set-up of the Indian Audit and Accounts Department. All these changes have been taken into account in this revised edition of the Compilation. Opportunity has also been taken to make it up-to-date.

The financial and administrative powers of the Comptroller & Auditor General and of the officers subordinate to him, so long incorporated in chapter X of this compilation, have been compiled separately in a booklet entitled "Comptroller & Auditor General's Manual of Standing Orders (Administrative) Vol. II."

S. RANGANATHAN  
Comptroller & Auditor General

NEW DELHI  
The 13<sup>th</sup> November, 1969

## **PREFACE TO THE FIRST EDITION (REPRINT)**

This edition is essentially a reprint of the first edition of the “Auditor General’s Manual of Standing Orders” issued in 1938, with such adaptations and modifications as have been rendered necessary by the constitutional changes introduced by The Constitution of India, or by other factors, and also takes into account all the correction slips issued up to date. The opportunity has been taken to include in the reprint certain orders and instructions which did not find a place in the original edition.

2. Gaps in the continuity of the numbers of paragraphs in the reprint are explained by the fact that some of the paragraphs originally included in the first edition have since been deleted, either because the instructions contained in those paragraphs have become obsolete or because the matter included therein has been taken to other paragraphs, and revised numbering has not been resorted to.

3. The financial and administrative powers of the Comptroller and Auditor General and the financial powers of the Accountants General set out in this Manual are based on the rules in the Book of Financial Powers, and other rules and orders issued by the Central Government or the President after consultation with the Comptroller and Auditor General, from time to time. In all cases of doubt, reference should be made to the original rules and orders themselves and the relevant rules and instructions in this Manual should not be regarded as possessing any authority superior to that of the original rules and orders.

V. NARAHARI RAO  
Comptroller & Auditor General

NEW DELHI  
The 1<sup>st</sup> March, 1952

## CONTENTS

Headings	Reference to Paragraphs
<b>CHAPTER I – Organisation and Control of the Indian Audit and Accounts Department</b>	
	<b>PARAGRAPH</b>
Organisation	1.1 to 1.12
Composition of staff	1.13
Distribution of work among the Gazetted staff in a Civil Office	1.14
Control over State of Work	1.15
Reports on State of Work	1.16
Inspection of the Audit and Accounts & Entitlement Offices	1.17
Accounting and Audit of expenditure of the IA&AD	1.18
Transfer of charge	1.19
General instruction on administrative and other matters	1.20
Inspection of different groups/sections of office by the A.G./Pr. Director of Audit and Group Officers	1.21
Quarterly D.O. letters to C.A.G.	1.22
Reports on failure of Audit	1.23
Special responsibility for Cash	1.24
List of Holidays	1.25
Annexure I Abbreviated Telegraphic addresses	
Annexure II Quarters for the quarterly D.O. letters to the C.A.G	
<b>CHAPTER II – Office procedure</b>	
Office Manuals	2.1 to 2.5
Audit Bulletin	2.6
Copy Right	2.7
Supply of Codes, Manuals to the Officers and staff of the office	2.8 to 2.12
Supply of Codes and Manuals to outside offices	2.13
Supply of Copies of Manuals to the C.A.G.	2.14

---

Headings	Reference to Paragraphs
Office Library	2.15
Suggestion Award Scheme	2.16
Correspondence	2.17
Correspondence with Private and Non-Official Persons/ Bodies	2.18
Correspondence with Foreign Countries etc.	2.19
Security instructions	2.20
Cypher Code	2.21
Anonymous and Pseudonymous Complaints	2.22
Circular letters	2.23
Telegrams	2.24
Abbreviated Telegraphic Address	2.25
Transmission of urgent message through Telex	2.26
Correspondence regarding interpretation and Amendment of Rules	2.27
Use of Polite Language in the communication embodying Audit Objections	2.28
Receipt and disposal of valuables	2.29
Supply of Information in connection with questions raised in the Parliament and the State legislatures	2.30
Issue of authority for payment to other Audit & Accounts Officers and verification of special seal and specimen signature on the authority for payment	2.31
Supply of specimen signatures to the Treasury and other disbursing officers	2.32
Legibility of signatures	2.33
Requisitioning of Departmental Records for Audit	2.34
Safe Custody of documents relating to cases of fraud and embezzlement	2.35
Procedure for obtaining legal advice and arrangements for the defence and prosecution of suits	2.36 to 2.40
Production of official document in a Court of Law	2.41
Filling of Vouchers	2.42

---

---

Headings	Reference to Paragraphs
----------	-------------------------

---

Loss of Files	2.43
---------------	------

Printing, Binding and Stationery Standard Forms

Annexure: Procedure to be followed when a Government Servant is summoned by a Court to produce official documents for the purpose of giving evidence.

### **CHAPTER III – Indian Audit & Accounts Services**

Recruitment	3.1
Probationary period	3.2
Training period and programme for Probationers	3.3 to 3.22
Rules for conducting the Examination	3.23
When counted against strength	3.24
Exposure to Audit	3.25
Posting and Transfers	3.26 to 3.28
Leave	3.29
Confidential Reports	3.30
Conduct and discipline	3.31
Court attachment orders	3.32
Appointment as Arbitrators	3.33
Correspondence with Superior Authority	3.34
Appointment as Examiners and Moderators etc.	3.35
Private work	3.36
Broadcast talks	3.37
Penalties	3.38
Petitions and Memorials	3.39
Superannuation and Pension	3.40
Miscellaneous	3.41
Notification	3.42
Annexure: Report of intentions of IA&AS officers to proceed on leave	

### **CHAPTER IV – Group ‘B’ Officers**

Accounts/Audit Officers Recruitment	4.1
-------------------------------------	-----

---



Headings	Reference to Paragraphs
Postings and transfers	4.2
Permanent absorption in Public Sector Undertakings, Autonomous Bodies owned or controlled by Govt.	4.3
Forwarding of application for posts outside the department	4.4
Deputation/Foreign Service	4.5
In lieu posts	4.6
Notification	4.7
Assistant Accounts/Assistant Audit Officers:	
Recruitment	4.8
Miscellaneous	4.9
Divisional Accounts Officer:	
Recruitment	4.10
Miscellaneous	4.11
Sr. Personal Assistant (Group 'B' Gazetted):	
Recruitment	4.12
Miscellaneous	4.13

#### **CHAPTER V – Section Officer's Service**

Organisation	5.1 to 5.3
Appointment to the Section Officer's Service	5.4
Direct recruitment of Section Officers	5.5
Seniority in Section Officers' Cadre	5.6 & 5.7
Reservation of Vacancies	5.8
Continuance of Section Officers in One Section	5.9
Conditions of transfer from one office to another	5.10
Confidential Reports	5.11
Crossing of Efficiency bar	5.12
Leave Reserve	5.13
Incentive for acquiring higher or additional professional qualification	5.14

---

Headings	Reference to Paragraphs
----------	-------------------------

---

**CHAPTER VI – Clerical Staff**

Compositional Strength	6.1
Recruitment	6.2
Training	6.3
Leave Reserve	6.4
Continuance of staff in the same section	6.5
Promotions	6.6
Superannuation & Retirement	6.7
Annexure: Certificate of eligibility	

**CHAPTER VII – Divisional Accountants**

Organisation	7.1
Recruitment	7.2 to 7.6
Training	7.7
Divisional Accountants Grade Examination	7.8 to 7.11
Confirmation	7.12
Annual increments	7.13
Efficiency bar	7.14
Confidential Reports	7.16
Postings	7.19
Cadre Composition	7.22
Appointment to the post of Section Officer	7.23
Incentives for acquiring higher or additional professional qualifications	7.24
Miscellaneous	7.25
Grant of Honoraria	7.26
Annexure I: Rules for initial recruitment examination for Divisional Accountants	
Annexure II: Subjects & Qualifying marks and Syllabus	

**CHAPTER VIII – Group ‘D’ Staff**

Strength	8.1
----------	-----

---

---

Headings	Reference to Paragraphs
Age of recruitment	8.2
Educational Qualifications etc.	8.3
Recruitment of Group 'D'	8.4
Promotion within Group 'D'	8.5
Leave Reserve	8.6
Confidential Reports	8.7
Miscellaneous	8.8

### **CHAPTER IX – Departmental Examinations**

Introductory	9.1
Section Officers' Grade Examination	9.2
Revenue Audit Examination for Section Officers/ Assistant Audit Officers	9.3
Departmental Examination for Accountants/Auditors	9.4
Limited Departmental Competitive Examination for Clerks for promotion as Stenographer Ordinary Grade	9.5
Limited Departmental Competitive Examination for Matriculate Group 'D' Staff for promotion as Clerk	9.6
Departmental Examination for Clerks in A&E Offices	9.7
Incentive Examination for Senior Auditors/Senior Accountants	9.8
Incentive Examination for SOs/AAOs of A&E offices	9.9
Instructions for conducting the Departmental Examination	9.10
Grant of Honorarium	9.11
Annexure I: Statement showing the list of Candidates appearing in Section Officer's Grade Examination	
Annexure II: Statement showing the list of Candidates for Revenue Audit Examination for Section Officers/ Assistant Audit Officers	
Annexure III: Statement showing the bank answer books after the conclusion of examination	
Annexure IV: Advise of despatch of Answer Scripts	

---

Headings	Reference to Paragraphs
----------	-------------------------

Annexure V: Details regarding number of packets of Answer Scripts

**CHAPTER X – Service Matters in respect of Group ‘B’, ‘C’ & ‘D’ posts**

Confirmation	10.1
Seniority	10.2
Promotions	10.3
Deputation/Foreign Service	10.4
Forwarding of applications for Posts outside the department	10.5
Crossing of Efficiency Bar	10.6
Drawal of Annual Increments	10.7
Incentives for acquiring higher or additional professional qualification	10.8
Posts with Special Pay	10.9
Alteration in Date of birth	10.10
Confidential Reports	10.11
Conduct, Disciplines etc.	10.12
Gradation List	10.13
Service Association in the Indian Audit & Accounts Department	10.14
Grants from the compassionate fund	10.15
Private Work	10.16
Annexure I: List of Group ‘B’ posts and non-Gazetted posts the holders of which are entitled to special pay	
Annexure II: Columns of Gradation list	

**CHAPTER XI – Budget and Control over Expenditure**

Preparation of Budget Estimates	11.1 to 11.3
Sanction and Revision of Establishment	11.4 & 11.5
Changes in Grants & Appropriation during the year	11.6 to 11.11
Control over expenditure	11.12 to 11.15
Scrutiny of Appropriation Accounts	11.16

Headings	Reference to Paragraphs
Annexure I: Details of provision proposed for Pay and Allowances of Gazetted Officers/Establishment	
Annexure II: Existing staff position of the current year and budget proposals regarding staff for ensuing year other than casual and seasonal temporary staff	
Annexure III: Details of the staff position of the current year and budget proposals regarding staff for ensuing year in respect of casual and seasonal temporary staff.	
Annexure IV: Review of Expenditure in respect of Group 'A' Officers	
Annexure V: Review of Expenditure in respect of Group 'B' and non-gazetted establishment	
Annexure VI: Statement showing full details of expenditure and total requirement for the year	
Annexure VII: Statement of expenditure relating to Group 'A' officers of IA&AD under IRLA system of payment.	

## **CHAPTER XII – Destruction of Records**

General	12.1
Life of records	12.2
Periodical Review of preservation of records	12.3
Weeding out of records	12.4 to 12.9
Records of the offices rendering account to the IA&AD	12.10
Annexure: Periods of preservation of Records	

## **CHAPTER 1**

### **ORGANISATION AND CONTROL OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT**

#### **1. ORGANISATION**

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

1.1.1 Section 21 of the Act empowers the Comptroller and Auditor General to delegate any power exercisable by him under the provisions of the Act, to such officers of his department as may be authorised by him by general or special order, provided that, except during the absence of the Comptroller and Auditor General on leave or otherwise, no officer shall be authorised to submit on his behalf any report which he is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly as the case may be.

1.2 The financial and administrative powers of the Comptroller and Auditor General, Accountants General/Principal Directors of Audit and other heads of Departments in the Indian Audit and Accounts Department are given in Volume II of this Manual.

1.3 The Comptroller and Auditor General has a Deputy Comptroller and Auditor General who functions, in general as Chief of Staff and assists the Comptroller and Auditor General in the formulation of policies and issue of directives to the field offices, in matters relating to accounting and auditing as well as administration of the Department. He is responsible for the Personnel and

staff requirements of the various Offices of the Department, and formulating the budget proposals for the department. He functions as the Chief Accounting Authority for the Indian Audit and Accounts Department under the departmentalised system of accounting and discharges this function through the Pay and Accounts Officers (I.A.A.D) set up in a number of field offices, and the Principal Accounts Officer (Accountant General (Audit) Delhi). He is also responsible for the administration and efficient working of the office of the Comptroller and Auditor General.

1.3.1 In addition to the Deputy Comptroller and Auditor General, there is the "Chairman, Audit Board, who is ex-officio Deputy Comptroller and Auditor General (Commercial)" and there are five Additional Deputy Comptroller and Auditors General. The distribution of charges among them is broadly as under: -

1.	Deputy Comptroller and Auditor General	Railway Audit, Receipt Audit (Direct and Indirect Taxes), Policy, Planning, Research & Evaluation
2.	Chairman Audit Board and Ex-Officio Deputy Comptroller and Auditor General	Coordination of audit of Central Government Companies and Corporations, Commercial Audit Reports (Central) and Hindi.
3.	Additional Deputy Comptroller and Auditor General	State Commercial Audit Reports.
4.	Additional Deputy Comptroller and Auditor General	State Audit Reports.
5.	Additional Deputy Comptroller and Auditor General	All Central Reports (excluding Railway and Defence), Autonomous Bodies under Scientific Departments. O&M and Training, EDP and Examination.
6.	Additional Deputy Comptroller and Auditor General	Accounts, Entitlements and Complaints, Audit, Inspection and State Receipt Audit Reports.
7.	Additional Deputy Comptroller and Auditor General	Central Reports – Defence, Audit of Autonomous Bodies Central and State other than those under Scientific Departments.

1.4 The main branches into which the Indian Audit and Accounts Department is divided, and the designation of the Heads of Offices in these branches are given below.

	Classes of Offices/Organisations	Designation of the Heads of Offices/Organisations
(i)	Civil Accounts and Entitlement Offices	Accountants General/Senior or Deputy Accountants General
(ii)	Civil Audit Offices	Accountants General/Principal Directors of Audit
(iii)	Posts and Telecommunications Audit Offices.	Principal Director of Audit, Posts & Telecommunications with branch offices headed by Director or Deputy Director of Audit, Posts and Telecommunications
(iv)	Defence Audit Offices	Director General of Audit, Defence Services/Principal Director of Audit, Air Force and Navy with branch offices headed by Directors or Deputy Directors of Audit, and Principal Director of Audit, Ordnance Factories.
(v)	Railway Audit Offices	Principal Directors of Audit, Zonal Railways and Principal Director of Audit, of Railway Production Units.
(vi)	Commercial Audit Organisation/ Offices including the Principal Director of Audit (Food)	Chairman Audit Board and Ex-Officio Deputy Comptroller and Auditor General (Commercial), Principal Directors of Commercial Audit and Ex-Officio Members Audit Board.
(vii)	Overseas Audit Offices	Principal Director/Director of Audit, Indian Accounts in U.K./U.S.A.
(viii)	National Academy of Audit & Accounts	Director, National Academy of Audit & Accounts
(ix)	Regional Training Institutes	Principal, Regional Training Institute, and Ex-officio Directors.

Note: The term "Accountant General/Principal, Directors of Audit" whenever it is used in a general sense in this Manual, should be taken to include the Heads of Offices/Organisations as mentioned in this para. The terms "Heads of



Departments” and “Heads of Offices” (in their grammatical variations) used in this manual denote the Officials designated as heads of Offices in the above table.

1.5 The Deputy Comptroller and Auditor General and the Additional Deputies have authority to deputise for the Comptroller and Auditor General in any matter except in the case of Reports on Accounts submitted to Parliament and State/Union Territory Legislatures and they may to any extent as may be determined from time to time by Comptroller and Auditor General, and subject to his general control, issues orders from the office of the Comptroller and Auditor General.

1.6 The Deputy/Additional Deputy Comptroller and Auditors General are assisted by the (i) Principal Director of Audit in matters relating to Audit, (ii) Director General (AE&C) in matters relating to Accounts, Entitlements and Complaints, (iii) Principal Director (Staff) in administrative matters, (iv) Principal Director of Inspection for inspection of Audit and Accounts Offices, (V) Principal Director (O&M & T) in matters relating to organisation, methods and training, Examinations and Computerisation, (vi) Principal Directors, Report (States)/ Report (Central)/Commercial, in matters relating to their respective areas, and (vii) Directors, Asstt. Comptroller and Auditors General, Deputy Directors for work relating to Administration, Report, Commercial Audit and Railway Audit. The Principal Directors of Receipt Audit report to the Comptroller and Auditor General through the Deputy Comptroller and Auditor General in all matters connected with the Central Receipt Audit Reports and to the Deputy Comptroller and Auditor General in matters connected with administration of the Central Revenue Audit Wing of the department.

1.7 The Office of the Comptroller and Auditor General is mainly concerned with formulating policies, giving directions and according sanctions only in such important matters, where the field officers do not have the necessary powers formally delegated to them. Important matters affecting audit, accounts, classification of receipts and charges and administration of the Audit and

Accounts Department should, however, be referred to the Comptroller and Auditor General, where necessary.

1.8 The overall control of Railway Audit offices rests with the Deputy Comptroller and Auditor General who is also the Ex-Officio Director of Railway Audit. Similarly the overall control of the Commercial Audit Organisation rests with the Chairman, Audit Board and Ex-Officio Deputy Comptroller & Auditor General (Commercial).

1.9 The offices of the Accountant General (A&E)/Senior Deputy Accountants General (A&E)/Deputy Accountants General (A&E) in the various states are responsible for the compilation and maintenance of the accounts of the States and Union Territories. While those of the Accountant General (Audit) are responsible for the audit.

Consequent upon the departmentalisation of accounts of the Union Government from 1<sup>st</sup> April 1976, the Comptroller and Auditor General is responsible only for audit of the accounts of the Union Government and the audit is done through the Principal Directors of Audit. The Comptroller and Auditor General, however, continues to be responsible through the Principal Accountant General (A&E), Calcutta for compiling the accounts relating to Central (Civil) pensions and of the Union Territories other than Delhi, Pondicherry, Daman and Diu, and Andaman and Nicobar Islands.

1.10 The Commercial Audit Offices are responsible for Audit of the transactions of Central Government Companies and Statutory Corporations. The transactions of the State Government Companies and Statutory Corporations of the State Governments/Union Territories are audited by the respective Accountants General, except in the case of Maharashtra, where it is entrusted to the Accountant General (Commercial Audit), Maharashtra, Bombay.

1.10.1 The Audit Board set-up in the Commercial Audit Organisation undertakes every year comprehensive appraisal of the performance of a few selected Commercial undertakings. The Board has no separate legal status and works under the supervision and control of the Comptroller and Auditor General of

India. It consists of a Chairman, who is ex-officio Deputy Comptroller and Auditor General, two or more whole time members who are ex-officio Principal Directors of Commercial Audit. Principal Director in-charge of the concerned administrative Ministry and two part-time members, who are nominated by the Government of India in each case with the concurrence of the Comptroller and Auditor General. The Member Secretary of the Board is ex-officio Principal Director (Commercial).

1.11 There is a National Academy of Audit & Accounts at Shimla headed by a Director, for imparting training to the I.A.A.S Probationers as well as in-service training. There are also eight Regional Training Institutes at Allahabad, Nagpur, Ranchi, Jaipur, Bombay, Madras, Shillong, and Jammu to impart in-service training to B and C personnel.

1.12 A list of all the field offices, along with their telegraphic addresses is given in Annexure I to this Chapter. The details about the organisation and functions etc., of the offices will be found in the respective branch/local manuals.

### 1.13 **Composition of Staff**

1.13.1 The Gazetted Staff belonging to Group 'A' consists of members of the Indian Audit and Accounts Service, Secretary to the Comptroller and Auditor General, Principal Personal Secretary/Principal Private Secretaries to the Comptroller and Auditor General/Deputy Comptroller and Auditor General and Welfare Officers. Group 'B' Gazetted Staff consists of Audit/Accounts Officers, Assistant Audit/ Assistant Accounts Officers, Divisional Accounts Officers and Senior Private Assistants. In the Central Civil Audit, Posts and Telecommunications Audit, Railway Audit, Defence Audit, Commercial Audit and Overseas Audit Offices, the Heads of offices are designated as Principal Directors of Audit. The group 'A' Officers working under them are designated as Director/Deputy/Assistant Directors of Audit. In the State Civil Audit and Accounts and Entitlement Offices, the heads of the Offices are designated as Accountant General. Group 'A' officers working in those offices are designated as Senior/Deputy/Assistant Accountants General.

1.13.2 The non-gazetted staff consists of Section Officers (Section Officers' Grade Examination passed), Supervisors, Selection Grade Divisional Accountants, Divisional Accountants, Senior Auditors/Senior Accountants, Auditors/Accountants, Welfare Assistants, Stenographers, Cashiers/Assistant Cashiers, Caretakers, Clerks and Typists, Selection Grade Record Keepers, Record Keepers, Drivers etc. (all group 'C') and group 'D' Government Servants.

### **CONTROL**

1.14 Distribution of work among the gazetted staff in a Civil Office.

1.14.1 The Accountant General/Principal Director of Audit is generally responsible for the efficient functioning of the office and, in particular, for the efficient administration of the establishment of his office. He is also in direct supervisory charge of internal audit, budget, efficiency cum performance audit, appropriation audit and report sections. He is assisted by Senior Deputy Accountants General/Directors or Deputy Accountants General /Deputy Directors who held the supervisory charges known as the group charges, generally organised on a functional basis; one or more functional groups being allocated to each group charge. While postings of the Officers of the I.A.&A.S. at different levels are made by the Comptroller and Auditor General, the Accountants General/Principal Directors of Audit are empowered to allocate the charges to them on condition that the work content of any charges is not modified, the reallocation of charges are made for good and sufficient reasons, to be intimated to headquarters office, no change is made, without prior approval, to or from posts carrying a special pay. As regards local arrangements in vacancies for short duration prior approval of headquarters office will have to be taken in cases involving payment of any additional remuneration.

1.14.2 The other officers are designated as either Assistant Accountants General/Assistant Directors (belonging to the Indian Audit and Account Service) or Audit Officers/Accounts Officers. They are placed in direct charge of a group of sections in the main office or of a Resident Audit Office or they supervise the work of the inspection parties or Audit Offices conducting local audit. The

Assistant Accountants General/Assistant Directors are posted by the Comptroller and Auditor General. The distribution of work among the Assistant Accountants General/Assistant Directors and Audit Officers/Accounts Officers is left generally to be determined by Accountant General/Principal Director of Audit, but the headquarters of the former shall not be altered by an Accountant General/Principal Director of the Audit save with the prior approval of the Comptroller and Auditor General.

1.14.3 In the States of Bihar and West Bengal Local Fund Audit is entrusted to the Indian Audit and Accounts Department on a consent basis subject to recovery of costs from the States Governments and is attached to the offices of the Accountants General (Audit) Bihar and West Bengal. An I.A.&A.S. officer designated as Examiner, Local Fund Audit Department is posted by the Comptroller and Auditor General and placed in the supervisory charge of the Local Fund Audit in these offices.

1.14.4 The strength of Gazetted Officers for each office is fixed by the Comptroller and Auditor General after considering the justification therefor and with reference to the norms prescribed by him.

### **1.15 Control over State of work**

1.15.1 The standard list of returns (both inward and outward) with due dates should be prescribed for each functional group/Section, to ensure control and review over the performance of various duties entrusted to it by supervisory officers at different levels. Each section of the office should maintain a Calendar of Returns in the prescribed form (Sy 264) showing the due and actual dates of despatch or receipt of returns to/from outside or within the office or submission to the branch officers (Group Officers/Accountant General/Principal Director of Audit) of the various returns and reports as the case may be. The Calendar of Returns should be submitted once a week to the Branch Officer for review and results of his review should be recorded in the Calendar of Returns.

1.15.2 The Calendar of returns maintained under the foregoing para should be submitted to the Accountant General/Principal Director of Audit through the group

supervisory Officer for review once a month, on such dates as may be prescribed by him. The group supervisory officer should record the results of his review and the steps taken by him for clearance of arrears and improving the state of work. It need not, however, be submitted to the Accountant General/Principal Director of Audit if all the cases of delay in despatch/submission of return etc. and arrears are brought to his notice monthly through reports on the state of work (vide para 1.16). In the latter case, the Accountant General/Principal Director of Audit should get the Calendar of Returns reviewed monthly by his Deputies, and the control and Coordinating Section for the functional group and test checked periodically by the Internal Test Audit Section, wherever such a section exists.

1.15.3 The Calendar of Returns is an important instrument of control for supervisory officers at different levels, and its proper maintenance and prompt review by supervisory officers should be ensured. Firm steps should also be taken for the clearance of arrears.

#### 1.16 Reports on State of work

1.16.1 A detailed report on the state of work in each section of the office, at the end of the month, should be put up to the Accountant General /Principal Director of Audit, through the Supervisory Officers, in such forms and on such dates as may be prescribed by him. The report should show the internal as well as external arrears, with the certificate prescribed in Note 2 below, duly signed by the Branch Officer in-charge of the section.

1.16.2 The report on the state of the work and the certificate should cover all kinds of work including correspondence, and mention specially the progress of the Branch Officers' review of audit. Cases of good work done by staff in the section, which deserves commendation, should also be mentioned in this report. It should also mention the number of bills received for pre-audit and outstanding over a week, the number of pension claims received for verification or issue of Pension payment orders and outstanding for over a month, the number of the applications for final withdrawal of provident fund outstanding for over a month and the number of letters (inward receipts) outstanding for over a period which

may be prescribed by the Accountant General/Principal Director of Audit. It should indicate the arrears of accounting, posting and closing of broadsheets, reconciliation of difference between broadsheets, ledger, audit and review, issue of objection statements/inspection reports, and records management such as, filing, indexing, transfer of old records to old records branch and arrangement of records. The Group Supervisory Officers should pointedly draw attention of the Accountant General/Principal Director of Audit to any lapses or inordinate delays on the part of the Branch Officers and the sections.

NOTE 1: Items of work for the disposal of which no period is prescribed in any rule or order should be treated as in arrears, if the relevant account, return or other document has been in the office for more than three weeks.

NOTE 2: The certificate mentioned in this paragraph should be in the following form.

'I certify to the best of my knowledge and belief that with the exception of the arrears detailed and explained in the attached report, the work is up-to-date'.

1.16.3 A report in the form of a descriptive memorandum reviewing very briefly, but critically, the state of work as on 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September, and 31<sup>st</sup> December in each functional group or sub group in his office, should be sent by the Accountant General/Principal Director of Audit so as to reach the Comptroller and Auditor General's Office before the 15<sup>th</sup> (20<sup>th</sup> in the case of Offices which have to collect reports from their subordinate offices) the month following the quarter for which it is due. The arrears, internal as well as external, should invariably be computed in terms of mandays (at the standard rates prescribed for calculating staff requirements or the rates prescribed by the Comptroller and Auditor General from time to time for computing arrears) unless required otherwise in respect of some specific items. Where it is not possible to assess the arrears in term of mandays with any degree of exactitude, an approximate estimate should be given. The overall increase or decrease in arrears should be indicated in a separate para of the report. All important

measures to clear the arrears and remove defects as also the dates by which they are expected to be cleared/removed should also be indicated in the report.

1.16.4 It should specify only those items of work pertaining to each group or sub-group which are in arrears and in which the quantum of arrears exceeds 15 mandays. It should cover all the arrears as specified in various circulars issued by headquarters office from time to time and should be accompanied by annexures in requisite forms as indicated in those circulars.

NOTE 1: Arrears in respect of audit inspections should be computed at the end of each year with reference to the programme for the year and should be exhibited in the report for the quarter ending March only. They should not be carried to the subsequent quarterly reports. The position in this regard in a report for the quarter ending March of a particular year should, however, be compared with that shown in the report for the quarter ending March of previous year, and the increase or decrease in the arrears during the year worked out.

NOTE 2: Arrears on account of post review by the Section Officer/ Assistant Audit Officer/Assistant Accounts Officer of the Internal Test Audit Section should be shown in terms of units and mandays with the date of allotment of the oldest item, in the arrear report of the Internal Test Audit Section and in terms of units only in arrears reports of the Section concerned. There should be no arrears in making the allotment of post review.

NOTE 3: The number of letter etc. outstanding for more than one month and three months respectively should be separately exhibited in the report. Brief particulars and reasons for delay in respect of each letter outstanding for more than three months should also be given. The report should be sent in a separate cover addressed by name to the Principal Director (Audit) in respect of Audit Offices and Director General (AE&C) in respect of Accounts and Entitlement offices.

The report in respect of Commercial and Railway Audit offices should be sent to the respective wings of the Headquarters office in accordance with the instructions contained in the related manual.



In addition to the quarterly reports on the state of work referred to in para 1.16.3 and 1.16.4 above, the following reports should also be furnished by the Accountants General (A&E) to the Office of the Comptroller and Auditor General in the prescribed proforma so as to reach on or before the dates shown against each.

(i)	Report on the outstanding pension cases as on 31 <sup>st</sup> March, 30 <sup>th</sup> June, 30 <sup>th</sup> September and 31 <sup>st</sup> December	30 <sup>th</sup> April, 31 <sup>st</sup> July, 31 <sup>st</sup> October and 31 <sup>st</sup> January of each year
(ii)	Report on the outstanding cases of final payments of provident fund balances for the quarters ending March, June, September, and December.	15 <sup>th</sup> May, August, November and February each year
(iii)	Report on incomplete provident fund accounts and missing credits/debits at the close of the March and September respectively.	31 <sup>st</sup> October and 30 <sup>th</sup> April each year
(iv)	Report on un-posted items of provident fund accounts at the close of accounts for March, June and September respectively.	30 <sup>th</sup> September, 31 <sup>st</sup> December and 31 <sup>st</sup> March each year.
(v)	Report on the balance under Provident Fund Suspense at the close of the accounts for the half year ending 31 <sup>st</sup> March and 30 <sup>th</sup> September.	10 <sup>th</sup> May and November each year.

(vi)	Report on the despatch of annual statements of Provident Fund Accounts for the preceding financial year and census of ledger cards.	30 <sup>th</sup> September each year
(vii)	Report in respect of differences between the Ledger and Broadsheet Balances, acceptance of the balances and clearance of outstanding under Suspense and Remittance Heads up to 31 <sup>st</sup> March of each year (including supplementary account).	15 <sup>th</sup> December each year
(viii)	Follow up report in respect of item (vii) above	15 <sup>th</sup> July each year

1.16.6 In addition to the reports mentioned at Paras 1.16.3 and 1.16.5 above, the Accountants General /Principal Directors of Audit are responsible for making special reports to the Comptroller and Auditor General of any large arrears in work, as and when they come to their notice and for furnishing such reports as may be required by the headquarters office.

1.16.7 Each field office should also prepare an Annual Administrative Report of the office highlighting the work done in the office during the year. The report should be brought out each year before the end of September of the year following the year to which the report relates.

A copy of the report should be sent to the Comptroller and Auditor General, Deputy Comptroller and Auditor General, concerned Additional Comptroller and Auditor General and Principal Director/Director General besides two copies for the library of the headquarters office.

### 1.17 **Inspection of the Audit and Accounts and Entitlement offices**

1.17.1 The field offices and the different branches of the headquarters office of Indian Audit and Accounts Department in India are inspected periodically by the Principal Director of Inspection on behalf of the Comptroller and Auditor General of India. The object of inspection is mainly to report to the Comptroller and Auditor General of India whether the administrative, accounting and audit responsibilities entrusted to the Accountants General /Principal Directors of Audit are being adequately discharged and whether there are any special problems or areas of weaknesses which require their special attention etc. It also enables the Accountant General/Principal Director of Audit or head of the office inspected to satisfy himself about the proper discharge of his primary responsibilities for the efficient working of his office, The Principal Director of Inspection is assisted by a team of Administrative Officers and Assistant Administrative Officers.

1.17.2 Before an office is taken up for inspection, reasonable notice is normally given by the Principal Director of the Accountant General /Principal Director of Audit or the head of the office concerned, except in cases where a special inspection at short notice is considered necessary. The inspection is conducted in one or more spells, as may be decided by the Principal Director and so arranged as to cause minimum dislocation of work in the office inspected. The programme of actual inspection of the different branches /units /sections of the office inspected should be drawn up in consultation with the Accountant General /Principal Director of Audit concerned so as to cover as wide an area as possible and at the same time ensure a study in depth of all the problems and weakness in the offices. The Principal Director may primarily rely on the half yearly appraisal reports which he receives from the Internal Test Audit sections of each office, and other periodical reports received in the headquarters such as state of work report, report on Provident Fund, Pensions, Accounts and Balances of Debt, Deposit Suspense and Remittances to identify the areas of weaknesses and deficiencies in the different offices which requires detailed study. In the case of the offices showing heavy arrears in work, the Principal Director should scrutinise the reasons for increase in or accumulation of arrears from time to

time, the measures taken by the head of the office to over take the arrears and the effect of these measures.

1.17.3 While the scope of the inspection and functions of the Principal Director are broadly as indicated in paragraph 1.17.1 and 1.17.2 above, the Principal Director is free to select other items for a review or scrutiny if, in his opinion, such a review or scrutiny would be fruitful or useful in locating latent defects and areas of weakness and for determining the scope for improvements in the working of the office. While the scope of inspection is essentially aimed at examining whether the prescribed rules and procedures are being strictly observed, and pointing out deviations without authority, it does not preclude Principal Director of Inspection from reviewing the methods of work and procedures prescribed and followed in specific areas, with a view to examining the need for revising or improving them, and also locating defective or deficient procedures where he considers that even if sanctioned by usage, such rules and procedures lead to inefficiency in the working of the office, or are not capable of practical implementation to achieve the desired objective or bring disrepute to the members of the staff or the public . In such instances, he may make suggestions to the headquarters office for revising them. He should also make an assessment of the effectiveness of supervision at different levels.

1.17.4 The Principal Director should conduct a review of the arrangements existing in the office for drawal of bills, their encashment, custody, disbursement and obtaining of proper acquittances, accounting of cash, prompt and correct disposal of undisbursed amounts, as also the measures adopted for subjecting the Cash Book, the cash balance and other records to a thorough and systematic check by or under the order or supervision of the Accountant General/ Principal Director of Audit. He should specially scrutinise the reports of check of cash book and verification of cash and other connected papers for locating any defects in procedure, which may cause or had resulted in loss of Government monies in custody. He may subject the cash transactions of selected period or periods to a check by his Administrative Officer or by his staff with a view to satisfying himself about the correctness of the records and the adequacy of the

control in the offices inspected. He may also generally review the arrangements made for the prompt collection of dues of Government, their remittances to Government account and for an actual verification of the credits of a selected period in Government account with reference to the Bank scrolls etc. for the monies shown as remitted.

1.17.5 The Principal Director should review the working of the Pay and Account office of the Indian Audit & Accounts Department or the Cheque Drawing Offices, set up under the scheme of departmentalisation of accounts, and which form part of the office inspected and should examine the adequacy of the arrangements made for receipt and disposal of claims for the payment etc., as also the adequacy, effectiveness and results of audit of the transactions carried out by the authority nominated for the purpose.

1.17.6 The Principal Director should review the effectiveness of the Internal Test Audit Sections and their reports, and the attention and importance given to, and the action taken on their reports by the Accountant General/ Principal Director of Audit /Group officers. The Principal Director should review the action taken to eliminate or rectify the defects noticed in the previous inspections, which were left to be pursued by the Internal Test audit sections.

1.17.7 He should also examine the Stock Register for the Codes and Manuals marked 'Secret' and 'for use of IA&AD only' and the procedure followed for write off of Secret Memorandum of Instruction and Manual of Standing Orders (Audit/Accounts and Entitlement).

1.17.8 He should also verify the records as to the findings and inspections of the sections /units of the office by the Accountant General/ Principal Director of Audit and the Group Officers as required under para 1.21 of this manual in order to ensure that the findings are systematically and promptly recorded and duly followed up.

1.17.9 He should also check up or test check at least broadly, the calculations of staff requirements of the offices inspected with a view to ensuring that the same have been worked out in accordance with the prescribed standards, that the

standard rates are interpreted and applied correctly and uniformly from office to office and that the instructions regarding maintenance of record of statistics of work done have been strictly observed. The results of such test check should be included in the Inspection Report of the office inspected.

1.17.10 He should generally see what action has been taken by the Accountant General/ Principal Director of Audit to remove and avoid the omissions and defects noticed during the last inspection and how far these measures have been fruitful in curing the defects, and make a brief mention of his findings in the report.

1.17.11 The Inspection Report should include an overall picture of the state of affairs in the office inspected indicating the general impression which the Principal Director of Inspection has formed of the efficiency, accuracy, punctuality etc. which will give the Comptroller and Auditor General a correct appreciation of the state and efficiency of work in the different departments of that office. The Principal Director would, therefore, also look into following points: -

- (i) System of fixing targets of work and achievements there against to see whether the targets have been subdivided into groups and machinery devised to monitor their progress regularly;
- (ii) Involvement of Group Officers and other senior Officers in the planning and execution of work;
- (iii) Deployment of manpower to achieve optimum utilisation and system of estimating the requirement of manpower;
- (iv) System of attending to and re-dressal of complaints/grievances of outsiders as well as staff;
- (v) System of ensuring timely disposal of disciplinary, confirmation and efficiency bar cases as well as the prompt writing of Confidential Reports;
- (vi) Position of Court/ CAT cases;
- (vii) System of vetting of inspection reports/Audit notes and the contribution made at Headquarters to improve its quality/contents;

- (viii) System of building up of portfolio files and coordination between central and local audit;
- (ix) Comparative picture of arrears/complaint cases etc, in the office.
- (x) Review of I.T.A to see how far it has helped in improving general efficiency of the offices; and
- (xi) Coordination with sister offices at all levels including cooperation and teamwork between different offices situated at the same station.

1.17.12 The Accountant General/ Principal Director of Audit of the office inspected shall make adequate arrangements for the prompt supply, preferably within a day, of the registers, vouchers and other records requisitioned by Principal Director or his party. For coordinating the work in this connection and also for purpose of collecting and editing the replies of the various sections/branches to the inspection memos of the Principal Director, the Accountant General/ Principal Director of Audit may nominate a senior officer in his office, not lower in rank than a Deputy Accountant General/Deputy Director who will also keep former informed of the progress in the supply of records to Principal Director and difficulties, if any, experienced in complying with requisitions.

1.17.13 During the course of inspection, memos will be issued by or under the orders of the Principal Director, to the office inspected, calling for information, clarification or details, or asking for verification of facts stated or for initiating action to remedy defects etc. Replies to all these memos should generally have the prior approval of the Accountant General/ Principal Director of Audit and should be given with reasonable promptness. Based on these replies, the Principal Director should arrive at his findings or tentative conclusions, and discuss the more important matters and serious irregularities with the Accountant General/ Principal Director of Audit as soon as possible.

1.17.14 The Principal Director may, in advance of his report, make special reference to the Comptroller and Auditor General on any important point of special or general interest, which may arise in the course of inspection and on

which a decision may be necessary in advance of the orders to be passed on the formal report. The draft of such a reference should be shown to the Accountant General/ Principal Director of Audit concerned and should contain an agreed statement of facts as well as comments thereon.

1.17.15 The report of the Principal Director should generally aim at pinpointing areas of the weaknesses in the office inspected and action taken or to be taken to remedy the situation. The report may also include matters of general interest which may require consideration at and issue of orders from the headquarters and reference to any new or improved procedure followed in the office inspected, which may with advantage be considered for adoption in other offices.

1.17.16.1 In case there is disagreement of any point between the Principal Director and Accountant General/ Principal Director of Audit, the respective points of view, along with the facts of the case, should be included in the report for examination in the headquarters and issue of instructions.

1.17.16.2 The draft report should be discussed by the Principal Director with the Accountant General/Principal Director of Audit before it is finalised. The A.D.A.I. in charge of Inspection may at his discretion, visit the office inspected, review the results of inspection and discuss with the Accountant General/ Principal Director of Audit the report in general and points of disagreement between the Principal Director and Accountant General/Principal Director of Audit in particular.

1.17.17 The report should be prepared in three parts, Part I- Introductory containing general information, Part II-major observations and Part III-Minor observations to be pursued by the Accountant General/Principal Director of Audit through the Internal Audit/ Coordinating Section of his office. It is personal responsibility of the Accountant General/Principal Director of Audit to satisfy himself, by periodical review, that remedial measures have been initiated and action has been taken in all cases.

1.17.18 Five copies of report should be prepared by the Principal Director of Inspection, one copy for submission to the Comptroller and Auditor General, two



for being sent to the Accountant General/Principal Director of Audit concerned, one for the Principal Director of Inspection for his record and one for further use or further action by the Principal Director of the Inspection. Extracts of only such paragraphs on which further examination/scrutiny is necessary should be sent to the concerned section at the headquarters, indicating the specific issue involved. In case of branch and sub-offices inspected extracts from the report pertaining to these offices should be sent to the heads of these offices also. The deficiencies or other points which form the basis for the conclusions drawn in the report may be detailed in the annexure to the Report which should also mention briefly points which will require verification during the next inspection and points on which further action has been left to be taken by the Accountant General/Principal Director of Audit.

1.17.19 On receipt of the copies of the Inspection Report, the Accountant General/Principal Director of Audit should immediately initiate action to examine observations made in the report, direct suitable remedial measures being taken and take such further action as he may consider necessary to rectify or improve the situation pointed out therein. A quarterly report on the progress of the remedial action etc., taken should be sent to the headquarters. If any difficulties arise in implementing any part of the Report, instructions of Headquarters should be sought either by a special reference or through the quarterly report. The Accountant General/Principal Director of Audit should periodically arrange for a review of the remedial steps taken on the earlier and current inspection reports to insure that they are fully implemented. The defects noticed by the Principal Director in other offices, to which attention is drawn through circulars issued from the headquarters should also be carefully examined by the Accountant General/Principal Director of Audit to see that defect do not exist in his office.

#### **1.18 Accounting and Audit of Expenditure of the I.A.A.D.**

1.18.1 The revised arrangements in the force from October 1976 for the drawals of funds for expenditure and the accounting processes thereof in respect of Indian audit and Accounts Department, as well as procedure prescribed for the

audit of such expenditure, are laid down in a separate manual viz. "Manual of the Pay and Accounts Office (I.A.A.D) ".

### 1.19 Transfer of Charge

1.19.1 When an Accountant General/Principal Director of Audit is relieved either permanently or temporarily, of the charge of his office; he will draw up and give for the information of his successor a memorandum setting out briefly the results of his special knowledge and experience of the office. The Accountant General of an A&E office should prepare the memorandum in five parts dealing with :-

- (i) matter relating to IA&AS officers
- (ii) matters relating to Group 'B' officers
- (iii) establishment matters of a confidential nature
- (iv) establishment matters not of a confidential nature
- (v) other matters

One copy of each of these parts should be sent by the relieving officer, by name to the following officers in the Headquarters office:

- Part (i) Assistant Comptroller and Auditor General (P)
- Part (ii) Director (P)
- Part (iii) Assistant Comptroller and Auditor General (N)
- Part (iv) Assistant Comptroller and Auditor General (N)
- Part (v) Director (Accounts)

The Accountant General (Audit)/Principal Director of Audit (other than of Railways and Commercial) should prepare the memorandum in ten parts dealing with:

- (i) matters relating to IA&AS officers.
- (ii) matters relating to Group 'B' officers.
- (iii) establishment matters of a confidential nature.

- (iv) establishment matters not of a confidential nature.
- (v) matters relating to central and local audit of non-commercial autonomous bodies etc.
- (vi) matters relating to state commercial audit.
- (vii) matters relating to revenue audit.
- (viii) matters relating to audit reports.
- (ix) matters relating to O&M and Training, and
- (x) matters relating to important outstanding paras of the reports of the Principal Director of Inspection.

One copy of each of these parts should be sent by the relieving officer to the following officers by name in the headquarters office: -

- Part (i) Assistant Comptroller and Auditor General (P).
- Part (ii) Director (P)
- Part (iii) & (iv) Assistant Comptroller and Auditor General (N).
- Part (v) Principal Director (Audit)
- Part (vi) Director (Commercial)
- Part (vii) Director (Receipt Audit)
- Part (viii) Director (Report Central)/ Director (Report State)
- Part (ix) Director (O&M)/ Director (Training)
- Part (x) Principal Director (Inspection)

The Principal Directors of Audit (Railways)/ and Principal Directors of Commercial Audit Ex-officio Members Audit Board should prepare the memorandum in five parts as in the case of Accountants General (A&E). The copies of the memorandum should be sent to the concerned officers at the headquarters office as bellow: -

Parts	Principal Director of Audit (Railways)	Principal Director Commercial Audit and Ex-Officio Member Audit Board
Part (i)	Assistant Comptroller and Auditor General (P)	Assistant Comptroller and Auditor General (P)
Part (ii)	Director/Deputy Director (Railways)	Director Commercial
Part (iii)	Director/Deputy Director (Railways)	Director Commercial
Part (iv)	Director/Deputy Director (Railways)	Director Commercial
Part (v)	Director/Deputy Director (Railways)	Principal Director and Member Secretary, Audit Board

1.19.2 The relieved officer will explain inter alia in what respects the working of any of the sections of his office is defective or in arrears, indicate the state of codes and manuals for the up keep of which he is responsible, point out serious irregularities, if any, relating to the officers rendering accounts to his office, record a reference to any case where relations between audit and administration have been unsatisfactory and draw the attention of the relieving officer to all important pending cases that might require special scrutiny. He will give his successor a note containing his views regarding his fitness of Accounts /Audit Officers for continued officiation or confirmation and discuss it with him referring to the relevant confidential report. The fact that it has been done should be mentioned in the memorandum.

1.19.3 The relieved officer should also have the register of keys, valuables, secret document etc, checked by the relieving officer, hand over keys, etc. to him, get his acknowledgement on the register itself and state the fact in part IV of the memorandum mentioned in paragraph 1.19.1

1.19.4 The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 1.19.1 and within 3 months satisfy himself that he is fully apprised of all that concerns the effective

and efficient administration of his office, and make a special report to the Comptroller and Auditor General of any defects of points of importance noticed by him

## 1.20 **General instructions on Administrative and other matters General**

### 1.20.1 An Accountant General/Principal Director of Audit may not-

- (1) Without the prior sanction of the Comptroller and Auditor General reverse any deliberate orders of an important nature passed by an officer who preceded him in his office;
- (2) Issue any important notice to the public through Treasury Officers or otherwise unless it has been approved by the Comptroller and Auditor General;
- (3) Forward an application to Government or any other authority, for sanction for expenditure or for relaxation of leave or pension rules, (such application should be returned for being sent direct to the proper executive authority). Issues relating to the administration of his office should be taken up through the Comptroller and Auditor General of India, unless otherwise directed in any case.
- (4) Propose increase in/or re-organisation of, departments, other than his own except when advice is sought;
- (5) On any account join in protesting against any retrenchment or economy which a competent authority may order;
- (6) Suggest Expedients for evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules;
- (7) Advise upon any question relating to pensionary claims except in accordance with general or special orders, prescribing the occasions on which he may give such advice;

(8) Issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders except in extreme cases when so required by specific formal direction of the Central or State Government as the case may be; or

(9) Without the sanction of the Comptroller and Auditor General, demand the submission to an audit and accounts office of a new accounts return if the new accounts return is to be made by an officer not under the control of the Comptroller and Auditor General, the State or Central authorities concerned should first be consulted and the result of such consultation made known to the Comptroller and Auditor General.

#### **1.21 Inspection of different groups /sections of the office by the Accountant General /Principal Director of Audit and Group Officers**

1.21.1 In order to tone up the working of different functional groups/sections of the office and to have a personal appreciation of their working arrears of work in the section, the quality of work being done, the bottlenecks and the problem areas and to give necessary directions and guidance, the Accountant General/Principal Director of Audit should inspect a couple of sections of one of the functional groups in a month. For the same purpose, the group supervisory officers should also inspect 2 to 3 sections under their charge every month. These inspection should be arranged in such a manner that each section within a group is inspected by the Accountant General /Principal Director of Audit once or twice a year. These inspections need not to be conducted in great details but should cover aspects like guidance and controls exercised by the Branch Officer and the section-in-charge, quality of work performed, arrears record of management, accommodation arrangements and cleanliness, and maintenance (including completeness and the quality) of some of the prescribed records/registers. The findings of these inspection are to be recorded by the Accountant General /Principal Director of Audit and Group Officers along with directions given. There should also be adequate follow up action on these inspection reports to make these inspections effective in toning up of the quality

of work, clearance of arrears and remedying deficiencies. Deficiencies in the system brought to notice in this inspection should be got studied further with a view to bringing about improvement. For omissions and lapses noticed, responsibility will have to be fixed.

## **1.22 Quarterly demi-official letters to the Comptroller and Auditor General from the Accountants General /Principal Directors of Audit**

1.22.1 The Accountants General /Principal Director of Audit should send quarterly a comprehensive personal and confidential letter to the Comptroller and Auditor General mentioning the major and the important events and developments and policies of Government, and giving his personal appreciation of the state of work and arrears in the different wings of the office. These letters should not normally be more than 3 pages and should eschew Statistical and other details of annexure unless absolutely necessary. It should contain only significant factual information necessary to have a proper appreciation of the state of work in the different wings and the measures the Accountant General /Principal Director of Audit is taking to improve matters. Non-receipt of any comments or directions from the headquarters should not be taken to mean acquiescence in any line of action indicated in the letter and the matters which require directions or approval from the headquarter should be specifically referred to the headquarters in normal way. Matters that are to be mentioned in these letters are indicate in a circular letters issued by the headquarters office from time to time, but the Accountants General /Principal Directors of Audit are free to include any other matter which is considered significant enough to be brought to the notice of the Comptroller and Auditor General. This arrangement doesn't also preclude the Accountants General /Principal Directors of Audit from writing to the Comptroller and Auditor General on any significant matter about which they wish to apprise him independent of the quarterly letters.

1.22.1.1 The offices of the Accountants General /Principal Directors of Audit are divided into three groups and separate due dates are prescribed for each of these groups as indicated in Annexure II.

1.22.1.2 Copies of these letters to the Comptroller and Auditor General are to be endorsed by the Accountants General /Principal Director of Audit to the Deputy Comptroller and Auditor General and to all the Additional Deputy Comptroller and Auditors General.

Note: - Quarterly D.O's are not meant to be an item of Calendar of Returns. If there are no important developments or significant points to be brought to the notice of the Comptroller and Auditor General during the quarter, no letter need be sent.

### **1.23 Reports on failures of Audit**

1.23.1 The Accountants General /Principal Directors of Audit should send to the Office of the Comptroller and Auditor General a separate report of every serious case of failure of audit as soon as it comes to light (including those pointed out by the Principal Director of Inspection, if any) irrespective of any report which may be required for other purposes. The report should explain the manner in which the failure occurred, and mention the names of the persons responsible and the disciplinary action taken or recommended.

### **1.24 Special responsibility for cash**

1.24.1 Although the group officer in charge of Administration is directly concerned, the Head of the office is specially responsible for seeing that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or any subordinate who handles cash) has given security or executed a bond does not reduce the special responsibility of the Head of the office for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. There should be continuous review of the arrangements for the expeditious disbursement of money, for the custody thereof, and for the prompt and correct disposal of undisbursed balances and of sums otherwise payable into the bank. There should be adequate reconciliation of cash with the accounts. In order to better exercise better control over cash, there should be an concurrent check of all entries in cash book by a selected Assistant Audit Officer /Section Officer, other



than the one in charge of the drawal of the bills, a daily verification of the closing cash balance by the Officer in charge of cash, a half yearly test check of the cash accounts by the Internal Test Audit Party/Co-ordination Section and monthly surprise check of the cash balances by one of the Deputies. The Head of the office should at regular intervals satisfy himself that the system of supervision, as prescribed in authorized codes or special orders, is observed properly and should remedy speedily the defects noticed, if any.

1.24.2 Where the system of cheque payment by the audit and accounts offices in vogue, the gazetted officer entrusted with the duty of signing the cheques is required at the close of each day, to check in person the Register to Cheques Drawn with the Cheques on hand to see that no more cheque forms have been removed than are accounted for by proper entries in the Register of Cheques Drawn. The Accountant General/Principal Director of Audit is responsible for seeing that this stocktaking of cheque forms is on no account postponed or neglected.

Note: - The actual cash to which the Cashier can have access without the help of the Officer in charge should as far as possible not exceed the amount of security furnished by him . The money in excess of this security should be kept in a safe under double lock.

### 1.25 List of Holidays

1.25.1 Each Head of office should, subject to the instructions issued by the Government of India and Comptroller and Auditor General of India from time to time, determine and publish a list of closed (other than Saturdays and Sundays of each months) as well as Restricted holidays to be observed in his office and in the offices subordinate to him. The closed holidays to be observed should consist of 13 compulsory holidays (namely, Republic Day, Independence Day, Mahatma Gandhi's Birthday, Idul' Zuha, Muharram, Good Friday, Buddha Poornima, Idul fitar, Gurunanak's birthday, Christmas Day, Mahaveer Jayanti, Dusshera (Vijay Dashmi) and Diwali. The remaining three holidays may be chosen by the Central Government Employees Welfare Co-ordination Committees, wherever, they

exist, or by the Head of the office at other places taking into account the local importance of occasions from the list of twelve occasions circulated by the Department of Personnel and Training, Government of India. The total number of holidays in any one calendar year should not exceed sixteen and if any of these holidays falls on a Sunday/Saturday/any other holiday, it would not be substituted by another holiday. In addition, each employee may be permitted to avail himself of any two restricted holidays out of the list of Restricted Holidays.

1.25.2 The closed, and restricted holidays should be finally fixed for a year and no charge should ordinarily be made therein.

1.25.3 A copy of the list of closed /restricted holidays for the ensuing calendar year should be sent to the Comptroller and Auditor General's office (in duplicate) on or before 22<sup>nd</sup> December each year as well as to the Department of Personnel and Training, Government of India.

1.25.4 In addition to the above-mentioned holidays, Heads of offices are authorized to order the closing of the offices whenever it is announced by the All India Radio/Doordarshan that the central Government offices all over India will remain closed. Any Departmental examination conducted by the Comptroller and Auditor General and scheduled to be held on the date declared a closed holiday, should not, however, be postponed, but should be conducted according to the schedule at all centres, unless instructions to the contrary are received from the Office of the Comptroller and Auditor General.

## ANNEXURE I

(Referred to in Paragraph 1.12)

**Indian Audit and Accounts Department**  
**Comptroller and Auditor General of India**

Name of Office	Abbreviated Telegraphic Address
<b>Civil Audit and Accounts Offices</b>	
<b>I. Accounts and Entitlement Offices</b>	
1. Accountant General (A&E), Andhra Pradesh, Hyderabad.	ACCOUNTS HYDERABAD
2. Accountant General (A&E), Assam, Guwahati. Branch Office at Shillong.	ACCOUNTS GUWAHATI ACCOUNTS ASSAM SHILLONG
3. Principal Accountant General (A&E)-I, Bihar, Ranchi.	PRIN ACCOUNTS RANCHI
4. Accountant General (A&E)-II, Bihar, Patna.	ACCOUNTS PATNA
5. Accountant General (A&E), Gujarat, Rajkot. Branch Office at Ahmedabad.	ACCOUNTS RAJKOT GAJA ACCOUNTS AHMEDABAD
6. Accountant General (A&E), Haryana, Chandigarh.	HISAB CHANDIGARH
7. Senior Deputy Accountant General (A&E), Himachal Pradesh, Shimla.	HIM ACCOUNTS SHIMLA
8. Deputy Accountant General (A&E), Jammu & Kashmir, Srinagar. Branch Office at Jammu.	KASH ACCOUNTS SRINAGAR ACCOUNTS JAMMU
9. Accountant General (A&E), Karnataka, Bangalore.	ACCOUNTS BANGALORE
10. Accountant General (A&E), Kerala, Trivandrum. Branch Offices at Trichur, Kottayam, Ernakulam and Kozhikode.	ACCOUNTS THIRUVANATHAPURAM ACCOUNTS THRISSUR
11. Accountant General (A&E)-I, Madhya Pradesh, Gwalior. Branch Office at Bhopal.	LEKHA GWALIOR LEKHA BHOPAL

---

	Name of Office	Abbreviated Telegraphic Address
12.	Accountant General (A&E)-II, Madhya Pradesh, Gwalior.	HAKDARI GWALIOR
13.	Accountant General (A&E)-I, Maharashtra, Bombay.	ACCOUNTS BOMBAY
14.	Accountant General (A&E)-II, Maharashtra, Nagpur.	HISAB NAGPUR
15.	Deputy Accountant General (A&E), Manipur, Imphal.	ACCOUNTS IMPHAL
16.	Accountant General (A&E), Meghalaya, Arunchal Pradesh and Mizoram Shillong.	ACCOUNTS SHILLONG
17.	Deputy Accountant General (A&E), Nagaland, Kohima.	ACCOUNTS KOHIMA
18.	Accountant General (A&E), Orissa, Bhubaneswar. Branch Office at Puri.	ACCOUNTS ORISSA STATE ACCOUNTS PURI
19.	Accountant General (A&E), Punjab, Chandigarh.	PUNJ ACCOUNTS CHANDIGARH
20.	Accountant General (A&E), Rajasthan, Jaipur.	ACCOUNTS JAIPUR
21.	Senior Deputy Accountant General (A&E), Sikkim, Gangtok.	ACCOUNTS GANGTOK
22.	Principal Accountant General (A&E), Tamil Nadu, Madras.	ACCOUNTS CENT MADRAS
23.	Senior Deputy Accountant General (A&E), Tripura, Agartala.	ACCOUNTS AGARTALA
24.	Principal Accountant General (A&E)-I, Uttar Pradesh, Allahabad.	PRIN ACCOUNT ALLAHABAD
25.	Accountant General (A&E)-II, Uttar Pradesh, Allahabad Branch Office at Lucknow.	MAHA LEKHA TWO ALLAHABAD
26.	Principal Accountant General (A&E), West Bengal, Calcutta.	ACCOUNTS CALCUTTA

---

Name of Office	Abbreviated Telegraphic Address
<b>II. Civil Audit Offices</b>	
1. Accountant General (Audit)-I, Andhra Pradesh, Hyderabad.	ANDHRA AUDIT
2. Accountant General (Audit)-II, Andhra Pradesh, Hyderabad. Branch Office at Vijayapuri North (AP).	RECAUDIT HYDERABAD
3. Accountant General (Audit), Assam, Meghalaya, Arunachal Pradesh, Mizoram Shillong. Branch Office at Guwahati.	AG AUDIT SHILLONG
4. Accountant General (Audit)-I, Bihar, Patna. Branch Office at Ranchi.	PAT AUDIT
5. Accountant General (Audit)-II, Bihar, Ranchi.	RAN AUDIT RANCHI
6. Accountant General (Audit)-I, Gujarat, Ahmedabad. Branch Office at Rajkot.	GUJAUDIT AHMEDABAD
7. Accountant General (Audit)-II, Gujarat, Rajkot. Branch Office at Ahmedabad.	AUDIT RAJKOT
8. Accountant General (Audit), Haryana, Chandigarh.	HAR AUDIT
9. Accountant General (Audit), Himachal Pradesh, Shimla.	HIMAUDIT SHIMLA
10. Accountant General (Audit), Jammu & Kashmir, Srinagar. Branch Office at Jammu.	KASH AUDIT SRINAGAR
11. Accountant General (Audit)-I, Karnataka, Bangalore. Branch Office at Dharwar.	CARN AUDIT
12. Accountant General (Audit)-II, Karnataka. Bangalore,	CARN AUDIT-II
13. Accountant General (Audit)-I Kerala, Trivandrum. Branch Offices at Trichur, Kottayam, Kozhikode.	KER AUDIT

	Name of Office	Abbreviated Telegraphic Address
14.	Accountant General (Audit)-II, Kerala, Trivandurm. Branch Office at Cochin.	KERA AUDIT
15.	Accountant General (Audit)-I, Madhya Pradesh, Gwalior.	LEKHA PARIKSHA GWALIOR
16.	Accountant General (Audit)-II, Madhya Pradesh, Bhopal. Branch Office at Gwalior.	LEKHA PAREEKSHAN BHOPAL
17.	Accountant General (Audit)-I, Maharashtra, Bombay.	RAJYA AUDIT
18.	Accountant General (Audit)-II, Maharashtra, Nagpur.	LEKHA PARIKSHA NAGPUR
19.	Accountant General (Comml. Audit), Maharashtra, Bombay.	VANIJIYIK PARIKSHA
20.	Accountant General (Audit), Manipur, Imphal.	AUDIT IMPHAL
21.	Accountant General (Audit), Nagaland, Kohima.	AUDIT KOHIMA
22.	Accountant General (Audit)-I, Orissa, Bhubaneswar.	ORISS AUDIT BHUBANESWAR
23.	Accountant General (Audit)-II, Orissa, Bhubaneswar. Branch Office at Puri and Koraput.	ORISS AUDIT BHUBANESWAR
24.	Accountant General (Audit), Punjab, Chandigarh. Branch Office at Nangal.	PUNJAUDIT CHANDIGARH
25.	Accountant General (Audit)-I, Rajastha, Jaipur.	LEKHA PARIKSHA JAIPUR
26.	Accountant General (Audit)-II, Rajastha, Jaipur.	LEKHA PARIKSHA JAIPUR
27.	Accountant General (Audit), Sikkum, Gangtok.	AUDIT GANGTOK
28.	Accountant General (Audit)-I, Tamil Nadu, Madras. Branch Office at Pondicherry.	AUDIT ONE MADRAS

	Name of Office	Abbreviated Telegraphic Address
29.	Accountant General (Audit)-I, Tamil Nadu, Madras.	AUDIT TWO MADRAS
30.	Accountant General (Audit), Tripura, Agartala.	TRIAUDIT TRIPURA
31.	Accountant General (Audit)-I, Uttar Pradesh, Allahabad.	UPAUDITEK ALLAHABAD
32.	Accountant General (Audit)-II, Uttar Pradesh, Lucknow. Branch Office at Allahabad.	AUDIT LUCKNOW
33.	Accountant General (Audit)-I, West Bengal, Calcutta.	ACCTGEL CALCUTTA
34.	Accountant General (Audit)-II, West Bengal, Calcutta.	AG AUDIT TWO CALCUTTA
35.	Principal Director of Audit, Central, Calcutta. Branch Office at Port Blair.	ACCOUNT CENT CALCUTTA
36.	Director General of Audit, Central Revenues, New Delhi.	ACCOUNTS NEW DELHI
37.	Accountant General (Audit), Delhi, New Delhi.	ACCOUNTS NEW DELHI
38.	Principal Director of Audit, Economic & Service Ministries, New Delhi.	SUP AUDIT NEW DELHI
39.	Principal Director of Audit, Scientific Departments, New Delhi. Branch Offices at Bombay, Calcutta and Madras.	SUP AUDIT NEW DELHI
40.	Principal Director of Audit, Central, Bombay.	KENDRIYANLEP BOMBAY
III. Audit Office in U.K. and U.S.A.		
1.	Director of Audit, Indian Accounts, London.	AUDIT CAREHICOMIND LONDON
2.	Director of Audit, Indian Accounts, Washington.	CARE INDEMBASSY WASHINGTON

Name of Office	Abbreviated Telegraphic Address
IV. Post and Telecommunication Offices	
1. Principal Director of Audit, (Posts and Telecommunications), New Delhi. Branch Offices at Calcutta, Madras, Nagpur, Lucknow, Bombay, Hyderabad, Trivandrum, Kapurthala, Cuttack, Patna, Jaipur, Bhopal and Bangalore.	CEN OFF DELHI
V. Defence Audit Offices	
1. Director General of Audit (Defence Services), New Delhi. Branch Offices at Meerut, Allahabad, Patna, Pune, Chandigarh, Jammu and Madras	DEF AUDIT NEW DELHI
2. Principal Director of Audit, (Air Force and Navy), New Delhi. Branch Offices at Bombay, Dehradun and Bangalore.	AF NAVAUDIT
3. Principal Director of Audit, (Ordnance Factories), Calcutta. Branch Offices at Jabalpur, Kanpur, Madras, Calcutta and Kirkee.	STATU AUDIT CALCUTTA
VI. Railway Audit Offices	
1. Principal Director of Audit, Central Railway, Bombay.	GIPAUDIT BOMBAY
2. Principal Director of Audit, Eastern Railway, Calcutta.	CARY CALCUTTA
3. Principal Director of Audit, Northern Railway, New Delhi.	UTTLEPARI NEW DELHI
4. Principal Director of Audit, North-Eastern Railway, Gorakhpur.	DANER GORAKHPUR
5. Principal Director of Audit, N.E. Frontier Railway, Guwahati.	SEEMA AUDIT GUWAHATI
6. Principal Director of Audit, South Central Railway, Secunderabad.	RAIL AUDIT SECUNDERABAD
7. Principal Director of Audit, Southern Railway, Madras.	MAS AUDIT MADRAS
8. Principal Director of Audit, South Eastern Railway, Calcutta.	CHAUSERY CALCUTTA



	Name of Office	Abbreviated Telegraphic Address
9.	Principal Director of Audit, Western Railway, Bombay.	BIBI AUDIT BOMBAY
10.	Principal Director of Audit, Railway Production Units and Metro Railway, Calcutta. Branch Offices at Chittaranjan, Varanasi and Madras.	CAPURYS CALCUTTA
VII. Commercial Audit Offices		
1.	Principal Director of Commercial Audit & Ex- Officio Member Audit Board, Bangalore.	DIRCOMIT, BANGALORE
2.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-I, Bombay.	DIRCOMIT, BOMBAY
3.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-II, Bombay.	AUDIT BOARD
4.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-I, Calcutta.	DIRCOMIT, CALCUTTA
5.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-II, Calcutta.	COLAUDIT
6.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board, Hyderabad.	DIRCOMIT, HYDERABAD
7.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board, Madras.	DIRCOMIT, MADRAS
8.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-I, New Delhi.	DIRCOMIT, NEW DELHI
9.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-II, New Delhi.	FERAUDIT, NEW DELHI
10.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board-III, New Delhi.	
11.	Principal Director of Commercial Audit & Ex-Officio Member Audit Board, Ranchi.	DIRCOMIT, RANCHI
12.	Principal Director of Audit (Food), New Delhi. Branch Offices at Madras, Calcutta, Bombay, Chandigarh and New Delhi (Resident Audit offices at Lucknow, Bhopal, Trivandrum and Chandigarh).	FOOD AUDIT, NEW DELHI
13.	Director, National Academy of Audit and Accounts, Shimla.	AUDIT, ACADEMY

## ANNEXURE II

(Referred to in paragraph 1.22.1.1)

GROUP 'A'	January April	July October
1.	Accountant General (A&E), Haryana.	
2.	Accountant General (A&E), Punjab.	
3.	Accountant General (A&E), Rajasthan.	
4.	Pr. Accountant General (A&E)-I, Uttar Pradesh.	
5.	Accountant General (A&E)-II, Uttar Pradesh.	
6.	Sr. Dy. Accountant General (A&E), Himachal Pradesh.	
7.	Sr. Dy. Accountant General (A&E), Jammu & Kashmir.	
8.	Accountant General (Audit), Haryana.	
9.	Accountant General (Audit), Himachal Pradesh.	
10.	Accountant General (Audit), Jammu & Kashmir.	
11.	Accountant General (Audit), Punjab.	
12.	Accountant General (Audit)-I, Rajasthan.	
13.	Accountant General (Audit)-II, Rajasthan.	
14.	Accountant General (Audit)-I, U.P.	
15.	Accountant General (Audit)-II, U.P.	
16.	Director, National Academy of Audit & Accounts, Shimla.	
17.	Director General of Audit, Central Revenues, New Delhi.	
18.	Accountant General (Audit) Delhi, New Delhi.	
19.	Principal Director of Audit, Economic & Service Ministries, New Delhi.	
20.	Principal Director of Audit, Scientific Departments, New Delhi.	
21.	Principal Director of Audit, P&T, New Delhi.	
22.	Director General of Audit (Defence Services), New Delhi.	
23.	Principal Director of Audit (Air Force & Navy), New Delhi.	
24.	Principal Director of Audit (Food), New Delhi.	
25.	Principal Director of Audit, Indian Accounts, London.	
26.	Director of Audit, Indian accounts, Washington.	
27.	Principal Director of Audit (Ordnance Factories), Calcutta.	
28.	Principal Director of Audit, Northern Railway, New Delhi.	
29.	Principal Director of Audit, N.E. Railway, Gorakhpur.	
30.	Principal Director of Audit, S.C. Railway, Secunderabad.	
31.	Principal Director of Commercial Audit & Ex Officio Member Audit Board, Audit-I, New Delhi.	

32. Principal Director of Commercial Audit & Ex Officio Member Audit Board, Audit-II, New Delhi.
33. Principal Director of Commercial Audit & Ex Officio Member Audit Board, Audit-III, New Delhi.

GROUP 'B'	February	August
	May	November
1.	Accountant General (A&E), Andhra Pradesh.	
2.	Accountant General (A&E), Karnataka.	
3.	Accountant General (A&E), Kerala.	
4.	Accountant General (A&E)-I, Maharashtra.	
5.	Accountant General (A&E)-II, Maharashtra.	
6.	Pr. Accountant General (A&E)-I, Madhya Pradesh.	
7.	Accountant General (A&E)-II, Madhya Pradesh.	
8.	Pr. Accountant General (A&E), Tamil Nadu.	
9.	Accountant General (Audit)-I, Andhra Pradesh.	
10.	Accountant General (Audit)-II, Andhra Pradesh.	
11.	Accountant General (Audit)-I, Karnataka.	
12.	Accountant General (Audit)-II, Karnataka.	
13.	Accountant General (Audit)-I, Kerala.	
14.	Accountant General (Audit)-II, Kerala.	
15.	Pr. Accountant General (Audit)-I, Maharashtra.	
16.	Accountant General (Audit)-II, Maharashtra.	
17.	Accountant General (Audit)-I, Madhya Pradesh.	
18.	Accountant General (Audit)-II, Madhya Pradesh.	
19.	Accountant General (Audit)-I, Tamil Nadu.	
20.	Accountant General (Audit)-II, Tamil Nadu.	
21.	Accountant General (Commercial Audit), Maharashtra.	
22.	Principal Director of Audit, Central, Bombay.	

23. Principal Director of Audit, Western Railway, Bombay.
24. Principal Director of Audit, Central Railway, Bombay.
25. Principal Director of Audit, N.E.F. Railways, Guwahati.
26. Principal Director of Audit, Southern Railways, Madras.
27. Principal Director of Commercial Audit & Ex-officio Member Audit Board-I, Hyderabad.
28. Principal Director of Commercial Audit & Ex-officio Member Audit Board-I, Bombay.
29. Principal Director of Commercial Audit & Ex-officio Member Audit Board-II, Bombay.
30. Principal Director of Commercial Audit & Ex-officio Member Audit Board, Madras.

GROUP 'C'	March June	September December
1.	Accountant General (A&E), Assam.	
2.	Accountant General (A&E), Meghalaya, Mizoram & Arunachal Pradesh.	
3.	Pr. Accountant General (A&E)-I, Bihar.	
4.	Accountant General (A&E)-II, Bihar.	
5.	Accountant General (A&E), Gujarat.	
6.	Accountant General (A&E), Orissa.	
7.	Pr. Accountant General (A&E), West Bengal.	
8.	Sr. D.A.G.(A&E), Sikkim.	
9.	Sr. D.A.G.(A&E), Tripura.	
10.	D.A.G. (A&E), Manipur.	
11.	D.A.G. (A&E), Nagaland.	
12.	Accountant General (Audit), Assam, Meghalaya, A.P.& Mizoram.	
13.	Accountant General (AU)-I, Bihar.	
14.	Accountant General (AU)-II, Bihar.	
15.	Principal Director of Audit, Central, Calcutta.	
16.	Accountant General (AU)-I, Gujarat.	

17. Accountant General (AU)-II, Gujarat.
  18. Accountant General (AU), Manipur.
  19. Accountant General (AU), Nagaland.
  20. Accountant General (AU)-I, Orissa.
  21. Accountant General (AU)-II, Orissa.
  22. Accountant General (AU), Sikkim.
  23. Accountant General (AU), Tripura.
  24. Accountant General (AU)-I, West Bengal.
  25. Accountant General (AU)-II, West Bengal.
  26. Principal Director of Audit, Eastern Railway, Calcutta.
  27. Principal Director of Audit, S.E. Railway, Calcutta.
  28. Principal Director of Audit, R.P. Unit & Metro Railway, Calcutta.
  29. Principal Director of Commercial Audit & Ex-officio Member Audit Board, Bangalore.
  30. Principal Director of Commercial Audit & Ex-officio Member Audit Board, Ranchi.
  31. Principal Director of Commercial Audit & Ex-officio Member Audit Board, I, Calcutta.
  32. Principal Director of Commercial Audit & Ex-officio Member Audit Board, II, Calcutta.
-

## CHAPTER II

### OFFICE PROCEDURE

#### 2. OFFICE MANUALS

2.1 A Manual of Office Procedure is prepared by the Head of each field office in the Department to regulate the internal administration and working of the office. All orders determining and affecting the day-to-day work of the office and general matters of information useful for the staff in their daily work should be incorporated in it. Copies of the Manual should be made available to each section of the office.

2.2 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 the Head of each office, as are not to be incorporated in any other Code and Manual, as well as important and useful orders of local character issued by the Government of India, the State Governments or other authorities, the compliance which is necessary from accounting and audit points of view, may be prepared and maintained for each section or group of sections, in handy and up to date form by each office.

2.3 All material relating to percentages of audit is incorporated in the "Memorandum of Secret Instructions regarding Extent of Audit". Subsidiary instructions regarding extent of audit issued by each head of office or those issued by the Comptroller and Auditor General which are not of general application or those applicable exclusively to a particular office, should be incorporated in local "Secret Memoranda of Subsidiary Instructions". The Secret Memoranda and the Forms and Registers forming part thereof should be kept in the personal custody of an official not lower than a Section Officer/Supervisor.

2.3.1 The information contained in these publications shall not be used by any person for purpose other than those connected with his official duties.

2.4 Office orders concerning matters eventually to be incorporated in the Office Manuals should be issued, altered, amended or deleted only by the

authority of the Head of the office. All Offices Manuals should be kept up to date by issue of corrections slips as and when necessary.

2.5 All manuals, Codes and other procedural literature relating to Indian Audit and Accounts Department shall be printed or cyclostyled, as the case may be, and published both in Hindi and English in diglot form. The proposals regarding translation into Hindi should be got approved by Hindi Anubhag of the headquarters office which will also make necessary arrangements for the translation.

## 2.6 **Audit Bulletin**

A quarterly "Audit Bulletin " incorporating information on matters of common interest, important decisions and technical matters and administrative orders issued by the Government of India, State Government and the Comptroller and Auditor General, important decisions of the Supreme Court on matters of interest to Audit, important and the interesting cases noticed during audit, extra curricular activities like recreation clubs, sports and welfare activities and other Miscellaneous articles and personalia relating to the quarters ending march, June, September and December of each year issued from the Office of the Comptroller and Auditor General during June, September, December and March receptively. Necessary material to be included in the bulletin duly approved by the Head of the office along with the copies of relevant circulars and notifications should be sent by each field office and the different wings in the headquarters office by the 10<sup>th</sup> of April, July, October and January, receptively. The contents of the "Bulletins" are also summaries to serve as a guide to locate the original orders and should not be quoted or used as authority for any purpose.

## 2.7 **Copy Right**

2.7.1 In order to secure copy right protection for all publication of the Department, the symbol. ..C.. and below the authority, Comptroller and Auditor General of India (or the designation of the head of the office, as the case may be) should be printed with the year of the publication at the back of the all

publications of the I.A.& A.D. (priced or unpriced) . This will signify that permission is necessary for copying or reproducing the content of these publications.

2.7.1.1 The publications which are intended for the exclusive use of the officers and the staff of the Indian Audit and the Account Department should have the word, "For use of I.A.& A.D. only" super scribed on the title and the inner covers of the each such publication. The contents of these publications should not be made public by any one in any shape or form.

2.7.1.2 The Heads of the Offices should promptly report for necessary action, infringements of copyright, to the Comptroller and Auditor General's Office as when they come to notice.

## **2.8 Supply of codes, Manuals to the officers and staff of the office**

2.8.1 Every Gazetted Officer, Section Officer, Supervisor, Divisional Accountant and Section Officers, Grade Examination passed Senior Auditors/Senior Accountant, Auditor/Accountant should be supplied with a copy of general books of reference, and the correction slips thereto, issued from time to time. The Government Servants concerned will themselves be personally responsible for the proper maintenance of these books. Books so supplied will be treated as personal copies and may be taken with him by a Government servant on his transfer to another office. The book marked 'Secret' or 'For use of I.A& A.D only' should, however, be supplied only to personnel working in the Office of the Indian Audit & Accounts Department. The books which are not priced publications should be got back when a copy of revised edition is supplied or when the concerned Government servant quits service or is transferred to another office /Department/ Government.

2.8.2 The Divisional Accounts Officers /Divisional Accountants and Officers on deputation or on foreign service may, however, be supplied with a copy of Manual of standing Orders (Audit/A&E) out of the stock available with the Accountant General concerned to keep them posted with the changes in Audit procedures. They should, however, be informed that the provisions of the Manual



should not be quoted by them in their day to day work in the divisions or the offices concerned and they will have to return the manual when they retire or otherwise demit the post.

Note: - The provisions in this paragraph will not be applicable to the Divisional Accounts Officers/Divisional Accountants in the States in which the cadre of Divisional Accounts Officers/Divisional Accountants is not under the administrative control of the Accountant General.

2.9 Senior Auditors /Senior Accountants and Auditors/Accountant may also be supplied with such codes and manuals, which they have to use frequently in the performance of their work, from the section library. For this purpose the sectional libraries should be supplied with sufficient copies of reference books. They are not to be treated as personal copies and should be handed over to the sectional library, or their successor, on transfer from the section.

2.10 Only one copy of the "Secret Memorandum Regarding the Extent of Audit" issued by the Comptroller and Auditor General should be supplied to each Gazetted officer, Section officer and Supervisor. These Memoranda should not be treated as personal copies, and are intended for use in office only. The Head of Office should ensure that these books are duly handed over to the successor and his acknowledgement obtained or to the library under proper acknowledgement in cases where the persons to whom these are supplied proceed on the leave or are transferred to another office or section or retire from service or otherwise demit service.

2.11 The unpriced books marked "For use of I.A& A.D. only" should not be supplied to the members of the Clerical staff except those who are candidates for Departmental Examinations or as books of reference for discharge of the duties entrusted to them and should be taken back to stock or sectional library as soon as each Examination is over or in the event of transfer from one section to another.

2.12 With a view to facilitating their preparation for the departmental confirmatory test/S.O. Grade Examination, to keep them posted with the latest

rules, orders etc. and also to increase their efficiency, member of the staff may be supplied with such priced publications of the Indian Audit and Accounts Department, Central and State Government, as are of general use in the office, together with sets of corrections thereto, at 50% of the cost price, 25% being met out of the office contingency and the remaining 25% being covered by the discount allowed by the publishing departments. In cases where the publishing departments are not prepared to supply the copies at 25% discount, whole of the balance of 50% of the cost price should be met out of the contingent grant of the office.

Note: - The supply of books at concessional rates should be made to a person only once.

### **2.13 Supply of codes and Manual to outside offices**

2.13.1 One copy each of all publications of important nature including cyclostyled ones, other than those marked "Secret" "Confidential" and "For use of I.A&A.D only" are required under the Delivery of Books and Newspapers (Public Libraries) Act, 1954 to be sent to the national Library at Calcutta, the Connemara Public Library, Egmore, Madras and the Central Library, Town Hall, Bombay, at the cost of the publisher, within thirty days from the date of publications.

2.13.1.1 A monthly statement of publications even though 'nil' and ten copies of each publication other than those marked "Secret", "Confidential" and "For use of I.A&A.D" are also required to be sent to the Parliament Library.

2.13.2 The publications marked "For use of I.A&A.D" or "Secret" should not be supplied to outside offices, etc. unless authorised by the Comptroller and Auditor General in specific cases. The supply or distribution of priced publications should also not be undertaken, unless authorised otherwise by the Comptroller and Auditor General in specific cases, because the Publications Branches of the Government concerned directly supply these.

## 2.14 Supply of copies of manual to the Comptroller and Auditor General

2.14.1 One copy each of latest editions as and when published, of the following publications should be sent to the Comptroller and Auditor General for his office library:

- (i) Manuals referred to in paragraph 2.1 and 2.2 above and
- (ii) All Financial Rules and Orders issued by the Ministries/Departments of the State Governments, in the form of codes, manuals or standing regulations.

2.14.2 Separate stock registers for the Codes and Manuals marked "Secret" and "For use of I.A&A.D only" (whether received from the Comptroller and Auditor General or from the Press direct) should be maintained by each office: and each copy of the "Secret Memoranda of Instructions regarding Extent of Audit" should be stamped with the serial number allocated to it in the stock register over the dated initials of the issuing officer.

2.14.2.1 A periodical Stock- taking (quarterly, in the case of "Secret Memoranda") of all those books whether issued to, and in possession of the Gazetted officers, Section and staff, or in stock, should be done by a Section Officer or a Gazetted Officer nominated for the purpose and the balance actually in stock agreed with the book balance. Discrepancies between the ground balance and book balance should be investigated and set right.

2.14.3 Loss of "Secret Memoranda ", "Manual of standing Orders (Audit/Accounts and Entitlement)" or other Confidential or Secret Publications is a serious matter, which should be specially investigated and its loss as well as its transfer from one office to another promptly reported to the comptroller and Auditor General's Office. Copies of these books can be written off under the orders of Principal directors of Audit/Accountants General but only after examining the circumstances in which the loss occurred and talking action against the person at fault, where necessary.

2.14.3.1 Each case of loss of other books supplied under Para 2.8 should be dealt with on merits and action taken to regularise the loss by write off from stock or otherwise.

2.14.3.2 For the loss of local manuals, such action may be taken by the concerned Head of Office, as he may deem fit.

## 2.15 Office Library

2.15.1 The following are the general instructions for the care of the office library:-

(i) The library should be small but efficient, up to date and serviceable for the purpose for which the office exists.

(ii) No book should be issued from the library without formal requisition from a person not below the rank of Section officer/Supervisor in charge of a section who will be held personally responsible for its return in good condition.

(iii) Books supplied to the section should be returned promptly; retention for a period of exceeding two months requires the written sanction of the Branch Officer in charge of the section.

(iv) In the first week of the each month, a reminder should be sent to each section showing the names of the books supplied more than one month before but not returned.

(v) A verification of the books in stock in the library should be carried out annually by a Section Officer selected for the purpose. The Officer in charge should visit the library at intervals and see that the books are properly arranged and cared for.

(vi) A library catalogue should be maintained.

2.15.2 Every officer upon receiving charge of a post to which the care of the office library is attached, must satisfy himself as to the state of the library. Unless he reports specifically to the contrary, it will be assumed that he took charge of library in good order. This applies to a relieving librarian as well.

## 2.16 Suggestion Award Scheme

2.16.1 The suggestions scheme is intended to stimulate original thinking among officers and members of staff of the department and to receive suggestions for improving the efficiency and productivity in our working. Suggestions made by the members of the staff, including officers, for improvement in audit, accounting and house keeping which contribute to the economy, efficiency or increased effectiveness of operations are eligible for cash awards or merit certificates/letters of commendations.

2.16.2 Suggestions having local applications as well as those having wider applications and needing orders from the Comptroller and Auditor General should be examined carefully once in the three months by a Screening Committee consisting of the Accountants General/Principal Directors of the Audit and two group officers, one of whom should be the officer concerned with the subject matter of the suggestions. The staff member making a suggestion, which is eventually accepted by the Screening Committee/Comptroller and Auditor General will be given the cash award or merit certificates/letters of commendations as the case may be.

2.16.3 Where the improvements resulting from the suggestion are capable of being assessed in precise monetary terms, the amount of the award may normally not exceed more than 5% of the saving or Rs. 1000/- whichever is less. In cases where saving cannot be evaluated in precise monetary terms, the quantum of award may be decided by the committee depending of the importance of the matter subject to overall ceiling of Rs. 1000/- in each case. Heads of the office have been delegated powers to sanction cash awards up to Rs. 500/-. Merit certificates/letters of commendation may be awarded for the suggestions considered useful and good for adoption where the grant of cash award is not justified.

2.16.4 Suggestions having wider applications and those having local applications accepted by the Screening Committee in which the grant of cash awards is in

excess of the power delegated to Heads of offices should be remitted to the Head Quarter's office for final decision.

2.16.5 The names of the members of staff, their suggestions, improvements resulting therefore and the quantum of award sanctioned should be included in material sent to the Comptroller and Auditor General quarterly for publication in the Audit Bulletin.

## 2.17 Correspondence

2.17.1 Promptness in the delivery of inward dak so as to reach the dealing person latest by the day after its receipt in the office should be ensured. The Branch Officers should peruse the dak of the sections under their charge and wherever possible and necessary, give guidance and indication for suitable disposal on the receipts before passing on the inward dak to the sections concerned.

2.17.2 All references from the office of the Comptroller and Auditor General should be disposed of within a week or ten days, and cases received from the Government of India, Ministry of Finance within a fortnight, of their receipt. The Heads of the Offices should ensure that this time limit is strictly observed in the disposal of U.O. references from the Comptroller and Auditor General's Office and any failure in this regard should be viewed seriously. Acknowledgements to the communications issued by the Comptroller and Auditor General where asked for, should be issued within seven days of receipt of the letter, circular etc.

2.17.3 For expeditious disposal, it should be so arranged that ordinarily no case passes through more than two levels before final orders are passed. It is necessary that horizontal or vertical references to other offices and sections or submission of such cases, as can be disposed of by subordinate officers, at their own level under the power and responsibilities vested in them, to higher officer, are also avoided. Therefore, needless or responsibility-shrinking references should not only be refused but also returned with suitable admonition.

**Issues**

2.17.4 (a) Communications of the following nature should not be issued except with the previous approval of the Accountant General/Principal Director of Audit, or any of his Senior Deputies: -

1. Implying dissatisfaction or censure, and
2. To Governments, State or Union,
  - (i) having a bearing on important questions of Audit and Accounting;
  - (ii) Challenging decisions or orders;
  - (iii) questioning the validity of any sanctions otherwise than for merely technical defects; and
  - (iv) containing proposals for writing off or waiving of recovery of overpayments.

2.17.4.1 Such communications should ordinarily be signed either by the Principle Director of Audit/Accountant General himself or by his Senior Deputies. In the alternative, the letter should indicate that it is being issued under the direction of Accountant General/Principal Director of Audit.

2.17.4.2 Letter to the Comptroller and Auditor General, other than on routine matters, should ordinarily be issued over the signature of the Accountant General/Principal Director of Audit or with his full knowledge and concurrence and in the latter case, this fact should invariably be indicated on the letter itself, (see also clause (b) below).

NOTE: In cases where under the Constitution or any other enactment, the Comptroller and Auditor General is required to certify any figures based on the figures furnished by the Accountant General etc, the latter should personally sign the statements and certify their correctness.

(b) In the absence of Accountant General/Principal Director of Audit from headquarters, the senior most Deputy, Deputies for him in all the matters

relating to correspondence subject to such internal arrangements as may exist between Accountant General/Principal Director of Audit and his Deputies for keeping the former informed of the substance of the correspondence so issued. Letters addressed to the Comptroller and Audit General during the absence of Accountant General/Principal Director of Audit from Headquarters should be signed as "For Accountant General/Principal Director of Audit". Such letters should clearly indicated the fact of the Accountant General/Principal Director of Audit being on tour or absent otherwise, and also that the case will be shown to him on his return to headquarters.

(c) Other letters relating to the sections and subjects under the direct supervision of a Branch Officer are ordinarily issued over his signature and designation though they are stamped as emanating from Accountant General/Principal Director of Audit.

(d) Printed routing letters and documents on which no objection is raised may be sent out by Section in charge on the behalf of the Branch Officer in charge of the sections. The inclusion in these letters of additional matters, which do not bring any major question, should not by itself, be regarded as disabling the Section in charge from signing such letters and documents.

## **2.18 Correspondence with private and Non-official Persons/Bodies**

2.18.1 Letter forms should invariably be used in addressing private or non-official persons or bodies (including applications). They should never be addressed in third person.

## **2.19 Correspondence with foreign countries, etc.**

2.19.1 Subject to such exceptions as may be authorised in this behalf, communications with the Governments of foreign countries and international organisations should generally be made through the channel of Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned. Detailed instructions on the subject are contained in Para 139 and appendix VI of the Central Secretariat Manual of Office Procedure.



## 2.20 Security instructions

2.20.1 Instructions regarding grading, treatment, custody and dispatch of Top – secret, Secret and Confidential documents contained in Departmental Security Instructions etc. issued by the Government of India, Ministry of Home Affairs, should be strictly observed. Security classifications should be adhered to in the case of acknowledgements also.

## 2.21 Cypher Code

2.21.1 The Finance Ministry Cypher Code must remain in the personal custody of the Accountant General/ Principal Director of Audit, who should himself compose and write all the messages sent in it. The Cypher Code of the Reserve Bank of India is also confidential and should be kept locked up in the custody of a senior officer who should himself codify/decodify the telegraphic messages sent/received in the office. This Cypher Code should be used in sending telegraphic authorisations in cases of extreme urgency, such as orders of payments during the last few days of the financial year.

## 2.22 Anonymous and Pseudonymous Complaints

2.22.1 No action should be taken on the basis of anonymous or pseudonymous complaints against Government Servant.

## 2.23 Circular Letters

2.23.1 The Comptroller and Auditor General issues all instructions of a permanent character in the form of amendments of the relevant Codes and Manuals, while those of transitory interest and/or requiring immediate and specific action for the final disposal are issued in the form of "circular letters". A similar procedure should be adopted in the Audit and Accounts Offices

## 2.24 Telegrams

2.24.1 A telegram should be issued only on the occasion of utmost urgency. The general Principles laid down by the Government of India for the sending of 'State' telegrams and for classifying them as 'Express' or 'Ordinary' should be followed.

2.24.1.1 Post copies should follow telegrams, other than cypher and code telegrams, wherever considered necessary.

## 2.25 **Abbreviated telegraphic Address**

2.25.1 All Accountants General/Principal Directors of Audit are required to keep the Comptroller and Auditor General informed of their current registered abbreviated telegraphic addresses, both foreign and inland.

## 2.26 **Transmission of urgent messages through telex/fax**

2.26.1 Telex machines have been installed in most of the offices of Indian Audit and Accounts department for speedier transmission of urgent messages and for effecting reduction of telegram charges. Exchange of all telegraphic/urgent messages and as far as possible telegraphic messages between the offices of the Indian Audit and Accounts department at telex-linked stations should be done through telex.

2.26.1.1 The Heads of the Offices, equipped with telex machines, may also permit the transmission of urgent official messages without payment of any charges, from (i) officers on deputation outside the Department, (ii) other officers of the Central Government and (iii) officials serving in the offices linked by telex, where the messages relate mainly to the business of Indian Audit and Accounts Department or involve larger interests of Government of India.

2.26.2 A fax machine has been installed in the headquarter offices to enable the offices to transmit the most urgent and important messages which can be sent through telex/speed post within or outside the India. The messages can be sent only with the approval of the Head of the Department. A record of the messages sent should be kept and produced to the Principal Director of Inspection during the inspection of the office for examination.

On receipt of a fax message a photostat copy of the message should be taken immediately for record, as the original impression is lost in course of time.

Fax number of the headquarter office is as under: -

For sending message from stations/ offices within Delhi

3315446

For sending message from stations/ offices outside Delhi	011-3315446
For sending message from stations/ offices out side India	91-11-3315446

Fax Machines are also being installed in the following field offices: -

1. A.G. (Audit)-I A.P., Hyderabad.
2. A.G. (Audit) Assam, Meghalaya, Mizoram and Arunachal Pradesh, Shillong.
3. Pr. D.A. scientific Deptt, New Delhi.
4. A.G. (Audit) Karnataka, Bangalore.
5. A.G. (A&E)-I, Maharastra, Bombay.
6. A.G. (Audit) Manipur, Imphal.
7. A.G. (Audit) Nagaland, Kohima.
8. A.G. (A&E) T.N., Madras.
9. Pr. A.G. (A&E) West Bengal, Calcutta.

## 2.27 Correspondence regarding interpretation and amendment of rules

2.27.1 When Accountant General / Principal Director of Audit notices, in the course of his audit duties, a rule in an authorised code, which in his opinion is defective and requires either an authoritative interpretation or a modification: -

- (i) He will in cases where the rule admits naturally of a definite audit decision being given, give the audit decision according to the terms of the rule and then refer, for the modification of the rule, which he considers essential.
  - (a) To the State Government when the rule appears in an authorised code of the State Government and is without reference to the Comptroller and Auditor General.
  - (b) To the Central Government when the rule appears in an authorized code of that Government or is a rule in respect of which the power of interpretation rests with that government; and
  - (c) To the Comptroller and Auditor General in all other cases.

(ii) He will in all cases where the rule is really so ambiguous on the point at issue as not to admit of a definite audit decision or the expenditure involved is so large as to make it inexpedient to anticipate what might be considered a certain decision by the competent authority refer to the Comptroller and Auditor General for advice; the reference should be framed in concrete terms, the actual facts of the case giving to it being fully described.

## **2.28 Use of polite language in the communication embodying audit objections**

2.28.1 The language used in all outwards communication, embodying audit objections, should invariably be polite and inoffensive. The bonafides of the officers concerned should not be questioned, even by implication. The officer signing the communication or any officer, who may have approved the draft, shall be held personally responsible for any violation of this instruction. Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any senior officer is likely to be subsequently impugned, the draft should be approved by the Accountant General/Principal Director of Audit, or by a Senior Officer in supervisory charge.

## **2.29 Receipt and disposal of valuables**

2.29.1 The detailed procedure in respect of the receipt, safe custody and subsequent disposal of cash and other valuable is incorporated in the Manual of Office Procedure of each office. Ordinarily, cash or cheque is not accepted in the Accounts and Audit Offices in discharge of debts due to Government or for credit to the Consolidated Fund or the Public Account unless acceptance is enjoined by a specific rules or order. If however, check or cash is received, the orders of Branch Officer in charge of the section should be taken immediately for its disposal. Cash is made over to the office cashier, who will at once enter the amount in the office cash book and get the entry attested by Branch Officer in charge of the Cash Branch. Cheques on the other hand are made over to the cashier nor entered in office cash book but are treated like other valuables, being

kept in the safe custody till their disposal. The cash or the cheque when accepted with the orders of the Branch Officer in charge of the section should be remitted promptly for credit to appropriate Government account.

NOTE: - The valuables will include Bank drafts

### **2.30 Supply of information in connection with questions raised in the Parliament and State Legislatures.**

2.30.1 Information regarding Parliamentary questions should be furnished to Government of India only through the Comptroller and Auditor General, unless otherwise specified. A copy of the Communication calling for the information together with the reply in triplicate should be sent to the Assistant Comptroller and Auditor General (N) by name.

2.30.1.1 Information called for by the State Government for: -

- (i) Replying to a question raised in State Legislature or
- (ii) Supplying it to the Central Government for replying to a Parliamentary question, need not, however be routed through the Comptroller and Auditor General, unless the matter pertains to administration etc. of the Indian Audit and Accountant Department. Whenever such information is proposed to be refused, prior approval of the Comptroller and Auditor General should be taken.

### **2.31 Issue of authority for payment to other audit and accounts officers and verification of special seal and specimen signature on the authority for payment.**

2.31.1 Each Accountant General and the concerned Principal Director of Audit has a special metallic embossing seal, which should remain in the personal custody of the officer who signs it. Duly attested specimen impressions of the seal are supplied to all the audit and Accounts officers. Every authority for payment to other audit and accounts officers should be carefully stamped with the special seal.

2.31.1.1 In each Accounts and Entitlement office, there should not ordinarily be more three Gazetted Officers empowered to issue payment authorities to other audit and accounts offices. Two of these may be the officer-in-charge of Gazetted Entitlement and Pension Departments and the third, any officer whom the Accountant General may select for the miscellaneous payments. An audit office concerned with issue of authority could have one Gazetted officer empowered to issue authority under special seal. Specimen signatures of these officers should be sent to all other audit and accounts offices on a separate sheet of paper duly attested by the officer, whose specimen signature is already with other audit and accounts offices. Whenever a specimen signature or special seal previously sent, is cancelled or superseded, a communication to that effect should be sent to all concerned and acknowledgement of such communication should be insisted upon.

2.31.1.2 All such specimen signatures received in an office should be kept in the personal custody to the Gazetted officer concerned, the cancelled or superseded signature being carefully noted as such, before acting on any such authority for payment, the section in-charge concerned should satisfy himself by comparison with the specimen signature on record that the signature on it is genuine and that it bears the special seal impression of the office of issue. In cases of doubt, a confirmation about the genuineness or the terms of the authority received should be sought telegraphically or by telex, as the case may be, from the office of the issue. In case of telegraphic authority, the payment should not ordinarily be made or authorised until the post copy of the telegram is received; any case of special urgency being specifically brought to the notice of the head of the office for orders.

Note: - The above arrangement applies mutatis-mutandis to the transactions with Central Civil and Posts and Telecommunications Accounts Offices after the Departmentalisation of accounts and also with Railways Accounts Offices but not with Defence Accounts Offices.

### **2.32 Supply of specimen signatures to the treasury and other disbursing officers**

2.32.1 The Civil Accountant General and the concerned Principal Director of Audit should supply all the Treasury Officers and other disbursing officers in his audit/account circle, the specimen signature of all the Gazetted Officers of his office, who are authorised to sign payment orders on bills, vouchers or, to issue letters of authority for payments to be made at the treasuries and other disbursing offices.

### **2.33 Legibility of signatures**

2.33.1 The Accountant General /Principal Director of Audit should see the officer who are entrusted with the duty of signing cheques or payment authorities have a formed and legible signatures. It is also necessary that the signatures of all officers on letters, statements, accounts, certificates and reports etc. are clearly eligible. If any person empowered to sign such documents does not sign legibly, he should be required by the Accountant General /Principal Director of Audit to cultivate a formed and legible signature, and in all cases the, name of the officer should be typed below the signatures.

### **2.34 Requisitioning of departmental records for audit**

2.34.1 Under clause (b) of sub section (1) of section 18 of the Comptroller and Auditor General's (Duties Power and Conditions of Service) Act 1971, The Comptroller and Auditor General has authority to require that any accounts, books, papers and other documents which deal with or form the basis of or, are otherwise relevant to transactions, to which his duties in respect of audit extend, shall be sent to such place as he may appoint for inspection by him. There is, therefore, nothing to preclude the Indian Audit and Accountant Department for keeping with it the Departmental documents produce for local audit, for completing the process of audit. There is no restriction that documents that are ordinarily audited locally should be audited only within the premises of the departmental office. There may be cases where it may be necessary to take away and show the documents in original to superior authorities at headquarters

and to take their directions or orders. In such cases, an acknowledged list of documents taken away should be furnished to the Head of concerned departmental office and the documents returned intact and promptly to that office after the purpose of audit have been served.

### **2.35 Safe custody of documents relating to the cases of frauds and embezzlements**

2.35.1 When a case of fraud or embezzlement comes to notice of Accountant General (A&E) or the Accountant General (Audit), all the original vouchers and other relevant documents relating to it should at once be got impounded and kept in the personal safe custody of the Accountant General (A&E). In cases where it is inconvenient for Accountant General himself to keep the documents under his own charge, he may entrust custody of these documents to an officer of a rank not below the Deputy Accountant General. The Indian Audit and Accounts Department has no direct powers of impounding documents, which are in custody of departmental officers. If, however, any of these documents is likely to form valuable evidence to prove a fraud or embezzlement, it would suffice if a note of the documents, in question, is kept in Audit Office and matter brought to the notice of the superior departmental authorities. Details of these cases should be kept on record in Audit Office and action taken by the departmental offices watched in the usual manner.

### **2.36 Procedure for obtaining legal advice and arrangements for defence and prosecution of suits**

2.36.1 When a State Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning State Finances, he should ordinarily ask to the Finance Department of the State Government to obtain legal opinion for him. If in any case it seems for reasons or urgency, that the legal opinion should be taken direct, the Accountant General may do so but should at the same time inform the Finance Department, of what he is doing. This procedure is laid down to make it clear that in all such cases the State Government must bear the cost of legal opinion.



2.36.1.1 If the case concerns Central finances, The Accountant General/Principal Director of Audit concerned should ordinarily obtain legal advice through the Administrative Ministry/Department concerned. In urgent cases, he may take such action as appears to be necessary but simultaneously inform the Administrative Ministry/Department concerned and the Comptroller and Auditor General of the action he has taken. In the case relating to his own establishment, the facts of the case and the action proposed to be taken should be referred by the Accountant General/Principal Director of Audit to the Comptroller and Auditor General for orders.

2.36.1.2 The Central Government cases in Bombay, Calcutta, Bangalore and Madras should be referred to the Ministry of Law, Branch Secretariats at Bombay, Calcutta, Bangalore and Madras who normally make the selection and engage the counsel from the approved panel of counsels according to the nature and importance of the case and in accordance with the terms and conditions laid down by the Ministry of Law.

2.36.1.3 The draft of any complaints, affidavits, and other statements required to be filed by the Accountant General /Principal Director of Audit should be sent to the Comptroller and Auditor General for vetting in consultation with the Ministry of law, wherever necessary.

2.37 In exercise of the powers conferred by Clause (a) of Rule 8-B of Order XXVII of the first Schedule to the Code of Civil Procedure, 1908 (Act of 1908), the Central Government have in various states appointed the State Government pleaders etc., as Government pleaders for the purpose of said order in relation to any suit by or against Central Government or against a public officer in the service of the Government in any Court in the States. The Accountants General /Principal Director of Audit should obtain the services of these Government pleaders on the payment of usual fees in so far as litigation under the Civil Procedure Code is concerned. As regards cases in Bombay, Calcutta, Bangalore and Madras the procedure laid down in the preceding paragraph 2.36.1.2 should be followed.

2.37.1 In cases in which the Accountant General/Principal Director of Audit is cited as one of the parties in the litigation and where his interests do not conflict with those of the Government and/or any other departmental authority also cited as parties, it may not ordinarily be necessary for the Accountant General /Principal Director of Audit to engage a separate pleader for representing him, unless otherwise advised by the Government or the Comptroller and Auditor General, and the pleaders appointed by Government in the case may be required to represent the Accountant General /Principal Director of Audit also, the necessary Vakalatnamas being prepared and filed for the purpose.

2.37.2 For the defence and prosecution of suits which do not fall under the preceding sub-paragraph but which concern the Central Government, the Accountants General /Principal Directors of Audit should take such urgent measure as may appear to them to be necessary and consult the Comptroller and Auditor General who in turn will obtain advice from the Central Government.

Note: - The Accountant General /Principal Director of Audit should maintain a complete list of Government pleaders for respective States appointed by the Government of India under the order referred to above.

2.38 The question whether an appeal to a higher Court or an application for special leave to appeal to the Supreme Court, against a judgment or order of a High Court or any bench of the Central Administrative Tribunal may be made, should be referred to the Advice Branch of the Ministry of Law who will advise on the matter after examining the question and seeking the opinion of the Attorney General, Solicitor General or the Additional solicitor General, whenever necessary.

2.39 Section 80(1) of the Code of Civil Procedure, 1908 stipulates a minimum notice of two months being given before a suit is instituted against Government or against public officer in respect of any act done in official capacity.

Note: -Requirement of notice under Section 80 of the CPC is not applicable cases instituted in the Central Administrative Tribunals.

2.39.1 The object of this notice is provide an opportunity to reconsider the position of the Government vis-à-vis the claim made by party and, if necessary to make amends or settle the claim without litigation. When a notice is received, it should be treated as an immediate reference and its detailed examination should be completed and a final decision taken well in advance of expiry of period of notice. If this is not possible, an interim reply should be sent.

2.39.2 On receipt of every suit notice under Section 80 of the Civil Procedure Code, the Accountant General/ Principal Director of Audit concerned should immediately forward his paragraph-wise comments on the 'Notice' to the Comptroller and Auditor General who will if necessary obtain advice of Ministry of Law regarding the action to be taken on the Notice. In respect of offices at Bombay, Calcutta, Bangalore and Madras, the Ministry of Law, Branch Secretariats at Bombay, Calcutta, Bangalore and Madras may be consulted direct by the Accountant General/Principal Director Of Audit and the advice tendered by them intimated to the Comptroller and Auditor General. The procedure will apply mutatis mutandis to notices received in application for issue of writs and other remedies filed in a Court.

2.40 The Central Government is opposed to engagement of lawyers at exorbitant daily fees in connection with work relating to the government. The fees to be paid to empanelled /listed counsel are to be determined in accordance with the rates fixed by the Ministry of Law and Justice, Department of Legal Affairs, Government of Indian from time to time and in accordance with item No. 9 of schedule V of Delegation of Financial Powers Rules, 1978.

2.40.1 Where Special Counsel/Panel Counsel is engaged at a fee of more than Rs. 1050/- (and above) per day, per case, it should be regarded as 'high fees' and express prior concurrence of the Ministry of Law and Justice should be obtained. The Comptroller and Auditor General has accordingly decided that his prior approval should be obtained by Accountant General/Principal Director of Audit in every such case before Counsel is actually engaged.

2.40.2 Engagement of any Counsel, who is not empanelled and listed as a special counsel will continue to require prior approval of the Ministry of Law, even if fees payable do not exceed Rs. 1050/- per day per case.

2.40.3 The lawyer's bills should be settled promptly and in any case not later than three months of their presentation. Following the established practice in India, it is not necessary to instead a stamped receipt for the payment of fees to a lawyer. The legal advice is to be obtained only from Main Secretariat of the Ministry of Law at Delhi or its Branch Secretariats at Calcutta, Bombay, Madras and Bangalore and not from Government Counsel or private pleaders.

#### 2.41 **Production of official documents in a Court of Law**

2.41.1 When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence, the procedure laid down in Annexure to this chapter should be followed. The requisition should be dealt with as indicated below:

(A) **Bills, vouchers etc., which form part of accounts record in respect of the transactions of a State Government:** - The Accountant General may permit production of such documents with the prior concurrence of the State Government in consultation with their legal advisers in each case. It is for the State Government to decide whether it would be more convenient to give the Accountant General authority to deal with such requisitions.

(B) **Bills, vouchers etc., which form part of the accounts record in respect of the transactions of the Central Government:** - The Accountant General/Principal Director of Audit may deal finally with the requisitions in all cases in which he is satisfied that there is nothing in the document asked for, which attracts the operation of Section 123 or Section 124 of the Indian Evidence Act, reproduced in Annexure. All other cases should be referred to the Central Government for specific orders.

(C) **Discussions, opinions, correspondence etc., which may or may not have a bearing on the accounts:-** All the requisitions for such documents should be dealt with by the Accountant General/Principal Director of Audit in accordance with the procedure laid in the Annexure.

NOTE: - It is neither possible nor desirable to categorise documents for production of which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/ memos, copies etc as these are not authoritative and might even be misleading. However each such case should be considered on merits and in the light of the instructions contained in paragraphs 9 to 11 of Annexure to this chapter

## **Records**

### **2.42 Filing of papers**

2.42.1 Classified "guard file" containing copies of important orders should be maintained in each office for consultation by all gazetted officers and subordinates. It may be useful for the Accountant General/Principal Director of Audit to conduct or arrange for a periodical review of these files.

2.42.1.1 The work of filling papers, vouchers and accounts must receive most careful attention. Prompt and methodical performance of this duty facilitates very greatly the smooth and efficient working of an office. It is one of function of the Accountant General/Principal Director of Audit to see that a proper system of filing exists and that the system is working efficiently and properly. Following General instruction should be observed:

- (1) Records should be weeded and destroyed (See chapter XII) at regular interval and not allowed to accumulate.
- (2) File orders and papers can be given by an official not below rank the of the section officer/supervisor.
- (3) Vouchers and accounts should be filled according to their nature and period.

- (4) Files should be maintained according to subjects, general orders always being kept separate 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 General Files should be kept in each section concerned.
- (5) Current files and papers kept in sections should be neatly arranged, properly indexed and divided into groups; such as urgent, current, pending etc.
- (6) Records, which are not constantly required for reference, should not be kept in a section but sent to the Record Room where proper indices of them should be maintained.

#### **2.43 Loss of files**

2.43.1 Loss of Government files in a serious matter. It should be ensured that every effort made to trace the missing files and responsibility fixed in each case of loss.

#### **2.44 Printing, Binding and Stationery**

2.44.1 The rules laid down by Government of India regarding printing, supply of forms, binding and for supply and use of stationary stores, namely 'Rules for Printing and Binding' and 'Central Stationary Rules' should be strictly observed.

#### **2.45 Standard forms**

2.45.1 Certain forms have been standardised for printing for use in Civil Audit and Accounts Offices. These are obtained in accordance with instructions issued by the Chief Controller of Printing and stationery, from the Manager of Government of India Forms stores, Calcutta. Other forms are printed as special forms.

2.45.2 All suggestions for the standardisation and printing of new forms as special forms, and for alteration or cancellation of existing standardised or special forms, should be made to the Comptroller and Auditor General in first

instance. If the proposal is for standardisation or printing of new forms as a special form, the anticipated annual consumption should also be mentioned.

2.45.3 The Book of Account Forms contains sample of all forms not included in any prescribed code, the printing of which centrally for use by officers subordinate to the Central Government has been authorised. The Comptroller and Auditor General's Manual of Standing Orders and Account Codes indicate which of the forms mentioned therein have been standardised and which can be printed as special forms. Other forms, the printing of which has been authorised as special forms for use in individual Audit and Accounts Offices and which are not of general application in all Civil Audit Offices should be shown in local office manual. This class of local forms is indicated by the letters pertaining to the particular series to which they relate as numerators and the letter or letters indicative of office in which they are to be used as denominators.

2.45.4 The printed forms used by Audit and Accounts and Entitlement Offices for issue of authorities for payments, which are issued in bound books duly machine-numbered, should be kept in the safe custody of responsible officials to insure their use only for bonafide purposes and the instructions laid down for their use strictly followed.

## ANNEXURE

(Referred to in paragraph 2.41.1)

**Procedure to be followed when a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence**

A Government servant summoned by a Court to produce an official document is bound to produce it personally or to cause it to be produced by one of his subordinates unless: -

- (i) the document is not in his custody; or,
- (ii) the document is of a privileged class.

2. All official records are normally to be regarded as in the custody of the Head of the Department or the head of the office, as the case may be. In special circumstances, however, an official document may be in the custody of the Government servant other than the Head of the Department or, as the case may be, the Head of the Office.

3. If the document required to be produced in the Court is not in the custody of the Government servant who has been summoned, he should inform the Court or in case of the High Court, central Administrative Tribunal or the Supreme Court, the Registrar of the Court accordingly by an official letter as in form No.1 and also send a copy of that letter to both parties to the proceedings in which the production has been required.

4. Where the summons have been served on the Head of the Department or on a Government servant who has the custody of document in any special circumstances, it should be determined, first, whether the document is of privileged class under section 123 or 124 of the Evidence Act reproduced in the footnote.

A document would be privileged if:

- (i) It is an unpublished official record relating to any affairs of State; or



- (ii) It contains any communication made to a public officer in official confidence; provided that in either case the disclosure of the document would cause injury to the public interest.

5. If the Government servant summoned is not the Head of the Department and is either of the opinion that the document belongs to a privileged class, or has any doubt in the matter, he should refer the question to the Head of the Department unless the documents falls under (ii) in Para 4 and is addressed to the Government servant himself. In the latter case, the Government servant has himself to take the decision whether the public interest would suffer by the disclosure of the document. If he decides that injury to the public interest would be caused by the disclosure of the document, he should claim privilege under section 124 of the Evidence Act in the manner hereafter stated. If the Government servant has any doubt, he may seek the advice of the Head of the Department.

**Evidence Act - Sec. 123:** No one shall be permitted to give any evidence derived from unpublished official record, relating to any affairs of State, except with the permission of the Officer at the Head of the Department concerned who shall give or withhold such permission as he thinks fit.

**Sec. 124:** No Public Officer shall be compelled to disclose communication made to him in official confidence when he considers that the public interest would suffer by the disclosure.

5-A. If the Head of the Department or office of the Government servant having the custody of the document(s) required to be produced finds that within the time available according to the summons for production of the document(s) in Court, it is not possible to comply (after considering the question as to whether the document is privileged under section 123 or 124 of the Evidence Act and whether such privilege should be claimed), and the Court should be requested to grant further time, It will not be appropriate to make the request by a letter addressed to the Court; in any such case, the officer concerned should instruct the Government pleader and authorise him by proper vakalatnama, if necessary,

to appear in the Court on the date fixed for production of the document(s) and apply either orally or in writing if required, for grant of adequate further time for compliance with the summons or making a claim of privilege. In the meanwhile, the Head of the Department or the Head of the Office or other Government servant who has received the summons should proceed to consider the question of privilege or seek instructions regarding thereto.

6. Where the document required to be produced has emanated from some other authority e.g. a State Government or a foreign Government, or in one respecting which there has been correspondence with a State Government or a foreign Government: The Head of the Department should be consulted before the production of the document, unless it is intended for publication though should not yet published, or is of a purely routine or formal nature. The Head of the Department should, when consulted consider the desirability of obtaining the consent of the concerned Government or authority to the production of the document.

7. **Section 123, Evidence Act:** The expression 'Head of the Department' in section 123 of Evidence Act, 1872 means both the Minister-in-charge of the Department, who is its political head, and the Secretary or other officer, who is its administrative head. Ordinarily, in the case of ministries or departments and their attached and subordinate offices, the administrative head would be the Secretary, or in his absence, the Additional Secretary or Joint Secretary who is in charge. In the case of a Union Territory, he would be the Administrator and not any of his Secretaries.

Note: - In the case of the Indian Audit and Accounts Department, the Comptroller and Auditor General of India would be the 'Head of the Department' for the purpose of Section.123. As the claim of privilege under this section will accordingly have to be made in the case of all documents of the Indian Audit and Accounts Department only by the Comptroller and Auditor General, each such case should be referred to him under 'Registered cover' together with the relevant documents, where it is considered necessary to claim privilege.

8. Where it is desired to claim privilege for an official document under Section 123, the first question to be considered by the Head of the Department is whether the document is an unpublished official record relating to any affairs of the State. This question is ultimately for the decision of the Court. If the Court holds that the documents does not belong to this class then, subject to any revision application that may be made, the document has to be produced. It should be noted, however, that where a claim is made that a particular document relates to affairs of the State, the Court is not entitled, in view of the provisions of Section 162 of the Evidence Act, to inspect the document, although it must, notwithstanding the objection, be taken to the Court; the Court has only power to take other evidence to assist it in determining the nature of the document and may for this purpose require the officer who makes the claims of privilege to appear for cross-examination.

9. Documents of a political or administrative character relating, for instance, to national defence, public peace and security, diplomatic relations are no doubt included in the class of documents relating to affairs of the State. Documents which it is the practice to keep secret for ensuring the proper functioning of the public service are also included in that class and it is not essential that their content should be such that their disclosure would be harmful to the public interest, such documents are privileged because the freedom and candour of expression of opinion in the determination and execution of the public policy would be materially affected by their disclosure. Among the documents belonging to this class are notes and minutes by officers and Ministers on file, proceeding of Government, reports of public officers, opinions expressed by public officers, records of official decisions reached in the course of determination of questions of policy.

10. Besides the above mentioned categories, documents relating to commercial or their activities of the State even may in proper cases be embraced within the category of documents relating to the affairs of the State, if the disclosure of their contents would cause injury to the public interest.

11. If, upon consideration in the light of preceding observation, the Head of the Department comes to the conclusion that the document is an unpublished official record relating to the affairs of the State, he should consider next whether its disclosure would cause an injury to the public interest. It is not sufficient justification for claiming privilege, however, that the Head of the Department does not wish the document to be produced or that its production would adversely affect litigation to which Government is a party or produce any desirable impact on the department or provoke public criticism or censure in Parliament. The Head of the Department will be justified in withholding the document only if its production would cause injury to public interest. His decision that such injury would be caused is not liable to be questioned by the Court.

12. Where, upon consideration by the Head of the Department as explained above, it is decided to claim privilege under section 123 of the Evidence Act and the summons is only for the production of the document, a subordinate officer should be deputed to attend the Court; but if the Head of the Department or other officer having custody of the document has also been summoned to give oral evidence, he should attend personally. In either case, the Government servant attending the Court should take an affidavit in Form No .II which should be sworn by the Administrative Head of the Department unless it is considered fit in view of the special circumstances or nature of the case or the Court directs that the affidavit be sworn by the Minister. The Government servant should also take along with himself in a sealed cover the document(s), which is (are) required to be produced.

13. An affidavit claiming privilege under Section 123 must show on its face that each document for which privilege is being claimed has been carefully read and considered and that the deponent is satisfied upon such consideration that in the case of each of the documents in respect of which the claim of privilege is made, its disclosure would cause injury to the public interest. The affidavit must indicate, consistently with the necessity of safeguarding the public interest, the reason(s) in brief why it is apprehended that the public interest would be injured by the disclosure of the document .The reason(s) given must not be

vague or indefinite and separate reasons should be given in respect of each of the documents in respect of which the privilege is claimed.

14. When called upon to produce the document, the Government servant attending the Court should present the affidavit and explain that he is not at liberty to produce the document or any evidence derived there-from, the question whether any counsel should be engaged in cases in which Government is not a party to urge the claim for privilege would be considered in suitable cases in consultation with the Ministry of Law. If the claim is rejected, he should make an application in Form No. IV. If production is insisted upon, the document should be produced in a sealed cover and it should be submitted that the Head of the Department had instructed him to state that he would desire to consider whether the High Court should be moved in revision and that, if the Court sees no objection, the documents may be kept in sealed cover pending the decision of the High Court. The Government servant should then abide by such order as the Court may make.

15. **Section 124 - Evidence Act, 1872:** The Second class of privileged documents consists of documents containing communications made to a public officer in official confidence when the public officer to whom such communications has been made considers that the public interest would suffer by the disclosure.

16. Privilege under Section 124, Evidence Act must be claimed by the public officer to whom the communication has been made in official confidence. Such officer is competent to waive the objection and allow production. For deciding whether privilege should be claimed or waived, the officer should consider the effect of the production on the public interest. If he finds that the public interest would suffer by the disclosure, he should make an affidavit in Form No. III. Therein he should be set out the reasons in respect of each of the documents. If he is, summoned to give oral evidence, he should, attend personally and when called upon to produce the document or give any evidence relating to the communication contained therein claim privilege by filling the

affidavit. If summoned to produce the document and not to give oral evidence, he may depute a subordinate officer or attend the Court with the document (in a sealed cover) and the affidavit. The Court, it should be noted, is entitled to inspect such documents for the purpose of determining the claim of the privilege. If the claim is rejected, and it is considered advisable to move the High Court an application in form No. IV should be made. If production is still insisted upon, the document should be produced in a sealed cover and it should be submitted and that time may be given to the public officer to consider whether the High Court should be moved in revision and that in the meantime, if the Court sees no objection the document may be kept in a sealed cover. The Government servant should then abide by such order as the Court may make in the matter.

17. Affidavits have to be sworn before a person authorized to administer oath e.g. a Magistrate, Judge, Oaths Commissioner (or Notary Public).

18. The Head of the Department or the public officer summoned, should in all cases abstain from entering into correspondence with the presiding officer of the Court in regard to the claim of privilege.

19. **Oral evidence derived from privileged documents:** The privilege recognised by section 123, Evidence Act 1872, extends not only to the production of the document but also to the giving of any other evidence as to their contents or as to the facts derived there from. No person, whether a Government servant or not, may give such evidence. When a public officer summoned as a witness to give oral evidence is asked in the course of his examination as witness any question concerning a matter which has come to his knowledge from any unpublished official record relating to affairs of the State, if no summon has been issued to the head of the Department for production of the document and his prior permission to give evidence derived therefrom has not been obtained, he should decline to answer the question until such permission is given. If the witness were the Head of the Department himself, he should object to the question on the ground that it relates to the content of a privileged

document. If the question is pressed and allowed by the Court, he should claim privilege after considering the document in the light of the preceding instructions. If any an affidavit is required, he should request for time to file it. If the witness is not himself the Head of the Department and the question is allowed by the Court, he should pray that the Head of the Department may first be summoned to produce the document and decline to answer the question until it is produced.

20. Where a witness is asked a question relating to facts derived from a document containing communications made to a public officer in official confidence, he should, if he is not the public officer to whom the communication was so made, decline to answer the question unless the document is first produced by public officer concerned. If the witness is the public officer to whom the privileged communication was made, he should decline to answer the question on the ground that it relates to the contents of a privileged document. If the question is pressed and allowed by the Court, he should consider the document and claim privilege. If an affidavit is required, he should ask for time to file it.

21. All the foregoing instructions apply as well to the case in which Government is party to the case as others. They also apply to summons from other tribunals such as arbitrators, etc.

FORM NO. I

(See Para 3 of the Instructions)

GOVERNMENT OF INDIA  
MINISTRY/DEPARTMENT OF.....

From

.....

.....

To

The Court of  
or  
The Registrar, High Court of (at).....  
Central Administrative Tribunal/Supreme Court.

Sir,

A summons bearing No. .... dated..... in suit (or other preceding) No. .... dated .... of 19... between (AB)\* and (CD)\* has been served on me on .... requiring production in the said Court on ....19... of the documents therein specified.

2. With reference to the above, I have the honour to intimate that the documents specified in the said summons (or the documents specified below out of those mentioned in the said summons) are not in my custody and, therefore, I am unable to cause their production in Court. The said documents are in custody of..... as the Head of the Department /Head of the office.

3. I am accordingly to request that this letter may be placed before the hon'ble judges for orders.

Your Faithfully

Signature

---

\* Insert names. If there are numerous parties, give first name and add other(s). To be inserted only in case in which the summons have been issued by High Court or the Supreme Court.



## Form No. II

(See Para 12 of the Instructions)

## AFFIDAVIT

IN THE COURT OF ..... SUIT NO... of 19.....I,..... Comptroller and Auditor General of India do hereby solemnly affirm/and state as follows:-

1. A Summons bearing No..... of 19..... issued by the Court of ..... in suit No. .... of 19 .....(..... vs.....) has been received in the office of Comptroller & Auditor General of India / Principal Accountant General / Accountant General / Principal Director of Audit on ..... requiring production in the said Court on .....19... of documents stated below: -
2. I, as Comptroller & Auditor General of India, am the Head of the Department and I am as such in control of, and in charge of its records.
3. I have carefully read and considered each of the said documents and have come to the conclusion that they (Sl. No...) are unpublished official records relating to the affairs of the State and that their disclosure will cause injury to public interest for following reasons: -

Documents	Reasons
1.	1.
2.	2.
3.	3.

*List of Documents Summoned*

I do not, therefore give permission to anyone under Section 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived therefrom.

I ..... do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly affirmed at ..... this ..... day of .....19 .....

Comptroller & Auditor General of India

Sworn before me.

N.B. In case only some facts stated in the Affidavit are true to the personal knowledge of the officer making the affidavit and some are true according to the information derived from the official record, the verification clause should run as follows...

I .... do hereby solemnly affirm and say that what has been stated in paragraphs..... above, is true to my own knowledge and what is stated in paragraphs..... is true according to information in my possession as derived from the following:

- 1.
- 2.
- 3.

## FORM NO.II A

(To be used when the Head of the Department has to claim privilege under section 123 of the Indian Evidence Act, in respect of some documents and under Section 124 in respects of the others)

*AFFIDAVIT*

IN THE COURT OF..... Suit No..... of 19.....

I, ..... Comptroller & Auditor General of India ..... do hereby solemnly affirm and state as follows:-

1. A summons bearing No. .... dated .... Issued by the Court of .... In suit No.... of 19.... (vs)..... has been received in the office of the Comptroller & Auditor General of India/ Principal Accountant General / Accountant General / Principal Director of Audit on 19 ..... requiring production in the said Court on ..... 19..... of documents stated below:-

2. I, as Comptroller & Auditor General of India; am the Head of the Department and I am as such in control of and in charge of, its records.

3. I have carefully read and considered each of the said documents and have come to the conclusion that they (S. Nos...) are unpublished official records relating to the affairs of the State and that their disclosure will cause injury to public interest for the following reasons.

## List of Documents

I have carefully considered each of the said documents and have come to the conclusion that they/(S.NO. ....) contain communications made in official confidence and I consider that public interest would suffer by their disclosure for the following reasons.

I do not; therefore, give permission to any one under Section 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived there from.

I therefore, claim privilege under section 124 of the Indian Evidence Act, 1872.

I, ..... Do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly affirmed at ..... This.... day of ....19.....

Comptroller and Auditor General of India

Sworn before me.

(See Para 16 of the Instructions)

FORM NO. III  
(See Para 16 of the Instructions)  
AFFIDAVIT

IN THE COURT OF.....  
Suit No. .... of 19.....

I ..... do hereby solemnly affirm and state as follows:-

1. A summons bearing No. .... dated .... Issued by the Court .... In suit No.... of 19.... (...Vs...) has been served on me on .... 19.....requiring production in the said Court on 19..... of the documents stated below.

2. I have carefully considered each of the said documents and have come to the conclusion that they .....(S.Nos....) contain communications made in official confidence and I consider that the public interest would suffer by their disclosure for the following reasons:

Documents	Reasons
1.	1.
2.	2.
3.	3.

*List of Document Summoned*

I, therefore, claim privilege under Section 124 of the Indian evidence Act, 1872.

I ..... do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly affirmed at ..... this.... day of ..... 19 ..... ..

(Designation of public officer)

Sworn before me.

(Here insert the name, designation and address of the person making the affidavit).

N.B. In case only some facts stated in the affidavit are true to the personal knowledge of the officer making the affidavit and some are true according to the information derived from the official record, the verification clause should run as follows: -

I.....do hereby solemnly affirm and say that what has been stated in paragraphs.... above, is true to my own knowledge and what is stated in paragraphs..... is true according to information in my possession as derived from the following:

- 1.
- 2.
- 3.

FORM NO.IV

(See Paras 14 and 16 of the Instructions)

IN THE COURT OF.....

Suit no....of 19....

.....

(Name of the applicant)

.....

(Name of the parties etc.)

*THIS HUMBLE PETITION OF THE APPLICANT ABOVE NAMED RESPECTIVELY SHOWETH*

1. I have been summoned by the Court to produce in the above proceeding the documents, specified below: -

List of the documents

2. I have brought with me to the Court the aforesaid documents.

3. Under the instructions of the Head of the Department, I have submitted an affidavit stating that the documents required to be produced are unpublished records relating to the affairs of the State, contain communications made in official confidence and that their disclosure will be prejudicial to Public interest for the reasons set out in affidavit.

4. The Court has held that the documents are not entitled to privilege claimed and has directed me to produce the same.

5. I am instructed by the Head of the Department (public officer to whom the communication was made in official confidence) to say that the he craves time to consider whether any application should be made to the High Court in revision against the said order.

6. Pending such consideration, I pray that the documents in respect of which the claim of privilege has been refused may be permitted to be taken back. I undertake to produce the said documents in Court whenever so required.

7. Should the Court for any reason be pleased not to accept my above prayer. I pray further that I may be permitted to produce the said documents in sealed cover and that they be so kept until the orders of the High Court in the matter have been made.

Prays accordingly

Signature

Date.....

Omit the words "Under.... Department document falls under Section 124 of Evidence Act and,

Substitute designation of the public officer.

## CHAPTER III

### INDIAN AUDIT AND ACCOUNTS SERVICE

#### 3. RECRUITMENT

3.1 Initial requirement to Indian Audit and Accounts Service, both by direct recruitment as well as by promotion, is made as the provision of IA & AS Recruitment Rules, 1983. Induction is made at level of Junior Time Scale. The general order of Government Of India for reservation of SC/ST candidates are applicable both in direct recruitment as well as in posts filled up by promotion from amongst eligible Group 'B' officers of the Department. Further under the Recruitment rules, C.A.G. may appoint to a duty post in Service on deputation/contract basis for specified periods, officers from other Departments of the Central Government or in consultation with Union Public Service Commission from a State Government, Union Territory, Public undertakings, statutory, Semi-Govt. or Autonomous organisations:

Provided that the duty post in which an officer may be so appointed on deputation/contract basis shall not be higher than SAG level, that the period of deputation/contract shall not be more than three years in the first instance and that the officer prior to such appointment shall have been drawing pay in an equivalent or nearly equivalent grade or one grade or nearly one grade lower.

#### **Training and Examination of Probationers**

##### *(a) Probationary Period*

3.2 An officer appointed to Indian Audit and Accounts Service through Competitive Examination will be on Probation until he has passed the Departmental Examination, and in any case for two years. If he fails to pass the Departmental Examination within a period of three years, he will be liable to lose his appointment. The period of three year ordinarily involve six chances of taking examination, but if the first examination were held within six month of probationer's joining the service, it will not be taken in the account and the period

of three years will be extended to allow one further chance. The provisions of this paragraph may be modified in case of individual probationers.

(b) *Training*

3.3 The Probationers will be on training for a period of 2 years including the training of 17 weeks at Lal Bahadur Shastri National Academy of Administration, Mussoorie. They will undergo 61 weeks of training at the National Academy of Audit and Account, Shimla, in spells of 51 weeks and 10 weeks under sandwich pattern. Between these two spells, the Probationers will be posted for a period of 26 weeks in the field office for practical training.

The detailed programme of their training for periods they are attached to National Academy of Audit and Accounts, Shimla or the offices of Accountants General (A&E) will be prepared by the Director of the Academy or the Accountants General as case may be on the basis of model programme described in the subsequent paragraphs.

3.4 The following is the model programme for the training of IA & AS Probationers-

(I) Training in the Lal Bahadur Shastri National Academy of Administration – Combined Foundational Course-17 weeks

(II) Induction Training Programme in Government Accountings & Auditing in National Academy of Audit and Accounts, Shimla (phase-1)-51 weeks.

(a) The first spell of 51 weeks of training in the Academy will be intensively theoretical and will be aimed at achieving followings objectives: -

(i) to provide the knowledge of structure and functioning of the Central and the State Governments and of bodies and authorities under them;

- (ii) to acquaint with the national development planning process including formulation, implementation, monitoring and evaluation of Five Year Plans;
  - (iii) to familiarize with the role, functions and the structure of the Department;
  - (iv) to provide sound theoretical knowledge of the procedures and practices of Public Accounting and Auditing with practical work through visits to local offices, case studies, etc;
  - (v) to provide understanding and appreciation of the working of Parliament and Parliamentary control over Government expenditure;
  - (vi) to familiarise with Management precepts and practices and tools and techniques as adjuncts to scientific decision making;
  - (vii) to acquaint with latest tools and techniques of information management and office automation to increase productivity and efficiency; and
  - (viii) to inculcate a sense of belonging and pride in the service and motivate to develop proper professional administrative and social values.
- (b) Besides classroom instructions, there will be practical training in selected areas. For this purpose, the probationers will be attached to the Treasuries, Public Works Divisions, Office of the Comptroller General of Accounts, New Delhi, Office of the Accountant General (Audit), Himachal Pradesh, Office of the Senior Deputy Accountant General (A&E), Himachal Pradesh, Shimla and Bureau of Parliamentary Studies and training as under:

Weeks



State Treasuries & Reverse Bank Of India	2
Departmental Accounting Units & Planning Commission	1
Bureau of Parliamentary Studies and Training	1
Public Works Divisions	2
Sectional Training in the Offices of Accountant General (Audit) and Senior Deputy Accountant General (A&E), Himachal Pradesh, Shimla to work on part time basis as Auditor/Section officer	10

(c) While undergoing the training the probationers will be imparted training in the local branches of Reserve Bank of India in the system of decentralisation of Government Accounts. The concept of ways and means of accounts and how it is reflected in the daily transactions would be highlights in this training. During this spell, the probationers will have the opportunity to appear and pass both the Departmental Examinations.

III. Induction Training Programme in Government Accounting & Auditing in National Academy of Audit and Accounts, Shimla (phase II)- 10 weeks.

(a) In the second spell of training at the Academy, the experience of the probationers will form the basis for inter-action and training. This spell of training will be discussion oriented and the emphasis will be on syndicate/case studies. This spell of the training will be aimed to achieve the following objectives:

(i) to consolidate and reinforce the knowledge and experience of Audit and Accounting functions gained during Phase I and field training, and to provide a conceptual framework of the totality of the management of Audit and Accounts work;

(ii) to provide insight into organisational behavioural patterns and thus help to acquire attitudes and skills necessary for leadership effectiveness in administration; and

(iii) to provide adequate understanding and appreciation of working environment and practices of various auditee institutions through on the spot interaction with management staff through study tour.

(b) In order to enable the probationers to experience first hand the problems and perspectives of the auditee organisations the probationers will be sent on a study tour as a part of the training. A mix of auditee organisations including projects may be selected for exposing the participants to their management and finances.

#### IV. Practical Training

(a) In between the two spells of institutional training the probationers will be posted for a period of 26 weeks in the field offices for practical training with a view to providing practical experience of Audit and Accounting functions at work situation level as indicated below:

Sectional Training	10 weeks
Asstt Accountant General In charge of regular sections	16 weeks

(b) For the first 10 weeks the probationers will be attached to the Branch Officers dealing with the following key sections for the period stated thereagainst:

(i) Account current	1 week
(ii) Loan	1 week
(iii) Treasury Misc.	1 week
(iv) Works Misc.	1 week

(v)	Book, Budget & Appropriation	3 weeks
(vi)	Provident Fund Co-ordination	1 week
(vii)	Audit Reports	1 week
(viii)	E.C.P.A.	1 week

During the period of their attachment the probationers will be required to acquaint themselves with the responsibilities of the Branch Officers in relation to such sections. The probationers should, therefore, have access to the files and documents relating to such sections that have been passed by the Section Officers/Asstt. Accounts Officers and should understand from the Branch Officers the checks, controls and processing of various item of work.

(c) For the next 16 weeks, the probationers would be required to function as Branch Officers for a period of 4 weeks each of the following charges:

- (i) Accounts (Departmental Compilation)
- (ii) Accounts (Works & Forest Compilation)
- (iii) Administration
- (iv) O.A.D (Civil)

While undergoing the training adequate opportunities shall be provided for the probationers visiting auditee organisation along with inspection parties.

The probationers shall also be attached to District Rural Development Agencies (DRDA) for which necessary guidelines would be issued by the Academy. This will be for a minimum period of two weeks.

(d) While functioning as Branch Officers, the probationers will discharge all the duties of a Branch Officer. However, if the

Accountant General is of the opinion that any additional help or support is required by the Probationers, he may make such arrangements as he considers desirable. They will, however, not exercise any statutory powers. All cases involving exercise of such powers could, however, pass through them. While having their training in 'Administration' the probationers should be exposed to various nuances of disciplinary cases and the case law that has built up.

(e) In order to utilize the knowledge gained in the Academy in the working of computer the probationers may be associated to the extent possible, with various projects using Personal Computer. They may also be allotted some computer time during the office hours or outside office hours. If required, so that they can use computers regularly.

(f) Accountant General (A&E) to whose office the probationers are attached for field training will ensure that the probationers are sent to the office of Accountant General (Audit) for attachment to the Branch Officer dealing with 'Audit Report' and 'E.C.P.A.'.

(g) That portion of the training, which will be primarily in audit work, should serve also in establishing the training given in accounts. The Director of the National Academy of Audit and Accounts, and the Accountants General should ensure that throughout the training the probationers get a certain amount of practice in precis and drafting.

### **3.5 Role of the Accountant General**

The Accountant General will be in-charge of the training of the probationers in his office and will ensure that the training is conducted as stated above and in accordance with the instruction that may be issued from the C.A.G's office from time to time. He will also extend all the co-operation to the Academy for monitoring the progress and effectiveness of the field training either

through correspondence or through the location visits. He will also remain in touch with the Director of the Academy about the fruitfulness of the training period spent by the probationers in his office. He should send his assessment also to the Director of the Academy, where the probationers will be posted for the next phase of the institutional training.

Every Accountant General should draw up a programme of training and forward the same to the Director of the Academy within one week of the probationer's taking over the charge. The Accountant General should also consider the changes, if any, suggested by the Academy in the matter of organizing the training. The independent charge should be given to the probationers after they finish training in the key sections. Adequate arrangements should be made at this time so that the probationers are completely exposed to the work of the sections and particularly learn the essential points to ensure effective management of the work of the branch. Grant of long leave during the period of training should be avoided.

During the training in the office of the Accountant General after Academy period, control would be exercised by the Accountant General directly and through a Senior Deputy Accountant General/Deputy Accountant General. The probationers will maintain weekly charge-wise diaries (in duplicate) for the first 10 weeks training specified in para 3.4 IV and for the remaining 16 weeks' training specified in para 3.4 IV the dairies would be maintained monthly. The Accountant General will arrange to send the copy of each diary to the Director, National Academy of Audit and Accounts, with his remarks, if any, Accountant General will also send quarterly appreciation reports about the performance of the probationers including regularity extend and interest they are taking in work and any special aptitude displayed to the Director, National Academy, who will furnish to Headquarters feed back on the training received by the probationers during the field training for further changes in the pattern of training as necessary.

### **3.6 Role of the Principal of the R.T.I.**

The organisational arrangements envisage a constructive role on the part of the Regional Training Institutes in the management of field training of the IA&AS probationers. The Principal of the R.T.I will act as a link between the Academy and the probationers especially for the purpose of preparation of paper on the specific subject of study. He will also provide guidance to the probationers on theoretical aspects of work, which they would be required to do in the Accountant General's office. In case some of the probationers require help for preparing for the Departmental Examination, the Principal would extend such assistance to the probationers as is necessary. In case of the probationers posted for training at Shimla, this guidance will be provided by the Director, National Academy of Audit & Accounts.

### **3.7 Role of the Academy**

The Director of the Academy will monitor the training of the probationers when they are working in various offices. He would lay down proper system to monitor the progress and effectiveness of the field training and will do so in consultation with the concerned Accountants General as well as the Principal, Regional Training Institute. He would arrange visits of various Faculty Members to ensure that the training is going on effectively and that the probationers are gaining necessary knowledge and skills as a result of the training organised. In case he considers that any changes are necessary he may discuss the same with the concerned Accountant General so that the necessary modifications can be made in the existing pattern. Director and Faculty Members should act as 'Counsellor' to a number of probationers with whom they should be in close interaction not only during the field training but also throughout the period of induction training. The Academy would regularly receive reports from the probationers and ask them to send such information as is necessary to monitor the effectiveness of training. The Academy shall also provide necessary guidance for preparation of strategy papers by the probationers during the field training. Grant of long leave during the period of training should be avoided.

3.8 The Director of the National Academy of Audit and Accounts, may effect marginal variations in the programme suggested in paragraph 3.5 at his discretion to suit the capacity and requirement of each probationer without material modification in the substance of the training to be imparted to the probationers.

3.9 The course of training for any probationer may in individual cases be suitably modified with the approval of the Comptroller and Auditor General, due regard being paid to the nature of the work performed by him previously and other relevant considerations.

3.10 The Director, National Academy of Audit and Accounts, and the Accountant General concerned should, where necessary, arrange for additional training and special coaching to probationers belonging to Scheduled Castes or Scheduled Tribes so that they might come up to the Standard of the other probationers receiving training along with them.

3.11 The model programme prescribed for the training of the probationers are neither definitive nor exhaustive. During the training period in the National Academy as also in the offices of the Accountant General where the probationers are attached for field training, the Principal Director or the Accountants General, as the case may be, should ensure that arrangements made for the practical training are adequate to have a through knowledge of working in the Accountant General's office specifically key sections/branches to which the probationers are attached.

3.12 The Director, National Academy of Audit & Accounts, will report to the Comptroller and Auditor General the progress of the training of the probationers in the prescribed proforma as per following schedule:

## PROFORMA

Progress Report on the training of IA&amp;AS Probationers for the period ending...

Name of the Probationer	Interest taken in training	Participation in lectures, discussions etc.	Aptitude for Computer training	Other areas, if any, (to be specified)	Overall rating	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1/2/3/4/5	1/2/3/4/5	1/2/3/4/5	1/2/3/4/5	1/2/3/4/5	

1. Outstanding 2. Very Good 3. Good 4. Average 5. Below Average

## Schedule for furnishing the report

1<sup>st</sup> spell of the training:

For the period ending 31 <sup>st</sup> March	15 <sup>th</sup> April
For the period ending 30 <sup>th</sup> June	15 <sup>th</sup> July
For the period ending 30 <sup>th</sup> September	15 <sup>th</sup> October
For the period covering rest of the training	15 days after close of 1 <sup>st</sup> spell.

2<sup>nd</sup> spell of the training:

For the entire period of 2 <sup>nd</sup> spell of the training	15 days after the close of 2 <sup>nd</sup> spell
--	--



3.13 The Accountant General will render two reports in the prescribed proforma as per given schedule given hereunder:

### PROFORMA

Progress Report on the training of the IA&AS Probationers for the period ending...

Name of the Probationer	Branches in which training imparted	Duration	Aptitude towards training	Overall performance
1.	2.	3.	4.	5.
			1/2/3/4/5	1/2/3/4/5
1. Outstanding   2. Very Good   3. Good   4. Average   5. Below Average				

### Schedule for furnishing the report

For the period ending March	15th April
For the period 1 <sup>st</sup> April till the close of field training	15 days after the conclusion

The Principal Director/Accountant General will certify that the course of training is being followed and is or is not in arrears. He will also give a personal appreciation report.

3.14 Promotion of Audit Officers/Accounts Officers/Administrative Officers to IA&AS shall be in accordance with the provisions of IA&AS Recruitment Rules, 1983. They shall be on probation for a period of two years. The officers will be given orientation training of about 3 weeks' duration. The training will be aimed at providing an overview of the Department and its functions besides exposure to certain managerial techniques and concepts. The training will be designed to enable the officers to appreciate new role and responsibilities and approach the new assignment with confidence and will be judicious mix of lectures, panel and group discussions. 'Hands on' practical sessions with computers and a field visit to an important Public Sector Undertaking/Govt. Deptt. may also be arranged.

### 3.15 Departmental Examination

An officer appointed to the IA&AS through competitive examination will have to pass the departmental Examination. The Departmental Examination will be in two parts, the First examination consisting of 4 papers and the Second of 5 papers of 3 hours duration and carrying maximum marks of 100 each.

The Examinations are held half yearly in the months of May and November in the subjects detailed in subsequent paragraphs [3.12 and 3.13]

3.16 No probationer will be allowed to appear at the first departmental examination until he has completed the training at the treasury, and at the second departmental examination until he has completed the training in Public Works Division.

#### D. Subject, Syllabus and qualifying marks

##### 3.17 First Departmental Examination

#### ONE - GOVERNMENT ACCOUNTS (INCLUDING PUBLIC WORKS ACCOUNTS)

##### Aims

1. To provide a thorough knowledge and understanding of the principles and structure of Government accounts, the processes of accounting leading to the preparation of Appropriation Accounts and Finance Accounts including the use of control documents and reconciliation of accounts.
2. To develop capability to ensure the accuracy and timeliness of the accounts through meaningful checks and control, and to analyse and interpret the accounting data.

##### CONTENTS:

##### Concepts and structure of Government Accounts:

1. Concepts of public Accounting –Cash Accounting – the form, basic structure and system of Government accounts.

2. Classification of expenditure and detailed study of functional classification of transactions –importance of classification and categorisation and what distinguishes it from Commercial Accounts- Correlation between budget and accounts (classification and categorisation)- Rationale of major head / minor head classification.
3. Special features of Public Works and Forest accounts.

#### Maintenance of Initial Accounts:

4. The Treasury accounting system and procedure relating to receipts, payments and deposits.
5. Board features of departmentalised accounting system and procedures relating to payment and accounting by Pay and Accounts Offices and cheque drawing DDOs.
6. Public Works system of accounting with emphasis on maintenance of cash, stores and works accounts.
7. Systems of maintenance of accounts in Banks dealing with Government transactions.

#### Compilation of Final Accounts:

8. Detailed studies of complication of accounts, preparation of classified abstract, consolidated abstract, ledger, detail book and finalisation of monthly accounts.
9. Compilation of monthly accounts of a Division.
10. Corrections in accounts, Transfer Entries.
11. Inter-Government and inter-departmental transactions and their adjustments.
12. Ways and means position of Govt.-integration of the Accounts with cash management by RBI.
13. Special Features of the accounting of Public Debt.

14. Objectives of Accounts- Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts.

### **Examination**

1. Duration: 3 Hours
2. Maximum Marks: 100
3. All the prescribed books will be allowed
4. The question paper would be of practical nature so as to achieve maximum familiarisation of the subject and the rules and codal provisions.
5. The proportion of questions testing knowledge should be about 60% and those testing skill 40%.
6. There would be two compulsory questions one each from serial number 2 and 14.

### **Prescribed Books**

1. Government Accounting Rules 1990.
2. List of Major and Minor Heads of Account of Union and States.
3. Central Government Account (Receipts and Payments) Rules 1983.
4. Civil Accounts Manual.
5. Account Code for Accountants General.
6. Finance Accounts and Appropriations Accounts of the Union Government.
7. Combined Finance and Revenue Accounts of Union and State Governments in India (Latest available).
8. Central Public Works Account Code with Appendices.
9. Book of Forms of C.P.W.A Code.

**Additional readings**

10. Accounts Series brought out by O&M wing of Headquarters office.
11. Dharamvir Committee report 1990.
12. Handbook on public debt.
13. INTOSAI accounting standards.
14. Books on accounting –North Holland Publishers.
15. Government Accounting and Control –M.P.Gupta

## TWO - ADVANCED COMMERCIAL ACCOUNTANCY

### **Aims:**

1. To provide an in-depth knowledge of the principles and methods of commercial accounting and reporting as well as its legal requirements.
2. To develop ability to carry out critical and reliable financial analysis of an enterprise.

### **Contents**

- (1) Accounting principles, concepts and conventions, Single and double entry systems.
- (2) Preparation of Final Accounts (Manufacturing, Trading, Profit and Loss Accounts, Balance sheet) of a sole trader including all processes leading to their preparation (i.e. preparation of books of original entry, ledger and trial balance including closing, adjustment and rectifying entries).
- (3) Bank reconciliation statement.
- (4) Receipts and payments accounts and income and expenditure accounts, with special reference to accounts of autonomous bodies under Government.
- (5) Aspects of:
  - (a) Depreciation and various methods thereof
  - (b) Stock valuation
  - (c) Capital and Revenue expenditure/receipts.
  - (d) Reserves and provisions.
- (6) Exhibition of Final Accounts of Companies having regard to schedule VI to the Companies Act, 1956 with special reference to Government companies.

(7) Balance-Sheet reading –interpretation and analysis of financial statements- fund flow/cash flow statement –Appraisal of company performance by means of ratio analysis –the uses and limitations of financial information. Review of Account of Govt. Companies by IA&AD.

(8) Mandatory Accounting Standards published by ICAI and the extent of compliance required for them.

### **Examination**

- (i) Duration: 3 Hours
- (ii) Maximum Marks: 100
- (iii) No book is allowed
- (iv) Question paper will comprise of questions devoting 60% marks for question testing knowledge and 40% for skills.

### **Prescribed Books**

- (1) Advanced Accounts –M. C. Shukla and T. S. Grewal (S. Chand & Co.)
- (2) Financial Statement Analysis – John N. Myer (Prentice Hall)
- (3) How to read a Balance Sheet - ILO
- (4) Accounting Standards Published by ICAI

### **Additional Readings**

- (i) Analysis of Financial Statement - S. B. Choudhury (Asia Publishing House)
- (ii) Practical Financial Statement Analysis- Roy A. Foulke (Tata Mc Graw Hill)
- (iii) Public Enterprises survey
- (iv) Accountancy exercises by All India Management Association.

### THREE - INDIAN FINANCIAL SYSTEM AND PARLIAMENTARY FINANCIAL CONTROL

#### **Aims**

To provide a complete understanding of the Constitutional, legal and administrative aspect of the financial system as well as its linkages in our federal policy and accountability arrangements.

#### **Contents**

- (1) General exposure to the evolution of Federal finance beginning with the Charter Act of 1833 to the Deshmukh award in 1950.
- (2) Financial relations between the Union and the States –Taxing Powers and distribution of revenue- limitations on the taxing powers –Tax Administration-Tax sharing, grants-in-aid and the loans-Financial emergency.
- (3) Role of Finance Commission – Recommendations of the 9<sup>th</sup> Finance Commission. Planning Commission– Its composition –Plan formulation –National Development Council- Plan Evaluation- Role of Planning Commission in devolution of resources.
- (4) Financial control of the legislature –control over appropriation – general principles relating to receipt, custody and drawl of public money- Consolidated Fund, Contingency Fund and Public Account –Legislative procedure relating to Budget and budgeting processes.
- (5) Effectiveness of budgetary control –New innovations- Economic classification of budget.
- (6) Exchequer control –Reserve Bank of India–Existing system of issues and management relating to bank notes-issue and management of bank notes by the Reserve Bank-Currency chests and resource management- One rupee notes-remittances within the Country –The Reserve Bank as the banker to Central and State Governments-the Agency Banks-Governments Balances –Adhoc treasury bills-Ways and



means and resource operation- Ways and means advances and overdrafts –Management of Public Debt.

(7) Audit Control –Role of Finance Committees of the legislature – Public Accounts Committee, Committee on Public Undertakings and Estimates Committee.

### **Examination**

- (1) Duration: 3 Hours
- (2) Maximum marks: 100
- (3) Books are not allowed
- (4) Question paper would consist of critical and analytical type of questions which are intended to test the probationer's ability of comprehension of the subject rather than questions which seek to reproduce the factual details.
- (5) This paper seeks to test knowledge and not any specific skills.
- (6) There will be two compulsory questions, one each on the recommendation of Ninth Finance Commission and the working of the Parliamentary Committees.

### **Prescribed Books**

- (1) The Constitution of India Part VII.
- (2) Report of the Ninth Finance Commission.
- (3) The Control of Public Expenditure (Parts I & II)- Basil Chubb
- (4) Indian Administration-Shri Ashok Chanda (Section on Financial Administration)
- (5) Federalism in India –Shri Ashok Chanda (Chapters IV to VII).
- (6) Books on Planning Commission (to be specified).
- (7) Indian Financial System –R.K. Sheshadri

**Additional Readings**

1. Rules of Procedure & Conduct of Business in Lok Sabha.
2. Budget Papers.

**FOUR – PRINCIPLES OF GOVERNMENT AUDIT**

(Including receipt and commercial audit)

**Aims**

1. To impart an insight into the mandatory roll and objectives of audit in general and the methodologies and practices of audit of expenditure, receipts and public enterprises.
2. To develop practical skill in applying the audit standards and techniques in regard to regularity and propriety of a transaction and to certify the accounts.

**Contents**

1. Historical evolution of accounting and auditing system in India.
2. The legislative enactments for changes in the accounts and audit system during the British period under (i) the East India Company administration and (ii) British Crown administration – Emergence of Supreme Audit Authority.
3. Constitutional provisions governing the institution of the Comptroller and Auditor General of India, CAG's (DPCS) Act, 1971.
4. Organisational structure of the Indian Audit and Accounts Department- Headquarters office of the CAG of India and various field offices –Distribution of work relating to various types of accounts and audit functions –Staff organisation pattern.
5. The principles and philosophy of Government Audit –An instrument of accountability, pillar of democracy and upholder of constitution.

Independence, objectivity, factuality, legality-etc. Role of audit in legislative control. Constructive aspects of audit process. Evolutionary character of audit.

6. Audit of expenditure –sanction audit, audit against provision of funds, audit against regularity, propriety audit and efficiency–cum-performance audit –profile of review audit of vouchers and initial documents.

7. Special features of the following types of audit-

(a) Stores and stock audit

(b) Audit of grant–in-aid

(c) Audit of debts, deposit and remittance transactions- Borrowings, sinking fund, contingent liabilities, investments, service and provident funds, reserve and reserve funds, deposits, loans and advances by Government, Suspense Accounts and remittances.

8. Audit of receipts- development of receipt audit–scope of receipt audit–distinction between receipt and expenditure audit–self imposed limitations–broad categories of receipts.

9. Special features and methodology governing the audit of receipts under the following Acts and Rules.

(a) Income Tax Act

(b) Customs act

(c) Central Excise and Salt Act and Central Excise Rules.

10. Commercial Audit -Special features of commercial audit–audit of Government Companies, Statuary Corporation and Departmental undertakings–provisions of Companies Act, 1956-Audit of autonomous bodies.

11. General principles of vouching, payments and receipts and of valuations of assets and liabilities- internal audit versus statutory audit and their interrelationship–Audit of Statutory Corporation and Govt. Companies –Evaluation of Internal Controls, Analytical Review, compliance and substantive test – Final results of certification audit and comments under Section 619(a) of Companies Act 1956.

### **Examination**

- (i) Duration: 3 Hours
- (ii) Maximum Marks: 100
- (iii) No book is permitted
- (iv) Question paper will allocate 70% marks on testing the knowledge and 30% for skills. 30% of the total marks will be devoted to receipt audit, 30% for commercial audit and the balance for other topics.

### **Prescribed books**

- (i) Constitution of India
- (ii) CAG's (DPC) Act, 1971
- (iii) CAG's M.S.O. (Technical) Volume-I
- (iv) CAG's M.S.O. (Administrative) Volume-I
- (v) Introduction to Indian Government Accounts and Audit.
- (vi) Departmental Manuals for Audit mainly receipt audit, Commercial audit including various audit series brought by O&M Wing of Headquarters office.
- (vii) The following bare Acts
  - (a) Income Tax Act
  - (b) Customs Act
  - (c) Central Exercise Act and Rules

### 3.18 **Second Departmental Examination**

#### ONE –FINANCIAL RULES AND SERVICE REGULATIONS

##### **Aims**

1. To provide a firm foundation of knowledge and understanding of the financial Rules and service regulations as well as the authority governing them and the delegation of the authority.
2. To develop ability to interpret and apply the rules and regulations while administering them and to test the propriety and legality while auditing.

##### **Contents**

- (1) General Financial Rules –General system of financial management and control in government –powers of sanctions –budget, grants and appropriation including procedures regarding demands for supplementary grants-establishment –contingent and miscellaneous expenditure- custody and accounts of stores- Advances to Government Servants-destruction of office records connected with accounts.
- (2) Rules of delegation of financial powers – delegation in Central Government departments regarding powers to create permanent posts, powers to incur contingent expenditure and miscellaneous expenditure and powers to write off loans –Duties of Internal Financial Advisors- Schemes of delegation in IA&AD.
- (3) Fundamental and Supplementary Rules governing various departments, general conditions of services, pay, additional pay, confirmation of appointments, deputation, foreign service, retirement, etc. Rules related to Government residence–The Central Civil Service (Joining Time) Rules 1979 – Travelling Allowance Rules.
- (4) Central Civil Services (Leave) Rules 1972 governing different kinds of leave including special kind of leave, study leave and special casual leave–general conditions governing eligibility and sanction of leave, return

from the leave etc. scheme of delegation of powers for sanction of leave in IA&AD.

(5) General Provident Fund (Central Services) Rules 1960- Provisions relating to subscription, advances, withdrawal, interest, final payments and maintenance of nominations –Deposit linked Insurance scheme.

(6) Central Civil Services (Pension) Rules 1972 covering various kinds of pension, Family Pension, Death cum retirement gratuity, commutation and restoration of pension, procedure for sanction, authorisation and payment of pension etc., payments of pension on re- employment.

(7) Comprehensive study of Central Civil Services (Conduct Rules) 1964, covering its applications, definitions, general conduct and behaviour including joining of politics, associations, demonstration, Strikes, acceptance of gift, dowry, private employment, acquiring movable and immovable property, etc.

(8) Comprehensive study of Central Civil Services (Classification, Control and Appeal) Rules 1965 dealing with classification of services, appointing authority, disciplinary authority, suspension, procedure to impose major and minor penalties, appeals, revision and review.

### **Examination**

- (i) Duration: 3 Hours
- (ii) Marks: 100
- (iii) All the prescribed books/specified rules would be allowed.
- (iv) The question paper will comprise of question devoting 70% marks for testing skills and 30% knowledge.
- (v) There will be a compulsory question each on the Pensions and CCS (CCA) Rules: -

### **Prescribed Books**

1. Fundamental and supplementary Rules.

2. The Central Civil Services (Leave) Rules 1972.
3. The Central Civil Services (Joining Time) Rules 1979.
4. The Central Civil Services (Pension) Rules 1972.
5. The Central Civil Services (Conduct) Rules 1964.
6. The Central Civil Services (Classification, Control and Appeal) Rules 1965.
7. General Provident Fund (Central Services) Rules 1960.
8. Compilation of General Financial Rules 1963.
9. Compilation of delegation of Financial Powers Rules 1978.
10. C.A.G's Manual of Standing orders (Administration) Vol. II

Note: - All the prescribed books will be allowed in the examination.

#### TWO –COST AND MANAGEMENT ACCOUNTS

##### **Aims**

1. To impart knowledge of Costing Techniques and practices of Management accounting.
2. To develop skill in cost effectiveness analysis and appraisal of investment decision.

##### **Contents**

- (i) Objectives, Importance and Advantages of Cost Accounting, Differences between cost accounting and financial accounting.
- (ii) Definitions and Cost concepts –Elements of Cost, Cost unit and cost centre – Types of Costing.
- (iii) A general understanding of the various methods of costing.
- (iv) Overheads- Definition, classification, collection and distribution.
- (v) Cost audit provisions of the Companies Act –Cost Audit versus Financial Audit- Cost Audit (Report) Rules.

- (vi) Reconciliation of Cost and Financial Accounts.
- (vii) Budgetary control –objectives –Functional Budgets including cash budgets, fixed and flexible budgets Analysis, and reporting of budget variances Performance evaluation.
- (viii) Marginal costing –concepts-Applications-Make or Buy decisions, cost-volume-profit analysis, Break–even analysis.
- (ix) Joint and bye–products–problems thereon.
- (x) Appraisal of Capital Investment Decisions- Pay-back period, Discounted Cash flow –Return on Investment –Improvement of Profitability.
- (xi) Standard costing –Analysis and variances.

### **Examination**

- (i) Duration: 3 hours
- (ii) Maximum Marks: 100
- (iii) Books are not allowed.
- (iv) The question papers will comprise of question devoting 50% marks for testing skills and 50% for testing knowledge.
- (v) One compulsory question each shall be asked from marginal costing and appraisal of capital investment decisions.

### **Prescribed Books**

- (i) Principles and Practice of Cost Accounts by Shri N.K.Prasad.
- (1) The Companies Act, 1956.

### **Additional Readings**

1. Guide to cost audit by ICAI Research Committee.

### **THREE - COMPUTER SYSTEM**

The aim of the syllabus is:



- (i) to develop a familiarity with the basic concepts and practices of electronic data and information processing;
- (ii) to impart a critical recognition of the special importance of computers in efficient management of an organisation;
- (iii) to provide for a firm foundation for use of computers and application software;
- (iv) to enable the probationers to operate a Personal Computer and use standard software package; and
- (v) to generate in the probationers the ability to apply their knowledge and understanding of the computer system to the development of solutions to specific administrative/managerial problems.

The probationers will not only be expected to know and understand the subject but also to apply it in practical situations. The syllabus therefore includes a Project work also.

The course would be covered both in the first and second semester with final examination at the end of second semester.

### **Contents**

#### **1. Basic concepts of computer**

Electronic Data Processing Systems, Computer, input/output media and devices, central processing unit, Methods for organising and processing computer files. Hardware and software, Real-time systems, Multi-processing, multi-programming and time-sharing.

#### **2. Computer applications**

Applications of data processing devices, Sales accounting, inventory accounting, purchases and disbursements, pay roll, production scheduling, inventory control and cost-accounting.

#### **3. Software packages**

Study and working of the selected software packages, namely, MS Word, Lotus 1-2-3 and dBase IV, Basic Programming.

4. Computerisation of Government accounts

Application of computer in Government accounts –Computerisation of Central Civil accounts NICNET Systems –Computerisation of State Government accounts and entitlements like G.P.F., Pension etc.-Case Studies –Study of the system, System Design and Analysis.

5. Controls and Auditing

Organisational controls, data processing control, audit approaches in EDP systems- problem of audit trail –special audit techniques.

6. Project Work

A project work involving application of one of the standard software will be executed by the probationers for a given data and requirements, under the guidance of a nominated officer. A report will then be prepared and subjected to scrutiny and Viva-voce test.

**Examination**

- (i) 30 % marks would be allotted for written examination, 50% for practical Examination and 20% for project work.
- (ii) Project work would be undertaken under the supervision of officers associated with computer work and evaluated by external examiners.
- (iii) The Project work includes a viva-voce and demonstration. The marks obtained by a probationer in the project work will be carried forward in case of subsequent attempts by the probationers.
- (iv) The projects work would be aimed at testing the ability of the probationers to make use of an application useful to the IAAD.

**Prescribed Books**

1. Computers Today –Donal H Sanders (MC Graw Hill)

2. Que Corporation, Indiana series
  - (i) Using PC DOS.
  - (ii) Using Microsoft Word.
  - (iii) Using Lotus 1-2-3.
  - (iv) Using dBase IV.
3. Computer Audit Guidelines published by Chartered Institute of Public Finance and Accountancy –London.
4. Audit Reports on Computer audit.

#### FOUR – ADVANCED GOVERNMENT AUDIT

##### **Aims**

1. To provide a complete background of advanced audit techniques in our country and of the processing and follow up of audit findings.
2. To develop a flair for a comparative study of the audit techniques of different SAIs.
3. To develop innovative skills in applying the audit techniques for appraisal of different systems projects programmes and enterprises as well as tax and non- tax schemes.

##### **Interpretation of Aims and Methodology**

The syllabus is meant to familiarise the probationers with the contemporary techniques of Government Auditing, the various types of Audit Reporting, legislative action on Audit Reports and the International Audit Organisations. The various techniques of Audit and Audit Reporting will be explained with reference to selected cases from the Audit Reports. In respect of every possible component of the syllabus, case studies will be selected from various Audit Reports and used for teaching an explanation.

## Contents

**Audit Techniques: Distinctive features of audit by SAIs:** Audit beyond legality of expenditures.

**Audit for ensuring economy and efficiency:** definition and application in various areas like supply contracts, purchases, works contract, project, etc.

**Review of schemes:** Major features of scheme reviews and presentation of results –Audit Review in Receipt Audit Reports.

**Review of system on specific activities of selected departments:** Reviews prepared by Civil, Defence, Railways and P&T Audit Offices.

**Audit Boards: Constitution and distinct features:** Techniques of Comprehensive audit appraisals for Public Sector Undertakings.

**Audit Reporting:** Structure of Central Audit Reports, Civil Audit Reports, Receipts Audit Reports, Railways Audit Reports, Defence Audit Reports, P&T Audit Reports and Commercial Audit Reports.

**Major Features** of Reporting styles adopted – Over-view cases of irregularities, statistical details on state finances and reviews thereof.

**Legislative Action on Audit Reports: Principal of Accountability:** Parliamentary Committees responsible for consideration of Audit Reports –Constitution of Committees and their secretariat to help the committees – Preparation of Memorandum of important points and briefing for the members of the committee –Role of Audit in the course of committee's proceedings –Crucial importance of key documents- Verification of the draft of the committees before it is finalised.

**International Audit Organisations:** Objective of INTOSAI and ASOSAI, their constitution and activities –Important International Declarations on Audit.

**Examination**

Marks: 100

Duration: 3 Hours

The question papers shall comprise of questions 50% of which will test the knowledge and 50% the skills. There will be one compulsory question each on audit techniques and international audit organisations.

The aim of the examination is to test the understanding of the probationers on various audit techniques and a clear distinction of their nature. The question should be aimed at getting this distinction clear and to make them apply the various techniques to serve the given audit objections. The question should aim at testing the knowledge of the probationers regarding structure and contents of Audit Reports and their understanding about the selected cases, which have been taught to explain this.

The questions can also be asked by giving small cases and requiring probationers to explain the audit techniques used in presentation of these cases. The question on the legislative action and international organisations will be mainly aimed at testing their knowledge and information on these subjects.

**Prescribed Books**

- (i) Government Auditing- Foreword by T.N. Chaturvedi
- (ii) C.A.G's (D.P.C) Act 1971
- (iii) C.A.G's M.S.O. (Technical) Volume-I
- (iv) C.A.G's. M.S.O (Administrative) Volume-I
- (v) Departmental Manuals for Audit
- (vi) Selected audit reports

**Additional Readings**

- (i) Audit of public utilities –ASHISH Publication
- (ii) Auditing receipts - ASHISH Publication

- (iii) Auditing Transport Services
- (iv) Auditing Public Works and Projects
- (v) Auditing Science and Technology
- (vi) CAG of INDIA analytical history Vol. I- Vol. 4(selected portions)
- (vii) Audit in Indian Democracy-Y. Kishan
- (viii) Role of CAG in Indian Democracy – S.C. Mukherjee.

## 5. QUANTITATIVE TECHNIQUES

### **Aims**

1. To create an understanding and critical awareness of the uses and limitations of quantitative techniques and analysis.
2. To develop ability to use quantitative analysis appropriately in decision in reaching audit conclusions, etc.

### **Contents**

1. Nature, significance and purpose of Operations Research, Basic concepts and definitions: Methodology of Operations Research: Operation Research Techniques: construction, solution and testing of the operation research models; implementation and control of the solution.
2. Linear Programming
  - (i) Concept and formulation of linear programming model.
  - (ii) Working on simplex algorithm – Interpretation of final results – Application of linear programming techniques in real life situations.
  - (iii) Transportation and Assignments problems.
  - (iv) Theory of Games- two person, Zero- sum games.
  - (v) Dual Problem.

### 3. Network Analysis on Project Planning

- (i) Network Diagram: - Drawing an arrow network and numbering the events, estimation of job duration and concept of earliest and latest event issues.
- (ii) Analysis of project through network diagram.
- (iii) Updating of Network.
- (iv) Financial planning through network.
- (v) Network crashing.
- (vi) Allocation of resources in a project.
- (vii) Programme Evaluation and Review techniques (PERT) concept of critical path (CPM).
- (viii) Application of Network Technique.
- (ix) Monitoring and control.
- (x) MOST, LOB and GERT.

4. **Statistical Decision Theory-** Decision tree problems for decision-making and risk analysis- Application of decision tree in investment decision, provisions strategy and competitive binding.

5. Statistical sampling techniques and their application in audit.

6. General understanding of other operations research techniques like: -

- (i) Inventory control.
- (ii) Waiting line Problem.
- (iii) Replacement and maintenance model
- (iv) Methodology of simulation.
- (v) Input-output Techniques
- (vi) General ideas about non-linear Programming.

## 7. Applications of Quantitative Techniques in Government.

### Examination

- (i) Time: 3 hours
- (ii) Marks: 100
- (iii) Books are not allowed.
- (iv) The emphasis of the question paper should be on the appreciation of the techniques rather than on the mathematical proof of them. The questions will require probationers to apply the techniques to decision making situations and to demonstrate in applying the techniques that they understand their relevances and their limitations in the situations depicted.
- (v) Equal coverage could be given for all chapters.

### Prescribed Books

1. Introduction to Operations Research –C.W.Churchman, R.L.Ackoff, E.L.Arnoff (John Wiley & Sons).
2. Operations Research (Methods & Practice) – C.K.Mustafi (Jiley Eastern Ltd.)
3. Operations Research (Methods & Problem) –Mourice Sacieni, Arthur Yespan, Lawrence Friedman –(John Wiley & Sons Inc- London).
4. The Quantitative Approaches to managerial decisions- Leonard W. Heir- (Prentice Hall of India Pvt. Ltd.)
5. Quantitative techniques- Levin and Kirk Patrick-(Mc Graw Hill).

### Qualifying Marks

3.19 Probationers who obtain 40 percent of marks in each of the subjects and 50 percent in the aggregate will be held to have passed the examination. Those who fail in an examination as a whole will be held to have passed and be exempted for re-examination in the subjects in which they obtain 60% of the marks. These marks will be taken into account in reckoning the minimum



aggregate at a later examination. No probationer will be ordinarily allowed to appear in the second departmental examination before he has fully passed the first departmental examination.

3.20 Apart from the instruction imparted in various subjects for the Departmental Examination there will also be series of guest lectures on the following general exposure subjects:

#### FIRST DEPARTMENTAL EXAMINATION

Public Finance and Fiscal Policy.

Five-Year Plans.

Projects Appraisal and Management.

#### SECOND DEPARTMENTAL EXAMINATION

Commercial Law.

Management and Behavioural Aspects.

Structure and Functioning of Audited Organisations.

The Academy will make suitable arrangements to test the knowledge of the probationers in these subjects during their period of training. The performance of the probationers in such tests will be duly taken into account while evaluating the overall performance of the probationers and their achievements in the Academy. The syllabi prescribed for local tests are given below:

### **DEPARTMENTAL EXAMINATION-I**

#### **PUBLIC FINANCE AND FISCAL POLICY**

##### **Objectives**

- (i) To provide an exposure to general concepts of Public Finance and Fiscal Policy including Public expenditure, public revenue, public debt and financial administration.
- (ii) To relate these concepts to the Indian system.

**Coverage**

- (i) Nature and scope of Public Finance- Objectives of fiscal policy.
- (ii) Central Finances, State Finances and Local Finances.
- (iii) Public expenditure – classification and canons of public expenditure.
- (iv) Public Revenue- sources, classification and canons of taxations- salient features of Indian tax system –Defects in Tax structure –suggestions for improvement.
- (v) Public Debt –Chief characteristics of Indian Public Debt- Problems of public debt policy- Burden of Public Debt- Public debt management – redemption and monetisation of Public debt-deficit financing in India.
- (vi) Fiscal Policy under five year plans in India – New Economic Policy – long-term fiscal policy.
- (vii) Forms of Public Enterprises in India- performance and problems.

**Time allotment:** 3 days covering 6 sessions of 2 hours each.

**Faculty:** Guest Faculty.

**Examination:** There would not be any examination.

**DEPARTMENTAL EXAMINATION-I****FIVE YEAR PLANS**

**Objectives:** To provide an understanding of the role of Planning Commission in India and the Planning process.

**Coverage**

- (i) Five-year plans – Decentralisation of planning process.
- (ii) Mobilization and allocation of resources –Gadgil formula.
- (iii) Plan Coordination and Monitoring.
- (iv) Planning process with regard to certain important sectors like Rural Development, Agriculture, Energy, Steel etc.

**Time allotment:** three days covering 6 sessions of two hours each.

**Faculty:** Guest Faculty

**Examination:** There would not be separate examination in this subject. However, certain portions of this subjects form a part of the syllabus on "Indian Financial System and Parliamentary Financial Control" which is included in Departmental Examination-I

### **DEPARTMENTAL EXAMINATION-I**

#### **PROJECT APPRAISAL AND MANAGEMENT**

**Objectives:** To provide a basic undertaking and awareness about the modern techniques of project appraisal and Management for decision taking.

**Coverage:** Project Appraisal and Management. Social cost benefit analysis. (Network analysis in project planning is covered in "quantitative Techniques")

**Time Allotment:** Two days covering 4 sessions two hours each.

**Faculty:** Guest Faculty.

**Examination:** There would not be separate examination in this subject. However, this subject forms a part of the syllabus on "quantitative Techniques" which is included in Departmental Examination-II

### **Departmental Examination-II**

#### **COMMERCIAL LAW**

**Objectives:** To provide an understanding of the various provisions of Indian Contract Act and Sale of Goods Act.

Coverage

##### **A. The Indian Contract Act 1872**

- (i) Definitions – Communication of acceptance and revocation of proposals.
- (ii) Void and voidable contracts – void agreement.
- (iii) Contingent Contract.

- (iv) Performance of Contracts.
- (v) Consequences of breach of contract.

#### B. The Sale of Goods Act 1930

- (i) Definitions.
- (ii) Formation of the Contract.
- (iii) Effects of the Contract.
- (iv) Performance of the Contract.
- (v) Rights of unpaid seller against the goods.
- (vi) Suits for breach of the contract.
- (vii) Miscellaneous Sections

**Time Allotment:** Four days covering Eight sessions of two hours each.

**Faculty:** Guest Faculty

**Examination:** There would not be any examination in this subject.

#### Departmental Examination-II

##### MANAGEMENT AND BEHAVIOURAL ASPECTS

**Objectives:** To provide an exposure to modern concepts of management and Behavioural Sciences with a view to achieve maximum results in the work assignment.

**Coverage:** The followings areas of personnel management would be covered:

- (i) Leadership
- (ii) Motivation
- (iii) Decision making
- (iv) Communication

**Time Allotment:** Two days consisting of four sessions of two hours each.

**Faculty:** Guest Faculty

**Examination:** There would not be any examination.

### **Departmental Examination-II**

#### STRUCTURE AND FUNCTIONING OF THE AUDITEE ORGANISATIONS

**Objective:** To provide an exposure to the organisational structure and functions of auditee organisations.

**Coverage:** The followings organisations would be covered:

- (i) Central Govt. Civil departments.
- (ii) Central Tax Administration.
- (iii) Railways.
- (iv) Defence.
- (v) Posts and Telecommunications.
- (vi) Autonomous Bodies.
- (vii) Statutory Corporations.
- (viii) Government Companies.
- (ix) State Government Companies.
- (x) State Autonomous bodies and other organisations.

**Time allotment:** Five days consisting of ten sessions of two hours each.

**Faculty:** Guest Faculty from the Training Institutes of Railways Training College, Postal Staff College, etc. would be invited and the material prepared by these institutions utilised.

**Examination:** There would not be any examination in this subject.

## Hindi Examination

3.21 The Probationers will also be required to be take and qualify in an examination in Hindi as per syllabus given below for which a paper will be set centrally from Head Office, supplemented by a viva-voce test. A probationer securing 40% marks will be declared pass in the paper. While the marks secured in Hindi paper will not count towards the aggregate for a pass in the Departmental Examination, pass in Hindi paper will be necessary for completion of probation.

### 3.21.1 HINDI-I: FOR PROBATIONERS WHO HAVE NO/LITTLE KNOWLEDGE OF HINDI

#### Objectives

- (i) To learn all the basic structure of the language;
- (ii) To be able to read, write and speak in Hindi of simple sentences of daily use;
- (iii) To be acquainted with the common audit and accounting terminology;
- (iv) To learn the simple techniques of translation from English to Hindi and vice versa; and
- (v) To be able to understand brief routine official notes and drafts.

**Interpretation of the objectives:** The probationers who have no/little knowledge in Hindi should be able to acquire and develop four basic skills - namely listening (understandings), speaking, reading and writing adequately. They should also learn common administrative terms, phrases, etc. in Hindi.

#### Examination Scheme

- (i) Translation of simple sentences-Hindi to English and vice versa. (10)
- (ii) Basic structure of the language (filling in gapes, multiple choice of words, correction of sentences etc.). (15)
- (iii) Set and free composition of simple nature comprehensions. (15)

- (iv) Audit and Accounting terms/phrases /routine office notes. (10)

**Viva-voce**

- (i) Reading of printed/manuscript material. (10)  
(ii) Dictation (5)  
(iii) Conversation (10)

**Recommended Books**

- (i) Prabodh Lekhan –Bodhan Pustika  
(ii) Probodh Primer  
(iii) Probodh Ucharan Pustika  
(iv) Swadhaya (Rapid Reader) – Prepared by LBSNAA Selected portion  
(v) Glossery of Audit and Accounts terminology (Chapter 3 and 4 of Part I) (Chapter 3: Names of Sections in IA & AD and Chapter 4: Designations in IA & AD) This book would be allowed in examination.

3.21.2 HINDI-II: FOR PROBATIONERS WHO ALREADY POSSESS  
ADEEQUATE KNOWLEDGE OF HINDI

**Objectives:** The followings objectives are expected to be achieved in this syllabus:

- (i) All objectives specified under Hindi-I syllabus.  
(ii) To be able to prepare official notes and drafts in Hindi.  
(iii) To be able to understand audit and accounts terminology in Hindi.  
(iv) To be able to have good skill of translation techniques.

**Interpretation of the objectives:** This category of probationers though posses adequate knowledge of Hindi but do not have sufficient skill of translation techniques, audit and accounts terms and phrases and noting and drafting in Hindi. The syllabus proposes to impart this knowledge and skill.

**Examination Scheme**

Maximum Marks	75
Written	50
Viva-voce	25

**Written Examination**

- (i) Set and free composition comprising of précis writing, comprehension and free composition. (20)
- (ii) Translation of notes and drafts of technical nature into simple and intelligible Hindi. (10)
- (iii) Official correspondence, noting and drafting in Hindi (10)
- (iv) Audit and Accounting terminology/routine office notes. (10)

**Viva-voce**

- (i) Reading of Printed/manuscript material (10)
- (ii) Dictation (5)
- (iii) Conversation (10)

**Recommended Books**

- (i) karyalay Sahayika by Central Secretariat Hindi Parishad(Part : 2,3).
- (ii) Glossary of Audit and Accounts terminology by the Comptroller and Auditor General of India
- (iii) Audit-Notes and Drafts by Central Secretariat Hindi Parishad.

Note: All Books are allowed in the Examination.

**Additional Reading:** (i) Administrative Hindi-Prepared and Published by National Academy of Administration.

**3.22 Scheme for award of General Proficiency Medals/Certificates to Probationers.**

1. With a view to increasing the motivation of the direct recruits to undertake training seriously and to giving adequate importance to



development of right kind of quantities including attitudes etc. towards public service in general and functions of the department in particular the outstanding probationers will be awarded General Proficiency Medals/Certificate. The details of the scheme are as under; -

**Nomenclature:**

2. This scheme may be called "Scheme for award of General Proficiency Medals/Certificates to Probationers."

**Applicability:**

3. This scheme would be applicable to all the IA & AS and ICAS Probationers who are appointed to these services by direct recruitment and who undergo their "Induction Programme in Govt. Accounting and Auditing" both Phase I and Phase II, including the field training, in the National Academy of Audit and Accounts, Shimla starting from 1990 batch.

**Medals and Certificate to be Awarded**

4. In all two medals shall be awarded every year. They are as follows;-

- (i) The Narahari Rao Gold Medal for General Proficiency.
- (ii) The Wattal Silver Medal for General Proficiency.

A General Proficiency Certificate would be awarded every year to the third probationer.

The performance in field training would be assessed on the basis of a report received from respective Accountant General/Controller General of Accounts on the probationers' field training and the report of the faculty members nominated to monitor the practical training.

**Procedure for Evaluation**

(1) The Director shall make suitable arrangements for evaluation under various criteria indicated in para 5.

(2) At the end of the Phase II, the best probationers for award of medals and certificate would be selected by the selection committee comprising-

- (i) Director
- (ii) Joint Directors
- (iii) An officer nominated by Deputy Comptroller and Auditor General of India.

### **Award of Medals and Certificates**

5. (1) The eligible probationer obtaining the highest score of points shall be awarded The Narahari Rao Gold Medal for General Proficiency.

(2) The eligible probationers obtaining the next highest score of points shall be awarded The Wattal Silver Medal for General Proficiency.

(3) The eligible probationer obtaining the next highest score of points shall be awarded the General Proficiency Certificate.

### **Residuary Matters**

In areas of any doubt or representation regarding award of medals or the certificates, the matter would be submitted to Deputy Comptroller & Auditor General whose decision shall be final.

### **Criteria for Evaluation**

The following would be criteria for award of medals: -

Sr. No.	Particulars	Weightage	points
1.	Performance in DE-I and DE-II (only in the first attempt.)	45%	900
		(There are 4 subjects in DE-I (excluding the language) and 5 in DE-II and total marks obtained by a probationer would be taken into account)	

2	Attendance and punctuality	5%	50+50
3.	Participation in management of various Committees & other similar assignments like group leader for treasury training, trekking etc	5%	100
4.	Performance in practical training in Accountants General's Offices.	15%	300
5.	Strategy paper	5%	100
	(During their field training in AsG's offices, each probationer would be required to prepare a working paper on a selected topic which he would be presenting during Phase-II training in the Academy)		
6.	Performance in assignments such as speaker's Forum, Book Review, Contribution to magazine Term Paper, Syndicate Paper and the like	10%	200
7.	Sports and the other extra curricular activities	5%	100
8.	General assessment by faculty	5%	100
9.	Director's assessment	5%	100
	Total	100%	2000

Note: 1. In order to be eligible for award of medal or certificate, a probationer will have to pass each of the Departmental Examinations in the very first attempt. A probationer who does not appear in DE-I and DE-II in the first chance will fall outside the purview of the scheme.

### 3.23 Rules for conducting the Examination

The departmental examinations will be conducted in accordance with the order prescribed for conducting the Section Officer's Grade Examinations. The

orders in paragraphs 9.10.3, 9.10.8, 9.10.10, 9.10.14 to 9.10.19 and 9.10.21 will not, however, apply to the departmental examinations.

### **3.24 When counted against strength**

Probationers will normally count against the sanctioned strength of the office to which they are posted after the end of two years, or from such earlier or later date as the Comptroller and Auditor General may determine.

### **3.25 Exposure to Audit before promotion to STS**

In order to provide to exposure to Audit, the officers will be posted in the Audit Offices also before being promoted to Senior Time Scale. After completing the institutional and field training, the Officers will be first posted for one year in A & E offices and for a period of six months to one year in Audit offices at the same station.

### **3.26 Postings and Transfers**

Postings and Transfers from one office to another of all officers below the rank of Deputy Comptroller and Auditor General are made by the Comptroller and Auditor General. The appointment of the Deputy Comptroller and Auditor General is made by the Central Government. The Accountants General /Principal Directors of Audit may make postings within their respective offices, to the sanctioned charges of Assistant Accountants General/Assistant Directors of Audit (Also see para 1.14).

3.27 Members of the Indian Audit and Accounts service are not permitted to make personal requests for special consideration in the matter of promotion, posting etc. but the Comptroller and Auditor General is willing to receive demi-official intimation of an officer's preference for particular localities or for particular branches of the work of the Indian Audit and Accounts Department. Officer's wishes are met as far as possible but the preference of officers are naturally subordinated to the requirements of the Department. An officer sending such an intimation should communicate the contents of this letter to his Accountant

General to whom copies of replies will be sent by the Comptroller and Auditor General.

3.28 All reports of taking and giving over charge should be submitted to the Comptroller and Auditor General on the day the transfer of charge is made.

### 3.29 Leave

3.29.1 IA&AS officers requiring leave on foreseeable grounds, as for instance for rest and recreation, may intimate their intention to proceed on leave two months in advance. Such intimations of leave requiring sanction by Comptroller and Auditor General may be sent in the proforma annexed to this chapter.

3.29.2 All heads of field Offices in IA&AD who are of the rank of Accountant General/Principal Director of Audit may grant leave of all kinds except special disability leave, Study leave and leave not due, and leave preparatory to retirement to the IA&AS Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements:

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

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

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

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

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

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

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

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

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

3.29.3 In making proposals for creation of temporary posts of Accounts/Audit Officers in leave or other vacancies of officers of the Indian Audit and Accounts Service, the Accountants General/Principal Director of Audit should bear in mind that no (in-lieu) posts will be sanctioned for vacancies of less than 46 days except in very exceptional circumstances.

3.29.3.1 In lieu posts should not normally be operated by Accountants General/Principal Director of Audit without prior sanction of the Comptroller and Auditor General. However, an in-lieu post of Accounts/Audit Officer may be operated in anticipation of the approval of the Comptroller and Auditor General in cases where a post of Assistant Accountant General or Assistant Director of Audit falls vacant suddenly in unforeseen circumstances and the resultant vacancy would clearly exceed 46 days. The Comptroller and Auditor General should be approached for sanction, immediately the unforeseen event occurs and it is decided to operate on the in-lieu post in anticipation of sanction.

3.29.4 All officers before proceeding on leave, should report to the Comptroller and Auditor General, their address during leave.

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

### 3.30 Confidential Reports

3.30.1 The Heads of offices, should send an annual report on the work and conduct of each officer serving under him including probationers, in prescribed forms No.3 and 4 confidentially to the Assistant Comptroller and Auditor General (Personnel) by name, to reach by 15<sup>th</sup> January each year. In the case of probationers attached to the National Academy of Audit and Accounts, Shimla the reports should be sent by the Director, National Academy, in Form No.4 in the same manner. A covering letter should show a list of officers whose reports are forwarded:

(a) Report should be submitted on all officers who have served under the officer submitting the report for three months, or more during the year under report. Office copies of the reports should not be kept. Whenever there is a change in the Head of an office during the course of a year, the relieved officer should write and leave with the relieving officer, confidential reports on all officers who have served under him for three months or more during the year under report and indicate in his Memorandum accompanying the charge report that he has done so.

(b) It should be borne in the mind that the reports are intended to supply such information as to make them a really reliable means of arriving at a full and proper judgment of the character and capacity of the officer concerned. They should, therefore, be based on careful observation and be careful and conscientiously framed. Remarks should be not more off hand impressions and should not be so brief and casual as to convey little real meaning. The writing of the confidential reports should be objective and particular attention should be paid to the qualities of initiative, drive, administrative ability etc. so that the merit of an officer namely ability, calibre, conscientiousness and hard work are duly recognised.

(c) Every report should comment generally on the way in which the officer has carried out his various duties during the year and should give



an estimate of his personality, integrity, character and ability, both technical and administrative.

It should contain an opinion on any point specially required at any particular time, e.g. fitness to cross an efficiency bar. It should conclude with a general appreciation of the work of the officer reported on. The detailed columns in the form prescribed for Junior Administrative Grade and Time Scale Officers have also been so designed. Instances of good and bad work or the conduct of the officer upon which the report is based should not be given; nor the period or degree of personal experience to justify the opinion recorded.

NOTE: The term 'administrative ability' covers capacity for organization, control over staff by disciplinary means or otherwise, attitude towards staff and fellow officers.

(d) The officer should be made aware of the defects to which attention is drawn in the report, and no attempt should be made to differentiate between a remediable and an irremediable defect. Any report containing adverse remarks which the Comptroller and Auditor General accepts as material or where the Comptroller and Auditor General finds a report to be indicative of a material fall in the a standard of the work and conduct of the officers, will be sent to the head of the office with instructions that it is to be shown to the officer concerned, his signature obtained upon it and the report returned to the Assistant Comptroller and Auditor General (Personnel) by name. Any remarks on an officer's report which show that he has taken steps to remedy defects to which his attention has been drawn in a previous year should be communicated to him so that he may know that his efforts to improve have not passed unnoticed: such communication will be made by the Comptroller and Auditor General.

NOTE: It may be ensured that extracts of adverse remarks are not communicated to the Officers while on leave on the account of sickness the sickness, until after they become fit and rejoin duty.

3.30.2 (i) Adverse entries relating to specific incidents should ordinarily not find a place in a confidential report, unless in the course of Departmental proceedings, a specific punishment such as censure has been awarded on the basis of such an incident.

(ii) Even if the reporting officer feels that although the matter is not important enough to call for departmental proceedings, it is important enough to be maintained specifically in the confidential report of the officer concerned, he should, before making such an entry satisfy himself that his conclusion has been arrived at only, after a reasonable opportunity has been given to the officer reported on, to present his case relating to the incident.

(iii) Confidential reports should, as a rule, give a general appreciation to the character, conduct and qualities of the officer reported on and reference to specify incidents should be made, if at all, only by way of illustration to support adverse comments of such general nature, e.g. inefficiency, delay, lack of initiative or judgement etc.

Before comments which are likely to be construed as adverse are recorded, the reporting officer should be advised to ensure that the officer reported upon was warned of the defects and exhorted to improve his work and conduct. Such warnings may be given in writing if they are administered orally a suitable record of it should be kept by the reporting office. Similar warnings might be issued also in cases where a noticeable fall in the standard of work and conduct of the officer reported upon, occurs.

### 3.31 **Conduct and Discipline**

3.31.1 The standing orders of the Central Government regarding the conduct of the all Government servants in Civil employ, such as the Central Civil Services (Conduct) Rules, 1964 as amended from time to time and the orders and decisions thereunder are applicable to all officers of Indian Audit and Accounts Department also.

NOTE: 1 The declarations regarding immovable property required to be made under the Central Civil Services (Conducts) Rules 1964 and orders and decisions thereunder should be submitted by all IA&AS Officers to the Comptroller and Auditor General in the month of January each year and should show the position as on 1<sup>st</sup> January of the year for which it is sent.

NOTE: 2 All reports, returns required to be submitted under the provision of the Central Civil Services (Conduct) Rules should be sent to the Comptroller and Auditor General by all IA&AS Officers (including those on deputation or Foreign Service) through the head of the office viz. the Accountants General, Principal Directors of Audit or Head of the Government Department or autonomous body where the officer is on deputation.

The heads of offices under the Comptroller and Auditor General shall submit the reports and returns in their own cases direct to the Comptroller and Auditor General. Applications for sanction required to be given by the Comptroller and Auditor General under the conduct rules should also be similarly sent by all officers including those on deputation or foreign service.

### **3.32 Court Attachment orders**

3.32.1 The Accountant General and other Heads of Departments are bound invariably and promptly to report to the Comptroller and Auditor General, any misconduct on the part of an officer working under them. If the pay of an officer be attached by order of Civil Court, the fact must immediately be reported to the Comptroller and Auditor General and the explanation of the officer should be submitted with the report.

NOTE: The provisions relating to attachment of pay contained in Rules 74 to 78 of Central Government Accounts (Receipts and Payments) Rules 1983 are applicable to all officers.

### **3.33 Appointment as Arbitrators**

3.33. On the subject of arbitration the following rules have been laid down:

- (i) A government servant shall not act as arbitrator in any case without the sanction of his immediate superior unless he be directed so to act by a Court having authority to appoint an arbitrator.
- (ii) No Government Servant shall act as arbitrator in any case which is likely to come before him in any shape by virtue of any judicial or executive office which he may be holding.
- (iii) If a government servant act as arbitrator at the private request of disputants, he shall accept no fees except as provided in rules framed by the Central Government under Rule 47 of the Fundamental Rules.
- (iv) If he acts by appointment of a Court of Law, he may accept such fees as the Court may fix.

3.33.2 An Officer called upon by a Court of Law to act as a Commission to give evidence on technical matters may comply with the request provided that the case is not of such a nature as will be likely to come before him in the course of his official duties, and he may accept such fees as are fixed by the Court.

### **3.34 Correspondence with superior authority**

3.34.1 No officer should correspond direct with an authority superior to the officer under whom he is immediately serving except in a case of extreme emergency, in which case he must send copies of his communications of his immediate superior.

### **3.35 Appointment as Examiners and Moderators etc.**

3.35.1 The Accountant General and other Heads of Audit and Accounts Offices who are Head of the Departments may deal finally with requests for appointment of officers serving in their offices as examiners or moderators or members of interview boards in examinations held by the Public Service Commission and other Government controlled bodies. Remuneration for such work will, however, be regulated by the relevant provisions in the Fundamental Rules and Supplementary Rules.

3.35.1.1 In dealing with requests from the Public Service Commission for appointment of an officer as examiner or moderator, permission should not, save for special reasons, be refused, if the officer is willing to take up the work in view of Government of India Orders (3) below Fundamental Rule 46 and due secrecy should be observed, in such cases as might be prescribed by the Public Services Commissions.

### 3.36 Private Work

3.36.1 Honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character may be undertaken by an officer without the special permission of the Comptroller and Auditor General who should, however be consulted before any very important or onerous unpaid duties are assumed.

Note: Remunerated private work is governed by the Fundamental Rules.

3.36.2 No officer should act as correspondent, honorary or paid, occasional or regular, to newspapers and journals or edit any newspaper or any other periodical publication, without the previous permission of the Comptroller and Auditor General. Before giving permission, the Comptroller and Auditor General will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all Ministries.

3.36.3 No officer should become a member of any committee or Board of Management of institutions, which are under the audit control of the Comptroller and Auditor General. Cases where this is proposed should be referred to the Comptroller and Auditor General.

### 3.37 Broadcast Talks

3.37.1 An officer of Indian Audit and Account service asked to deliver a broadcast talk should not do so without the previous permission of the Comptroller and Auditor General. The officer must report the subject on which he proposes to talk, whether it is connected with his official work or not, to the Comptroller and Auditor General who will examine the text of the talk, where necessary, in accordance with instructions issued from time to time, by the Central

Government in this behalf. The permission to broadcast if given, should be taken to carry with it also the sanction to receive the honorarium, if any.

3.37.2 No such permission will, however be necessary for broadcast of purely literary, artistic or scientific character and for the acceptance of honorarium therefore. The onus of ensuring that the broadcast are of such a character rests on the Government Servant concerned.

### **3.38 Penalties**

3.38.1 The rules regarding the imposition of penalties are incorporated in the Central Civil Service (Classification, Control and Appeal) Rules, 1965 and strict compliance with these rules is necessary in any disciplinary case.

### **3.39 Petitions and Memorials**

3.39.1 The instructions dealing with the submission of petitions to the President contained in the Ministry of Home Affairs Notification NO. 40/5/50-Ests (B), dated 8-9-54 as amended from time to time are not applicable to the IAAD. However petitions and memorials addressed to the President may be forwarded to the Comptroller and Auditor General in duplicate.

### **3.40 Superannuating and Pension**

3.40.1 (a) Recommendations for extension of service/re-employment after superannuation. If any, should be submitted at least two month before the date on which the officer would, in the absence of special orders, retire as such of Group 'A' officers have to referred to Government of India for sanction. The instructions contained in M.H.A. (DPAR) O.M. No. 26011/1/77-Est (B), dated 18-5-77 should be kept in view while processing cases for extension/re-employment.

(b) Applications for pension should be submitted to the concerned Pay and Accounts Offices.

### **3.41 Miscellaneous**

3.41.1 Whenever Accountant General/Principal Director of Audit proposes to leave headquarters on casuals leave or during holidays, permission should be

sought well in advance except in emergency. When going out on tour, they should send their tour programme to CAG in advance. When the absence involves going to a place beyond their jurisdiction they should obtain the prior permission of the Comptroller and Auditor General sufficiently in advance, as far as possible. In all cases, the address during the absence from the headquarters should also be intimated before hand. During the budget session. Accountants General are accepted to remain in Headquarters.

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

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

3.41.4 Classified List of officers of the Indian Audit and Accounts Service is issued yearly.

3.41.5 Telephone list of IA&AS officers in the Audit and Accounts Offices is also issued by the office of the Comptroller and Auditor General twice a year. Necessary material is sent by all the Audit and Accounts Offices to the Comptroller and Auditor General. The changes as and when they occur, are also intimated.

### 3.42 **Notification**

3.42.1 All important events in the official career of an IA&AS officer such as initial appointment, transfer on deputation of Group 'A' officers to IA&AD, retirement, resignation and death should be notified in the official gazette.

ANNEXURE

(Referred to in Paragraph 3.22.1)

Office of the .....

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

Period.....

---

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

---

Accountant General /Principal Director of Audit



## CHAPTER IV

### GROUP 'B' OFFICERS

#### (A) ACCOUNTS / AUDIT OFFICERS

##### 4.1 Recruitment

4.1.1 Recruitment to the grade of Accounts/Audit Officers (Group – B gazetted) in the Indian Audit and Accounts Department is made by promotion from the grade of Asstt. Accounts/Asstt. Audit Officers with five years of combined regular service as Asstt. Accounts/Asstt. Audit Officer and Section Officer, as on crucial date. The recruitment rules also provide for filling up the posts by transfer on deputation of Asstt. Accounts/ Audit Officers with five years of combined service as Asstt. Accounts /Asstt. Audit Officers and S.O in other offices.

4.1.2  $33\frac{1}{3}\%$  of the vacancies in the grade of Accounts/ Audit Officers are filled by selection on the basis of relative merit, outstanding, very good and good, and the remaining  $66\frac{2}{3}\%$  of the vacancies are filled by promotion on the basis of seniority subject to fitness.

4.1.3 Asstt. Accounts/ Asstt. Audit Officers are subject to such conditions as are laid down by Government of India / CAG from time to time before they are considered eligible or fit for promotion

4.1.4 The procedure of selection, appointment etc. is regulated in accordance with the orders issued by Government of India / CAG from time to time.

4.1.5 There will be reservation of vacancies, for SC/ST, in the grade of Accounts/Audit Officers filled by promotion on the basis of selection and seniority-cum-fitness, as per orders issued by Government of India / CAG from time to time.

##### 4.2 Postings and Transfers

4.2.1 Accounts/Audit Officers are liable for service anywhere in India in any of the offices or posts under the control of the respective cadre controlling authority in whose cadre they are borne. They are also liable, like all other Central

Government servants, To be transferred from one office to another subject to the provision of FR 15. CAG may, if necessary, transfer any officer to any post or office within the I.A.&A.D. Accounts/ Audit Officers may also be transferred to any post under the Government or on foreign service to a public sector undertaking/ autonomous body / semi government organization owned or controlled as may be determined in each case and subject to rules and order issued by Govt. of India /CAG in this respect from time to time.

### **4.3 Permanent Absorption in Public Sector Undertaking /Autonomous Bodies Owned or Controlled by Government**

4.3.1 Permanent transfer /absorption of Accounts /Audit Officers in other Departments of Central /State Governments is decided by the respective cadre controlling authorities. Permanent absorption of Accounts /Audit Officers in public sector undertakings /autonomous bodies owned or controlled by Government is, however to be decided with the prior approval of CAG.

### **4.4 Forwarding of applications for posts outside the Department**

4.4.1 Subject to administrative convenience and instructions issued by CAG from time to time, the cadre controlling authorities may forward the applications of Accounts /Audit Officers working under their control for posts in other Central/State Government Departments and Public Sector undertakings and autonomous organisations owned or controlled by Government against open advertisement after obtaining the necessary undertaking from the applicants, as might be prescribed in the order of Govt. of India / CAG from time to time, Prior approval of CAG should be obtained before releasing the officer for such posts. Resignation of Accounts /Audit Officers appointed by CAG prior to 29-11-62 should be sent to the CAG for acceptance. Before relieving the officers selected for outside posts on the basis of such applications terms and conditions of their relief, including terms and conditions of foreign service, If it is to be treated as such, pay fixation, leave salary and pension contributions etc. based on orders issued by Govt. of India /CAG from time to time should be intimated to the new employer and his agreement thereto obtained.

#### **4.5 Deputation /Foreign Service**

4.5.1 Accounts /Audit Officers can be sent on deputation /foreign service only with the prior approval of CAG except in the case of deputation to the State Govts. or autonomous bodies etc. under them where the State Accountants General can depute the Accounts /Audit Officers, borne in the cadre under their control, to the respective State Govt. or autonomous bodies etc. under them.

#### **4.6 In Lieu Posts**

4.6.1 The Accountants General / Principal Directors of Audit should not operate upon temporary posts of Accounts /Audit Officers In lieu of vacant Indian Audit and Accounts Service posts without the prior approval of Comptroller and Auditor General except in unforeseen circumstances and if it is administratively unavoidable, no such post should, however, be operated upon if the vacancy is excepted to be for less than 46 days.

#### **4.7 Notifications**

4.7.1 All important events in the official career of Accounts /Audit officers, such as promotion including proforma under 'next below rule' retirement, resignation and death should be notified in official gazette. Notifications issued in this behalf will be sent by the Accountants General /Principal Director of Audit concerned direct to the press accompanied by Hindi version thereof, Only copies of above office orders or advance notifications need be endorsed to the office of the Comptroller and Auditor General of India.

#### **(B) ASISTANT ACCOUNTS /ASSISTANT AUDIT OFFICERS**

#### **4.8 Recruitment**

Recruitment to the grade of Asstt. Accounts / Asstt. Audit Officers (Group –B Gazetted) in the Indian Audit & Accounts Department is made by promotion from the grade of Section Officers who have qualified in SOG examination and have three years of regular service in grade as on the crucial date, on the basis of the seniority subject to fitness. The recruitment rules also provide for filling up the posts by transfer on deputation of Asstt. Accounts/Asstt. Audit Officers or

qualified Section Officers with three years of regular service in the grade in other offices.

4.8.1 Section Officers are subject to such conditions as are laid down by Govt. of India /CAG from time to time before they are considered eligible or fit for promotion.

4.8.2 The procedure of selection, appointment etc. is regulated in accordance with the orders issue by Govt. of India /CAG from time to time.

4.8.3 There will be reservation of vacancies for SC/ST in the grade of Asstt. Accounts / Asstt. Audit Officers filled by promotion, as per order issued by Govt. of India /CAG from time to time.

#### 4.9 **Miscellaneous**

4.9.1 The relevant provisions of postings and transfers, permanent absorption, forwarding of applications, deputation / foreign service mentioned in this Chapter in respect of Accounts/Audit Officers will apply mutatis mutandis to Asstt. Accounts /Asstt. Audit Officers.

4.9.2 Accountants General and all other Heads of Departments in the Indian Audit and Accounts Department may finally deal with the applications of Accounts/Audit officers for all kinds of leave. No intimation in this regard need be sent to the Comptroller and Auditor General.

Note: Accountants General /Heads of Departments may delegate the power in this regard to any group officer working under them subject to any condition they deem fit to impose.

4.9.3 Leave reserve in respect of the Accounts/Audit Officers cadre is provided for in the Accountants /Auditors cadre vide paragraph 6.4.1

### C. DIVISIONAL ACCOUNTS OFFICER

#### 4.10 **Recruitment**

4.10.1 The post of Divisional Accounts Officer (Group-B Gazetted) Grade-I under the control of A&E offices of the Indian Audit & Accounts Department are filled by

promotion, on the basis of seniority subject to fitness of divisional Accounts Officer Grade-II with three years of regular service in the grade of Rs.1640-2900, as on the crucial date. The recruitment rules also provide for filling up the posts by transfer on deputation of Asstt. Accounts/ Asstt. Audit Officers in the Indian Audit & Accounts Department who are holding such posts on a regular basis and have experience of Works Accounts/Works Audit or Selection Grade Divisional Accountants (Divisional Accounts Officer Grade-II) with three years of regular service in the grade in other offices of the Indian Audit & Accounts Department.

4.10.2 Divisional Accounts officers are subject to such conditions as are laid down by Govt. of India /CAG from time to time before they are considered eligible for promotion.

4.10.3 The procedure of selection, appointment etc. is regulated in accordance with the orders issued by Govt. of India /CAG from time to time.

4.10.4 There will be reservation of vacancies for SC/ST in the grade of Divisional Accounts Officer Grade-I

#### 4.11 **Miscellaneous**

4.11.1 The relevant provisions of postings and transfers, permanent absorption, forwarding of applications, mentioned in this Chapter in respect of Accounts/Audit Officers will apply mutatis mutandis to Divisional Accounts Officer grade-I

(D) SENIOR PERSONAL ASSISTANT (GROUP- B GAZETTED)

#### 4.12 **Recruitment**

4.12.1 The vacancies in the grade of Senior Personal Assistant (Group-B Gazetted) are filled by promotion, on the basis of seniority subject to fitness of Senior Personal Assistant (Group-C) with two years of regular service in the grade, failing which by Senior Personal Assistant (Group C) with seven years combined regular service as Senior Personal Assistant and failing both by Manager (Typing Pool) where available with 7 years combined service as Manager (Typing Pool) and PA or PA with 7 years regular service in the grade. The rules also provide for filling up the vacancies by transfers on deputation from

other offices in Indian Audit & Accounts Department of Sr. PA (Group –B) or Sr. PA (Group –C), Manager (Typing Pool)/PA with regular service as prescribed under the field of promotion.

4.12.2 Persons in the feeder cadre are subject to such conditions as are laid down by Govt. of India /CAG from time to time before they are considered eligible or fit for promotion.

4.12.3 The procedure of selection, appointment etc. is regulated in accordance with the orders issued by Govt. of India /CAG from time to time.

4.12.4 There will be reservation of vacancies for SC/ST in the grade of Senior Personal Assistant (Group-B Gazetted) filled by promotion as per orders issued by Govt. of India /CAG from time to time.

#### 4.13 **Miscellaneous**

4.13.1 The relevant provisions of postings and transfers, permanent absorption, forwarding of applications mentioned in this Chapter in respect of Accounts /Audit Officers will apply mutatis mutandis to Sr. PA (Group-B Gazetted).

## CHAPTER V

### SECTION OFFICERS SERVICE

5.1 The Section Officers' Service is a General Central Service Group-'C' under the rule making control of the President acting in consultation with the Comptroller and Auditor General of India, constituted for the first level of supervision of the work of the Indian Audit and Accounts Department. The Recruitment Rules for the post of Section Officer are contained in Appendices 14 and 15 of Volume III.

5.1.1 The relevant provisions of chapter X on various administrative matters apply mutatis mutandis to members of the Section Officers' Service also.

5.2 The branches of the Service are as follows:

(a) Civil:

(i) Ordinary branch for work in the Civil Audit/ Civil Accounts offices.

(ii) Local Audit branch for work in the Local Audit branches of the Accountants General, West Bengal and Bihar.

(b) Commercial Audit branch for work in the office of the Principal Directors of Commercial Audit and in the Commercial Audit Wings of the Civil Audit offices.

(c) Railway Audit branch for work in the Railways Audit offices.

(d) Posts and Telecommunications Audit branch for work in the P&T Audit offices.

(e) Defence Audit Branch for work in the offices conducting Test Audit of Defence Accounts.

Note: The orders regarding the appointment, conditions of service etc. of Section Officers' Service for Defence and Posts and Telecommunications audit branches are given in the relevant local manuals.

5.3 Appointments to the Section Officers' Service are made by the Authority prescribed in Section 'E' of Volume II. This is always subject to the conditions that the eligible persons are also qualified in the opinion of the Appointing Authority by ability, character and experience to discharge adequately and efficiently the duties required of the incumbent for the post of Section Officer.

#### 5.4 **Appointment to the Section Officer's Service**

5.4.1 The details of the scheme and syllabus of the Section Officers' Grade Examination are prescribed in Chapter IX. No person who has not passed the prescribed examination is eligible for appointment as Section Officer.

5.5.1 In accordance with the provisions of the Recruitment Rules, direct appointment of Section Officers is made periodically under the order issued by the Comptroller and Auditor General of India from time to time.

5.5.2 Every direct recruit appointed to the cadre of Section Officer will be on probation for a period of two years. During the period of probation he/she will have to qualify the S.O.G.E Part II. If a direct recruit fails to pass both parts of S.O.G.E within the period of probation, he /she will be removed from service or if fully deserving of retention, may be offered appointment as Auditor in respective office against a direct recruitment vacancy, if available.

#### 5.6 **Seniority in Section Officers' cadre**

5.6.1 (i) Each Civil Audit Office and Civil Accounts Office and each Railway Audit office has its own Section Officers' cadre except where any such office is re-organised into two or more independent office and so long as the cadre is not separated for the offices into which it has been re-organized.

(ii) The interse seniority of Section Officers (commercial) is fixed on All India basis under separate orders issued by the Comptroller and Auditor General of India.

(iii) Similarly, the seniority of the Section Officers (Defence Audit branch) and Section Officers (Posts and Telecommunications Audit branch) is fixed separately.



5.6.2 Any employee who passes in an earlier Section Officers' Grade Examination will have precedence in appointment as Section Officer over a person who passes in a later examination. As amongst persons who pass in the same examination, the one senior according to the provision of para 5.7 will have prior claim in such appointment. The seniority of a person appointed to officiate as Section Officer shall ordinarily be based on the date of his first appointment after passing the Section Officers' Grade Examination.

5.6.3 If a person eligible for appointment to the Section Officers' Service happens to be non-available on account of leave or otherwise on the first occasion when his turn for a appointment comes, and a person below him is appointed to fill in a vacancy, the latter will not for that reason alone, become senior to the former in the cadre of Section Officers.

5.6.4 Instructions on "Sealed Cover Procedure' should be kept in view where relevant before promoting the officials.

5.6.5 The seniority of the officers found fit for promotion but promoted after the period of penalty imposed on them, would be as per their position in the panel recommended by the DPC from which they are promoted irrespective of their date of promotion. However, the monetary benefit in the higher post will be admissible only from the date of actual promotion.

5.6.6 The seniority of the direct recruits to the post of Section Officers on passing Part II of the Section Officers' Grade Examination shall be regulated by the following principles:

- (i) A directly recruited Section Officer shall rank immediately below the last Section Officers' Examination passed member of the staff officiating in the Section Officers grade on the date on which he takes over charge as a regular Section Officer. If an officiating Section Officer reverts at any time to his pervious post, the reversion not being on account of his proceeding on eave, he shall lose his seniority vis-à-vis all those recruited directly, who are appointed as Section Officers up to the date on which he again begins to officiate continuously.

Note: The term last Section Officers' Grade Examination passed member of staff refers to one who has passed in an earlier examination and not in the examination in which the direct recruit has come out successful.

- (ii) As between direct recruits themselves.
  - (a) One who completely passes the Section Officers' Grade Examination earlier shall rank senior to those who pass the examination at a later date, irrespective of the date of their recruitment or of the date of passing Part-I of the Section Officers' Grade Examination.
  - (b) Amongst the persons who pass in the same Section Officers' Grade Examination, relative seniority shall be determined according to the year of recruitment, i.e. those belonging to an earlier batch of recruitment shall be senior to those belonging to a subsequent batch.
  - (c) Where the direct recruits belonging to the same batch of recruitment pass the same Section Officers' Grade Examination, the Chartered Accountants as a class will rank senior most, interse seniority among them being fixed with reference to the date of passing the Chartered Accountants (Final) examination, the person passing in an earlier examination ranking senior to the one passing in subsequent examination. The Cost and Works Accountants as a class will be ranked below the Chartered Accountants, the interse seniority among them being determined on the same lines as for Chartered Accountants. When the date of passing the Chartered Accountants (Final) /ICWA (Final) examination is the same, the relative seniority within the relevant class of persons will be determined according to seniority in age. All other persons will rank as a class below the Chartered Accountants and Cost and Works Accountants, the interse seniority among them being fixed in accordance with the rank secured at the time of selection for

appointment. If for the purposes of ranking, two or more of them have been bracketed, the older person shall be the senior.

(iii) A direct recruit is appointed as a Section Officer on regular basis only on satisfactory completion of the period of probation prescribed in the Recruitment Rules even though he passes the examination before that period, his seniority is also effective on his actually taking over charge as a regular Section Officer.

(iv) Once the seniority of a directly recruited Section Officer is fixed in an office, he is for further advancement, governed by the same provisions as laid down for other Section Officers.

5.7 The following principles shall be adopted in appointment to the posts of Section Officers, the various classes of persons who pass in the same examination:

(a) In the case of directly recruited Auditors/Accountants, the seniority by total length of service as Auditor/Accountant alone irrespective of their seniority and irrespective of total number of chances they have taken in passing the Departmental Examination for Auditors/Accountants will be the determining factor for their claim for appointment to the post of S.O. But in the case of Auditors/Accountants recruited from the same panel the seniority assigned to them on the basis of their position in the panel would be criteria for appointment to the above post subject to any loss of seniority which is envisaged if a candidate does not join within the prescribed time limit (No.1778-N.2/193-65 dated 24-8-1967), However, in case of transfer from one office to another at one's own request the seniority in the gradation list will be the criterion.

(b) In the case of those Auditors/Accountants who have been promoted from clerks' cadre, service as Clerks up to six years will be ignored and thereafter Service in the clerks' cadre will be counted as Auditors/Accountants Service for purpose of determining seniority.

(c) Service as Divisional Accountants and Selection Grade Divisional Accountants shall be equated to service as Accountants but in the case of directly recruited Divisional Accountants, service shall count from the date they begin to hold charge as regular Divisional Accountants. Only continuous service as Upper Division Clerk in P.W.D. is taken into consideration for this purpose. In case where the effective date is the same for both Accountant and Divisional Accountant, the Divisional Accountant, should rank senior to the Accountant.

(d) Service as Stenographer shall be equated to service as Auditor/Accountant or clerk according as the person concerned is a graduate or under graduate. It will also include the service in the higher grade like Personal Assistant, Manager (Typing & Cyclostyling Pool) etc. The date of declaration of the results of the degree examination passed by a Stenographer, while in service, should be taken into account for purposes of fixation of his seniority vis-à-vis Auditor/Accountant.

Note-1: Service as Auditor/Accountant and service as clerk, referred to above, means service as Auditor/Accountant and Clerk in the IA&AD and does not include service as such any where else. Service as Auditor/Accountant also includes service in the higher grade such as Senior Auditor/ Senior Accountant and Supervisor.

Note-2: Penalties like reduction in rank, do not have adverse cumulative effect for the purpose of reckoning seniority under this para.

## 5.8 Reservation of Vacancies

5.8.1 Appointment of the Senior Officers' Service in departmental promotion for purposes of the orders governing reservation of vacancies in favour of the members of the Scheduled Castes and Scheduled Tribes; but in case, appointment is also made by direct recruitment, the appointing authority shall pay due regard to the proper and adequate representation of these communities in the Section Officers' Service. For this purpose, all the factors included in the instructions contained in this behalf, in the Brochure on Reservation for

Scheduled Castes and Scheduled Tribes in Services (latest edition) shall be taken into account.

### **5.9 Continuance of Section Officers in one Section**

5.9.1 Section Officers should be given opportunity to gain experience of the work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no Section Officer normally remains in any particular Section /Wing for more than five years, where Civil section Officers are working in the Commercial Wing they too would be subject to rotation as above.

### **5.10 Conditions of transfer from one office to another**

5.10.1 Transfers to and from the Branches vide paragraph 5.2 of the Section Officers Service are admissible only under the conditions explained in Chapter IX.

5.10.2 Transfers of Section Officers including Section Officers' Grade Examination passed Auditors from one Audit and Accounts office to another are not ordinarily made. They are, however, liable, like all other Central Government servants, to be transferred from one office to another subject to the provisions of F.R. 15. The Comptroller and Auditor General may transfer such persons to any other office within the Indian Audit and Accountant Department or to any office under the Central Government on such terms and conditions as may be determined by him in each case.

### **5.11 Confidential Reports**

5.11.1 Every Gazetted Officer shall at the end of the financial year or during the year on the occasion of his proceeding on transfer or leave when he is unlikely to return to the same office or charge, write up the confidential report in Form No.5 of every Section Officer who has served directly under him for three months or more in that financial year.

The Confidential Reports on such of the Divisional Accountants working as Section Officers in Audit and Accounts Offices should be written in the form prescribed for Section Officers.

5.11.2 In the case of Section Officers attached to field parties in the OAD Wing, who have not worked under any single officer for a period of three months or more in a financial year, the branch officer at the Headquarters should write up the reports after forming an opinion in the course of scrutiny of their inspection reports and, if necessary, after calling for the reports from Inspecting Officers. An assessment of their work and conduct should be done carefully and while reviewing these Confidential Reports, the Senior Deputy Accountant General/Director of Audit (Inspection) would take into account the reports from the different officers as well as his own estimates.

### 5.12 Crossing of Efficiency Bar

5.12.1 (I) Procedure and guidelines to be followed in the matter of crossing of Efficiency Bar by government servants have been laid down in Para 10.6 of Chapter X.

(II) (a) Before allowing the Section Officers to cross the Efficiency bar, their fitness to hold the charge of any of the following sections should be tested, whenever possible:

- (i) Office Administration
- (ii) Book and Budget
- (iii) Efficiency-cum-performance Audit
- (iv) Gazetted Audit Department.
- (v) Treasury Miscellaneous
- (vi) Works Miscellaneous
- (vii) Inspection of Public Work Divisions.
- (viii) Appropriation /Report
- (ix) Revenue Audit Parties
- (x) Internal Test Audit

(b) The posting of Section Officers should be so arranged that each one of them holds the charge of any one of the above named sections for a sufficient period to earn a report on his work in that section, prior to his reaching the stage of Efficiency Bar.

(III) (a) In the case of deputationists, the permission to cross the Efficiency Bar is to be accorded by the competent authority of the lending office in consultation with the borrowing office. But in respect of the persons transferred either on unilateral or mutual basis from one office to another, within the Indian Audit and Account Department for eventual absorption, the question of the fitness to cross the Efficiency Bar is to be examined by the office to which the persons are transferred. The previous office need not be consulted in such cases, except when it is considered necessary in the case of permanent employees, whose lien is retained in the old office.

(b) The passing of a prescribed examination does not automatically entitle a person to an increase in pay beyond the stage of Efficiency Bar unless he is declared fit to cross the bar by the competent authority.

(c) The recommendations for the grant of advance increments under various incentive schemes for the staff of Indian Audit and Accounts Department should invariably be accompanied by a certificate of fitness to cross the Efficiency Bar, in cases, where it is necessary.

(d) The stoppage of increment at an Efficiency Bar does not constitute a penalty vide explanation (ii) below Rule 11 of the Central Civil Service (Classification, Control and Appeal) Rules 1965. The work of those members of the staff who are held up at the Efficiency Bar should be watched carefully and the cases reviewed by the competent authority annually, or in deserving cases, even before the expiry of one year, with a view to determining as to whether the defects for which they were stopped at the bar have been remedied. The normal date of increment will, however, remain unchanged when the Efficiency Bar is removed.

**5.13 Leave Reserve**

5.13.1 Leave reserve in respect of Section Officers' cadre is provided for in the Auditors' cadre in Audit offices and in Accountants' cadre in A&E office vide para 6.4.1

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

5.14.1 The cases will be regulated in accordance with the provisions of Paras 10.8.1 to 10.8.5 of Chapter X.



## CHAPTER VI

### CLERICAL STAFF

#### 6.1 A. Composition and Strength

6.1.1 The clerical staff in Audit and Accounts Offices generally comprises of Senior Auditors, Auditors, Senior Accountants, Accountants, Cashiers, Asstt. Cashiers, Clerks (Including Typists, Machinists and Comptometer Operators), Stenographers etc.

6.1.2 The strength of the clerical staff required in each office is fixed under proper sanction based on standard rates of work, wherever prescribed and with reference to the statistics of work done in the various groups/sections

#### 6.2 B. Recruitment

**Eligibility :** Descendence, Marriage, Status etc.,

6.2.1 A candidate for appointment in an Audit and Accounts office must be:

- (a) a citizen of India, or
- (b) a subject of Nepal, or
- (c) a subject of Bhutan, or
- (d) a Tibetan refugee who came over to India before the 1<sup>st</sup> January 1962 with the intention of permanently settling in India, or
- (e) a person of India origin who has migrated from Pakistan, Burma, Sri Lanka and East African countries of Kenya, Uganda, the United Republic of Tanazania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire and Ethiopia, with the intention of permanently settling in India:

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour a certificate of eligibility in form No.22 appended as Annexure has been issued by the Comptroller and Auditor General.

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

6.2.2 (a) No person who has more than one wife living or who having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to service, and

(b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage, or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service.

Provide that the Central Government may, if satisfied that there are special grounds, exempt any person from the operation of this rule.

### 6.2.3 Area of Recruitment

Under the Constitution of India all citizens of India are eligible for consideration for appointment in services under the Central government irrespective of their domicile or place of birth. Recruitment in Audit and Accounts Offices is not, therefore, confined by rule to the inhabitants of any specified area.

### 6.2.4 Educational Qualifications

The minimum standards of educational qualification necessary for appointment to the various grades of the clerical establishment through the direct recruitment is as follows:

#### Grades

- (1) Auditors/Accountants - Bachelor's Degree of a recognised University.
- (2) Stenographs - Matriculation or its equivalent from a Board or University.

(3) Clerks - Matriculation or its equivalent qualifications from a recognised Board or University.

#### **6.2.5 Age limit**

The minimum age limit for recruitment to clerical posts in Indian Audit and Accounts Department is 18 years.

6.2.6 The maximum upper age limits for recruitment to clerical posts in Indian Audit and Accounts Department are 25 years for general candidates and 30 years in the case of candidates belonging to Scheduled Castes or Scheduled Tribes. The appointing authority may relax the upper age limit at time of issue of appointment orders on their own authority in respect of persons who were within the age limit on the crucial date prescribed by the Staff Selection Commission in the notice relating to the examination in which they have qualified.

In forwarding the applications of departmental candidates (of Group-D seeking recruitment to posts of Group-D/Clerks and Clerks to posts of Auditors/Accountants) for appearing at the competitive examinations held by Staff Selection Commission for recruitment to the posts of Clerks and Auditors/Accountants. Accountants General and Heads of Departments may relax the upper age limit in accordance with instructions issued by the Government of India for departmental candidates.

#### **6.2.7 Reservations in Direct Recruitment /Promotions**

(i) The instructions relating to the representation of Scheduled Castes/Scheduled Tribes in services issued by the Government of India have been consolidated in a brochure circulated with the Ministry of Personnel, Public Grievances and Pensions Office Memorandum No.36037/487-Estt. (SCT) dated 13-7-1987 . The instructions contained in the brochure as amended from time to time and the order issued by the Comptroller and Auditor General on the subject should be carefully observed.

- (ii) In the case of direct recruitment to group 'C' and group 'D' posts reservation for Scheduled Caste/Scheduled Tribes should be made in accordance with the roster prescribed in Appendix 3 of the brochure.
- (iii) A common roster should be maintained for permanent appointments and temporary appointments likely to become permanent or continue indefinitely. A separate roster should however, be maintained for purely temporary appointments of 45 days or more which have no chance whatever of becoming permanent or continuing indefinitely.
- (iv) A vacancy reserved for Scheduled Caste/Scheduled Tribes should not be filled by a non-Scheduled Caste/non-Scheduled Tribe candidate unless it is dereserved by the competent authority. Proposals for dereservation of vacancies may be submitted to the Comptroller and Auditor General in quadruplicate in the appropriate proforma at the time of drawing up of the panels instead of at the time of appointments where appointments are made to a substantial number of posts.
- (v) The reservations against the dereserved vacancies are to be carried forward to three subsequent recruitment years and if no Scheduled Caste/Scheduled Tribes candidates become available during that period, the reservation will automatically lapse at the end of that period. If there be only one vacancy in the initial recruitment year which falls on a reserved point in the roster, it will be treated as unreserved in the first instance and filled accordingly but the reservation should be carried forward to subsequent three recruitment years. In the subsequent year(s) of recruitment, the reservation should be applied by treating the vacancy arising in that year as reserved against the carried forward reservation even though there might be only a single vacancy in that subsequent year(s).
- (vi) The procedure for dereservation is to be followed every time when a vacancy, which is treated as reserved, either on account of carried forward reservation or on account of a fresh reserved point in the roster,

has to be filled by a general candidate due to non-availability of candidates belonging to Scheduled Caste /Scheduled Tribes, as the case may be. When Scheduled Castes /Scheduled Tribes candidates become available to fill the reserve vacancies it is to be ensured that reservations brought forward from an earlier year are utilised first.

Note-1: There is ban on dereservation in direct recruitment to vacancies in Group A, B, C & D from 1-4-89

Note-2: The annual statement required to be submitted by appointing authorities to the Comptroller and Auditor General vide Para 14.1 of the brochure (seventh edition) should bear a certificate over the signature of Group officer –in-charge of Administration to the effect that the orders regarding reservation of vacancies for Scheduled Caste /Scheduled Tribes in services have been complied with.

6.2.8 (a) (i) There will be reservation at 15% and 7-1/2% of the vacancies for Scheduled Caste /Scheduled Tribes respectively in promotions made (i) by selection in group C&D (ii) on the results of competitive examination limited to departmental candidates in Group C&D posts, grades or services (iii) Seniority subject to fitness in Group C&D in which the element of direct recruitment, if any, does not exceed 75%.

(ii) List of Scheduled Caste /Scheduled Tribes officers should be drawn up separately to fill the reserved vacancies. Officers belonging to these classes should be adjudged separately and not along with other officers and if they are suitable for promotion, they should be included in the list irrespective of their merit as compared to others. Promotions against reserved vacancies shall, however be subject to the candidates satisfying the prescribed minimum standards.

(iii) The Scheduled Castes /Scheduled Tribes officers falling within the normal zone of consideration should be considered for promotion along with others and adjudged on the same basis as others, and those Scheduled Castes/Scheduled Tribes amongst them, who are selected on that

basis, may be included in the general select list. In addition to their being, considered for separate lists for Scheduled Castes /Scheduled Tribes respectively.

(iv) If candidates from Scheduled Castes /Scheduled Tribes obtain, on the basis of their positions in the aforesaid general select list, less vacancies than are reserved for them, the difference should be made up by such of those selected candidates who are in the separate select Lists for Scheduled Castes /Scheduled Tribes respectively.

(v) For being considered for inclusion in the aforesaid separate select list (in Group C&D) the zone of consideration for Scheduled Castes /Scheduled Tribes, as the case may be, would be of the same size as that for general select list, that is, if for the general select list, the zone of consideration is five times the number of vacancies likely to be filled, the zone for consideration for the separate list for Scheduled Castes will also be five times the number of reserved vacancies for them, and likewise for Scheduled Tribes; subject of course to the conditions that officers coming within such zone are eligible, by length of service etc. as prescribed , for being considered for promotion.

(vi) In the case of promotions on the basis of seniority subject to fitness separate select lists of persons in the general category and those belonging to Scheduled Castes /Scheduled Tribes have been prepared by the D.P.C. these should be merged into a combined select list in which the names of all selected persons, general as well as those belonging to Scheduled Castes /Scheduled Tribes, are arranged in the order of their inter-se-seniority in the original seniority list of the category or grade from which the promotion is being made, In the case of Section Officer Grade Examination passed clerks/Auditors etc. the separate select lists of general and Scheduled Castes /Scheduled Tribes persons should be arranged on batch seniority basis and in the combined select list their names should also be arranged on this basis. This combined select list should thereafter be followed for promotions in vacancies as and when they arise during the panel year. The select list thus prepared would normally be operative

for the period of the life of the panel which may be got extended with the approval of the Comptroller and Auditor General to the extent permissible to enable such of the persons included therein, as could not be appointed to the higher posts during the normal period of the panel year, to be appointed during the extended period.

(vii) If owing to non-availability of suitable candidates belonging to Scheduled Castes/Scheduled Tribes, it becomes necessary to dereserve a reserved vacancy, the proposal for dereservation in the prescribed proforma may be submitted to the Comptroller and Auditor General, in quadruplicate immediately after the finalisation of panels for promotion instead of at the time of making appointments. When the de-reservations are agreed to by the C.A.G. the reserved vacancies can be filled by other candidates subjects to the reservations being carried forward to three subsequent recruitment years and exchanged between Scheduled Castes/Scheduled Tribes in the third year to which the reserved vacancies are carried forward.

(b) Cases of the suppression Scheduled Castes/Scheduled Tribes person in promotion should be reported within a month to the Comptroller and Auditor General after finalisation of the select list. Supersession cases relating to only those cadres should be sent to the Headquarters office for which the appointing authority is the Head of the Department himself. The supersession cases in respect of rest of Group 'C' & 'D' cadres for which, Head of the Department is not himself the appointing authority need not be reported to the Headquarters office but decided by the cadre controlling officers in terms of instructions contained DP&AROM No.36012/3/75-Estt. dt 6-10-76

Note: For giving effect to the reservations in promotions a separate 40-point roster should be maintained in which points 1,8,14,22,28&36 are reserved for Scheduled Castes and points 4,17 &31,are reserved for Scheduled Tribes.

### **6.2.9 Reservation for ex-servicemen in direct recruitment to group 'C' and 'D' cadres**

Reservation for ex-servicemen are to be provided in direct recruitment to group 'C' & 'D' posts/services to the extent of 10% in Group 'C' & 20% in group 'D' as given in the Ex-servicemen (Re-employment in Central Civil Services and Posts) Rules, 1979, as amended from time to time, and the instructions issued by the Comptroller and Auditor General on the subject should be carefully observed.

#### **6.2.9.1 Reservation for physically handicapped persons on direct recruitment to Group C&D cadres**

Reservations in Group C&D posts to be filled by direct recruitment should be made to the extent indicated below for the physically handicapped persons in accordance with the instructions issued by Govt. of India from time to time:

- |    |                             |    |
|----|-----------------------------|----|
| 1. | Blind                       | 1% |
| 2. | Deaf                        | 1% |
| 3. | Orthopaedically Handicapped | 1% |

6.2.9.2 3% reservations for the physically handicapped in Group C&D posts shall be computed on the basis of total no. of vacancies occurring in all Group C&D posts respectively under each head of department / office although recruitment of the handicapped would be only in the posts identified to be suitable for them subject to the overall ceiling of 50% of the vacancies available on any particular occasion as laid down by the Supreme Court.

#### **6.2.10 Method of recruitment**

The work relating to the recruitment of Auditors/Accountants/Clerks/Stenographers in the Indian Audit and Accounts Department has been handed over to the Staff Selection Commission with effect from 18<sup>th</sup> Nov. 1978, except that the appointment against Sports quota and on compassionate grounds will continue to be made as per existing orders. The Staff Selection Commission generally initiates action for preparing panels for recruitment in the following calendar year, in the months of January/February. Accordingly by the end of the December each year the appointing authorities in the IAAD should intimate the Commission in the prescribed proforma, the number of anticipated vacancies



which are likely to be filled up in the following calendar year, with a copy to the concerned Regional Office so that the Staff Selection Commission could make proper assessment of the requirements region wise before they advertise.

The panels prepared by the Commission being common for various organizations, the field offices should fill up the vacancies soon after the results are declared in January. The vacancies arising during January to March and from April to June should be notified similarly to the Commission by the end of March and June respectively so that they could be filled up in April and July. The requisition to be sent to the Regional Offices should clearly indicate the requirements both under general and reserved vacancies. Even if there is no demand a "Nil" requisition should be sent to the concerned Regional Office of the Staff Selection Commission.

The Regional Office of the Commission would furnish a list of the persons recommended for appointment along with the dossiers of each person in original which may include the application and copies of various Certificates as submitted by the candidates to the Commission. The appointing authorities will then take further action to check the original certificates of the candidates regarding their age, educational qualifications, claim to be a member of Scheduled Castes/ Scheduled Tribes or an Ex-Servicemen, physically handicapped person etc., issue offer of appointment, after verification of character and antecedents, medical examination, etc. If some of the candidates do not respond to the offers of appointment sent to them intimation should be sent to the Regional Office of the Commission about the persons who did not respond to the offers made. The vacancies so remaining unfilled, should be included in the requisition to be sent next.

The Staff Selection Commission will normally empanel sufficient number of reserved category persons to meet the requirements intimated to them. If any reserved category vacancies remain unfilled in any quarter because of the candidates having not responded to the offers of the appointment, a fresh

requisition for further names of reserved category persons should be sent to the Regional Office, and this process is to be repeated.

While issuing an offer of appointment to a selected candidate, a clear period of 30 days from the date of issue of the offer may be allowed and the date so arrived at specifically indicated in the offer of appointment for reporting for duty.

The Accountants General and other heads of department in I.A&A.D. may extend this period of thirty days to the extent indicated below:

- (i) Without any limit where the delay is due to non-completion of medical formalities in respect of the candidate himself. In such cases the panel seniority will remain intact;
- (ii) In all other cases, extension up to a maximum period of two months beyond the last date indicated in the offer of appointment can be granted, Seniority will be fixed with reference to the date of appointment of the candidate. Even candidate should be required to furnish a certificate of good character having special reference to the previous two years, and, if he was ever in service before, he should further be required to produce a copy of the record of his service. A person who is found to have obtained employment by concealment of his antecedents will ordinarily be dismissed.

#### **6.2.11 Appointments on compassionate grounds and against sports quota**

Appointment on compassionate grounds of dependent of deceased employees are considered in accordance with the instructions issued by the C.A.G's office from time to time

In exceptional cases when it is considered that the condition of the family is indigent and is in great distress, the benefit of compassionate appointment may be extended to the son/daughter/near relative of a Government servant retired on medical grounds under rules 38 of the C.C.S (Pension) Rules 1972 or corresponding provisions in the Central Civil Regulations before attaining the

age of 55 years. In case of Group 'D' employees whose normal age of superannuation is 60 years, compassionate appointment may be considered where he is retired on medical grounds before attaining the age of 57 years.

Appointment of meritorious sports persons are made in Group 'C' (other than Section Officer or Divisional Accountant) or Group 'D' posts which under the Recruitment Rules applicable thereto, are required to be filled by direct recruitment. Appointments under these orders are governed by the instructions issued by the CAG's office from time to time.

#### **6.2.12 Verification of character and Antecedents before Employment**

The orders issued from time to time regarding verification of character and antecedents of the applicants should be consulted invariably for compliance before appointments are made.

#### **6.2.13 Oath of Allegiance**

All entrants to Government service should take an oath of allegiance to the Republic of India and the taking of the oath should be made one of the terms of their appointment. The form of the oath is as follows: -

"I..... do swear that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will loyally carry out the duties of my office. So help me God!" Conscientious objector to oath taking may make a solemn affirmation to the same effect.

### **6.3 C. Training**

6.3.1 It is the duty of the Accountant General and other Heads of the Departments to arrange that the new recruits in their offices be adequately trained in the work of the office in accordance with the instructions issued by the Comptroller and Auditor General from time to time. The training of directly recruited Auditors/Accountants should be condensed into a concentrated course over a period of 3 months (4 months in the case of Auditors of Commercial Audit Organisation and 6 months in the case of those recruited in the Defence Audit Offices.)

In the Civil Audit and Accounts Office the trainees should receive lectures in the forenoon on accounting and audit classification of expenditure, compilation of accounts, the more important Treasury/Financial Rules etc., and should receive co-ordinated practical lessons in the afternoons. The training officer should demonstrate the actual process of accounting and audit of different classes of bills etc. in the classroom with reference to vouchers and documents obtained from audit sections. As part of their practical training, the trainees should be taken whenever possible, to a local Treasury, P.A.O and Public Works and Forest Divisions so as to give them an idea of initial accounts compiled in those offices. Special attention should also be paid to the training of recruits in the maintenance of different broadsheets. In addition, training should also be imparted in précis writing.

The new recruits should take their training seriously and the Accountants General and other Heads of Departments should not hesitate to discharge those, who are seen not to benefit by the training and who in the course of training or within six months there-after are found unsuitable for work in Audit and Accounts.

Note: Suitable training should also be provided to the clerks on promotion as auditors for a period of 6 weeks in not more than 2 batches in a year, if adequate number of clerks is promoted during the year.

#### 6.4 D. **Leave Reserve**

6.4.1 A leave reserve at 10% of the sanctioned permanents and temporary strength of (I) Audit Officers Asstt. Audit Officers, Section Officers, Sr. Auditors/Auditors is permitted in Auditors' cadre and for Clerks (including typists, machinists, compumeter operators) in Clerks' cadre in audit offices and (ii) of Accounts Officers, Asstt. Accounts Officers, Section Officers, Sr. Accountants, Accountants is permitted in Accountants' cadre and for clerks (including typists, machinists, compumeter operators) in Clerks' cadre in A&E Offices and the leave reserve at the same percentage on the permanent and temporary strength of Stenographers and Record Keepers is permitted in the Stenographers' and Record keepers' cadre respectively.

### 6.5 E. **Continuance of staff in the same section**

6.5.1 No member of the clerical staff should be allowed to remain in the same section/wing for more than five continuous years without the specific approval of the Accountant General /Principal Director of Audit, Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

### 6.6 F. **Promotions**

6.6.1 Promotions to various posts in Group C are regulated in accordance with the Recruitment Rules to the posts incorporated in Vol III

#### 6.6.2 **Supervisors**

6.6.2.1 Posts of Supervisors are selection posts. They are assigned duties where overall theoretical knowledge of accounts or audit may not be a dominant requirement.

6.6.2.2 In Accounts and Entitlement offices, up to 20% of vacancies in the cadre of Section Officer are filled up by the promotion of eligible Senior Accountants/Accountants.

6.6.2.3 In the Audit Offices, a regular scheme for appointment of Supervisors has been introduced from 1<sup>st</sup> April 1989. This scheme would not become operational in the offices having Section Officer's Grade Examination qualified staff waiting for promotion for want of vacancies as on 1.1.1989 till such time they are first promoted, In offices, where there are no vacancies in the cadre of Section Officer, the scheme would be operational as and when vacancies arise due to wastage or sanction of additional posts. These posts will be filled up by promotion of eligible Senior Auditors/Auditors in accordance with the Recruitment Rules incorporated in Volume III.

#### 6.6.3 **Senior Auditors**

In Audit offices 80% of the posts of Auditors are in the higher grade of Senior Auditors.

#### 6.6.4 Senior Accountants

In Accounts and Entitlement offices 80% of posts of Accountants are in the higher grade of Senior Accountants.

#### 6.6.5 Personal Assistants

The posts of Personal Assistants in field offices are 33-1/3% of the total sanctioned posts of Stenographers and Personal Assistants. In other words, the ratio of Stenographers and P.As will be 66-2/3:33-1/3. The base should be worked out as if the Senior Time Scale Officer/Junior Administrative Grade Officer is allowed only a Stenographer and thereafter the percentage of Personal Assistant computed. The Personal Assistants should as far as possible be posted with Group Officers. Welfare Officer and Accounts/Audit officers holding important charge.

#### 6.6.6 Record Keepers

There is a functional selection grade to the extent of 20% in Records Keepers.

#### 6.6.7 Mix of Clerks

Accountants in Accounts & Entitlement Offices: The composition of Accountants-Clerks is 70:30.

### 6.7 G. Superannuation and Retirement

6.7.1 Except as otherwise provided in Fundamental Rule 56 in the case of pre-1938, ministerial servants and members of Group D staff, all employees of the Indian Audit and Accounts Department shall retire on attaining the age of fifty-eight years. However, an extension of re-employment beyond the age of superannuation may be granted only by the Comptroller and Auditor General and that too in very exceptional circumstances and in any event not beyond the age of sixty if such extension is in public interest and the grounds therefore are recorded in writing.

As a matter of policy, cases of Group 'D' staff and Clerks shall not be considered for extension /re-employment. Proposals, if any, for grant of extension /re-employment in respect of various categories of non-gazetted staff should be submitted to the Comptroller and Auditor General's Office at least six months in advance. For this purpose, a systematic review of officials who attain the age of superannuation should be conducted well in advance so that whenever necessary, suitable persons are selected well in time to replace such official and given training before hand.

FORM NO.22

Government of India

Office of the Comptroller and Auditor General of India

File No.....

New Delhi, the .....

CERTIFICATE OF ELIGIBILITY

In pursuance of Government of India, Department of Personnel and Administrative Reforms Resolution No.15011/3(s)/76-ESTT(B) dated the 1<sup>st</sup> March,1977, the C&AG of India is pleased to direct that Shri.....

.....

Son/daughter/wife of .....

being a subject /native of .....

shall be eligible to hold any civil office in connection with the affairs of the Union.

Assistant Comptroller and Auditor General of India (N)

## CHAPTER VII

### DIVISIONAL ACCOUNTANTS

#### 7. ORGANISATION

7.1 the Divisional accountants are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Accountant General. This cadre is intended to provide trained Accountants for public works divisions or other independent executive charge.

Note: In Jammu & Kashmir, Karnataka and Andhra Pradesh, the cadre of Divisional Accountants is administered by the respective state Governments. In Sikkim there is no separate cadre of Divisional Accountants. Accordingly, the instructions contained in the succeeding paragraphs of this chapter will not be applicable to them.

#### Recruitment

The Recruitment to the post of divisional accountant is regulated by the Indian Audit & Accounts Department (Divisional accountants) recruitment rules, 1988 subject to such exceptions as may have been authorized by the Comptroller & Auditor General. Recruitment to the cadre of Divisional Accountants is made by the Accountant General by selection from the following three sources through a competitive and qualifying test called the initial recruitment examination for Divisional Accountants:

- (1) Public works Department accounts Clerks.
- (2) Accountants and clerks of A&E office and Auditor of the Audit office.
- (3) Direct Recruitment

7.2.1 The rules for initial recruitment examination are given in Annexure I to this Chapter

Note: It is desirable that persons should be employed as Divisional Accountants reasonably soon after finishing their period of probation (paragraph 7.6) the



Accountant General should, therefore, see that the number of persons selected is approximately equal to the number of vacancies excepted about the end of their probationary periods.

7.3 Appointment to the cadre of Divisional Accountants from whatever source, is treated as direct recruitment for the purpose of orders issued from time to time regarding the reservation of vacancies in favor of the Scheduled Caste and Scheduled Tribes and the Accountant General is personally responsible for seeing that these appointments conform to the relative orders.

7.4 It is a specific condition of the appointment that Divisional Accountants are liable for service anywhere within the jurisdiction of the state(s) whose cadre is controlled by the Accountant General concerned including his own office.

7.5 Every person appointed to the cadre of Divisional Accountants will be upon probation for a period of two years. The conformation of the Divisional Accountants will be governed by the provision of paragraph 7.12 Recruits from sources (1) and (2) will be reverted in case they are found unsuitable during the period of their training. If a direct recruit fails to pass the Divisional Accountants Grade Examination within the period of probation, offered appointment as Accountant in the A&E office against a vacancy if any.

Explanation: The periods of probation may be extended by competent authority and the case of recruits from sources (1) and (2) If an Accountant General holds for them under paragraph 7.8 the Divisional Accountants Grade examination only once in a year instead of twice, to give candidates three normal chances, The Accountant General may also, for special reasons curtail the period of probation to the extent necessary.

Note: When a person after passing the Divisional Accountants Grade Examination is placed in independent charge of the accounts of a Division he should draw pay in the regular scale of pay of Divisional Accountants that is, his pay as a probationers should be limited to so much of the probationary period,

during which the person is not placed in full charge of a Divisional Accountants work.

7.8 Candidates Recruited from sources (1) and (2) who pass the Divisional Accountants Grade Examination (paragraph 7.8) are placed on a waiting list but allowed to retain their liens on their substantive appointments till they are confirmed in the Divisional Accountants cadre. Their relative seniority will be determined with reference to the date of their passing the Divisional Accountants Grade Examination. The Divisional Accountants who pass the same Divisional Accountants Grade Examination will be senior to all Divisional Accountants who pass in the subsequent examinations. The inter-se seniority of Divisional Accountants who pass the same examination will be decided on the basis of the marks obtained by them in the aggregate in the Divisional Accountants Grade Examination. Among those obtaining identical marks in aggregate. Those obtaining higher marks in the paper 'public works Accounts' will rank senior. In the case of tie in the latter paper. The marks obtained in the 'Public works accounts' paper will include the two papers on the subject (vide para 1 of Annexure II).

### **Practical Training**

7.7 (i) Every the Divisional Accountants on the probations should irrespective of his prior experience, if any undergo course of practical training in the A&E office /Divisional and sub- divisional offices or both as indicated below.

(ii) The period of training of selected will not be less than six months and not more than twenty four months during which they will have at least two opportunities of passing the Divisional Accountants Grade Examination .the actual period will depend on the progress made by them and will be decided by the Accountant General in each case.

During the period of training in the A&E office, the Divisional office clerks should have opportunities not only for training in the works Accounts wing of the

A&E but also in such other sections of the A&E office as will help them in preparing for the section officers grade Examination if they should desire to appear in it after they have passed the divisional Accountants Grade examination and become eligible to appear under the rules. The Audit & accounts office candidates should be given training in the public works Divisional and sub-divisional offices. Recruits from either r of the above mentioned categories would be eligible to appear in the Divisional Accountants Grade Examination only after a training of at least 6 months. However, if the progress of a recruit from either source a disclosed by his work during the first 6 months of his training is not satisfactory, he will be reverted to his original office.

(iii) The Direct recruits will undergo a course of training both in the Divisional and Sub-divisional offices and in the works wing and other sections of the A&E office. In their case the period of training will be two years. They will be allowed to appear in the Divisional Accountants Grade Examination only after a training of at least one year

(iv) The Senior Deputy Accountant General /deputy accountant General (works) should be entrusted with the task of regulating and supervising this course of practical training, and subject to the instructions laid down in clauses (ii) and (iii) above and subject to such details and variations as the Accountants General any order, the training should consist of actual experience of Divisional offices and the works Accounting of the A&E office and of a through practical knowledge of the progress of compilation of divisional and sub-divisional + accounts. The Senior Deputy Accountant General /deputy accountant General (works) should require to be submitted to him monthly, a diary of the work done and of the progress made by the probationer in the several practical aspects of his training.

Note: The Accountant general may at his discretion, condone any deficiency in the minimum period of training required to be undergone before one can appear at the Divisional Accountants Grade Examination, up to a limit not exceeding two

months, subject to the condition S that (i) the progress of training undergone is, in the opinion of The Accountant general satisfactory and (ii) the deficiency in the period of training is made up after taking the Divisional Accountants Grade Examination. The candidates should not be posted as Divisional Accountants till the minimum period of training is completed.

7.8 A departmental examination called the Divisional Accountants Grade Examination shall be held twice a year by the Accountant General in the month of March and September. The results of examinations conducted in the month of September should be declared before the SOGE examination to be held in the month of November so that such of the persons taking part II of the Section Officers (Accounts) grade examination in November of that year may be exempted from appearance in Public Works Accounts theory paper in case they pass the Divisional Accountants Grade Examination.

7.9 The syllabus and the rules for the examination are detailed in Annexure-II of this chapter.

7.10 The passing of the 'Divisional Accountants Grade Examination' is one of the necessary qualifications for a person to be appointed as Divisional Accountant [vide (b) of paragraph 7.12] but it does not give him a claim to be so appointed.

7.11 The conditions requiring the passing of the examination in the regional language that apply to subordinates in the Public Works Department apply equally to Divisional Accountants also.

### **Confirmation**

7.12 All appointments to the Divisional Accountants cadre are made by selection through the Initial Recruitment Examination for Divisional Accountants and confirmation in that cadre is subject to a candidate fulfilling the following conditions.

- (a) that he has his credit-
- (i) 18 months experience in the Accounts work of Divisional or sub-divisional offices.
  - (ii) 6 months experience in the Works Accounts wing of the A&E office.
  - (iii) 12 months continuous service on probation as Divisional Accountant provided the Accountant General may, for special reasons relax any of these conditions.
- (b) that he has passed the Divisional Accountants Grade Examination prescribed in paragraph 7.8, and
- (c) that the Accountant General is satisfied that the probationer is competent to hold- independent charge of the Accounts of a division, and considers him (from reports received from the Executive Engineers) fit to hold the position of the senior member of the office establishment of a Divisional Office.

### **Annual Increments**

7.13 The Accountant General is the authority competent to allow the annual increment to Divisional Accountants on the time scale of pay. His approval may be assumed unless an order withholding the increment has actually been received.

### **Efficiency Bar**

7.14 Procedure and guidelines to be followed in the matter of crossing of E.B. by government servants laid down in para 10.6 will apply mutatis mutandis in the case of Divisional Accountants. They should be tried in heavy Public Works Divisions before allowing them to cross the bar.

7.15 Divisional Accountants when attached to the Accountant General's Office are liable to perform their duties without claim for any special or enhanced pay.

### **Confidential reports**

7.16 The Accountants General having the cadre of Divisional Accountants is responsible for maintaining the Confidential Reports of the Divisional Accountants but as these Accountants work largely under the immediate supervision of the Public Works Department Officers, each Divisional Officer (Executive Engineer) will write an annual Confidential Report in Form No. 10 on the work and conduct of Divisional Accounts Officer / Divisional Accountant working under him and forward it confidentially by name to the Senior Deputy Accountant General / Deputy Accountant General controlling the cadre of Divisional Accountants.

7.16.1 The Senior Deputy Accountant General /Deputy Accountant General should cause distribution of the blank Confidential Report Forms to the Divisional Accountants by 20<sup>th</sup> March for writing self appraisal and submission to their Executive Engineers by 15<sup>th</sup> April. As soon as they fill up their self appraisal and furnish the Confidential Report Form to the Executive Engineers, the Divisional Accountants concerned should inform the Accountant General's office to enable the concerned Accountant General's office to monitor receipt of the report from the Executive Engineers at the earliest. Divisional Accountants should also fill up self-appraisal and send to the Executive Engineers immediately on their transfer as well as transfer of the concerned Executive Engineers.

7.16.2 The Executive Engineer being reporting officer in respect of Divisional Accountant shall, in the beginning of the year assign targets to each of the officers with respect of whom he is to report upon. In the case of an officer taking up a new post in the course of the reporting year, such targets/goals shall be set at the time of assumption of the new charge, The targets should be clearly known and understood by both the officers reported upon and reporting officer concerned, while fixing targets, priority should be assigned item-wise, taking into

consideration the nature and the areas of the work and any special features that may be specific to the nature or the areas of work of the officer to be reported upon. The reporting officer should at regular intervals review the performance and take corrective steps by ways of advice etc. It should be endeavour of each appraiser to present the truest possible picture of the appraisee in regard to his/her performance, conduct, behavior and potential. Assessment should be confined to the appraisee's performance during the period of report only, The instructions contained at the end of the Confidential Report form should be carefully gone through before writing the Confidential Report by the reporting /reviewing officers.

7.16.3 If there are any adverse entries by the Executive Engineers/Divisional Officers in the Confidential Reports of the Divisional Accountants, they should be communicated to them immediately after the reports are signed by the Senior Deputy Accountant general /Deputy accountant General who is concerned with the administration of the cadre of Divisional Accountants as reviewing officer. When any representation against adverse entries is received it should be examined in consultation with the Executive Engineer/Divisional Officer concerned who is the reporting officer At that time the reviewing officer can also have an independent judgement with reference to information , if any , available with him and also where necessary consult the records, if any, available on the working of the Division as revealed in the relevant Inspection Report that may be available with the concerned Senior Deputy Accountant General (Works) in the Audit Office.

7.17 The Inspecting Officer inspecting the accounts of the Division should also submit to the Accountant General (A&E) through the Accountant General (Audit) a Confidential Report written in his own handwriting on the work and conduct of the Divisional Accountants /Divisional Accounts Officers covering the areas mentioned in columns A.2 and A.3 of Part-III only of Form No. 10 as judged mainly by the quality of the work inspected by him. This report should mention inter alia how far the Divisional Accountant / Divisional Accounts Officer keeps

himself posted with the relevant rules and procedures relating to audit and accounts and has his personal copies of the codes and other books of reference corrected up-to-date.

7.17.1 The Divisional Accountant is himself responsible for drawing the attention of the Divisional Officer/Executive Engineer in writing to the provisions of the above as this Manual is not one of the official publications of the Public Works Department.

7.17.2 The Senior Deputy Accountant General/Accountant General concerned will bring to the notice of the Accountant general periodically good and bad reports of the Divisional Accountants.

7.18 A Confidential Report on Clerks of the Divisions who have applied for appointments under the Accountant General may also be prepared by the Inspecting Officer, if so desired by the Accountant General.

### **Postings**

7.19 Posting of Divisional Accountants to divisions are ordered by the Senior Deputy Accountant General /Deputy Accountant General (Works) acting under the general control of the Accountant General. Except in individual cases where a qualified Divisional Accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the cadre of Divisional Accountants may be posted to a division. Postings should also be designed to provide for a trained Accountant for each divisional office and, in particular, for an experienced Senior Divisional Accountant to new construction divisions or the divisions, the accounts of which are either heavy or of a peculiar nature .

7.20 Subject, as far as is practicable, to the expressed wishes of the Superintending Engineer, transfers of Divisional Accountants from one divisional office to another are made by the Accountant General at his discretion.



7.21 When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the divisions. The relieving Accountant should examine it and forward it promptly with his remarks to the Accountant General through the Divisional Officer who will record such observations, as he may consider necessary.

### **Cadre Composition**

7.22 The cadre composition of Divisional Accountants is as follows:

- |       |   |     |
|-------|---|-----|
| (i)   | Divisional Accountants (ordinary grade)                 | 50% |
| (ii)  | Divisional Accounts Officers Grade II (Non Gazetted)    | 30% |
| (iii) | Divisional Accounts Officers Grade I (Group B Gazetted) | 20% |

7.22.1 Appointment to the above-mentioned posts is to be done in accordance with the Recruitment Rules incorporated in Vol.III.

Note 1: The Percentage of posts in selection grade Divisional Accounts Officer Grade II (Non-Gazetted) and Divisional Accounts Officers Grade I (Group B Gazetted) will be worked out on the total number of regular posts of Divisional Accountants excluding seasonal and casual posts in existence on 1<sup>st</sup> July every year.

Note 2: The Posts in the higher grades of Divisional Accounts Officers Grade II (Non-Gazetted) and Divisional Accounts Officers Grade I (Group 'B' Gazetted) should be identified by the Accountant General keeping in view the well defined criteria such as volume of expenditure etc. laid down by the Comptroller and Auditor General of India.

Note 3: Vacancies in the cadre of Divisional Accounts Officer Grade I (Group 'B' Gazetted) due to non availability of eligible Accounts officers Grade II (Non-Gazetted) may be operated temporarily at the level of Divisional Accounts

Officer Grade II by appointing excess Divisional Accounts Officers Grade II over 30%, if eligible ordinary grade Divisional Accountants are available for promotion to the Divisional Accounts Officer Grade II till such time the Divisional Accounts Officer Grade II become eligible for promotion as Divisional Accounts Officer Grade I (Group B Gazetted) and the cadre composition at the prescribed percentage is reached in due course. The total posts in the two higher grades of Divisional Accountant officer Grade II and Divisional Accounts Officer Grade I should not exceed 50%.

Note 4: Divisional Accountants promoted to the higher Grades are normally to be entrusted with charges, which are heavier, more important and responsible than those entrusted to the other Divisional Accountants.

### **7.23 Appointment to the post of Section Officer**

The ordinary grade Divisional Accountants and Divisional Accounts Officer Grade-II (Non-Gazetted) on passing the Section Officers Grade Examination Part-II are eligible for appointment to the posts of Section Officers as per recruitment rules for these posts.

Note: The ordinary grade Divisional Accountants on passing the Section Officers Grade Examination Part II will be allowed to draw special pay of Rs.40 p.m. from the date following the last date on which the examination ends. Divisional Accounts Officers Grade II who have passed Section Officers Grade Examination will have to seek reversion in writing to the post of Divisional Accountant (Rs.1400-2600) at the time of their promotion as Section Officer in the A&E offices in the scale of Rs.1640-2900 and their pay may be fixed under F.R.22C (old) by taking into account the special pay of Rs.40/- p.m. from the date following the last date on which the Section Officer's Grade Examination ends.

### **Incentives for Acquiring Higher or Additional Professional Qualifications**

7.24 The provision of paragraph 10.8 will apply mutatis mutandis to Divisional Accountants also. The charge on account of advance increment payable to them

will, however, be borne by the Government or Department which bears the cost of their pay and allowances.

### **Miscellaneous**

7.25 The relevant provisions of Chapter VI and X on various administrative and other matters such as verification of character and antecedents, grants from the Compassionate Fund, appeals and memorials etc. not covered in this chapter will apply mutatis mutandis to Divisional Accountants also.

Note: An application for a grant from the Compassionate Fund to the family of a deceased Accountant should be submitted to and may be sanctioned only by the Government, Central or State, under which he was actually serving at the time of his death.

### **Grant of Honoraria to Examiners of the Examination for Recruitment to the Grade of Divisional Accountants**

7.26 The officers who are appointed as examiners in connection with the Initial Recruitment Examination for Divisional Accountants and Divisional Accountants Grade Examination shall be paid honorarium, the current rates therefore are as under: -

I. For setting question papers:

(i) Less than three hours	Rs.130/- per paper
(ii) Three hours	Rs.160/- per paper

II. For valuation of answer papers:

(i) Two hours or less	Rs.2.20 per answer paper
(ii) Two and half hours	Rs.2.80 per answer paper
(iii) Three hours	Rs.3.30 per answer paper

An amount of Rs.10/- (Rupee ten only) may be granted as honorarium for valuation of answer papers to an examiner if the amount payable as computed on the above basis is less than Rs.10/-

ANNEXURE 1  
(Referred to in the paragraph 7.2)

**Rules for the Initial Recruitment Examination for Divisional Accountants**

Recruitment to the cadre of Divisional Accountants from three sources namely:

- (i) Public Works Department Accounts Clerks.
- (ii) Accountants and Clerks of A&E Office and Auditors of the Audit Office, and
- (iii) Direct recruits will be made through a competitive and qualifying test called the "Initial Recruitment Examination for Divisional Accountants". It will be conducted by the Accountant general, once or twice a year as may be convenient to him.

Publicity for the Examination will be given by an advertisement in the press through national dailies, regional dailies and the "Employment News" which will state the probable number of vacancies to be filled on the results of that examination. The number of vacancies to be reserved in favour of the members of the Scheduled Castes and the Scheduled Tribes will also be specified.

2. The subjects and the minimum marks qualifying for a pass in this examination will be as follows:

Subject	Time	Maximum marks	Minimum Marks required for Passing
1. General English or General Hindi	3 hours	150	75
2. Arithmetic and Mensuration (Elementary but practical)	3 hours	200	133
	Aggregate	350	210

For passing the examination as a whole the candidate should secure 60 percent of the aggregate marks.

3. The syllabus of the examination will be as follows:

- (i) **General English or General Hindi** The paper will have questions on Essay Letters , Summary and simple Grammar of the Higher Secondary standard. The choice of language of this paper will be left to the candidate's option.
- (ii) **Arithmetical and Mensuration** The standard for this subject will be the same as that prescribed for the matriculation or the School Leaving Certificate Examination.

4. As the examination is a competitive one, no exemption from appearing in any subject will be granted to any candidate.

5. Each candidate applying for the examination will pay a fee of Rs.28 by means of a Crossed Postal Order issued in favour of the Accountant General. The fees of candidates whom the Accountant General considers in his discretion to be unsuitable for admission (see Rule 15) will be returned by Postal Money Order at their cost. If for any cause an admitted candidate fails to appear in the Examination, the fee paid will not be refunded nor will it be placed at his credit for any subsequent examination.

Note: Candidates belonging to the Scheduled Castes or Scheduled Tribes , Ex-servicemen and physically handicapped will be exempted from payment of the fee.

6. The minimum educational qualifications of the candidates from the three sources will be as follows:

- (a) For direct recruits - A University Degree.
- (b) For recruits from A&E and Audit offices—
  - (i) Accountants of A&E offices .

- (ii) Clerks of A&E offices with 5-years service.
- (iii) Auditors who have put in 2 years service and also passed departmental examination are eligible to appear at the examination irrespective of educational qualifications.

(c) For recruits from Public Works Department offices:

P.W.D Clerks holding a post in a scale identical /higher than that of Accountants of A&E offices or P.W.D Clerks with 5 years of service in all and having two years accounts experience will be eligible to appear in the examination irrespective of educational qualification.

Note: The A&E and Audit Offices candidates and candidates of the Public Works Department including those in the Superintending Engineer's and the Chief Engineer's offices, who possess the same educational qualifications as those prescribed for Direct Recruits and whose age does not exceed the limit prescribed for direct recruits will be allowed to sit in the Initial Recruitment Examination for Divisional Accountants even though they have not put in the requisite years of service as provided in (b) & (c) above. Such candidates will however, be subject to the same conditions in respect of training and probation etc. as are prescribed for direct recruits.

7. The age of the candidates for the examination from sources (i) and (ii) referred to in Rule 1 must not exceed 40 years on the first of the month in which the examination is held. The age of the direct recruits must not exceed twenty-five years on the same date.

Note : The minimum age limit for direct recruits for taking up the examination is 18 years.

Note 2 In the case of candidates belonging to the Scheduled Caste and Scheduled Tribes, 5 years should be added to the age limits prescribed in rule 7 above

Note 3 Candidates from sources (i) and (ii) referred to in Rule 1 admitted to the examination under the age concession admissible to departmental candidates will not be eligible for appointment, if after submitting the applications, they resign from service either before or after taking the examination.

8. An Applicant must be :

(a) a citizen of India, or

(b) a subject of Nepal, or

(c) a subject of Bhutan, or

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

(e) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon and East African Countries like Kenya, Uganda & United Republic of Tanzania, Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in the India.

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour, a certificate of eligibility in Form No. 22 has been issued by the CAG.

9 (a) No person who have more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its talking place during the life time of such spouse, shall be eligible for appointment to service; and

(b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to service.

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

10. Recruitment to the Cadre will not be confined to the inhabitants of any specified area in India.

11. A candidate wishing to appear in the examination will apply in the form prescribed in Rule 13 to the Accountant General concerned enclosing a crossed postal order for the fee as prescribed in rule 5 and the following certificates;

- (i) Certificate of good character signed by the candidates, immediate official superior in the case of candidates already in the Government service and by the Principal of the College in which he has been educated, or by some other superior under whom he may have been employed or to whom he may be well known, in the case of outsiders. This certificate must have a special reference to the two-year immediately preceding the date of the application, and this should be specifically mentioned in the certificate.
- (ii) A duly verified statement of age, e.g. a Baptismal certificate, a birth certificate, an affidavit signed by the guardian or the relative of the candidate, before a Magistrate, or an attested copy of Matriculation or School Leaving Certificate stating the date of birth or an attested extract from the Service Book in case of candidates already in the Government service.
- (iii) An attested copy of the University Degree or other educational certificate as the case may be.



- (iv) In the case of candidates belonging to the Schedule Castes/Scheduled Tribes, an attested copy of caste certificate issued by the competent authority.

12. The application which should be written by the candidate in his own handwriting and the certificates etc. prescribed in Rule 11 should be submitted so as to reach the Accountant General's office not later than the 15<sup>th</sup> of the month second preceding the month in which the examination take place.

13. The application should set forth the following particulars :

1. Name of the candidate (to be written in full capital letters).
2. Father's name (in full)
3. Citizenship (See Rule 8)
4. Caste or tribe, (if he is a member of the Scheduled Caste or Scheduled Tribe)
5. Date of birth
6. Examination passed with dates & copies of certificates
7. Signature of candidate
8. Present address to which all communications should be forwarded
9. Roll number/year when previously appeared in this examination.

14. Applications which do not satisfy the requirements of the foregoing rules will be rejected without entering in to further correspondence with the candidates.

15. The examination will be held in the office of the Accountant General concerned or in the centers decided by him under the supervision of a Gazette Officer nominated by him on such dates and at such hours as may be fixed by the Accountant General and communicated to each candidate.

16. The result of the examination will be declared by the Accountant General about a month after the completion of the examination and will be communicated direct to each examinee. No appeals against the published results will be entertained. One list of successful candidates will be prepared in order of merit.

17. The candidates as thus finally selected will be required to undergo the prescribed training in the A&E and/or public works Divisional Office before they are allowed to appear in the Divisional Test Examination in accordance with department regulations.

18. The results of each examination is independent. The place, an unsuccessful candidate may have taken in one year, even if he were excluded on account of reservation of vacancies for the Scheduled Caste and Scheduled Tribes, gives him no claim to a subsequent vacancy.

19. These rules may be at any time be amended or revised by the Comptroller and Auditor General with such notice as he thinks fit.

NOTE : Application for a copy of these rules should be made to the Accountant General concerned.

## ANNEXURE II

(Referred to in Paragraph 7.9)

## Rules for the Divisional Accountants Grade Examination for Divisional Accountants

1. The subject for the examination, the minimum qualifying for a pass and the percentage required for obtaining exemption in the examination will be as follows:-

Sl. No.	Subject	Time	Maximum Marks	Minimum Marks required for passing	Minimum Marks for exemption
1.	(i) Essay or Precis and Draft (ii) Grammar	3 hrs.	150	40	45
2.	Elementary book-keeping	2 <sup>1</sup> / <sub>2</sub> hrs.	150	40	50
3.	Public Works Accounts and Procedure	3 hrs.	150	40	50
4.	Theory Paper on 3 above	1 <sup>1</sup> / <sub>2</sub> hrs.	150	40	50
5.	General Accounts, Treasury & Financial Rules (both Central & State Governments)	3 hrs.	150	40	50
Aggregate			750	45	

Note: The initial recruitment examination passed candidates taking the Divisional Accountants Grade Examination (in papers other than précis & draft) should secure 40% marks in each of the four papers and 45% in the aggregate for these papers to secure a pass in the Divisional Accountants Grade Examination. Section Officers Grade Examination Part I and Part II candidates are not eligible to take the Divisional Accountants Grade Examination.

2. The syllabus and the standard for the examination will be as follows:

- (i) **Subject-1** The standard of the paper on subject 1 in the Divisional Accountants Grade Examination is the same as that prescribed in rules 2 and 3 of the Initial Recruitment Examination Rules, detailed in Annexure 1 to this Chapter.

Note: Persons who have passed the Initial Recruitment Examination with the papers(i) Essay or précis and Draft (ii) Grammar will not be required to appear again for this paper in the Divisional Accountants Grade Examination.

- (ii) **Subject-2 Elementary Book-keeping:** The paper on the subject will be of a fairly elementary character, Advance accounting by J.K. Batliboi, 23<sup>rd</sup> edition, chapters I, II, III, IV, XIV and XXIV.

Note: If there is any change in the numbering of these chapters in the subsequent editions of Advance Accounting by J.R. Batliboi: the candidates should read the chapters containing the same subject matter in the later edition.

- (iii) **Subject-3:** The written part should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers (2) the classification and compilation of divisional accounts (3) Delegation of Financial Powers Rules of the State Government.

- (iv) **Subject-4:** The theory paper on Public Works Accounts and Procedure with a large number of questions calling for brief answers has been prescribed to adjudge in an effective way whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in matters concerning the accounts and financial arrangements of divisional and sub-divisional offices.

- (v) **Subject-5:** The paper will comprise of question of straight forward and general nature from the following codes:
- (1) The Government Accounting Rules 1990.
  - (2) General Financial Rules .
  - (3) Central Treasury Rules Volumes I&II and corresponding Rules of State Governments.
  - (4) Fundamental and Supplementary Rules.
3. The question should be set on the portion which will be of practical use to the Divisional Accountants in the discharge of their duties as such.
4. Any candidate failing in the examination but securing exemption marks in subject will not be required to appear again in that subject.
5. The candidates should not be allowed access to any books. However, if question paper indicates that any of prescribed 'Public Works Forms' are to be used by the candidates in the examination the forms may be supplied to them.
6. The candidates (including direct recruits) will not ordinarily be allowed than more than three chances but Accountant General may in special circumstances, allow upto three additional chances to those whom he considers deserving of the concession. If the period of probation is curtailed the number of chances will be curtailed correspondingly. In the case of a candidate who is not able to appear at the examination because of a properly certified personal illness, the Accountant General may at his discretion ignore this chance against the total number of chances available to him.
7. The theory paper on Public Works Accounts and Procedure with a large number of questions calling for brief answers has been prescribed to adjudge in an effective way whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in the matter concerning accounts and financial arrangement of divisional and sub divisional offices. The question paper will itself provide space for writing answers to be recorded in a short time and limited space. The candidates should write the

correct answers in the first instance itself and corrections, if any, made by them will entail forfeiture of marks.

8. The Accountant General shall have discretion to hold one examination in each year instead of two if he considers that the second examination will have the effect of increasing to an undue extent the number of clerks from sources (1) and (2) qualified for appointment as Divisional Accountants but not promoted owing to lack of vacancies. If, however, there is a direct recruit under training the Accountant General will hold the second examination for him only.

## CHAPTER VIII

### GROUP 'D' STAFF

#### 8 Strength

8.1 The Group 'D' Staff in Audit and Accounts Offices generally comprises of Daftries, Jamadars. Peons, Sweepers. Chowkidar etc.

8.1.1 The strength of Group 'D' staff is determined on the basis of work standards laid down and orders issued by the Comptroller and Auditor General from time to time.

#### Age of Recruitment

8.2 The maximum age limit for recruitment to Group 'D' posts in the Indian Audit and Accounts Department is 25 years (30 years in the case of candidate belonging to the Scheduled Castes and Scheduled Tribes). The appointing authorities for Group 'D' posts may relax the upper age limit at the time of appointment on their own authority up to one year in respect of persons whose names are placed in the panel, when they are within the prescribed age limit. All other cases of relaxation of age will require the approval of the Comptroller and Auditor General.

NOTE: The provision of the paragraph 6.2.5 will apply mutatis mutandis in regard to the minimum age limit for recruitment to Group 'D' posts.

#### **Educational Qualifications etc.**

8.3 The essential/desirable qualifications etc. of various Group 'D' posts are given in the Recruitment Rules for the respective Group 'D' post.

8.4 Recruitment of Group 'D' Staff will be made in the field offices by the authorities authorized to make appointments to Group 'D' Cadre after calling for a list of candidates satisfying the age and educational requirements indicated above, from the Employment Exchanges. The Candidates already working as contingency paid labour in the office concerned can also be considered provided

they are registered with the Employment Exchanges and possess the requisite qualifications prescribed for the appointment to relevant posts in Group 'D' cadre.

### Promotions within Group 'D'

8.5 Promotion to the Group 'D' posts like Daftri, Jamadar and Junior Gestetner Operator etc. are regulated in accordance with the Recruitment Rules for these posts.

### Leave Reserve

8.6 To provide for vacancies caused by the members of Group 'D' staff proceeding on regular leave, a temporary leave reserve at 7<sup>1</sup>/<sub>2</sub> percent of the net sanctioned permanent and temporary strength (excluding Record Keepers and the leave reserve in Group 'D') may be created in Group 'D' cadre.

### Confidential Reports

8.7 A confidential report in the form prescribed in Vol-III should be maintained for Group 'D' employees holding only sensitive posts.

### Miscellaneous

8.8 (a) 25% of the vacancies accruing in the peons' cadre shall be reserved for appointment by transfer from the grade of safaiwala, Farash, Chowkidar and other Group 'D' employees in the equivalent scale who have rendered 5 years regular service in the grade or combined regular service of 5 years in any of the grades and who may not be possessing the qualifications prescribed for direct recruitment to the post but who may possess elementary literacy and give proof of ability to read in English, Hindi, or Regional Language. For this purpose, a simple written test will be held by the Head of the Department. However, such transfer can be made only on a specific request from the person concerned. If eligible persons for transfer are not available, the vacancies may be filled by direct recruitment and future adjustment may be made by the Head of the Department if considered necessary.



(b) The remaining 75% of the vacancies accruing in the peons' cadre shall be filled by appointment on transfer of Safaiwala, Farash, Chowkidar and other Group 'D' employees in equivalent scale who possess the qualifications prescribed for direct recruitment to the post of peon on a specific request from the person concerned, failing which the vacancies may be filled by direct recruitment.

8.9 The relevant provisions of Chapter-X on various administrative and other matters, such as confirmation, grant of increments, crossing of efficiency bar, imposition of penalties, appeals and memorials, casualties, grants from Compassionate Fund, reservations in recruitment and promotion etc. will apply mutatis mutandis to group 'D' staff.

## CHAPTER IX

### DEPARTMENTAL EXAMINATIONS

9.1 Various Departmental Examinations are held by the IA&AD periodically. These include Section Officer's Grade Examination, Revenue Audit Examination for SOs/AOs, Departmental Examination for Auditors/Accountants, Departmental Competitive Examination for clerks for promotion as Stenographers, Limited Departmental Competitive Examination for Matriculate Group 'D' staff for promotion as clerks, Departmental Examination for clerks in A&E Offices, Incentive Examination for Auditors/Accountants, Incentive Examination for Section Officers/ Asstt. Accounts Officers in Accounts and Entitlement offices introduced from November 1991. The regulations governing the conduct of examination (other than Departmental Examination for IA&AS probationers, Initial Recruitment Examination for Divisional Accountants and Divisional Accountants Grade Examination) are given in the succeeding paragraphs.

#### 9.2 Section I – Section Officers' Grade Examination

9.2.1.1 The Departmental Examination qualifying for appointment to the Section Officer's Service is divided into two parts and an examination in both the parts is normally held once a year in November for all Audit and Accounts Offices in all branches on dates notified by or on behalf of the Comptroller and Auditor General. The examination is conducted in the manner described in Section IX of this Chapter. The question papers are set, moderated and answer books valued by the officers nominated by CAG except in the case of local papers which are set, moderated and valued by officers nominated by the respective Heads of Department and duly approved by the Comptroller and Auditor General of India.

9.2.1.2 A paper on computer named as "Computer Systems" has been introduced in all Branches of the Section Officer Grade Examination with effect from November 2001 Examination. This is compulsory paper in Part-II of the

SOGE and is the two part (viz. 'Theory' and 'Practical') of 50 marks each. The 'Theoretical' part is of one hour duration and the 'Practical' part of two hours duration. The question papers for the subject are also set, moderated and evaluated centrally by this office. The practical examination are conducted only at the Regional Training Institutes, the Regional Training Centres, the Training Centres/Halls and the National Academy of Audit & Accounts by the Examiners nominated by the office from out side stations who evaluate the Floppies/Answer Scripts and despatch the material to the office thereafter.

9.2.2 The scheme of examination for appointment to the Section Officers' Service is related to the organisation of the various branches as described in Paragraph 5.2. The general principles and procedure (except as otherwise indicated at appropriate places) set out in the succeeding paragraphs of this Section are applicable to Civil Accounts, Civil Audit, Local Audit Department, Post and Telecommunication, Defence, Commercial and Railway Audit branches of the Section Officers' Service. Instructions of local character relating purely to procedures are issued by Principal Accountants General/ Principal Directors of Audit and will be found in the local Manuals.

9.2.3 Subject to the various instructions issued by the Comptroller and Auditor General from time to time and also subject to his final approval, the Principal Accountants General/ Principal Directors of Audit/ Accountants General may permit the candidates in their offices to appear in the appropriate branch of the Section Officers' Grade Examination provided they are otherwise eligible to take the Examination. The names and other particulars of the candidates permitted to take the Examination should be sent to the Comptroller and Auditor General by 15<sup>th</sup> August or the dates as may be prescribed by the Comptroller and Auditor General each year in Form No. 8 appended as Annexure I which should not be larger than double foolscap size. The Principal Accountants General/ Principal Directors of Audit/ Accountants General should see that the particulars noted therein are correct especially in regard to the number of chances a candidate has already availed of, index number and month/year of

appearance(s), community, and the exemption marks obtained by the candidates. To ensure correctness, the Heads of Offices should get the particulars in the statement checked by a Section Officer/ Asstt. Audit Officer/ Asstt. Accounts Officer and an Audit Officer/ Accounts Officer other than those who are responsible for its preparation. The following information should also be furnished to the Comptroller and Auditor General along with the statement:

- (i) A list of candidates, if any, who will sit for the examination in another office/centre. A copy of the list should also be sent at the same time to the Head of the Department concerned to enable him to make necessary arrangements in time.
- (ii) A summary of the number of candidates, appearing in each part and branch of the Examination.
- (iii) A list of candidates who will take the examination in Hindi in each part/branch.

9.2.4 The selection of candidates for the Section Officers' Grade Examination is primarily the responsibility of the Principal Accountants General/ Principal Directors of Audit/ Accountants General who may be aided by an Advisory Committee in the discharge of this responsibility. The preliminary selection should be made as early as possible after the results of the last Section Officers' Grade Examination are circulated so that intending candidates may start their preparation with the knowledge that they will in all probability be permitted to take up the Examination. With a view to determining the suitability or otherwise of the candidates taking Part-I of the Section Officers' Grade Examination for the first time, the Principal Director of Audit/ Accountant General should screen the prospective candidates by invariably holding a preliminary test which should not be an elaborate one. This test will include one omnibus paper on General English/ General Hindi, and Constitution of India divided into two Sections and another omnibus paper on Service Regulations, Financial Rules and Principles of Govt. Accounts. Both the papers will be of three hours duration each and will be

set and valued locally by the respective heads of departments. Use of Hindi medium is permitted.

NOTE-1: The omnibus paper II for branches other than Civil will be relevant to the papers of Part I of the respective branches.

NOTE-2: The preliminary test prescribed for the Section Officers' Grade Examination is not necessary in the case of qualified Divisional Accountants who have passed the Divisional Accountants Grade Examination.

NOTE-3: A candidate who has already qualified in the preliminary test of the branch to which he originally belongs will not be required to appear again in the preliminary test on his switching over to a different branch.

NOTE-4: A candidate who has qualified a preliminary test but absents or withdraws his candidature from the Section Officers' Grade Examination immediately following will be required to be re-screened in the preliminary test for eligibility to appear in subsequent examination.

9.2.5 The essential condition which governs the selection by the Accountant General or other Heads of Offices is that the candidate selected shall, if qualified by examination, likely to be efficient in all the duties of the Section Officer.

9.2.6 Only persons who have put in minimum of 3 years continuous service in one or more of the following capacities are eligible to sit for the examination.

- (i) As a Clerk/ Accountant in an Accounts Office.
- (ii) As a Clerk/ Auditor in an Audit Office.
- (iii) As a Stenographer in an Accounts Office/ Audit Office.
- (iv) As a Divisional Accountant under the administrative control of an Accountant General (A&E).

- (v) Supervisors in the scale of Rs.1640-2900.
- (vi) Manager Typing Pool in the scale of Rs.1640-2900.
- (vii) Senior PAs in the scale of Rs.2000-3200.

NOTE-1: The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination will be 15<sup>th</sup> of November each year or as otherwise notified by the Comptroller and Auditor General.

NOTE-2: Service as an Accounts Clerk in the Public Works Department in States where the Divisional Accountants are under the administrative control of the Accountant General shall reckon up to a maximum of 2 years against the minimum 3 years limit prescribed above.

NOTE-3: The candidates at Sl. No. (v) to (vii) will be eligible subject to the following conditions:-

- (i) that they have duly qualified in the preliminary test held each year.
- (ii) that they have completed the prescribed pre-examination theoretical and practical training.
- (iii) that the eligibility is subject to the condition that in the event of their passing the Section Officers Grade Examination they will have to seek reversion in writing to the posts of Senior Auditors/Accountants (Rs.1400-2600), Personal Assistants (Rs.1400-2600) respectively at the time of their promotion as Section Officer in the scale of Rs.1640-2900.

Divisional Accounts Officers Grade-II who have been hitherto permitted to take the Section Officers Grade Examination will also have to seek reversion in writing to the post of Divisional Accountant (Rs.1400-2600) at the time of their promotion as Section Officers in the (A&E) offices in the scale of Rs.1640-2900. The undertakings have to be obtained from candidates in writing before allowing them to take the Examination.

NOTE-4: The Head of Offices may recommend to the Comptroller and Auditor General for consideration suitable and deserving cases for condonation of deficiency, not exceeding 2 months in each case, in the minimum qualifying service of three years required for eligibility to appear in the examination.

9.2.7 A candidate who has not passed Part-I will not be allowed to take Part-II of the examination, except a candidate who has secured exemption marks in all other subjects of Part-I of the Examination but failed only in one subject of that examination will be allowed to take the remaining one subject along with Part-II of the Section Officers' Grade Examination if he is otherwise eligible. In such cases even if he passes Part-II of the examination but fails in Part-I subject, he will not be considered as eligible for promotion till he passes the remaining subject of Part-I.

9.2.8.1 Subject to any general or special instructions issued by the Comptroller and Auditor General from time to time, arrangements for holding training classes should be made by the Principal Accountants General/ Principal Directors of Audit for the benefit of candidates for Part-I and Part-II of the Examination. In addition to the theoretical instructions, the candidates should be given training in practical work of the Department. Ordinarily, candidates who do not attend training classes should not be allowed to appear at the examination but the Principal Accountant General/ Principal Director of Audit/ Accountant General at his discretion, allow a candidate to appear at the examination, even though he may not have attended the training classes, if he finds that the candidate is otherwise fit to take the examination and likely to pass it.

9.2.8.2 For "Computer System" pre-examination training based on prescribed Syllabus is to be organised by the Heads of Offices the Theory and Practical papers either by inhouse or by outsourcing, depending upon the local conditions.

The training requirement is of 50 sessions (about 63 hours) for theory and practical for one batch.

9.2.8.3 Prescribed pre-examination training for the Theory and Practical papers of "Computer Systems" is mandatory and has to be satisfactorily completed by all candidates before appearing for the first time SOGE Part-II. However, Heads of the Department in IA&AD are empowered to grant relaxation from attending the pre-examination training on the specific request of the candidate. The relaxation should be sought by the candidate at the time of submitting the application for SOGE Part-II. However, PAsG/AsG etc. could entertain such requests till the batches for the training are prepared by them. While making a request to the Head of the Department for relaxation the candidate should give an under-taking alongwith the candidature form that he/she has already acquired the level of knowledge/skill prescribed in the syllabus and is confident to clear the examination. The supervisory officer to whom he/she reports should see the under-taking and forward it to the Administration for further necessary action. On the basis of such under-taking he/she may be exempted from the training. In other cases, Principal Accountant General/ Directors General/ Accountants General/ Principal Directors of Audit may condone the shortfall in the training to the extent it is done in respect of other subjects in terms of Para 9.2.9 of MSO (Admn.) Volume-I.

9.2.9 The periods of practical training prescribed for the various branches of the Section Officers' Grade Examination should be completed by the candidates before they are eligible to take the Section Officers' Grade Examination of a particular branch or Part thereof. The Principal Accountants General/ Principal Directors of Audit/ Accountants General may, however, condone whenever necessary, deficiency in the period of training of candidates up to ten days where the prescribed period of training is 4 months or less, and up to fifteen days where the period is more than 4 months.

9.2.10 The normal number of chances for Part-I of the Section Officers' Grade Examination will be six. Indefinite number of chances will, however, be allowed to those candidates who have secured at least 30% marks in aggregate



in any two of the last six chances actually availed of by them. There is no limit to the number of chances for Part-II of the Examination.

9.2.10.1 Permission to appear at any particular examination shall count as one chance whether the candidate actually sits for the examination or not, unless he is specially allowed by the Principal Accountant General/ Principal Director of Audit/ Accountant General to withdraw his name. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's name must be applied for as early as possible and in any case before the commencement of the examination.

9.2.10.2 After conclusion of each examination, the Principal Accountant General/ Principal Director of Audit/ Accountant General will send to the Comptroller and Auditor General a consolidated statement showing the names of candidates who were permitted to withdraw their names. A 'Nil' report is to be sent when there is no case of withdrawal.

9.2.11 Candidates satisfying the conditions set out in paragraphs 9.2.5 to 9.2.7 are eligible but have no claim to appear for the examination. The Principal Accountant General/ Principal Director of Audit/ Accountant General should certify at the foot of the statement required in paragraph 9.2.3 with due responsibility and not as a matter of form, that the candidates recommended are regular in attendance, energetic, of good moral character and business like habits and are not likely to be disqualified for appointment to the Section Officers' Service as not possessing the aptitude for the work of a holder of a post in the Section Officers' Service and that they have a reasonable prospect of passing the examination.

9.2.12 Candidates rejected by the Head of the Office on three occasions or permanently have the right to appeal against the rejection to the Comptroller and Auditor General whose decision shall be final.

9.2.13 Representations from failed candidates for the rechecking of the answer books should not be forwarded to the Comptroller and Auditor General unless the Principal Accountant General/ Principal Director of Audit/ Accountant General is fully convinced that there are sufficiently strong grounds for entertaining the representation. Representations received directly from the failed candidates will not be entertained.

9.2.14 No candidate will be allowed to take the Section Officers' Grade Examination of any branch other than that of the branch which is appropriate to the establishment in which he is serving. For this purpose, the Section Officers' Grade Examination mentioned in the second column below will be regarded as appropriate to the members of the establishment mentioned in the first column.

(1)	Civil Accounts and Entitlement Offices	Section Officers' Grade (Civil Account Branch).
(2)	Civil Audit Offices	Section Officers' Grade (Civil Audit Branch).
(3)	Local Audit Branches of the Accountants General, West Bengal & Bihar (Audit)	Section Officers' Grade (Local Audit Branch).
(4)	Offices of the Principal Directors of Commercial Audit & Ex-officio Members Audit Board	Section Officers' Grade (Commercial Audit Branch).
(5)	Railway Audit Offices	Section Officers' Grade (Railway Audit Branch).
(6)	P & T Audit Offices	Section Officers' Grade (P & T Audit Branch).
(7)	Offices under the Principal Director of Audit, Defence Services	Section Officers' Grade (Defence Audit Branch).

NOTE-1 Candidates from Civil Accounts and Entitlement offices can also appear at the SOGE (Civil Audit) for their eventual absorption in Civil Audit Offices, subject to the following:

- (a) Those who have already passed Part-II of SOGE (Civil Accounts) and are still awaiting promotion as Section Officers (Accounts) or ad-hoc Section Officers (Accounts) who are still awaiting regularisation as Section Officers will have to clear only the remaining papers of Part-II of SOGE (Civil Audit). Their appointment as Section Officer (Audit) shall be reckoned from the date of joining to the post after clearing remaining papers of Part-II of SOGE (Civil Audit).
- (b) Those who have passed Part-I of SOGE (Civil Accounts) will have to clear Part-II of SOGE (Civil Audit).
- (c) Those who have not cleared some of the papers of Part-I/ Part-II of SOGE (Civil Accounts) will have to clear the remaining papers of SOGE (Civil Audit).
- (d) Fresh candidates subject to conditions laid-down in Para 9.2.16 of CAG, MSO (Admn.) Vol. I.

NOTE-2: Persons working in various branches and fulfilling the condition as provided in para 9.2.6 can exercise the option to appear in the Section Officers' Grade Examination in Commercial Audit Branch subject to the acceptance in writing of the terms and conditions prescribed separately.

9.2.15 Transfers from one branch to another branch are not ordinarily permissible. In rare cases, where such transfers are found necessary in the public interest and after ascertaining that the establishment to which they seek transfer is prepared to absorb them permanently, transfers can be made with the previous sanction of the Comptroller and Auditor General who will lay down any further conditions necessary in each case, with due regard to the general principles governing transfers from one branch to another.

9.2.16 Candidates who fail to pass Part-I of a branch of the Section Officers' Grade Examination and have exhausted all the permissible number of chances will not be allowed to appear as fresh candidates for any other branch of the Section Officers' Grade Examination. Permission to candidates who have not exhausted all the chances in any branch may, however, be granted by the Comptroller and Auditor General to appear in another branch of the Section Officers' Grade Examination provided the Head of the office, in respect of whose establishment such other branch is the appropriate branch, is agreeable to accept them for permanent absorption, after they qualify in that particular branch. In such cases the chances already availed of by a candidate in a branch, are counted towards the maximum number of admissible chances in the other branch.

NOTE-1: Part-I passed candidates of one branch may be permitted to switch over to another branch. Such candidates will be required to clear all papers of Part-I of new branch (except common papers) and will be allowed 4 ad hoc chances to clear Part-I. However, Part-I candidates of one branch can be allowed to switch over to Part-II of Commercial Audit Branch and will be required to take one additional modified paper of Part-II.

NOTE-2: SOGE Part-I or Part-II Civil Accounts passed candidates opting for Part-II of Commercial Audit Branch will be required to take two additional papers viz. Commercial Law of Part-I of Commercial Audit Branch and modified paper on Elementary Costing, CPWA and Business Organisation in Part-II of Commercial Audit Branch.

**Syllabus of  
Section Officers' Grade Examination with effect from 2007**

**9.2.17 CIVIL ACCOUNTS AND CIVIL AUDIT BRANCHES**

**PART-I**

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Service Regulations: (a) Theory (b) Practical	1.30 2.30	100 100
2.	Financial Rules and Principles of Government Accounts	2.00	100
3.	Constitution of India	2.00	100
		<b>Total</b>	<b>400</b>

**Paper-1: Service Regulations- Theory & Practical syllabus**

- (i) Fundamental Rules,
- (ii) Travelling Allowances Rules as contained in the Supplementary Rules,
- (iii) Central Civil Services (Joining Time) Rules,
- (iv) Central Civil Services (Pension) Rules,
- (v) Central Civil Services (Leave) Rules,
- (vi) Central Civil Services (Commutation of Pension) Rules,
- (vii) General Provident Fund (Central Services) Rules,
- (viii) Central Civil Services (Classification, Control and Appeal) Rules,
- (ix) Central Civil Services (Medical Attendance) Rules,
- (x) Central Civil Services (LTC) Rules,
- (xi) Defined Contribution Pension Scheme,

**Books allowed:** All the books listed in the syllabus for Practical paper.

**Note:** 1. Question on calculation of standard licence fee of government building will not be set.

2. Question on pay fixation will be compulsory.

**Paper-2 Financial Rules and Principles of Government Accounts**

- (i) Central Government Accounts (Receipts and Payments) Rules, 1983.
- (ii) Central Government Compilation of General Financial Rules (Revised edition 2005)
- (iii) Government Accounting Rules, 1990 published by Controller General of Accounts.
- (iv) Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol.II

Chapter I - Appropriation Accounts

Chapter II - Finance Accounts Annexure and Appendices.

**Paper-3: Constitution of India**

- (i) Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.
- (ii) Comptroller and Auditor General's (Duties, Powers and Constitutions of Service) Act 1971

Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

Question paper should be in two parts, i.e. **Part-I**- Constitution of India-80 marks and **Part-II**-CAG's(DPC) Act 1971-20 marks.

**Note: This paper is common to all branches of the Section Officers' Grade Examination Part-I.**

**CIVIL ACCOUNTS**

**PART-II**

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Precis and Draft	2.30	100
5.	Public Works Accounts - Theory	1.30	100

6.	Accountancy	2.00	100
7.	Government Accounts (with books)	2.30	100
8.	Computer System- - Theory - Practical	1.00 2.00	50 50
9.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>600</b>

**Paper-4: Précis and Draft**

The Question paper will consist of:

(i)	Précis of a correspondence or of notes on an official subject which is relevant and interesting to Accounts/Audit Offices in the Department.	50 marks
(ii)	Drafting of an official letter or Office Memorandum bearing on the subject matter of (i) above.	25 marks
(iii)	Drafting of an official letter, giving the facts, as directed in the question.	25 marks

**Notes: (i) This paper is common to all branches of the Section Officers' Grade Examination.**

**(ii) Paper setter should choose and include such subjects in the question paper that are of relevance and interest to Audit/Accounts offices.**

**Paper-5: Public Works Accounts (Theory)**

- i) Central Public Works Accounts Code with Appendices First Edition 1993 (Revised)
- ii) Account Code Volume-III
- iii) Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I  
Chapter 8 – Accounts of Public Works  
Chapter 9- Accounts of Forests

**Note: Question paper should be set so as to test the comprehension of the practical aspects of dealing with Public Works Accounts received in AsG offices with reference to codal provisions.**

**Paper-6:      **Accountancy****

- i) Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting- Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
- ii) Accounting Process: From recording of transactions to preparation of financial statements, Preparation of Bank reconciliation statement, Trial Balance, rectification of errors.
- iii) Depreciation, Provisions and Reserves.
- iv) Bills of Exchange, Promissory Notes and Cheques.
- v) Financial Statements -Sole proprietorship concerns, Not-for-profit Organisations, Analysis of financial statements.
- vi) Accounting Standards issued by ICAI.
- vii) International Public Sector Accounting Standards (IPSAS) of IFAC.

**Books recommended**

- i) Principles and Practice of Accountancy by R.L.Gupta and V.K.Gupta
- ii) Introduction to Accounting by T.S.Grewal,
- iii) Compendium of Accounting Standards by ICAI,
- iv) IFAC Hand Book of International Public Sector Accounting Board (available at website <http://www.ifac.org>) .

**Paper -7:      **Government Accounts****

- i) Government Accounting Rules, 1990
- ii) Accounting Rules for Treasuries 1992
- iii) Account Code for Accountants General
- iv) List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments
- v) Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
- vi) Accounts Code Volume-III



- vii) Central Public Works Accounts Code with appendices-First Edition 1993
- viii) Book of forms referred in CPWA code

***Note:*** *This paper will cover all accounting functions dealt with in Accounts and Entitlement offices. It will contain question on Transfer Entries. Classification of transactions, GPF accounting including interest calculation and other topics.*

***Questions on preparation of Pay bill and Forest Cash Account will not be included.***

**Books allowed:** All the books listed in the syllabus

**Paper -8: Computer System-Theory**

**(1) Information concepts**

- i) Definition of information-difference between data and information.
- ii) Physical concepts- storage, retrieval and processing of data-comparison of manual and computer storage and organisation of data as files.
- iii) Different types of processing and purpose of processing.
- iv) Development of data processing systems.
- v) Word and text processing-preparation of documents-text editing.
- vi) Introduction to Graphics and advantages and disadvantages of Graphics.

**(2) Elements of a Computer, Hardware-Software-Computer Capabilities and Limitations**

- i) What is computer? – Definition of electronic digital computer.
- ii) Computer Components-layout and their functions.
- iii) Characteristics of computers-small variety of instructions-fast executions-accurate.
- iv) What is hardware?—different types of units including peripherals.
- v) What is software? Why is it needed-computer language – categories of software system and applications software.
- vi) Limitations of computer.

**(3) Computers and Communication**

- i) Computer communication need for data transmission over distances.
- ii) Networking of computers- Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equipment), inter user communication, cost, training, upkeep and security.
- iii) Types of LANs.
- iv) Real time and on-line systems response time-airline/train reservations banking operations-electronic funds transfer - videotext.
- v) An introduction to WAN-Definition and use.
- vi) An introduction to the Internet, Internet facilities (e-mail, world wide web, and e-commerce) and Web Browsers.

**(4) Operating System (OS): Concepts, Basic Operations of Windows.**

- i) Operating System concepts.
- ii) Task of Operating System
- iii) Introduction to DOS, UNIX and Windows
- iv) Definition of GUI.
- v) Definition of Windows.
- vi) Getting started: using the mouse; Windows components; control menu; menu bar; border; title bar; maximize-minimise; scroll bar; command button; option button check box; list box; using help.
- vii) Basic file manipulation operation (copying, renaming, deleting, viewing and printing; directory structure, listing files in directories (creating, changing and deleting directories)).

**(5) Principles of data security, preventive maintenance and trouble shooting:**

- i) Concepts of security; privacy, protection, authorization, authentication and password protection.
- ii) Preventive measures and treatment: hardware and software locks, virus scanners and vaccines.

## **Computer System Practical**

### **1. Introduction to Windows 98**

- i) Using the Mouse
- ii) Anatomy of Windows
- iii) Windows Environment
- iv) Application Window, Title Bar, Menu Bar, Minimise/ Maximise/ Restore features, Scroll Bar.
- v) Menu and Dialog Boxes.
- vi) Menu Bar, Menu Item, Dimmed Menu Item, Hot Key, Short-cut Key, Control Menu, Check Mark, Cascading Windows/Menus
- vii) Help in Windows
- viii) Tool Bars
- ix) Use of Windows Explorer:
  - a. View the contents of Directory/Folder
  - b. Change Directory/Folder
  - c. Create/Delete Directories/Folders
  - d. Change Drives
  - e. Copy, Rename, Delete Files and Folders
- x) Format Floppy Disk
- xi) Drag and Drop Features
- xii) Find File

### **2. An overview of MS Office'97 covering MS-Excel 97, MS Power Point' 97 and MS-Access'97 and MS-Word 97.**

### **3. Operating skills in Word Processing Package (MS-Word 97).**

- i) Introduction to Word Processing.
- ii) Document Window: Creating various types of Documents
- iii) Printing Documents

- iv) Copying Documents
- v) Formatting Characters/Paragraphs
- vi) Formatting Page
- vii) Working with Sections/Section Break
- viii) Inserting Headers/Footers
- ix) Graphics Feature including charts
- x) Working with Tables
- xi) Mail Merging

**Note: (i) In case of Hindi medium, word processing package is “Akshar for Windows” compatible with Word 97.**

**(ii) Question paper would be on general concepts of Windows and Office rather than specific to a version, i.e. question paper will not be version specific.**

#### **Books recommended**

##### **Theory Paper**

“O” Level, Module-1, Information Technology by V.K. Jain, , BPB Publications.  
Chapters: 1,2,6,7,8,11,12,13,14,18

##### **Practical Paper**

##### **Book recommended for Windows 95**

Easy Guide to Windows 95” by Alan Simpson,  
BPB Publications (Sybex).

Chapters: 1,2,3,4 and only formatting of floppy disk in chapter 10

##### **Book recommended for MS-Word 97**

“The ABCs of Word 97 by Guy Hart-Davis  
BPB Publications (Sybex).

Chapters: (i) 1, 2, 3, 5, 7, 9  
(ii) Graphs and Chart\*

**\*Note: Inserting Graphics Feature including Chart are not covered in the book recommended above. The Head of Department/Head of office are**

**advised to provide information to the trainer/trainees that the learning materials for graphs and charts available in Help Menu of Word 97 is recommended. The relevant portion of material on chart and graphs could be accessed by selecting Help Menu, contents and index, and then index and type chart in box 1.**

**Paper -9: Statistics and Statistical sampling**

**1. Introduction to Statistical methods:**

- i) Definition and nature of statistics
- ii) Collection and scrutiny of data
- iii) Presentation of data:
  - (a) By using paragraphs of texts
  - (b) By putting the data in a tabular form
  - (c) By diagrams: line diagram, band chart bar diagram, pie or divided-bar diagrams and pictorial diagrams

**2. Summarization of data:**

- i) Qualitative vs. quantitative data.
- ii) Variables: Discrete and Continuous
- iii) Rounding of data
- iv) Scientific Notations
- v) Frequency Distribution
- vi) Class Interval and Class Limits
- vii) Histograms and Frequency polygons
- viii) Commutative-Frequency Distributions and Ogives

**3. Measures of Central Tendency:**

- i) The Arithmetic Mean
- ii) The Weighted Arithmetic Mean
- iii) The Median
- iv) The Mode

- v) Comparison between Mean, Median and Mode
- vi) The Geometric Mean
- vii) The Harmonic Mean
- viii) Comparison Between Arithmetic, Geometric and Harmonic Means

**4. Measures of Dispersion:**

- i) The Range
- ii) The Variance
- iii) The Standard Deviation
- iv) Quartile Deviation
- v) Coefficient of Variation (CV)

**5. Other statistical Measures:**

Skewness: Definition & Uses

Kurtosis: Definition & Uses

Positively skewed distribution negatively skewed distribution and normal distribution

Use of the descriptive statistics to assess the distribution

**6. Elementary Probability Theory:**

- i) Definitions of Probability
- ii) Independent and Dependent Events
- iii) Mutually Exclusive Events
- iv) Random Variable
- v) Definitions & uses of Binomial, Poisson Hyper geometric and Normal distributions
- vi) Limiting form of binomial & Poisson distribution (Central Limit Theorem application)
- vii) Importance of different distributions in statistics.

## 7. Statistical Sampling

- i) What is sampling?
- ii) What is probability sampling?
- iii) Random Samples and Random Numbers
- iv) Advantages of statistical sampling
- v) Sampling error & non-sampling error
- vi) Bias in sampling
- vii) Sampling frame
- viii) Sampling distribution
- ix) Types of sampling methods:
  - a. Simple Random Sampling
  - b. Systematic Random Sampling
  - c. Stratified Random Sampling
  - d. Cluster Sampling
  - e. Probability Proportional to Size Sampling
  - f. Multi-Stage Sampling
- x) Statistical Evaluation:
  - a. Estimation Procedure
  - b. Testing of Hypothesis
- xi) Optimum sample size & sampling error.

Definition, concept and applicability of different methods –method of selection method of evaluation (only the formulae) and its application in practice to be understood not the derivation)

## 8. Risk Analysis & Audit Sampling:

- i) Need for Sampling in audit
- ii) Need for statistical sampling in audit

- iii) Risk Analysis in audit
- iv) Risk Analysis & statistical sampling in audit
- v) Test Checking & Judgemental Sampling
- vi) Judgemental vs. statistical sampling
- vii) Attribute vs. Variable Sampling
- viii) Approach to statistical sampling in audit
- ix) Systematic error vs. random error
- x) Acceptance-Rejection Sampling
- xi) Step-by-step Sampling
- xii) Discovery Sampling
- xiii) Unstratified Mean per unit
- xiv) Stratified Mean per unit
- xv) Monetary Unit Sampling
- xvi) Audit hypothesis testing
- xvii) Compliance vs. substantive testing in audit
- xviii) Application of sampling in audit using IDEA Package

**Note: Question paper will be mainly objective type (multiple choice).**

#### **Books recommended**

- 1) Fundamental of Statistics – Vol.I- Goon, Gupta and Das Gupta-World Press Pvt. Ltd.
- 2) Sampling Techniques – W. G. Cochran – Wiley Publication
- 3) Audit Sampling – an introduction (5<sup>th</sup> edition) – D. M. Guy etc. – Jhon Wiley Publication.



**CIVIL AUDIT BRANCH****PART-II**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
4.	Precis and Draft	2.30	100
5.	Public Works Accounts - Theory	1.30	100
6.	- Practical	3.00	100
7.	Financial Accounting with Elementary Costing	3.00	100
8.	Government Audit	2.30	100
9.	Computer System- - Theory	1.00	50
	- Practical	2.00	50
10.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>700</b>

**Paper-4: Précis and Draft**

The syllabus will be the same as for subject (4) Civil Accounts Branch.

**Paper-5: Public Works Accounts-Theory:**

- i) CPWA Code with Appendices- First Edition 1993( Revised)
- ii) Account Code Volume-III
- iii) CAG's Manual of Standing Orders( A&E) Vol.I

Chapter 8: Accounts of Public Works

Chapter 9: Accounts of Forests

**Note: Question paper should be set so as to test the comprehension of the practical aspects of dealing with Public Works Accounts received in AsG offices with reference to codal provisions.**

**Paper-6: Public Works Accounts-Practical**

The syllabus is the same as for the theory paper.

**Books recommended (for Practical paper):**

- i) CPWA Code with Appendices- First edition 1993( Revised)
- ii) Book of Forms referred to in CPWA Code
- iii) Account Code Volume-III
- iv) List of Major and Minor Heads of Account.

**Paper-7: Financial Accounting with Elementary Costing**

- i) Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
- ii) Accounting Process: From recording of transactions to preparation of financial statements, Preparation of Bank Reconciliation statement, Trial Balance and Rectification of Errors.
- iii) Depreciation, Provisions and Reserves.
- iv) Bills of Exchange, Promissory Notes and Cheques.
- v) Financial statements: Sole Proprietorship concerns, Not-For Profit Organizations, Accounts from incomplete records, Analysis of financial statements.
- vi) Accounts of Joint stock companies.
- vii) Accounting Standards of ICAI.
- viii) International Public Sector Accounting Standards (IPSAS) of IFAC.
- ix) Uniform Format of Accounts for Central Autonomous Bodies
- x) Cost Accounting-Topics:
  - a. Introduction
  - b. Materials
  - c. Labour and Direct Expenses
  - d. Overheads (I) Factory overheads

- e. Overheads (II) Office and Administrative, Selling and Distribution Overheads
- f. Marginal Costing
- g. Production Accounts and Cost Sheets
- h. Process Accounts

**Books recommended**

- i) Introduction to Accounting by T.S.Grewal
- ii) Principles and Practice of Accountancy by R.L.Gupta and V.K.Gupta
- iii) Financial Accounting by S.N.Maheshwari
- iv) Cost Accounting by Shukla, Grewal and Gupta
- v) Compendium of Accounting Standards of ICAI
- vi) IFAC hand book of International Public Sector Accounting Board (available at website <http://www.ifac.org>).

**Paper-8: Government Audit**

- i) Brouchure on Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act.
- ii) CAG's Manual of Standing Orders (Audit)
- iii) Auditing Standards issued by C & AG.
- iv) Manual of Autonomous Bodies.
- v) Performance Audit Guidelines.
- vi) Auditing and Assurance Standards of ICAI.
- vii) INTOSAI Guidelines on Internal Control.
- viii) ASSOSAI Guidelines for dealing with Fraud and Corruption.

**Note: (i)** *There will be eight questions in three parts, i.e. five questions in Part A and out of that three questions will be answered; one compulsory question in Part-B relating to Draft para and two questions on performance Audit in Part C and one out of two questions will be answered.*

- (ii) ***One question on contract management should also be asked in this paper.***

**Paper- 9: Computer System Theory and Practical**

Syllabus same as detailed in Civil Accounts.

**Paper- 10: Statistics and Statistical sampling**

Syllabus same as detailed in Civil Accounts

**NOTE 1:**

Divisional Accountants, whose cadre is with the Accountants General (A&E) and also have passed the Divisional Accountants Grade Examination held by the Accountants General will be entitled to exemption from appearing in the theoretical paper on the subject (5) – “PWA” Theory.

**NOTE 2:**

The candidates who have already passed ICWA (Inter) stage I and Stage II or CA PE-II Group I & Group II or CA PCE Group-I & Group-II are entitled to exemption from appearing in Financial Accounting with Elementary Costing.

9.2.18 There will be two papers viz. Theoretical and Practical in respect of Service Regulations (Civil Accounts and Civil Audit Branches Part-I) and Public Works Accounts (Civil Audit Branch Part-II). Theoretical will be answered without books and the practical to be answered with Books. Both the papers on Computer System to be answered without books.

**NOTE:**

The books allowed for the Practical Papers will be indicated on the question paper itself and announced as indicated in paragraph 9.10.10.

9.2.19 The papers on all the subjects of these branches will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders.

9.2.20 **Local Audit Branch****PART-I**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
1.	Constitution of India	2.00	100
2.	Service Regulations (Practical)	2.30	100
3.	Financial Rules and Principles of Government Accounts	2.00	100
4.	Acts of Legislature and Statutory Rules (Local Paper) (i) Theory	1.30	100
5.	(ii) Practical	2.30	100
		<b>Total</b>	<b>500</b>

**Note 1:** *The syllabus for subject (1), (2) and (3) will be the same as for subjects (3), (1), and (2) of Civil Accounts Branch.*

The syllabus for subjects (4) and (5) in AG (Audit), West Bengal will be as under:

**Paper-4:** **Acts of Legislature and Statutory Rules (Theory) (without books) (Local Paper) for AG (Audit), West Bengal.**

- i) The West Bengal Municipal Act 1993 with amendment.
- ii) The West Bengal Panchayat Act 1973, with amendments
- iii) The West Bengal Primary Education Act 1973 with amendments
- iv) The Calcutta Municipal Corporation Act 1980 with up-to date amendments
- v) The Calcutta University Act 1979 with amendments.
- vi) The Jadavpur University Act 1981 with amendments.
- vii) The Bidhan Chandra Krishi Viswa Vidyalaya University Act 1974 with amendments
- viii) The Calcutta Improvement Act 1911
- ix) 73<sup>rd</sup> and 74<sup>th</sup> amendments in Constitution and details thereof.

**Paper-5: Acts of Legislature and Statutory Rules (Practical)(with books)(Local Paper) for AG (Audit), West Bengal.**

- i) The West Bengal Municipal Act 1993 with amendments.
- ii) The West Bengal Panchayat Act 1973, with amendments
- iii) The West Bengal Primary Education Act 1973 with amendments.
- iv) The Calcutta Municipal Corporation Act 1980 with up to date amendments.
- v) The Calcutta University Act 1979 with amendments
- vi) The Jadavpur University Act 1981 with amendments
- vii) The Bidhan Chandra Krishi Viswa Vidyalaya University Act 1974 with amendments.
- viii) The Calcutta Improvement Act 1911.

**The syllabus for subjects 4 and 5 in respect of PAG (Audit) Bihar and AG(Audit) Jharkhand offices will be as follows:-**

Keeping in view the funds under audit of LAD Bihar and Jharkhand and considering the changes after Constitutional Amendments (73<sup>rd</sup> & 74<sup>th</sup>), the papers 4 & 5 have been regrouped as under:-

4-PRIs & ULBs (Theoretical)

5-Universities and Misc. funds (Theoretical)

The books on which questions to be set are prescribed as under:

**Paper 4 and 5 in PAG (Audit), Bihar****Paper- 4 (Without books)**

- (i) Bihar Panchayat Raj Act, 2006
- (ii) Bihar Municipal Act, 1922
- (iii) Bihar and Orissa Public Demand Recovery Act, 1914
- (iv) Patna Municipal Corporation Act, 1951
- (v) Bihar Regional Development Authority Act, 1981
- (vi) Bihar and Orissa Local Fund Audit Act, 1925
- (vii) 73<sup>rd</sup> and 74<sup>th</sup> amendments in Constitution and details thereof

**Paper-5 (Without books)**

- (i) Bihar State Universities Act 1976/Patna University Act, 1976
- (ii) Bihar School Examination Board Act 1952
- (iii) Bihar Agricultural Universities Act, 1987
- (iv) Bihar Development of Homeopathic System of Medicine Act, 1953
- (v) Bihar Development of Ayurvedic and Unani System of Medical Act 1951
- (vi) Bihar Hindu Religious Trust Act, 1950

**Paper 4 and 5 in A.G (Audit), Jharkhand be as follows:****Paper -4 (without books).**

- i) Jharkhand Panchayat Raj, 2001
- ii) Bihar Municipal Act, 1922
- iii) Bihar and Orissa Public Demand Recovery Act, 1914
- iv) Ranchi Municipal Corporation Act, 2001
- v) Bihar Regional Development Authority Act, 1974
- vi) Bihar and Orissa Local Audit Act, 1925
- vii) Mineral Area Development Authority Act, 1986
- viii) Hazaribag Mines Board Act, 1952
- ix) 73<sup>rd</sup> and 74<sup>th</sup> amendments in Constitution and details thereof.

**Paper-5 (without books).**

- i) Jharkhand State Universities Act, 2000
- ii) Jharkhand Academic Council Act, 2002
- iii) Bihar Agriculture Universities Act, 1987
- iv) Agriculture Produce Market Act, 1960
- v) Bihar Hindu Religious Trust Act

**LOCAL AUDIT BRANCH****PART-II**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
6.	Precis and Draft	2.30	100
7.	Financial Accounting with Elementary Costing	3.00	100
8.	Government Audit	2.30	100
9.	Public Works Accounts- Practical	3.00	100
10.	Local Rules, Rules and Regulation for Audit and Inspection of Accounts under the Audit and Inspection of Examiner of Local Fund Accounts (Practical) (Local Paper) (with books)	2.30	100
11.	Computer System- Theory Practical	1.00 2.00	50 50
12.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>700</b>

**Paper 6, 7, 8 and 9** are common papers of Civil Audit Branch and syllabus is same as detailed against papers 4, 7, 8 and 6 of Civil Audit Branch.

**Paper-10:** Local Rules, Rules and Regulation for Audit and Inspection of Accounts under the Audit and Inspection of Examiner of Local Fund Accounts. (Practical) (Local Paper) (with books).

**Paper 10 of Part-II in respect of AG (Audit), West Bengal**

- (a) West Bengal Service Rules, Part-I-Rules 5 (10), 5 (17), 5 (40), 29 to 65
- (b) West Bengal Service Rules Part-II-Rules 4, 11, 22 to 86, 88, 89, 93, 94, 99 to 107, 109-114, 116,154,157 to 161, 165 to 167.

Appendix 1 (Paragraph 4, 6 and 7)

Appendix 8



- (c) West Bengal Financial Rules, Vol.I-Rules 22, 47, 164 to 196, 425 to 428
- ii) (a) The West Bengal Municipal (Finance & Accounts) Rules, 1999 under the West Bengal Municipal Act 1993.
- (b) The West Bengal Panchayat (Gram Panchayat Miscellaneous Accounts and Audit) Rules 1990.
- (c) The West Bengal Panchayat (Budget and Appropriation of Fund), Rules 1996.
- (d) The District School Board Account Rules.
- (e) Calcutta Corporation Account Code
- (f) The Calcutta University First Statues 1979 and First Ordinances (Accounts portion).
- (g) Jadavpur University Rules, 1972
- (h) General Financial and Accounting Regulations, Bidhan Chandra Krishi Viswa Vidyalaya.
- (i) Calcutta Improvement Trust Accounts Manual.
- (j) Guidelines for Certification Audit of accounts of PRI, issued by CAG in July 2002.
- (k) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG
- (l) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (m) National Municipal Accounts Manual

### **Part I- General**

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

General Accounting Procedure

**Part IV-Others**

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

**Paper 10 of Part-II in respect of PAG (Audit), Bihar and AG (Audit), Jharkhand offices:****Books allowed for Bihar office:-**

- (1) Bihar Financial Rules Volume-I & II
- (2) Bihar Service code (Chapter-VI)
- (3) Bihar T.A. Rules.
- (4) Bihar Municipal Accounts Rules, 1928.
- (5) Municipal Accounts (Recovery of Taxes) Rules, 1951.
- (6) Rules made under Local Fund Audit Act.
- (7) L.A.D. Manual Vol-II
- (8) L.A.D. Manual Vol-III &IV.
- (9) Guidelines for certification Audit of accounts of PRI, issued by CAG in July 2002.
- (10) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG.
- (11) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (12) National Municipal Accounts Manual.

**Part I- General**

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

## General Accounting Procedure

### Part IV-Others

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

### Books allowed for Jharkhand office:-

- (1) Bihar Financial Rules Vol-I & II
- (2) Bihar Service code (Chapter-VI)
- (3) Bihar T.A. Rules
- (4) Municipal Accounts Rules, 1982
- (5) Municipal Accounts (Recovery of Taxes) Rules, 1951
- (6) Bihar Agriculture Produce Market Rules, 1975
- (7) Rules made under Local Fund Audit Act
- (8) L.A.D. Manual Vol-II
- (9) L.A.D. Manual Vol-III & IV
- (10) Guidelines for certification Audit of accounts of PRI, issued by CAG in July 2002.
- (11) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies-issued by CAG.
- (12) Manual of Instruction for Audit of PRIs-issued by CAG in December 2002.
- (13) National Municipal Accounts Manual.

### Part I- General

Introduction

Definition, Accounting Concepts and Accounting conventions

Significant Accounting Principles

Codifications structure and chart of accounts

## General Accounting Procedure

### Part IV-Others

Accounting and Financial Statements to be prepared viz. Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Balance Sheet.

Guidelines for preparation of opening Balance Sheet.

**Paper 11 and Paper 12** – Common papers for all branches and syllabus is detailed against Paper 8 and 9 of Part-II of Civil Accounts Branch.

#### **Note-1:**

The number of marks required to secure pass and/or exemption as prescribed in para 9.2.35 of MSO (Admn.) Vol-I for other papers of SOGE Part-II shall not be altered on account of introduction of the "Computer Systems" paper as the marks of "Computer Systems" paper will not be added to the aggregate.

#### **Note-2:**

The candidates who have already passed ICWA (Inter) stage I and Stage II or CA PE-II Group-I & Group-II or CA PCE Group-I & Group-II are entitled to exemption from appearing in Financial Accounting with Elementary Costing.

9.2.21 (i) Paper 4 (Theoretical) to be answered without Books and paper 5 (Practical) for AG (Audit) West Bengal to be answered with Books. Both the papers i.e. 4 & 5 are theoretical in respect of PAG (Audit), Bihar and AG (Audit), Jharkhand to be answered without books.

(ii) The papers No. 2, 9 & 10 of this branch will be Practical papers to be answered with Books. The remaining papers of this branch will be theoretical to be answered without books. Both the papers on Computer System to be answered without books.

#### **NOTE:**

The Books allowed for practical papers will be indicated on the question paper itself and will be announced to the candidates as indicated in paragraph 9.10.10.

9.2.22 The papers at S.No. (1), (2), (3), (6), (7), (8), (9), (11) and (12) of this branch will be set and marked by officers selected by the CAG of India and moderated under his orders while the papers at S.No. (4), (5) and (10) will be set, marked and moderated by officer selected by the AG with the prior concurrence of Headquarters office in each office.

**NOTE:**

It is open to the Accountant General (Audit) to require Auditors of this branch to pass in addition to the subjects prescribed above, an examination in one or more languages of the State in which they are employed by whatever standard he may consider desirable.

9.2.23 **Commercial Audit Branch**

**PART-I**

Sl. No.	Paper	Duration (hours)	Maximum marks
1.	Constitution of India	2.00	100
2.	Service Regulations, Financial Rules, Principles of Govt. Accounts and CPWA	3.00	100
3.	Government Auditing	3.00	100
4.	Principles of Management and Indian Macro Economic Environment	3.00	100
5.	Commercial Laws and Corporate Tax	3.00	100
		<b>Total</b>	<b>500</b>

**Note 1:** *The syllabus for subject (1) will be the same as for subject (3) of the Civil Accounts Branch.*

**Paper- 2:** **Service Regulations, Financial Rules, Principles of Government Accounts and CPWA.**

**(A) Service Regulations & Financial Rules 70 marks**

- i. Central Civil Services (Classification, Control and Appeal) Rules.
- ii. Fundamental Rules (No. 1 of Annexure-I) –Chapter –II Definitions, Chapter-III- General Conditions of Service, Chapter- IV Pay
- iii. CCS(Joining Time )Rules, 1979
- iv. Supplementary Rules SR/24 Definitions, rules relating to Traveling Allowance on Transfer and on Tour
- v. Central Civil Services (Leave) Rules, 1972 (No. 2 of Annexure)
- vi. Government Accounting Rules 1990-Chapter on General outline of the system of accounts
- vii. General Financial Rules (Revised edition, 2005)

**(B) CPWA 30 marks**

- Chapter 2: Definitions
- Chapter 3: General outline of system of accounts
- Chapter 5: Appropriations
- Chapter 6: Cash
- Chapter 7: Stores
- Chapter 8: Transfer entries
- Chapter 9: Revenue Receipts
- Chapter 10: Works accounts
- Chapter 11: Accounts procedure for lumpsum payments
- Chapter 13: Suspense accounts
- Chapter 15: Deposit
- Chapter 17: Transactions with other Divisions, Departments and Government
- Chapter 22: Accounts of Divisional officers
- Statement E: Treatment of recoveries of expenditure in the accounts of the Public Works Department.

**Paper -3: Government Auditing 100 marks**

**(A) Government Auditing 75 marks**

**MSO (Audit) Section I**

**MSO (Audit) Section II General Principles and Practices of Audit**

- Chapter 1- General Principles and Practices
- Chapter 2- Audit of Expenditure
- Chapter 3- Audit of Receipts
- Chapter 4- Audit of Accounts of Stores and Stock
- Chapter 5- Audit of Commercial Accounts

**Section-III: Supplementary Audit Instructions**

- Chapter 5- Audit of Grants in aid
- Chapter 7- Audit of Contracts
- Chapter 8- Performance Audit as per Performance Audit Guidelines.
- Chapter 13- Audit of borrowings, guarantees, Reserves funds, suspense transactions, loans & advances and interest payments
- Chapter: 20- System audit
- Chapter 21- Manpower Audit
- Chapter 22- Audit of Computerised System
- Chapter 23- Internal Audit

**Section IV- Public Works Audit**

- Chapter 1- Scope of audit

**Section VI- Inspection and Local Audit**

- Chapter 1-: General Instructions

**Section VII- Results of Audit**

- Chapter 1- Raising and pursuance of objections
- Chapter 2- Detailed procedure for registration and clearance of objections

Chapter 3- Preparation of Audit Reports

Chapter 4:- Submission of Audit Reports and subsequent action  
Brochure on IA&AD Auditing Standards.

### **Government Auditing**

- i. Directions issued under section 619(3)(a) of the Companies Act, 1956 by C&AG.
- ii. Drafting of comments under section 619(4) of the Companies Act, 1956 from the Audit Memo .- a practical question may be considered.
- iii. Role of COPU.

### **Question on Draft Para**

**25 marks**

### **Paper-4: Principles of Management & Indian Macro Economic Environment**

#### **A. Principles of Management**

**80 marks**

- 1 Nature and Process of Management: Introduction to Management, Development of Management Thought. Approaches to Managerial Analysis, Management Process and Co-ordination, Managerial analysis, Managerial Hierarchy or levels, Management and Society.
2. Planning: Fundamentals of Planning, Objectives: Decision making and Policy and Strategies
3. Organizing: Organization theory, designing of organization structure, authority and Responsibility, Line and Staff relationships, forms of Organization structure, Groups in Organization, Organizational changes and development.
4. Directing Human factor in Organisation, Motivation, Communication Leadership.
5. Controlling: Control process, control techniques and special control techniques
6. Production, Planning and Control
7. Operation Research
8. System concept and value analysis
9. Materials, Purchase and stores Management
10. Inventory Control



**B Indian Macro Economic Environment 20 marks**

- 1 Role of Public sector in India and its problems
- 2 Concept of privatization & disinvestment, methods of disinvestment, valuation of assets & shares
- 3 India's international trade, exports and imports
- 4 WTO structure, features, major trade agreements
- 5 IMF, World Bank and Asian Development Bank (ADB)
- 6 Role of regulatory authorities viz SEBI, IRDA, TRAI, CERC/SERC their guidelines.

**Paper- 5: Commercial Laws & Corporate Tax 100 marks**

- 1 Companies Act, 1956 Parts I to V, Part VI Chapter I Section 252-293, 299-311 of Chapter II and Part-XIII Section 615 to 620 & provisions relating to Sick companies.
- 2 The Indian Contract Act, 1876
- 3 The Indian Sale of Goods Act, 1930
- 4 The Negotiable Instruments Act, 1881
- 5 Electricity (Supply) Act, 2003
- 6 Road Transport Corporation Act, 1950
- 7 State Financial Corporation Act, 1951
- 8 Securities and Exchange Board of India Act, 1992
9. Foreign Exchange Management Act, 1999 (FEMA)
10. Payment of Bonus Act, 1965
11. Employees Provident Fund Act, 1952
12. Corporate Tax-Income Tax on companies

Note: Before a candidate is allowed to sit for Part-I, he should have completed a course of Practical Training for Six Weeks in PWA Accounts (2 weeks in PW Division, 3 weeks in WAD Section and 1 week in a Commercial Organisation).

**COMMERCIAL AUDIT BRANCH****PART-II**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
6.	Precis and Draft	2.30	100
7.	Advanced Accounting	3.00	100
8.	Commercial Auditing	3.00	100
9.	Cost and Management Accountancy	3.00	100
10.	Financial and Contract Management	3.00	100
11.	Computer System- Theory Practical	1.00 2.00	50 50
12.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>700</b>

***Syllabus of Paper 11 and 12 is same as at Sl.No.8 and 9 of Civil Accounts Branch***

**Paper- 6: Précis and Draft**

The Syllabus will be as for subject (4) of Civil Accounts Branch

**Paper- 7: Advanced Accounting**

1. Basic concepts of accounting: single and double entry, Books of original Entry, Bank reconciliation, Journal, Ledgers, Trial Balance, Rectification of errors, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts; Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of inventories, Receipt and Payments and Income & Expenditure Accounts, Bills of Exchange, Self Balancing Ledgers.
2. Concept of accounting: Accounting concepts and conventions
3. Hire Purchase, Installments and Royalties Accounts
4. Company accounts
5. Accounts of Public Utilities enterprises

- 6 Branch and Departmental accounts (including foreign branch accounts)
- 7 Cash and funds flow statement, Working capital
- 8 Accounting Standards prescribed under Section 211(3) (C) of the Companies Act, 1956
- 9 Guidance Notes issued by ICAI.
10. Accounting Standards of ICAI.
11. International Public Sector Accounting Standards(IPSAS) of IFAC/IPSAB (available at website <http://www.ifac.org>)

**Note: 50 percent marks will be on practical including problem relating to Accounting Standards.**

**Paper- 8: Commercial Auditing**

- 1 Nature and Principles of Auditing
- 2 Audit of cash transactions: Receipts and Payments
- 3 Verification of assets
- 4 Audit of Financial statements
- 5 Auditing and Assurance Standards of ICAI
- 6 Audit of Public Sector Undertaking
- 7 Cost audit
- 8 Audit of Insurance companies, Electricity and Non-banking Financial companies
- 9 Special features of audit of:
  - (a) Hotels
  - (b) Shipping companies
  - (c) Finance companies
  - (d) Electricity companies
  - (e) Transport undertakings
  - (f) Social Sector/Welfare Companies

- 10 Introduction to CAAT and usage in auditing
- 11 Companies Auditors' Report Order issued under section 227 (4A) of the Companies Act, 1956.
- 12 Appointment of statutory and internal auditors, their rights, duties, powers remuneration, joint auditors, branch auditors.
- 13 Audit committee: constitution, powers and duties.
- 14 Internal audit, Statutory Audit and Government audit.
- 15 Corporate Governance: ICAI Guidance Note, Clause 49 of SEBI and Section 217 (2AA), 292 A, 274(1)(g) of the Companies Act, 1956.
- 16 INTOSAI Guidelines on Internal Control.
- 17 ASSOSAI Guidelines for Dealing with Fraud and Corruption.

**Paper- 9: Cost and Management Accountancy**

**A. Elementary Costing**

**30 marks**

- 1 Introduction
- 2 The elements of Cost
- 3 Methods of valuing material issues
- 4 Labour: Methods of Remuneration
- 5 Overheads: Classification and distribution
- 6 Overhead: Absorption by production
- 7 Overheads: Administration. Selling and Distribution

**B. Cost Accountancy**

**70 marks**

- 1 Books of accounts in cost accounting, Cost accounts Rules & Records
- 2 Job Order /Contract costing
- 3 Process costing, operation cost and operating costing
- 4 Waste, Scrap, Spoilage, defective work, joint products and byproducts
- 5 Marginal costing, differential costs and cost volume profit relationship
- 6 Standard Costing including variance analysis

- 7 Value analysis, Cost reduction, productivity
- 8 Product Pricing.
- 9 Reconciliation of Cost and Financial accounts

**Paper- 10: Financial and Contract Management**

**A. Financial Management**

**80 marks**

- 1 Financial planning and capital structure, sources of financing and costs of financing, Capitalisation
- 2 Functions of Chief Financial Officer
- 3 Financial Statement Analysis (including Ratio analysis)
- 4 Analysis of Cash Flow and Funds Flow Statement
- 5 Concept of operating & financial leverage.
- 6 Budgetary control
- 7 Working Capital Management (including inventory management)
- 8 Aspects of management of Sundry Debtors: Credit Policy, Credit Analysis and Control of receivables
- 9 Investment decisions/appraisals, capital budgeting techniques of evaluation of Investments
- 10 Dividend Policy: Formulation of Dividend Policy-Factors for consideration.
- 11 International Finance: International capital markets, External commercial borrowings, Foreign Exchange Markets, Exchange rates, Forward Contracts, Swaps, Export Import Bank of India (EXIM)
- 12 Concept of risk, Risk & Returns, risk reduction.
- 13 Derivatives, Option and futures, Bond Valuation (awareness level)

**B. Contract Management**

**20 marks**

System of audit of contracts for purchase, construction, turnkey contracts, etc.

***Syllabus of paper 11 and 12 is same as for paper 8 and 9 of Civil Account Branch.***

**Note-1:**

Before a candidate is allowed to sit for Part-II he should have completed three months practical training in selected Government factories, Industries and Commercial Organisations (both Government and non-Government) and statutory corporations.

**Note-2:**

The candidates who have passed the ICWA/ICAI examination will be exempted from appearing in the under mentioned papers of the Section Officer's Grade Examination (Commercial Audit Examination):

Sl. No.	Exam passed	SOGE paper in which exempted
1.	ICWA (Inter) Stage-II or CA (PE-II) Group-I or CA (PCE) Group-I	Advanced Accounting Paper-7
2.	ICWA (Inter) Stage-I or CA (PE-II) Group-II or CA (PCE) Group-II	Cost & Management Accountancy Paper-9

9.2.24 All the papers of this Branch inclusive of the Practical paper of 'Computer Systems' will be answered without the help of books.

9.2.25 The papers on all the subjects of this branch will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders.

9.2.26 **Posts and Telecommunication Branch****PART-I**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
1.	Constitution of India	2.00	100
2.	Service Regulations - Theory - Practical	1.30 2.30	100 100
3.	Postal Accounts and Audit and Government Book Keeping (Local Paper) - Theory - Practical	2.00 2.30	100 100
		<b>Total</b>	<b>500</b>

**Note 1:** The syllabus for subjects (1) and (2) will be the same as for these subjects of the Civil Branch.

**Note 2:** The syllabus for subject (3) is as follows:

1. P&T Audit Manual (Concurrent Audit) – Chapters I to VII, XI to XIII, XV, XVI and Annexure.
2. CAG's Manual of Standing Orders (Audit) Section I to III, VI Chapter- I- General Instructions and VII.
3. CAG's Manual of Standing Orders (A&E) Volume –II.
4. Brochure on CAG's (Duties, Powers & Conditions of Service) Act.
5. Postal Accounts Manual Volume-I.
6. Appendix 5 to Postal Accounts Manual.
7. Central Government Compilation of General Financial Rules, 2005 (for Theory paper only)
8. P&T Financial Hand Book Volume-I Chapters I to XVIII and Appendices 1 to 4, 9, 11, 13 to 17, 21, 24 with such portions of Civil Accounts Manual and Central Government Account (Receipts & Payments) Rules, 1983 as relate to and affect P&T Accounts.

9. Postal Financial Hand Book Volume-II (All Chapters & Appendices except Appendix -V).
10. P&T Manual Volume II (Chapters VI, IX, X and XII & Appendices referred to therein).
11. Postal Manual Volume VI (Part III) 5<sup>th</sup> Edition) Chapters I and II only.
12. Government Accounting Rules 1990.
13. Schedule of Financial Powers of Postal Services Board, Deptt. of Posts Rules, 1978.
14. Delegation of Financial Powers Rules, 1978.
15. Accounting Procedure for the P&T Motor Service.
16. Performance Auditing Guidelines.
17. Auditing Standards issued by CAG.
18. Auditing and Assurance Standards of ICAI.
19. INTOSAI Guidelines on Internal Control
20. ASSOSAI Guidelines for dealing with Fraud and Corruption.

**Note: Question on preparation of Gazetted Officers' Pay Bill will not be set.**

**Books allowed (For Practical Paper):** All the Books listed in the syllabus except Book mentioned at serial number 7 above

## POSTS AND TELECOMMUNICATION BRANCH

### PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Precis and Draft	2.30	100
5.	Financial Accounting with Elementary Costing	3.00	100
6.	Financial Management and Commercial Law	3.00	100



7.	Engineering and Telecommunication Accounts and Audit Procedure (Practical)	3.00	100
8.	Postal Cash Certificates, Money Orders and Saving Bank Accounts and Audit Procedure (Practical)	2.30	150
9.	Computer System- - Theory - Practical	1.00 2.00	50 50
10.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>750</b>

**Note: Syllabus for Paper 4, 5, 9 and 10 are common for all branches of SOGE.**

**Paper-6: Financial Management and Commercial Law:**

**(A) Financial Management**

Cash and Fund Flow Statements, Cash Budget, Working Capital and Accounting Ratios.

**Books recommended**

Chapter 23 and 24 of Advanced Accounts (Volume II) by M.C. Shukla, T.S. Grewal and S.C. Gupta.

**(B) Commercial Law:**

- The Companies Act, 1956 Parts I to V, Part VI Chapter I Sections 252 to 293, 299 to 311 of Chapter II and Part XIII- Sections 615 to 620.
- The Indian Contract Act, 1876.
- The Indian Sale of Goods Act, 1930.
- The Negotiable Instruments Act, 1881.
- Service Tax Act, 1994
- Telecom Regulatory Authority of India (TRAI) Act, 1997.

**Books recommended**

1. Original Statutes as amended from time to time.
2. Mercantile Law by M. C. Shukla

**Note: No books will be allowed in examination hall to solve this paper.**

**Paper- 7: Engineering and Telecommunication Accounts and Audit Procedure (Practical)**

1. Telecom, Financial Handbook Vol. III Part-I with relevant portion of P&T FHB Vol.I as referred to therein (excluding Rules 64 to 70 of Chapter IV- 'works executed at the cost of outsiders etc.' and Chapter VIII- 'Recoveries for plant supplied to Railways and canals etc.')
2. Telecom. Financial Handbook Vol. III Part –II Chapter III.
3. P&T FHB Vol. V (except Chapter V).
4. P&T Audit Manual Part-II (Inspection) Chapter 2 – Section F & H.
5. P&T Manual Vol. I Part-II (Legislative enactment).
6. Telecom Accounts Manual Vol.I.
7. Appendix 5 to Telecom Accounts Manual.
8. P&T Manual Vo. X Chapter I, III (except para 151 to 153) to V and VII and Appendices IV & X.
9. Telecom FHB Vol. IV Chapter X.
10. CPW Accounts Code with Appendix and forms.
11. Account Code Vol. III (Part I and II).
12. CAG MSO (Audit) Section IV & VI –Chapter-2-Inspection of Public Works offices.
13. Performance Auditing Guidelines.
14. Audit Norms 2000 (P&T).
15. BSNL Accounting Policy, Accounting instructions, formats of Accounting Records, etc. issued in September 2000 and amended from time to time.
16. New Telecom Policy 1999.

**Books allowed:**

Books listed in the Syllabus at Sl. No. 1 to 13.

**Books recommended at Sl. No. 14 to 16**

**Paper- 8: Postal Cash Certificates, Money orders and Savings Bank Accounts and Audit Procedure (Practical)**

1. P&T Audit Manual (Concurrent Audit) Chapters XVII, XVIII, XIX and Appendix I
2. Postal Accounts Manual - Volume II Chapters 2, 3, 4, 5 & 8
3. Manual of SB Control, Pairing and Internal Check Organisation.
4. Post Office Guide – Part I & IV
5. Postal Manual Vol. VI (Part-II)
6. Post Office Savings Bank Manual (Volume I & II)
7. CAG's Manual of Standing Orders (Audit) Section II- Chapter 2, Section VII- Chapter 3 & 4
8. Performance Auditing Guidelines.
9. Other Topics
  - A. Value Added Service: Speed post, Media post, Data post, Speed post passport service, express parcel speed net.
  - B. Financial Services: International money transfer, distribution of mutual funds and electronic fund transfer for the UTI, HDFC and IDBI banks.
  - C. Technology Developments: Computer based Multipurpose counter machines (MPCMs), Transmission of money order through satellite, Hybrid mail and corporate money order services and Automatic mail processing system (AMPS)

**Books allowed:**

All Books listed at Sl. No. 1 to 8 above.

**Books recommended:**

1. Instructions/ Orders issued by DOP from time to time for operation and accounting of VAS, Financial services and technological changes.
2. Various brochures brought out by DOP on VAS, Financial services and technological changes.
3. Report on the Working Group on Posts – a Tenth Five Year Plan (2002-2007) document and subsequent Five Year Plan documents.

4. DOP manuals issued in respect of above Services and Technological Developments, if any.

**Note 1:** *The questions will be practical oriented. Group 'A' will consists of questions based on the Manuals/ Material listed above. Group 'B' will consists of an exercise in drafting a paragraph for Audit Report.*

2. *Question on preparation of MO Ledger will not be set.*
3. *Candidates who have passed ICWA (Inter) Stage-I and Stage-II or CA PE-II Group-I or Group-II or CA PCE Group-I & Group-II will be exempted from appearing in "Financial Accounting with Elementary Costing".*
4. *All Branch candidates before they are permitted to appear in Part-II of the Section Officers Grade Examination should be given Practical Training in the Telegraph Engineering Division for a period of 90 days.*

9.2.27 In subject (2) & (3) of this branch there will be two papers which will be given in the following orders:

- (i) A Theoretical paper to be answered without books
- (ii) A Practical paper to be answered with books.

In subjects (1), (4), (5), (6) & (10) of this branch there will be one theoretical paper each to be answered without books. The papers on subject (7) & (8) of this branch will be Practical papers. Both the papers on Computer System to be answered without books.

**Note:**

The books allowed for the Practical papers will be indicated on the question paper itself and announced as indicated in paragraph 9.10.10.

9.2.28 The paper on subject (1), (2), (4), (5), (9) & (10) of this branch will be set and marked by officers selected by the CAG and moderated under his orders and the papers on subjects (3), (6), (7) & (8) will be set, marked and moderated by officers selected by the DG (P&T) with the prior concurrence of Headquarters office.

9.2.29 **Railway Audit Branch****PART-I**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
1.	Service Regulations including related Accounts/Audit Procedures Theory Practical	3 3	100 100
2.	Financial Rules, Principles of Government Accounts/Audit and Works Expenditure Theory Practical	3 3	100 100
3.	Constitution of India	2	100
		<b>Total</b>	<b>500</b>

**Note 1:** The Syllabus for subject (3) will be same as per subject (3) of the Civil Audit Branch.

2: The Syllabus for subjects (1) and (2) will be as follows:

**Paper-1: Service Regulations including related Accounts/Audit Procedures-Theory and Practical.**

**Theory :**

1. Indian Railway Establishment Code Vol. I & II
2. Indian Railway Establishment Manual
3. Manual for Railway Pension Rules
4. CCS Pension Rules
5. CCS Commutation of Pension Rules
6. Hours of Employment Regulation Act
7. Workmen's Compensation Act
8. Payment of Wages Act
9. Minimum Wages Act

10. Factories Act
11. IR Code for the Accounts Department Part I
12. Indian Railway Financial Code Vol. I & II
13. Indian Railway Administration and Finance - An introduction
14. Railway Audit Manual
15. C&AG's Manual of Standing Orders (Audit)
16. FR & SR
17. CCS CCA Rules
18. CCS Conduct Rules
19. House Building Advance Rules

**Note:** *This paper is divided into two sections viz. Section A & B (50% marks in each section). While the questions in Section A will be of multiple choice question (MCQ), the Section B is retained in the existing pattern. The number of questions in both sections will be adjusted according to time allowed in each section. One compulsory question by giving case study and then answers to questions will be asked.*

**Practical:**

**Same syllabus as for Theory paper**

Books allowed for practical paper : All the books listed above.

Forms to be supplied:

1. Salary bill form of Railway
2. Forms of TA Journals (Railways)

**Paper- 2: Financial Rules, Principles of Govt. Accounts/Audit and Works Expenditure-Theory and Practical**

**Theory**

1. Indian Railway Administration and Finance - An introduction
2. Indian Railway Finance Code Vol. I & II
3. Indian Railway Code for the Engineering Department
4. Indian Railway Way and Works manual

5. Indian Railway Code for the Accounts Department Part I
6. C&AG's Manual of Standing Orders (Audit)
7. C&AG's Manual of Standing Orders (A&E) Vol.II
8. Railway Audit Manual
9. Brouchure on C&AG's DPC Act, 1971
10. Performance Auditing Guidelines

**Note:** *This paper is divided into two sections viz. Section A & B with (50% marks in each section). While the questions in Section A will be of multiple choice questions (MCQ), the Section B will be retained in the existing pattern. The number of questions in both sections will be adjusted according to time allowed in each section. One compulsory question by giving case study and then answers to questions may be asked.*

### Practical

Same as for Theory paper

Forms to be supplied:

Running Account Bill Form No. E-1337

Books allowed for Practical Paper-All the books listed above

**Note:** *One question on testing analysis of some data pertaining to Railway statistics will be included.*

## RAILWAY AUDIT BRANCH

### PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
4.	Precis and Draft	2.30	100
5.	Open Line Revenue Theory Practical	3.00 3.00	100 100
6.	Financial Accounting with elementary	3.00	100

	costing		
7.	Government Auditing including Workshop and Stores Audit (Practical)	3.00	100
8.	Government Auditing including Workshop and Stores Audit (Practical)	3.00	100
9.	Computer System- - Theory - Practical	1.00 2.00	50 50
10.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>800</b>

**Note: Syllabus of paper 6 is same as of paper 7 of Civil Audit Branch and Syllabus of Sl. No.9 and 10 same as detailed under Sl. No. 8 and 9 under Civil Accounts Branch.**

**Paper- 4: Précis and Draft**

This paper is common to all branches of the Section Officers' Grade Examination.

**Paper- 5: Open Line Revenue-Theory and Practical**

**Theory**

1. Indian Railway Code for traffic Department (Commercial)
2. Indian Railway Commercial Manuals Vol. I & II
3. Indian Railway Code for traffic Department - Part II
4. Indian Railway Finance Code Vol.II
5. C&AG's MSO Audit, Section II Chapter 4
6. Railway Audit Manual
7. IRCA Tariffs - Coaching, Goods, Military, Red Tariff all Parts and Volumes
8. IRCA Conference Rules
9. C&AG's MSO Audit - Chapter 19 - Environment Audit
10. Manual of Statistical Instructions Vol.I & II published by Railway Board in 1983 as amended from time to time.



11. Handbook on Traffic Costing -Railway Board's publication
12. Summary of the end results of Coaching and Goods Services - Profitability/Unit cost (Railway Board's Publication)
13. Annual Statistical Statements - Railway Board's publication
14. Instructions issued by Railway Board in 1994 for standard method to calculate profitability of a passenger train

**Note: The question paper may be divided into two sections of 50% marks in each section. Section 'A' may be of Multiple Choice Questions and Section 'B' may be on the existing pattern.**

### **Open Line Revenue (Practical)**

Same as for Theory Paper

Books allowed for Practical Paper-All the books listed above

**Note: In the cases of tariffs the publications in force as on the first of April preceding the examination will be the prescribed text books.**

### **Paper-7: Government Auditing including Workshop and Stores Audit (Theory)**

1. C&AG's MSO Audit Section 2 -Chapter 1,2,5, 9 to 11
2. Auditing Standard issued by C&AG
3. Standard of field investigation in ECPA Guide
4. System Audit Guide
5. Indian Railway Code for Mechanical Department
6. Indian Railway Code for Stores Department
7. Indian Railway Financial Code Vol. II
8. Indian Railway Code for the Engineering Department
9. Railway Audit Manual
10. Performance Auditing Guidelines
11. C&AG's MSO Audit Chapter 19 - Environment Audit.
12. Auditing and Assurance Standards of ICAI.
13. INTOSAI Guidelines on Internal Control.

14. ASSOSAI Guidelines for Dealing with Fraud and Corruption.

**Paper-9: Government Auditing including Workshop and Stores Audit (Practical)**

Same as for theory paper

Books allowed: As listed above against Theory Paper

**Note:** The candidate who has passed ICWA (Inter) Stage-I & Stage-II or CA PE-II Group-I & Group-II or CA PCE Group-I & Group-II will be entitled for exemption from appearing in Financial Accounting with Elementary Costing.

9.2.30 In each of the subject (1), (2) and (5) of this branch there will be two papers which will be given in the following order:

- (i) A Theoretical paper to be answered without books.
- (ii) A Practical paper to be answered with books.

The papers on subjects (3), (4), (6), (7) & (10) of this branch will be theoretical papers to be answered without books. The paper on subject (8) will be practical paper to be answered with books. Both papers on Computer System to be answered without books.

**Note:**

The books allowed for the practical paper will be mentioned on the question paper itself and announced as indicated in paragraph 9.10.10.

9.2.31 The papers on all the subjects of this branch will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his order.

**9.2.32 Defence Audit Branch****PART-I**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum marks</b>
1.	Audit Methodology and Codes Local Paper (without Books)	3.00	100
2.	Government Accounts and Regulation (with books)	3.00	100
3.	Financial Accounting with Elementary Costing	3.00	100
4.	Constitution of India	2.00	100
		<b>Total</b>	<b>400</b>

**Note: The Syllabus for Sl. No. 3 and 4 will be same as detailed under Sl. No. 7 of Civil Audit Branch and Sl.No. 3 of Civil Accounts Branch.**

**Paper-1: Audit Methodology & Codes (Without Books):**

This paper is intended to examine the grasp of Auditing Standards and Methodologies, Internal Controls and Codes and manuals of the auditee to effectively conduct Regulatory (Compliance) Audit. The new paper will be of two parts Section A will deal with Audit Methodology concerning Regulatory audit and Section B will deal with questions on various Codes, Manuals and Regulations. All the Regulations other than those relating to MES contained in erstwhile paper of PART II also included in this paper. There would be a question on DP carrying 20 marks.

In this new paper all the relevant portion included in the erstwhile paper of Codes and Manual (Theory) as also all the Regulations included in the erstwhile paper of Regulations Other than those related to MES of Part II have been included. Earlier all papers of both Part I and II were based only on Regulatory audit. Now the present syllabus ensures that Part I paper will be based only on Regulatory audit and Part II on Performance audit and other important Regulations not earlier covered in the examination.

**Section 'A' Audit Methodology:**

1. Auditing Standards (2002) issued by C&AG as amended
2. CAG's (DP&C) Act 1971 and instructions issued there under

3. INTOSAI guidelines on Internal Control
4. ASSOSAI guidelines for Dealing with Fraud and Corruption.
5. Auditing and Assurance Standards of ICAI.
6. Manual of Audit Department, Defence Services, Vol I,II and III.
7. Performance Audit Guidelines (2004) issued by C&AG.
8. Central Government Account (Receipt & Payment) Rules, 1983

### **SECTION 'B' Codes, Manuals and Regulations**

1. Defence Audit Code
2. Controller of Defence Accounts Office Manual Part-I to VII and IX to XI
3. Army Local Audit Manual Part-I and Part-II
4. Air Force Local Audit Manual
5. Naval Local Audit Manual
6. Financial Regulation Part I and II
7. Central Government Compilation of GFRs 2005
8. Delegation of Financial Powers Rules (1978)
9. Stores Accounting Instructions for the Army.
10. IAF Equipment Regulations (IAP-1501).
11. Naval Store Keeping Manual (INBR-12).
12. Indian Naval Victualling Directive.
13. Field Imprest Payment Instructions
14. Field Cashiers Instructions

### **Paper-2: Government Accounts and Regulations (with books):**

This new paper is proposed to be introduced taking into all the Codes and Manuals of erstwhile Paper of Part I and all the Regulations contained in erstwhile paper on Regulations other than those relating to Part II. This paper will examine candidates understanding of Government Accounts with particular reference to Defence Accounts so as to make them capable of conducting Regularity (Financial) audit and understanding of Service Regulations relating to Pay and allowances, Pension and TA of the Armed Forces Personnel and Defence Civilians

**Section-A "Government Accounts"****Books allowed:-**

1. Government Accounting Rule, 1990 (New Addition)
2. List of Major & Minor heads issued by Controller General of Accounts
3. Civil Accounts Manual ( New Addition)
4. Manual of Audit Department, Defence Services (Chapter pertaining to Accounts Section)
5. Defence Account Code
6. Classification Handbook Defence Services Receipt and Charges
7. DAD OM Part-II and IV
8. General Financial Rules, 2005 as amended
9. Delegation of Financial Powers Rules
10. Defence Audit Code
11. Revenue Debts and Remittance Pamphlet.

**Section-B Service Regulations****Books allowed:-**

1. CCS (Pension) Rules, 1972
2. CCS (Leave) Rules, 1972
3. CCS (Joining Time) Rules, 1979
4. CCS (Conduct) Rules, 1964
5. CCS (CCA) Rules, 1965
6. Pay and Allowances Regulations for Officers of the Army
7. Pay and Allowances Regulations for the JCOs, ORs, and Non-Combatant (Enrolled) of the Army
8. Pay and Allowances Regulations for the Navy
9. Pay and Allowances Regulations for the IAF
10. Pension Regulations for Army Officers, Part I and II

11. Navy (Pension) Regulations, 1964
12. Pension Regulations for IAF Part I and II
13. Leave Rules for the Services, Part I (Army)
14. Leave Rules for the Services, Part II (Navy)
15. Leave Rules for the Services, Part III (IAF)
16. Travel Regulations
17. Supplementary Rules
18. Fundamental Rules-Chapters I to VI, VIII & IX
19. Financial Regulations, Part I and II
20. Army Act 1950
21. Army Orders
22. Defence Services Regulation

### DEFENCE AUDIT BRANCH

#### PART-II

Sl. No.	Paper	Duration (hours)	Maximum marks
5.	Precis and Draft	2.30	100
6.	Audit of Army and Inter Services Organisations (with books)	3.00	100
7.	Audit of Air Force/ Navy and Ordnance Factories (with books)	3.00	100
8.	Defence Works Auditing and Accounting Local Paper Theory (without books) Practical (with books)	3.00 3.00	100 100
9.	Computer System- - Theory - Practical	1.00 2.00	50 50
10.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>700</b>

**Note: Syllabus for Paper 5, 9 and 10 are common for all branches of SOGE.**

**PAPER 6: Audit of Army & Inter Services Organizations (With Books):**

**Syllabus:** (Six questions to be answered out of total 8:70 marks for army (Sec A) 30 marks for Section B, at least 1 question from each section)

**Books allowed:**

**Section A: Army**

- 1) Regulations for Army Ordinance Services Vol.I & II.
- 2) Regulations for EME
- 3) Mechanical Vehicle Regulations for the Army
- 4) Equipment Regulations for the Army
- 5) DGOS Technical Instructions (including Provisioning as contained in DGOS Technical Instruction No. 40)
- 6) Army Base Workshop Procedures
- 7) ASC Regulations.
- 8) Performance Audit Guidelines issued by CAG
- 9) Manual of Audit Department, Defence Services pertaining to Army units and formations and Interservice Organisations.
- 10) Defence Procurement Procedure, (Capital procurements), 2005
- 11) Defence Procurement Manual (Reserve Stores), 2005

**Section B: Inter Services Organisations**

The following books are recommended for the said paper.

1. Auditing Standards
2. MSO (Audit)
3. Performance Audit Guidelines
4. Manual of Audit Department, Defence Services Interservice Organisations
5. DGQA Standing orders (Admn & Technical)
6. Stores Management Guidelines, 2004 and DRDO Purchase Management, 2006.

7. Material Management in DRDO & Management.
  8. CSD Manual
  9. Military Farm Standing Orders and Live Stock Instructions issued
- Paper-7: Audit of Air Force/Navy and Ordnance Factories (With Books)**

**Note: Section A 50 marks for Air Force and Navy, Section B:50 marks for OFB**

**Books allowed:-**

**Section A- Air Force and Navy**

1. Manual of Audit Department Defence Services pertaining to Air Force/ Navy
2. CAG MSO Audit
3. Performance Audit Guidelines issued by CAG
4. IAP-1501 (Air Force Stores Accounting etc. instructions)
5. IAP - 154 Air Force Provisioning Manual)
6. INBR 12- Part I and II (New Addition)
7. Budget Estimate of the year (New Addition)
8. Revised pricing policy and orders issued there under in respect of Services and Supplies obtained by IAF from HAL
9. Naval Victualling Directives
10. Naval Local Audit Manual
11. Air Force Local Audit Manual
12. Defence Audit Code
13. DAD OM Part III
14. DAD OM Part VII
15. Auditing Standards

**Section B: Ordnance Factories**

1. DGOF Manual
2. Defence Accounts Department Office Manual Part VI (Vol. I,II,III)



3. Factory Accounting Rules
4. Manual of Audit Department, Defence Services, Volume III (Ordnance & Ordnance Equipment Factories, 5<sup>th</sup> edition (2001)
5. DGOF Procedural Manual

**Paper-8: Defence Works Auditing and Accounting and Regulations relating to Military Engineering Services-Theory (without books).**

1. Regulations for the Military Engineering Services.
2. Defence Works Procedure.
3. Unit Accountant's Manual.
4. Defence Accounts Department Office Manual Part VIII
5. Standing Orders issued by E-in-C for Organisation and Stores Accounting Procedure of Engineer Stores Depots.
6. MES Local Audit Manual
7. Classification Hand Book, Defence Services, Receipts and Charges.
8. General Conditions of Contracts IAFW-2249.
9. Pamphlet of Revenue, Debt and Remittance Heads.
10. Border Roads Regulations
11. Works Procedure for Director General Married Accommodation Project.
12. Scale of Accommodation
13. Scales of Furniture

**Defence Works Auditing and Accounting and Regulations relating to MES-Practical (with books)**

**Books allowed :- All the books listed above against Theory Paper**

**General Note**

In regard to Technical papers mentioned at S.No. 1, 2 Part-I and S.No. 6, 7, 8 of Part-II, the instructions issued by the Government of India relating to three Services (viz. Army, Navy and Air Force Instructions) and the orders issued by

the Head of three Services (viz. Army, Navy and Air Force Orders) as also Govt. orders issued by the Ministry of Defence, Ministry of Defence (Finance) from time to time introducing new rules or amending basic orders, procedures contained in the Defence Services Regulations or Codes on the subjects prescribed for the examination are also required to be studied by the candidates.

Note-1: All candidates before they are permitted to appear in Part II of the Examination should be given practical training for a period of three months in Defence (Works) Audit.

Note-2: The candidates who has passed ICWA (Inter) Stage-I and Stage-II or CA PE-II Group-I & Group-II or CA PCE Group-I & Group-II will be entitled for exemption from appearing in Financial Accounting with Elementary Costing.

9.2.33 There will be two papers on subject at S.No.8, theoretical paper to be answered without books and practical paper with books.

In subjects (1), (3), (4), (5) & (10) of the branch will be one theoretical paper each to be answered without books. Paper at Sl. No. 2, 6 & 7 to be answered with books. Both the papers on Computer System to be answered without books.

Note: The books allowed for the Practical papers will be mentioned on the question paper itself and announced as indicated in paragraph 9.10.10.

9.2.34 The paper on subjects (2), (3), (4), (5), (6), (7), (9) & (10) of this branch will be set, marked by officers selected by the CAG and moderated under his orders in Headquarters office and the papers on subject (1) & (8) will be set, marked and moderated by officers selected by the DG Defence Services with the prior concurrence of Headquarters.

9.2.35 The number of marks required to secure a pass in each part of each branch is as follows:

In each subject - 40 per cent

In the aggregate - 45 per cent

Provided that 40 per cent is also secured separately in each of the Practical papers answered with the aid of books.

Any candidate failing at the examination but securing 50 per cent of the marks in a subject will not be required to appear again in that subject at a subsequent examination. Where there is a Theoretical and a Practical Paper in any subject, the marks for both the papers will be taken together for this purpose provided the minimum pass marks of 40 per cent are also secured separately in the Practical paper on the subject. Candidates who are exempted from appearing in certain papers of the Section Officers Grade Examination by virtue of having passed equivalent papers in other examinations will be required to secure 45% marks in the aggregate in the remaining subject(s) in which they actually appear subsequently for qualifying that part of the examination.

However, a candidate will not be deemed to have passed in the Section Officers Grade Examination, till he secures 40% marks separately in Theory and Practical papers of "Computer Systems" even though he may have secured the aforesaid minimum pass and aggregate marks in other subjects. Such a candidate shall be required to reappear only in "Computer Systems" (Both in Theory and Practical). Conversely, if a candidate secures minimum 405 marks separately in theory and practical papers of "Computer Systems" but fails to secure the minimum pass/aggregate marks in other subjects of SOGE Part-II, he shall not be required to appear in the "Computer Systems" paper but only in other papers in which he has not secured the exemption marks (50% and above).

9.2.36 The complete results of the examination will be communicated by the Comptroller and Auditor General to the Head of each Audit/Accounts Office separately for each of the seven branches of the Section Officer's Grade examination.

9.2.37 The scheme and general syllabus of the Section Officer Grade Examination cannot be amended or revised except by the Comptroller and Auditor General of India.

### **9.3 Section II – Revenue Audit Examination for Section Officers/Assistant Audit Officers**

9.3.1 Revenue Audit Examination is held for Section Officers/Assistant Audit Officers borne on the cadre of all branches of the Indian Audit & Accounts Department except Civil Accounts branch once in a year immediately after SOG Examination. It is optional for the Section Officers/AAOs of these branches to appear in this examination. Before a Section Officers/Assistant Audit Officers borne on the cadre of Civil Audit Offices is permitted to take this examination he should have put in one year service in the Revenue Audit Branch as Section Officer/AAO or should have had the prescribed training in Revenue Audit as Section Officers/AAO. Section Officers/ AAOs of other branches can, however, take this examination provided they have had the prescribed training in Revenue Audit as Section Officers/AAOs.

9.3.2 The Selection of candidates for training in Revenue Audit should be made according to the administrative convenience. Seniority in service should not be the only criterion but merit should also be taken into consideration for selecting candidates for the training. Even after the training, the Principal Accountant General/Principal Director of Audit/Accountant General may make selection of the eligible candidates for Revenue Audit Examination to test their capacity for passing the Examination. It is, however, desirable that all Section Officers who have put in service for 4-5 years in the cadre should be given an opportunity to take the examination during this period. The Principal Accountants General/Principal Directors of Audit/Accountants General are required to send the statement of candidates for Revenue Audit Examination for Section Officers/AAOs in Form No.9 appended as Annexure II to the Headquarters office.

9.3.3 The number of chances admissible to the Section Officer/AAO to pass the Revenue Audit Examination shall be six. There will be no upper age limit for appearing in the Revenue Audit Examination. Formal permission to withdraw from the examination is necessary in all cases. Permission for withdrawal can be given by Accountant General/Principal Director of Audit and should be obtained before the commencement of the Examination. After conclusion of each examination. Principal Accountant General/Accountant General/Principal Director of Audit will send to the CAG a consolidated statement showing the names of candidates who are permitted to withdraw their names. A nil report is to be sent when there is no case of withdrawal.

9.3.4 Section Officers/AAOs who pass the Revenue Audit Examination will be given one advance increment (after formal sanction to be issued by the Comptroller and Auditor General in the SOs/AAOs scale with effect from the date following the last date of the Revenue Audit Examination. The normal dates of increment shall remain unchanged.

9.3.5 The examination will be in two subjects, namely (i) Income Tax Revenue Audit and (ii) the audit of other revenue sources appropriate to each of the field offices. The first subject will be common to the Section Officers/AAOs in all the field offices. The syllabus, subjects and other details of the examination are given in the succeeding paras.

9.3.6 All the papers on the various subjects of Revenue Audit Examination for Section Officers/AAOs (Civil & Commercial), Paper-I for Revenue Audit Examination for SOs/AAOs (Other than Civil & Commercial) in respect of all Branches and Paper-II in respect of Railway Audit Branches will be set and marked by the Officers selected by the CAG of India, and moderated under his orders.

The Paper-II in respect of (1) Local Audit Branch-West Bengal, (2) Local Audit Branch-Bihar, (3) Local Audit Branch – Jharkhand, (4) P&T Audit Branch, (5) Economic & Services Ministries Audit Branch, and (6) Defence Audit Branch will

be set and marked by the officers selected by the respective Principal Accountant General/Pr. Director of Audit/Accountant General and moderated with the prior concurrence of Headquarters office.

9.3.7 The minimum for a pass is kept at 40% in each subject. Exemption marks in each subject have been fixed at 60%.

### **SYLLABUS OF REVENUE AUDIT EXAMINATION**

**The following will be the syllabus for the Revenue Audit Examination for Section Officers/Assistant Audit Officers (Civil Branch).**

Sl. No.	Subject	Duration (hours)	Maximum marks
1.	Income Tax (a) Theory (without Books) (b) Practical (with Books)	2.00 3.00	100 150
2.	Central Excise and Customs Revenue Audit	3.00	150
		<b>Total</b>	<b>400</b>

**Paper-1: Income Tax Theory (without books)- Common Paper for all branches**

**Nature of questions to be asked: 100 Objective questions with multiple choices of one mark each.**

**Coverage:**

1. The questions are to be drawn from all chapters of the Income Tax Act, 1961 including taxes on Fringe Benefits and the relevant Finance Acts.
2. 60 out of 100 questions will be asked on the subject from chapters given in bracket below covering major concepts like assessee, assessment year, capital and revenue expenditure, capital and revenue receipts, depreciation and other allowances, preliminary and preoperative expenses, deductions and exemptions, rebates, interest, penalties and prosecutions, tax collection and recovery procedures, refunds and special provisions on corporate taxations. (Chapter I to VIII, XIIB, XIIE, XIIF XVII to XIX, XXA to XXC and XXI to XXIII of the Income Tax Act, 1961 refers)

3. 10 questions will be asked from chapters given in bracket below and covering concepts like assessment procedures, search and seizure, appeal and revisions, Settlement Commission, time limitation prescribed in the Act etc. (Chapter IX, X , XII, XIIA, XIIG, XIII, XIV, XIVA, XIVB, XV, XVI, XIXA, XIXB and XX of the Income Tax Act, 1961 refers)
4. 10 questions will be asked on the recent amendments and developments relating to Direct Taxes in the Finance Acts.
5. 10 questions will be asked on computerization in the Income Tax Department, vigilance and training as contained in chapter 10 to 13 of Manual of General Procedures Vol. I (February 2003 edition) and accounting procedure as contained in chapter 14 of Manual of General Procedure. Vol. II of IT Department prescribed by DIT (O&M Services) CBDT, Department of Revenue in Government of India. (February 2003 edition)
6. 10 questions on general awareness on matters relating to Income Tax such as PAN, filing of returns through computer media, bulk filing of returns eTDS, eTCS procedures etc,

**Books prescribed for theory paper:**

Income Tax Act, 1961

RA Manual Part-I – Section I and Section II

Income Tax Rules, 1962

Finance Act of the year

The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)

Manual of office procedure Vol.I & Vol.II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

**Income Tax (Practical) with books- common paper for all the branches**

1. This paper will contain 6 questions out of which question number 1 will be compulsory and from the remaining 5 non compulsory questions the candidate has to attempt 3 questions.
2. Question number 1 will be on computation of Income on corporate taxations covering the chapters IV, VIA, VI, VIII, XIV and XIX with useful hints if considered necessary in the form of foot notes. Question number 1 will carry 45 marks.

3. In this paper, depth, understanding and analytical ability of the candidates would be assessed. Hence the question will be of semi descriptive and descriptive types.
4. More importance is to be given for the following chapters of the Income Tax Act 1961:

<b>Maximum weightage topics</b>	<b>Weightage in terms of percentage</b>
Chapter IV Computation of total income Chapter VIA Deductions to be made – while computing total income Chapter XXI Penalties	60%
<b>Medium weightage topics</b>	
Chapter VI Aggregation of income and set off of carry forward losses Chapter VIII Rebates and relief Chapter XIV Procedure for assessment Chapter XIX Refunds	30%
<b>Less weightage topics</b>	
Other chapters not included in the above	10%

Other three questions will carry 35 marks each. In each question, subdivision (a) will be a practical problem carrying 25 marks and subdivision (b) will carry 10 marks. A candidate must answer both parts (a) and (b) of the question selected by him.

**Books allowed for practical paper:**

1. Income Tax Act, 1961
2. RA Manual Part-I – Section I and Section II
3. Income Tax Rules, 1962
4. Finance Act of the year
5. The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)



6. Manual of office procedure Vol. I & Vol. II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

**II. *Syllabus for the paper on 'Central Excise and Customs Revenue Audit'- common paper for Civil Audit and Commercial Audit Branches.***

With a view to assess the aptitude, understanding and conceptual clarity of the candidates who aspire to audit Central Excise and Customs Departments, a mix of objective, semi- descriptive and descriptive questions would be asked and the questions would represent the major areas of concern in administration of various Acts of Central Excise and Customs including Service Tax. Style and coverage would be as under:

**Section 'A'**

**(Compulsory)**

- (i) One question of objective type covering both Central Excise and Customs Act/ Manuals and Service Tax carrying 30 marks.

**Section 'B'**

**Central Excise**

- (ii) The candidates will be asked to attempt three questions of 20 marks each out of five. These will be of semi-descriptive and descriptive nature. The coverage would be as under:

- |     |   |              |
|-----|---|--------------|
| (a) | Central Excise Act, 1944 (Chapter II&IIA)   | One question |
| (b) | Central Excise Rules 2002   | One question |
| (c) | CENVAT Credit Rules 2002  | One question |
| (d) | Central Excise receipt audit including Auditing Standards, Audit Planning, Audit Execution and Audit Reporting  | One question |
| (e) | Additional duties of Excise (Goods of special importance) Act, 1957, Additional duties of excise (Textile and Textile Articles) Act, 1978, CBEC Manual of Supplementary Instructions issued on September 2001, Central Excise Tariff Act, 1985, Excise duties and cess Leviable under Miscellaneous Act | One question |

**Section 'C'****Customs and Service Tax**

- (iii) The candidates will be asked to attempt three questions out of five questions of 20 marks each. These will be of semi-descriptive and descriptive in nature. The coverage would be as under:
- |     |   |               |
|-----|---|---------------|
| (a) | Customs Act 1962  | Two questions |
| (b) | Customs Tariff Act 1975 and Customs Tariff working schedule   | One question  |
| (c) | Revenue Audit Manual Part-II (Customs) 4 <sup>th</sup> Edition specifically on Audit process in Customs department. | One question  |
| (d) | Service Tax (Finance Act, 1994) as amended from time to time, Service Tax Rules, 1994                               | One question  |

**General:** The paper will be without books except that the books "Central Excise Tariff Working Schedule and Customs Tariff Working Schedule of the year will be allowed for reference in the examination hall.

**Revenue Audit Examination for SOs/AAOs (other than Civil)**

The following will be the syllabus and subjects:

Sl. No.	Subject	Duration (hours)	Maximum marks
1.	Income Tax (a) Theory (without Books) (b) Practical (with Books)	2.00 3.00	100 150
2.	Paper-II Departmental/Local paper	3.00	150
		<b>Total</b>	<b>400</b>

**Paper-1:** *Syllabus for paper on Income Tax (Paper I) is common to all branches.*

**Paper-2:** *Paper (II) of the Revenue Audit Examination for Section Officers, Local Audit Branch, West Bengal*

**Revenues of Local Bodies and Funds, (Practical) (Local)(with Books)**

**Name of Books.**

1. **C&AG's Manual of Standing Orders (Audit)- Audit of Receipts and Audit of Refund of Revenue**
2. **G.F.Rs (2005 edition)**  
Chapter 3 Revenue & Receipts Chapter 10 Rule 146 Refunds of Revenue.
3. **The Calcutta municipal Act 1951 along with modifications and amendments made in the Calcutta Municipal Corporation Act, 1980**  
Section 5, 115, 116, Chapter XI to XVII (Sec. 165 to 262, 272, 273, 281, 282, 294,) Schedule XVI (Rules 2 & 55, Sec. 358). Schedule XV (Rule) 3 & 4, Sec. 367, 368, 442, 443, 451, 456, 460, 469, 483, 548 and 574.
4. **The West Bengal Municipal Act 1993 with amendments**
5. **The West Bengal Panchayat Act, 1973 with upto date amendments.**  
Part I (Chapter I, Sec. 2), Part III (Chapter XII, Section 132, 133 and 134), Part IV (Chapter XVII, Section 179, 180, 181.).
6. **Calcutta Corporation Accounts Code**  
Chapter V (Articles 74 to 212), Chapter X (Articles 604 to 628) and Chapter XI (Articles 659 to 668, 799 to 897, 929 to 956)
7. **Municipal Account Rules**  
Rules 8.9, 32 to 113, 203 to 210, 221, 240 to 242, 247 and 248.
8. **Rules framed by Govt. under Sec. 215 (a) & (b) & 215 (f) of the B.M. Act, 1932 regarding assessment of rates on holdings and assessment of license fees for trade, profession and calling.**
9. **The West Bengal Panchayat (Gram Panchayat Miscellaneous Accounts & Audit) Rules, 1990**  
The West Bengal Panchayat (Budget and Appropriation of Fund) Rules, 1996  
The West Bengal Panchayat Zilla Parishad and Panchayat Samiti Accounts and Finance Rules 2003
10. **District Engineer's Account Rules**

Rules 2 to 6.

**11. The West Bengal Primary Education Act 1973 with amendments.**

**12. The District School Board Account Rules.**

Rules 66 to 68, 86, 104 to 106 and 113 & 114.

**13. L.A. Manual**

Portions relating to receipt under the above Acts and Rules and the receipts of Calcutta University.

**14. Universities Acts, Statutes and Rules.**

Regulating Universities' revenues and Budget.

**Paper (II) of the Revenue Audit Examination for Section Officers Local Audit Branch, Bihar**

**Name of the Books**

**1. Bihar Municipal Manual**

- (a) The Bihar & Orissa Municipal Act 1922 – Chapter VI
- (b) The Bihar & Orissa Local Fund Audit Act 1925
- (c) The Municipal Taxation Act 1881
- (d) The Bihar Prevention and Food Adulteration Rules 1958
- (e) The Bihar Municipal Accounts Rules 1928
- (f) The Municipal Water Works Maintenance & House Connection Rules
- (g) The Bihar Municipal (Stamp Duty) Rules, 1959
- (h) Municipal Accounts (Recovery of Taxes) Rules 1951

**2. Patna Municipal Corporation Act**

**3. The P.U. Act 1961**

**4. The Bihar State University Act 1960**

**5. The Rajendra Agricultural University Act**

**6. Manual of LAD Bihar Chapter-II & V**

7. **L.A.D. Manual Vol-III Section II & III**
8. **GFR (GoI), 2005- Chapter 2-General System of Financial Management and Chapter-12 (II) Rules 269-270 Refund of Revenue**
9. **CAG's MSO (Audit), 2<sup>nd</sup> Edition, 2002- Section II, Chapter 3 and Section III, Chapter 23 (Audit of Refund of Revenue)**

**Paper (II) of the Revenue Audit Examination for Section Officers Local Audit Branch, Jharkhand**

1. **The Bihar Municipal Manual**
  - (a) The Bihar and Orissa Municipal Act, 1922  
- Chapter IV
  - (b) The Bihar and Orissa Municipal Act, 1925
  - (c) The Municipal Taxation Act, 1881
  - (d) The Bihar Municipal Accounts Rules, 1928
  - (e) The Municipal Water Works Maintenance and House connection Rules
  - (f) The Bihar Municipal (Stamp Duty) Rules, 1959
  - (g) Municipal Accounts Rules (Recovery of Taxes), 1951
2. **The Patna Municipal Corporation Act, 1951**
3. **The Patna Municipal Corporation Accounts (recovery of Taxes) Rules, 1963**
4. **The Bihar Panchayat Raj Act, 1993 & Jharkhand Panchayat Raj Act, 2001**
5. **The Patna University Act, 1961**
6. **The Magadh University Act, 1961**
7. **The Bihar State University (University of Bihar, Bhagalpur, Ranchi) Act, 1960**
8. **University of Bihar Calendar Volume-II**
9. **The Bihar Agricultural University Act, 1987**

- 10. The Bihar Agricultural Produce Markets Act, 1960**
  - Section 2, 15, 16, 27, to 29, 42 to 44, 46 to 49 & 52
- 11. The Bihar Agricultural Produce Markets Rules, 1975**
  - Rule 68 to 133
- 12. The Bihar Regional Development Authority Act, 1981**
- 13. LAD Manual, Volume-II**
  - Chapter II & IV
- 14. LAD Manual, Volume-III**
  - Section III orders applicable to Municipalities Section 123, 125, 127, 132, 145, 146, 147, 148, 159, 162, 172, 173, 180, 181, 183, 184, 187, 189, 191, 208, 209 & 212
- 15. CAG's M.S.O. (Audit) Volume-I**
  - Section II Chapter 1 - General Principles and Practices,
  - Chapter 2 – Audit of Expenditure
  - Chapter 3 – Audit of Receipts,
  - Chapter 6 – Audit of Autonomous Bodies
- 16. General Financial Rules (Government of India)**
  - Chapter 2- Rule 3 to 20
  - Chapter 3- Rule 23 (1) to 32
- 17. Jharkhand Academic Council Act, 2002**

**Paper (II) of Revenue Audit Examination for Section Officers/AAO's in Principal Director of Audit Economic and Service Ministries**

**Name of Books**

1. Manual of the Rent Audit Party (issued by the Accountant General. Commerce, Works & Misc. New Delhi) as amended.
2. Office Manual of the Land and Development Officer Ministry of Works, Housing and Supply. New Delhi as amended.
3. Civil Accounts Manual (Volume I and II)

4. Manual of Office Procedure for Supplies. Inspection and Disposals (issued by the Directorate General of Supplies and Disposals. New Delhi) as amended.
5. Manual of General Instructions for Shipping and Clearance, Published by the D.G.S. & D. New Delhi as amended in November 1999.
6. Indian Contract Act, 1872.
7. Sale of Goods Act, 1930.
8. Conditions of contract governing contracts placed by the Central Purchase Organisation of the Government of India.
9. The Central Excise and Salt Act, 1944.
10. The Salt Cess Act, 1953.
11. The Salt Cess Rules, 1964.
12. Receipts and Payments Rules.

**Syllabus for Paper (II) of Revenue Audit Examination for Section Officers/AAOs in Defence Audit Branch**

**Name of the books allowed**

1. **CAG's MSO (Audit) (Second Edition-2002)**  
Section II Chapter 3 'Audit of Receipts' Chapter 4 'Audit of Accounts of Stores and Stock, Section III-Chapter 23 Para 3.23.2. 'Workshop Accounts' and Para 3.23.4 'Refunds of Revenue'.
2. **General Financial Rules, 2005**  
Chapter 2 – General System of Financial Management  
Chapter 5 – Works  
Chapter 6 - Procurement of Goods and Services  
Chapter 7 - Inventory Management  
Chapter 12 – II- Refunds of Revenue
3. **Central Government Receipt and Payment Rules**  
Part –I Preliminary and General Principles  
Part- II Receipt of Govt. revenues, dues etc. and crediting them into the Govt. Accounts  
Part-III Withdrawal from the Govt. Account.

**4. Financial Regulations Part II**

Chapter II – Recoveries and deductions.

Appendix 8 instructions for guidance of officers who receive and handle cash.

Appendix 11- Recovery of tuition fees of boys in Military schools.

**5. Regulations for the Military Engineer Services**

Paras 912 to 916, Appendix 'O' and related rules regarding fixation of rates and recovery of electricity and water and allied matters. Chapter IV & V– paras 310 to 313, 559, 560 and Table 'H' relating to Departmental charges. Chapter VIII- Sections 38, para 645 and Appendix 'J' Chapter IX- Revenue and Receipts Chapter XII Section 56 Table 'K' General Conditions of Contracts (IAFW-2249) relating to Hiring of T&P to contractors.

**6. Manual of Instructions relating to procedure of works in the accounts section of M.E.S. formations of MES Accountant's Manual**

Chapter VII Revenue

**7. M.E.S. Local Audit Manual**

Part III -Paras 153, 164 to 185 dealing with local audit of the register of buildings, rent assessment ledgers, revenue ledgers, water and electricity charges, refunds etc.

Part-IV – Paras 241 to 244 dealing with audit of the Register of Revenue derived from lands, trees, usufruct etc. Meter Readers' Books for electricity and water, consumer's ledgers etc.

**8. Manual of the Audit Department, Defence Services Vol. I (Part C)**

Chapter 29 Section B para 619 to 637 dealing with Audit of revenue accounts.

**9. Military Lands Manual**

Chapter II - Classification and transfer of land.

Chapter III – Land management by Military Estate Officers

Chapter V - Disposal of Land by Military Estate Officers.

Chapter VI – Management by Cantonment Board.

**10. Store Accounting Instructions for the Army (1965 Edition)**

Chapter II- Paras 27 to 30 regarding issue of stores on hire, loan etc.



Para 50 Disposal of Surplus timber etc.

Para 84 to 93 C.P. Issue Sections.

Chapter IV- Section dealing with Military Farms

Chapter V- Valuation of Stores and Rates.

Chapter VII- Disposal of surplus and obsolete stores.

**11. Army Local Audit Manual**

Part I. Vol. I

Chapter –III- Paras 123

Part I. Vol. II

Chapter –IV Paras 157, 186, 260, 261, 262 and 263 regarding disposal of surplus stores.

Part I. Vol. II

Chapter VII dealing with Audit of Military Farms, Armed Forces Medical Colleges

**12. Quarters and Rents and related orders issued from time to time**

Whole Book including I.A.O 5/S/48.

**13. Regulations for Medical Services (1962)**

Appendix 5 relating to Hospital stoppages and allied recoveries and rules relating thereto.

**14. Factory Accounting Rules**

Chapter II – Accounting of Stores –para 13 (b) and (c).

Chapter IV – Cost Accounting paras 52 and 53 .

Chapter V – Miscellaneous paras 59 to 61 and 63.

Chapter III- Accounting of Labour paras 38 and Appendix 'G'.

**15. Manual of the Audit Department , Defence Services -Vol. III (Ordnance & Ordnance Equipment Factories) 2001 Edition**

Paras regarding Payment issue, Test Audit Processes, Costing

**16. Defence Accounts Department Office Manual Part VI (Factories)**

Vol. I - Section I

- Chapter IV - Paras 99 to 108
- Chapter V - Para 250 to 255
- Chapter VI paras 422,456 to 461 and 481

Vol. II

- Chapter VIII- para 670
- Chapter XII- paras 907 to 909 (A)

**Note:-** *Candidates will be expected to be generally conversant with any revision in the prescribed books and supplementary orders issued in the form of Govt. orders, Army Instructions, Army Orders etc. on these topics.*

**Paper II of Revenue Audit Examination for Section Officers/Assistant Audit Officers (Railways)**

**Paper-2**

1. Indian Railway Code for the traffic Department (Commercial)
2. Indian Railway Commercial Manual Vol. I & II
3. IRCA Coaching Tariffs - All parts and Volumes
4. IRCA Goods Tariff all Parts and Volumes
5. IRCA Military Tariff
6. IRCA Red Tariff
7. Railway Audit Manual

**Paper (II) of Revenue Audit Examination for Section Officers/AAOs of P&T Audit Branch.**

**Name of Book**

1. **P&T Manual Volume I - Part—I (Legislative Enactments)**  
Indian Post Office Act Sections 1 to 13, 16, 17, 28 to 36.
2. **P&T Manual Volume I - Part II (Legislative Enactments).**  
Whole book excluding Chapter 3 i.e. Telegraph Wires (Unlawful Possession) Act, 1950 and Rules made thereunder.
3. **P&T Manual Volume IX—(Telegraph Traffic).**

Chapter V—Guaranteed Officers and Appendix 4—General Telegraphs Rules for Licensed Systems—Rules 1 to 11.

**4. P&T Manual Volume X—(Telegraph Engineering)**

Chapter VII—Miscellaneous Rules—Paras 481 to 487 G, Para 499 and Appendix IV.

**5. Telecommunications Manual Vol. XII (Part-I&II) – 4<sup>th</sup> (Edition) (Telephone Traffic).**

**6. P&T Manual Volume XIV (Telephone Revenue Accounts Offices).**

**7. P&T Financial Hand Book Vol.I (General).**

Chapter VII—Revenue and Miscellaneous Receipts.

**8. Postal Financial Hand Book Vol.II (Post Office and Railway Mail Service).**

Chapter II and Appendix 2 – Supply, Distribution etc. of Stamps.

Chapter III - Revenue Receipts, Chapter VI - Miscellaneous Charges - Rules 74-78-Refund of Revenue.

**9. Telecom Financial Hand Book Vol. IV (Telegraph Traffic)**

Whole book excluding Chapter-I and IX and Appendices 1 to 5

**10. P&T Financial Hand Book Vol.V (Telephones)**

**11. P&T Audit Manual Vol. I (General Audit Manual)**

Chapter 14—Miscellaneous Audit—Paras 272, 272-A and 274- Payments of refunds of Telegraph Charges, Late fees, Messenger service fees, Unserviceable stamps, Chapter 16—Audit of Receipts

**12. P&T Audit Manual Vol. III (Technical Audit Manual).**

Chapter 3: Audit of Revenue from Guaranteed Offices and Lines.

**13. P&T Audit Manual – Part-II (Inspections).**

Chapter –6 Message Revenue'

Chapter –2 Section-F-Audit of Telephone Revenue Accounting Branch of Telecom

Districts (Manual System)

Chapter – 2 -Section - H – Audit of Telephone Revenue Accounting Branch of Telecom Districts (Computerised System).

14. **Compendium of Telecom Revenue & Commercial Orders by Shri S. Venkataraman, Chief Account Officer (Retd.), Chennai Telephones.**
15. **The books on Customs Tariff of India and Central Excise Tariff of India (latest two issues available in the market) both written by Shri R. K. Jain, published by Centax Publications Pvt. Limited 1512-B, Bhishm Pitamah Marg, Defence Colony, (Opp. ICICI Bank), New Delhi-110 003.**

**These books to be allowed to be carried in the examination hall by the candidates to attempt the questions**

Questions on Customs Tariff Classification (chapter headings and subheadings), Tariff rate, effective rate of basic customs duty on various items, etc.

Questions on Central Excise Tariff Classification (chapter headings and sub-headings), tariff rates, effective rate of basic excise duty on manufactured goods, etc.

Training:

- (i) Candidates belong O/o PAG/AG West Bengal, Bihar, Jharkhand are to under go two weeks pre-examination training for paper-II for which necessary arrangements may be made by respective PAG/AG.
- (ii) Candidates of O/o the Pr. Director of Audit, Economic and Services Ministries, New Delhi are to under go pre-examination training for three weeks for paper-II.
- (iii) No pre-examination training is required for the candidates belong to Defence Audit for paper-II.
- (iv) No pre-examination training is prescribed for paper-II for Railway Audit Branch. However a few lectures may be arranged by the Pr. Director of Audit to be delivered by Executive Officers of the Railway on the Statistical methods.

(v) 20 lectures (14 on Telephones Receipts, 3 on Postal Receipts and 3 on Telegraph traffic) to be delivered by the Executive officers of P&T Deptt. and AOs of DG (P&T) will be arranged by DG (P&T).

#### **9.4 Section III Departmental Examination for Accountants/Auditors**

9.4.1 Directly recruited Accountants/Auditors and Clerks promoted as Accountants/Auditors on seniority basis are required to pass a departmental examination for confirmation and promotion to the higher scale of Senior Accountants/Senior Auditors. This examination will be arranged to be held by Principal Accountants General/Principal Directors of Audit/Accountants General once in six months i.e. February and August of each year.

Note: Condition of passing the departmental examination does not apply to the Clerks in Accounts and Entitlements Offices who were in service before 30-7-88 (date of notification of Recruitment Rules). It is optional for them to take the examination. There is no prescribed limit in the number of chances for them. Nor they can be reverted for failure to qualify in this examination.

9.4.2 Directly recruited Accountants/Auditors, who have completed one year's continuous service on 1st February/1st August will be eligible to sit in the examination. Clerks promoted on seniority basis may take the examination immediately after their promotion. They may however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruit and reversion to clerks grade in the case of promoted Accountant/Auditor. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

Note: Grant of two additional chances for appearing at the Departmental Examination can be considered on merit alone for those candidates who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances.

If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for training for such candidates.

9.4.3 Graduate Group 'D' officials or matriculate clerks in Accounts and Entitlement offices and graduate group 'D' officials or graduate clerks in Audit offices with three years continuous service are also eligible to take this departmental examination for Accountants/Auditors for being considered for promotion against the promotion quota.

9.4.4 Principal Accountants General/Principal Directors of Audit/Accountants General may at their discretion, condone deficiencies in the prescribed service of one year up to a limit not exceeding two months, the syllabus of the examination prescribed for Accountants and Auditors in A&E offices, Civil Audit Offices, Commercial Audit Offices and Railway Audit Offices, respectively is given in succeeding paras. The syllabus for examination for Auditors in P&T Audit Offices, Defence Audit Offices and local Audit Offices is prescribed by their respective Heads of Departments and will be found in their concerned local manual.

Note1: All the papers will be set and marked locally by the Heads of Departments. The candidates will have the option to answer in Hindi.

Note2: Books are allowed to be consulted by the candidates in answering all the three papers.

Note3: Candidates will be declared to have passed if they obtain at least 40 per cent marks in each paper. However, in respect of Paper-I of the Civil Audit Branch, the candidates must obtain at least 40 percent marks separately in each of two parts of the paper and not merely in aggregate. A candidate who does not pass the examination but obtains in any paper at least 50 per cent of the marks will be exempted from appearing again in that paper at a further examination.

9.4.5 The following will be the syllabus and subjects of the departmental examination for Accountants:-

Paper	Duration	Max. Marks
1. Government Accounts-I	2½ Hours	100
2. Government Accounts-II	2½ Hours	100
3. Service Regulations	2½ Hours	100

Paper1: GOVERNMENT ACCOUNTS-I

Syllabus:

- (i) Government Accounting Rules, 1990 issued by the Controller General of Accounts, Ministry of Finance, Government of India.
- (ii) Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act 1971.
- (iii) Central Government Account (Receipts and Payment) Rules 1983.

Part-I Preliminary and General Principles

Part III- Withdrawal from the Government Account.

Part IV - Section III – Deposits

Paper2: GOVERNMENT ACCOUNTS-II

Syllabus:

(i) Account Code. Volume II – Treasury Accounts

Chapter IV: Accounts Returns to be rendered by Treasuries.

(ii) Account Code for Accountants General

Chapter 1: Definition of expressions used and compilation of departmental abstracts

Chapter 2: Classified Abstracts and Summaries of Public Works and Forest Transactions.

Chapter 7: Transfer Entries.

(iii) Comptroller & Auditor General's Manual of Standing Orders (Technical) Volume I

Section III: Chapter 9 : Deposits

Chapter 10-C: Provident Funds

Chapter 11 : Audit of loans and Advances

Chapter 12 : Remittance Audit

Chapter 13 : Audit of other debt, deposit transactions.

Chapter 14 : Review of balances



- (iv) Central Public Works Account Code

Chapter 10 : Works Accounts.

PAPER3: SERVICE REGULATIONS

Syllabus:

- (i) Central Civil Services (Pension) Rules.  
(ii) Central Provident Fund (Central Services) Rules.  
(iii) Central Civil Services (Medical Attendance) Rules.  
(iv) Central Civil Service (Leave) Rules.  
(v) Fundamental Rules.

- Note: (1) Swamy's Compilations and Chaudhuri's Compilations containing the above Rules may also be allowed.  
(2) It is proposed not to include problems with numerical data in the question paper for the present.

9.4.6 The following will be syllabus and subjects of the departmental examination for Auditors in Civil Audit Offices:-

Paper	Duration	Max. Marks
1. Government Accounts and Service Regulations		
(a) Group 'A' Accounts	2½ hours	40
(b) Group 'B' Service Regulations		60
2. Government Audit I	2½ hours	100
3. Government Audit II	3 hours	100

PAPER1: GOVERNMENT ACCOUNTS AND SERVICE REGULATIONS

Syllabus:

(1) Group A

- (i) Government Accounting Rules, 1990 issued by the Controller General of Accounts Ministry of Finance, Government of India.
- (ii) Central Public Works Account Code Chapter 10: Works Accounts

Group B

- (i) Fundamental Rules made by the President as contained in Posts & Telegraphs Compilation of the Fundamental Rules and the Supplementary Rules (Chapter II and IV – Definitions and Rules relating to pay fixation only).
- (ii) Central Civil Services (Pension) Rules
- (iii) Central Civil Services (Leave) – Rules
- (iv) Travelling allowance Rules of the Union Government as contained in the Supplementary Rules of Posts & Telegraphs Compilation of Fundamental and the Supplementary Rules.

Note: (1) Swamy's and Chaudhri's Compilations containing the Fundamental Rules, Travelling Allowance Rules, Central Civil Services (Pension) Rules and Central Civil Services (Leave) rules may also be allowed.

- (2) It is proposed not to include problems with numerical data in the question paper for the present

PAPER2: GOVERNMENT AUDIT-I

Syllabus:

- (i) Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act 1971.
- (ii) Comptroller and Auditor General's Manual of Standing Orders (Technical) Volume-I
- Section II General Principles and Rules of Audit
- Section III: Supplementary Audit Instructions
- Section IV: Public Works Audit.
- Section V: Forest Audit
- Section VI: Inspections and Local Audit.
- Section VII: Results of Audit
- (iii) Comptroller and Auditor General's Manual of Standing Orders (Technical) Volume-II.

PAPER3: GOVERNMENT AUDIT-II

Syllabus:

- (i) The Finance Act.
- (ii) Customs Tariff Working Schedule
- (iii) Central Excise Tariff Working Schedule

- (iv) Revenue Audit Manual Part I (Income Tax) Section-I. Third Edition as corrected up to Correction Slip No. 354.
- (v) Revenue Audit Manual, Part I (Income Tax) Section-II Second Edition..
- (vi) Revenue Audit Manual, Part-II (Central Excise) Second Edition.
- (vii) Revenue Audit Manual Part VII (Customs) Third Edition.
- (viii) Central Excise Manual (Central Excise Act and Chapters I, III, IV, V, VII-A, IX and X of the Central Excise Rules)
- (ix) Customs Act 1962 excluding Chapters III, IV, VI, VIII, XI, XII, XIII, XV, XVI and XVII.
- (x) Comptroller and Auditor General's Manual of Standing Orders (Technical) Vol. I Section II Chapter 4 Audit of Receipts.
- (xi) Central Public Works Account Code – Chapter IX Revenue Receipts.

Note: The relevant year of the Finance Act, Customs Tariff Working Schedule and Central Excise Tariff Working Schedule will be as notified every year by the Receipt Audit Wing of the Comptroller and Auditor General's Office.

9.4.7 The following will be the syllabus and subjects of the departmental examination for Auditors in the offices of Principal Directors of Commercial Audit.

Paper	Duration	Max. Marks
1. Elementary Book-keeping and Commercial Auditing	2½ hours	100
2. Government Audit-I	2½ hours	100
3. Government Audit-II	3 hours	100

PAPER-1: ELEMENTARY BOOK-KEEPING AND COMMERCIAL AUDITING

A. Elementary Book-Keeping (Marks 60)

Books prescribed:

Double Entry Book-keeping by J.R.Batliboi (Chapters I to XII, XV and XVI)

Elements of Double-Entry: Rules for Journalising: Ledger Accounts; Sub-divisions of Journal; The Cash Book; Banking Transactions; Bill Transactions; The Journal Proper; The Trial Balance; The Trading Account; The Profit and Loss Account; The Balance Sheet : Company Accounts, Depreciation and Reserves and other funds.

B. Commercial Auditing (March 40)

Books Prescribed:

Principles and Practice of Auditing by J.R.Batliboi, (Chapters 1, 2, 3, 4, 6 and 7)

Audits and Auditing: Vouching and routine checking; from Trial Balance to Balance Sheet: Internal Organisation and control; Verification of Assets And Liabilities in a Company Balance Sheet; some further features of a Company Audit.

PAPER-2: GOVERNMENT AUDIT-I

Syllabus:

- (i) CAG's (Duties, Powers and Conditions of Service) Act, 1971.
- (ii) CAG's Manual of Standing Orders (Technical) Volume I

Section II - General Principles and Rules of Audit

- Chapter 1 General
- Chapter 2 Audit of Expenditure
- Chapter 3 Audit of classification
- Chapter 5 Audit of Accounts of Stores and Stock
- Chapter 6 Audit of Debt, Deposit and Remittance transactions
- Chapter 7 Audit of Commercial Accounts

Section III - Chapter 13- Audit of other debt deposit transactions.

Section IV - Chapter 5- Audit of Works Accounts

PAPER-3: GOVERNMENT AUDIT-II

Syllabus:

- |        |  |  |
|--------|--|--|
| (i)    | CAG's MSO (T) Vol. I   | Section II Chapter 4 Audit of Receipts.<br>Section III Chapter 15 para 522 Audit of Refunds of Revenues  |
| (ii)   | General Financial Rules  | Chapter 3 Revenue and Receipts<br>Chapter 10 Rule 146 Refund of Revenue  |
| (iii)  | Central Government Accounts (Receipts and Payments) Rule 1983. | Part-I Rules 6 to 10 Part II-Rules 18 to 27- Receipt of Government Revenues, dues etc. and crediting them into the government account. Part –III Rule 139 Refund of Revenue. |
| (iv)   | Companies (Profits) Surtax Act, 1964.                          | Whole Book   |
| (v)    | Indian Companies Act, 1956.                                    | Section 2,3 and 4 dealing with the definition of companies, 198 to 200, 309 to 311, 387, 388, 388-A having relating to taxation and schedule VI                              |
| (vi)   | Revenue Audit Manual   | Part I (Income Tax) Section I Third Edition.   |
| (vii)  | Revenue Audit Manual   | Part II (Central Excise) Second Edition  |
| (viii) | Central Excise Manual  | Central Excise Act and Chapters I, III, IV, V Section A General, VII A IX and X of the Central Excise Rules.   |
| (ix)   | Cost Accounts by W.W.Bigg                                      | Chapters I to VI dealing with the principles of costing, Materials, Labour, Direct and Indirect Expenses and oncost.   |
| (x)    | Finance Act of the relevant Year                               |  |

9.4.8 The following will be syllabus and subjects of the departmental examination for Auditors in Railway Audit Offices.

Paper	Duration	Max. Marks
1. Railway Audit	2½ hours	100
2. Central Rules and Procedure	2½ hours	100

---

**3. Revenue Audit - Railways****3 hours****100**

---

**PAPER-1: RAILWAY AUDIT****Syllabus:**

- (a) Establishment Audit.
- (b) Workshop and Stores Audit.
- (c) General Expenditure Audit including Book, Budget & Appropriation Audit

**Books allowed:**

- 1. Indian Railway Financial Code Vol. I and II
- 2. Indian Railway Administration and Finance –An introduction.
- 3. Indian Railway Establishment Code Vol. I and II.
- 4. Indian Railway Establishment Manual – Chapter 15 dealing with Passes and Privilege Ticket Orders.
- 5. Indian Railway Code for the Engineering Department
- 6. Indian Railway Code for the Mechanical Department.
- 7. Indian Railway Code for the Stores Department.
- 8. Indian Railway Code for the Accounts Department Part I and II
- 9. (a) Fundamental Rules Section III, Part I, II, III (Extent of application, Definitions, General Conditions of Service, Pay, Additions to Pay, Combination of Appointments, Deputation out of India, Dismissal, Removal, Suspension, Compulsory Retirement) V- Foreign Service.  
(b) Central Civil Services (Joining Time) Rules
- 10. Railway Pension Rules.
- 11. Family Pension Scheme for Central Government Employees 1964 as amended from time to time.

12. General Provident Fund Rules.
13. Workmen's Compensation Act.
14. Factories Act.

Notes:

1. Swamy's and Chaudhri's Compilation containing the above rules may also be allowed.
2. Numerical problems will not be set for the present.
3. Question on allocation of expenditure and receipts will be included.
4. Questions on each of the three subjects covered by Paper 1 will be grouped under one section. Candidates will be given a choice of questions, it being left to them to answer questions either from one section alone or from more than one section.

PAPER-2: GENERAL RULES AND PROCEDURE

Syllabus:

1. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
2. Railway Audit Manual
3. Comptroller and Auditor General's Manual of Standing Orders (Technical) Volume-I Section I, Chapters 1,2,3,6 & 7 of Section II, and Chapter 13 of Section III.
4. An Introduction to Indian Government Accounts and Audit.

Paper-3: REVENUE AUDIT RAILWAYS

Syllabus:

1. Comptroller and Auditor General's Manual of Standing Orders (Technical) Vol. I Section II Chapter 4 : Audit of Receipts, Section III Chapter 15 Para 522 : Audit of Refunds of Revenue.



2. Central Government Compilation of the General Financial Rules, Chapter 3 Revenue and Receipts. Chapter 10 Rules 146 Refunds of Revenue.
3. Central Government Account (Receipts and Payments) Rules, 1983.
  - Part I Rules 6 to 10.
  - Part II Rules 18 to 27- Receipts of Government Revenue, dues etc. and crediting them into the government account.
  - Part III Rule 139-Refund of Revenues.
4. Indian Railway Commercial Manual (Vol. I) Chapter VII: Initial Accounts and Returns for Passengers Traffic.  
  
Chapter XIII Initial Coaching Books and Returns.
5. Indian Railway Commercial Manual (Vol. II):
  - Chapter XX Initial Books and Returns in connection with Goods Traffic.
  - Chapter XXI Claims for Compensation and for Refunds of Overcharges.
  - Chapter XXIV Traffic Receipts and Remittances
  - Chapter XXV Sidings
  - Chapter XXVI Out Agencies, City-Booking Offices and Other Ancillary Services
  - Chapter XXVII Station Outstandings
  - Chapter XXIX Commercial and Accounts Inspection

6. Indian Railway Code for the Accounts Department Part-II (Traffic Accounts): Whole Book.
7. Indian Railway Code for the Traffic Department (Commercial):
  - Chapter II Rates and Fares
  - Chapter III Claims for Compensation and for Refunds of Overcharges.
  - Chapter X Station Outstandings
  - Chapter XI Wharfage and Demurrage
  - Chapter XII Mode of Payment of Railway Freight and other Railway Dues
  - Chapter XIV Registration of Indents, Allotment and Supply of Wagons
  - Chapter XV Rules and Rates for the carriage of Railway Materials and Stores
  - Chapter XVI Postal Traffic
  - Chapter XVII City Booking Offices and Out Agencies
  - Chapter XVIII Assisted Sidings.
8. Indian Railway Conference Association Coaching Tariffs.
9. Indian Railway Conference Association Goods Tariffs.
10. Railway Audit Manual :
  - Chapter XII Audit of Earnings (Local Traffic)
  - Chapter XIII Audit of Earnings (Through Traffic)
  - Chapter XXI Inspections-Paragraphs 431, 432, 438 and 439 Inspection of Station Accounts etc.

## **9.5 Section IV: Limited Departmental Competitive Examination for Clerks for promotion as Stenographer ordinary grade in IA&AD**

9.5.1 There will be a Limited Departmental Examination for promotion as Stenographer ordinary grade under the examination quota in all Audit and Accounts offices. Any permanent or temporary regularly appointed Clerk who has completed two years continuous service as Clerk in the I.A.& A.D. and who has passed the Matriculation Examination will be eligible to appear at this examination. The crucial date to determine the eligibility will be the first day of the month in which the examination is held. The examination will be held once in a year in the month of August. It will not, however, be obligatory for the department to hold the examination if there are no existing or anticipated vacancies in the cadre. The question papers will be set locally by each office. There is no limit on the number of chances which may be availed of by a candidate.

9.5.2 The examination shall consist of two parts namely Part-A Written Test and Part-B Shorthand Test. The subjects of the examination, time allowed, the maximum marks for each subject and the standard and syllabus will be as follows:

### Part A: Written Test

Subject	Time allowed	Max. Marks
Paper I General English	1 hour.	75 marks
Paper II Essay	1 hour	50 marks
Paper III General Knowledge	1 hour	75 marks

The minimum qualifying marks will be 40 per cent in each of the papers. The papers in General English and General Knowledge will include Objective-Multiple

Choice type. The standard of the question papers will be approximately that of the matriculation examination of an Indian University.

Note:

- (i) Candidates can exercise option to answer the papers on Essay and General Knowledge of the written test and take the shorthand test in Hindi (Devanagari). Partial option is not permissible.
- (ii) Paper on General English must be answered by all the candidates in English.
  - I. General English: Questions will be designed to test the candidates' knowledge of English Grammar, Vocabulary, Spellings, Synonyms, and Antonyms, Prepositions, Direct and Indirect Speech, power to understand and comprehend the English language and ability to discriminate between correct and incorrect usage etc.
  - II. Essay: An Essay to be written on any of the several specified subjects.
  - III. General Knowledge: Paper on General Knowledge will include questions on the Constitution of India, Indian History and Culture, General Economics & Geography of India Current Events, Everyday Science and such matters of everyday observation as may be expected of any educated person.

Part B: Shorthand test in English or in Hindi: 200 Marks

Those who qualify the written test will have to appear in the shorthand test. The candidates will be given one dictation test in English or in Hindi at 80 w.p.m. for 10 minutes. The candidates who take the test in English will be required to transcribe the matter in 65 minutes and the candidates who opt to take the test in Hindi will be required to transcribe the matter in 75 minutes. Candidates will have

to transcribe the shorthand notes on typewriters. They have to make their own arrangements for the typewriters. Candidates who opt to take the shorthand test in Hindi will be required to learn English stenography and vice-versa after their appointment.

9.5.3 In shorthand test, the minimum qualifying marks will be 55 per cent. For each mistake, marks at the rate of  $2\frac{1}{4}$  should be deducted. Candidates getting less than 55 per cent marks i.e. those who commit more than 5 per cent errors and omissions in the transcription will be deemed to have failed in the stenography test. Repetition of the same spelling mistake may be disregarded and may not be counted again towards the prescribed limit of 5 per cent.

9.5.4 The candidates' names will be arranged in a list in the order of merit as disclosed by the aggregate marks finally awarded to each candidate and their appointment will be made from this list. Persons qualified in an earlier examination will enbloc rank senior to those who have qualified in the subsequent examination.

## **9.6 Section V: Limited Departmental Competitive Examination for Matriculate Group 'D' Staff in I.A. & A.D. for promotion as Clerks.**

9.6.1 There will be a limited Departmental Competitive Examination for promotion of Matriculate Group 'D' as Clerks under the examination quota in all Audit and Accounts Offices.

9.6.2 Group 'D' Staff who are Matriculates and who have put in three years continuous service on the first day of the month in which the examination is held are eligible to take this examination.

9.6.3 The examination will be held once in a year in the month of September. The papers will be set locally by each Head of Office. There is no limit in the number of chances, a candidate may avail.

9.6.4 The following will be syllabus and subjects of the limited Departmental Competitive Examination for Matriculate Group 'D' Staff for promotion as Clerks.

	Paper	Duration	Max. Marks
I.	English/Hindi	2 hours	100
II.	Arithmetic and Tabulation	2 hours	100
III.	General Knowledge and Office Procedure	1 hour	100

Notes:

(1) The standard of the question papers I and II will be approximately that of matriculation examination of an Indian University.

(2) All the three papers will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.

(3) A candidate will be declared to have passed the examination if he has secured 40 per cent marks in each of the three papers.

(4) A candidate who secures 45 per cent marks in any paper(s) would be exempted from appearing in that paper(s) in the subsequent examinations.

### **Paper I: ENGLISH/HINDI**

Syllabus

(i) Essay writing: 25 marks.

A short essay of about 200 words to be written on one of several simple subjects

(ii) Letter writing: 25 marks

A letter to be drafted on one of the given topics

- (iii) Grammar: 25 marks
  - (a) Correction of sentences.
  - (b) Filling in the blanks with prepositions.
  - (c) Simple idioms and phrases.

- (iv) Comprehension: 25 Marks

Question based on the given passage will have to be answered.

### **Paper II: ARITHMETIC AND TABULATION**

#### Syllabus

- (i) Arithmetic: 70 Marks

Problems in Arithmetic of Matriculation standard

- (ii) Tabulation: 30 Marks

A problem to test the candidates ability to compile, arrange and present a given set of data in a tabular form. A model problem is given in the Annexure.

### **Paper III: GENERAL KNOWLEDGE AND OFFICE PROCEDURE**

#### Syllabus:

- (i) Part A: General Knowledge: 75 marks

Questions on General Knowledge including Current Affairs will be of objective type. The questions will be designed to test the candidate's knowledge of current events and of such matters of day to day observation and experience as any educated person may be expected to know.

- (ii) Part B: Office Procedure: 25 Marks

Questions for at least 15 marks from this part will be compulsory. The questions will be simple and designed to test whether the

candidate knows the procedure for receipt, diarising, issue, file opening and weeding of records etc.

9.6.5 Candidates will also have to take a typing test which will be held once in a quarter by the Accountants General/Principal Directors of Audit. The Matriculate Group 'D' Staff may take the typing test at any time either before the examination or after the examination. They will become eligible for promotion as Clerks after passing written papers of the examination.

### **9.7 Section VI: Departmental Examination for Clerks in A & E offices.**

9.7.1 All the Clerks in A&E offices shall be required to pass the Departmental Examination for Clerks in order to become eligible for promotion as Accountants against seniority quota. Passing of this examination shall also be prerequisite for confirmation in the case of direct recruit Clerks. This Departmental Examination will be held twice a year at pre-determined times by the Heads of offices. There will be no limit as to the number of chances a Clerk can avail of to qualify in the Examination.

9.7.2 There will be one paper of 3 hours duration. It will carry 100 marks and the minimum marks required for passing in examination are 40 per cent. The examination will be conducted locally by the Principal Accountant General/Accountant General (Accounts & Entitlement). The Departmental Examination will be based entirely on the course content of the training imparted to the Clerks. The question paper will consist of two parts. Part-I will consist of questions on such topics as General Diary/Despatch, Government Accounting in General Administration/Estt. Branch work etc. Part-II will have following three Sections (corresponding to the three Sections in the course outline):

- |             |  |
|-------------|--|
| Section I   | Compilation of Accounts, Account Current, Pension, Deposits, PAO (Audit) |
| Section II  | Provident Fund Accounts  |
| Section III | Works/Forest Accounting  |



Note: The candidate will have to answer question in Part I and any one of the sections in Part II.

### **9.8 Section VII: Incentive Examination for Senior Auditors/Senior Accountants**

9.8.1 A scheme of Incentive Examination for Senior Auditors/Senior Accountants in all Audit and Accounts and Entitlement offices have been introduced. The examination will be conducted by Heads of Department in the ranks of Pr. Accountant/Principal Director of Audit/Accountant general every year in April on the dates fixed by him.

Eligibility:

9.8.2 Senior Auditors/Senior Accountants with three years continuous service in the grade on the first of the month in which the examination is scheduled to be held will eligible to appear in the examination.

Note: From the examination to be held in April 1994 and onwards, continuous service in the grade on the first of the month in which the examination is scheduled to be held will be one year.

9.8.3 The question paper will be set locally. Candidates securing fifty per cent marks and above would be granted one advance increment in the scale of Senior Auditor/Senior Accountant with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective Heads of the Department and ex-post-facto approval obtained from Headquarters.

9.8.4 There will be one paper on "Finance, Accounts and Audit" (for audit Offices)/"Finance, Accounts and Internal Audit" (for A&E offices) for 2½ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

9.8.5 The syllabus of the Incentive Examination would be as under :

Finance, Accounts and Audit (for Audit Offices - All Branches)/ Finance,  
Accounts and Internal Audit (for A&E offices)

Max Marks 100: Time 2½ hours: Without books.

- (i) CAG's (DPC&S) Act.
- (ii) Introduction to Indian Government Accounts and Audit.
- (iii) Constitution of India.
- (a) Part V: The Union
  - (i) Money Bills and Procedure in Financial matters in Chapter 2 Parliament.
  - (ii) Chapter 5 Comptroller and Auditor General of India.
- (b) Part VI: The States
  - Procedure in Financial matters in Chapter 3, the State Legislature.
- (c) Part XII: Finance, Property, Contracts and Suits
  - Chapter 1: Finance
  - Chapter 2: Borrowing

Note: Question will be set on Accounting and Internal Audit matters for A&E Offices.

**9.9. Section VIII: Incentive Examination for SOs/AAOs of A& E offices.**

9.9.1 A scheme of Incentive Examination for Section Officers/Assistant Accounts Officers of A&E offices has been evolved. The examination will be conducted once a year along with the Section Officer Grade Examination in November each year.

9.9.2 Section Officers/Assistant Accounts Officers in A&E offices are eligible to appear in the Examination.

9.9.3 Section Officers should have put in 1 (one) year continuous services in the grade on the 1st of the month in which examination is held.

9.9.4 The examination will consist of the following three papers:

Name of paper	Hours	Maximum Marks
1. Management Accounting	2.30	100
2. Finance and Appropriation Accounts	2.30	100
3. Data processing and computer system:		
Theory	1	50
Practical	2	50
	Total	300

NOTE 1 Paper on (1) Management Accounting and (2) Finance and Appropriation Accounts are to be set for theory subjects only.

Paper on "Data Processing and Computer Systems" subject is to be set both for Theory and Practical subjects.

NOTE 2 No books will be allowed for consultation during the examination.

NOTE 3 Candidates will have the options to answer either in English or in Hindi.

9.9.5 The qualifying marks in the paper (1) Management Accounting and (2) Finance and Appropriation Accounts will be 50% in each paper. The qualifying marks for the papers "Data Processing and Computer Systems" shall be 40% separately for both Theory and Practical.

9.9.6 The paper will be set and marked by Headquarters office. Exact date of examination will be fixed by the Examination Branch of Headquarters office.

9.9.7 Candidates securing fifty percent (50%) marks and above each in "Management Accounting" and "Finance & Appropriation Accounts" papers and forty percent (40%) marks and above each in Theory and Practical subjects of "Data Processing & Computer Systems" paper would be granted one advance

increment in the scale of SO/AAO with effect from first of the month in which the examination is held. Advance increment in such case will be sanctioned by the respective Heads of the Department and ex-post-facto approval be obtained from Headquarters as is being done in the case of SOs/AAOs in Audit Offices for Revenue Audit Examination.

9.9.8 Syllabus for the examination papers will be as follows:

**1. Management Accounting**

**(i) General Financial Rules - 2005**

Chapter 2 & 3- Budget, Grant and Appropriation

**(ii) Public Finance – Shri H.L. Bhatia**

Chapters 4, 10 to 16.

**(iii) Statistical Methods – Shri S.P. Gupta, Sultan Chand & Sons**

Chapter on Sampling and Sample Design i.e. Chapter 10 in 5<sup>th</sup> thoroughly revised edition 1990 OR Chapter 4 in the 25<sup>th</sup> Edition

**2. Finance and Appropriation Accounts**

**(i) M.S.O. (A&E) Volume-II**

(a) Chapter 1 – Appropriation Accounts

(b) Chapter 2 – Finance Accounts – Appendix

**(ii) Accounts Code for Accountants General**

Chapter 9 – Monthly and Annual Accounts of the Central and State Governments.

**3. Data Processing and Computer Systems (Theory) for Incentive Examination of SOs and AAOs**

**(i) Information Concepts**

a) Definition of information- difference between data and information.

b) Physical concepts- storage, retrieval and processing of data- comparison of manual and computer storage and organization of data as files.

- c) Different types of processing and purpose of processing.
- d) Development of data processing systems.
- e) Word and text processing- preparation of documents text editing.
- f) Introduction to Graphics and advantages and disadvantages of Graphics.

**(ii) Elements of a Computer, Hardware-Software-Computer Capability and Limitations**

- a) What is a computer? – Definition of electronic digital computer.
- b) Computer Components- layout and their functions.
- c) Characteristics of computers- small variety of instructions fast executions- accurate.
- d) What is hardware?—different types of units including peripherals.
- e) What is software? Why it is needed – computer language- categories of software system and applications software.
- f) Limitations of computer.

**(iii) Computers and Communication**

- a) Computer communication need for data transmission over distances.
- b) Networking of computers- Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equipment), inter user communication, cost, training, upkeep and security.
- c) Types of LANs.
- d) Real time and on-line systems response time-airline/train reservations banking operations- electronic funds transfer- videotext.
- e) An introduction to WAN- Definition and use.
- f) An introduction to the Internet, Internet facilities (email, world wide web, and e-commerce) and Web Browsers.

**(iv) Operating System (OS): Concepts, Basic Operations of Windows.**

- a) Operating System concepts.
- b) Tasks of Operating System
- c) Introduction to DOS, UNIX and Windows
- d) Definition of Windows.
- e) Getting started: using the mouse; Windows components; control menu; menu bar; border; title bar; maximize – minimize; scroll bar; command button; option button check box; list box; using help.
- f) Basic file manipulation operating (copying, renaming, deleting, viewing and printing, directory structure, listing files in directories (creating, changing and deleting directories).

**(v) Principles of Data Security, Preventive Maintenance and Trouble Shooting.**

- a) Concepts of security; privacy; protection, authorization, authentication and password protection.
- b) Preventive measures and treatment: hardware and software locks, virus scanners and vaccines.

**4. Data Processing and Computer Systems (Practical) for Incentive Examination of SOs and AAOs.**

**A. Introduction to Windows 98**

- 1. Using the Mouse
- 2. Anatomy of Windows
- 3. Windows Environment
- 4. Application Windows, Title Bar, Menu Bar, Minimise/ Maximise/ Restore features, Scroll Bar.
- 5. Menu and Dialog Boxes
- 6. Menu Bar, Menu Item Dimmed Menu Item, Hot Key, Short-cut Key, Control Menu, Check Mark, Cascading Windows/ Menus
- 7. Help in Windows
- 8. Tool Bars
- 9. Use of Windows Explorer

- View the contents of Directory/ Folder
  - Change Directory/ Folder
  - Create/ Delete Directories/ Folders
  - Change Drivers
  - Copy, Rename, Delete Files and Folders
10. Format Floppy Disk
  11. Drag and Drop Features.
  12. Find File
- B. An overview of MS Office 97 covering MS-Excel 97, MS Power Point 97 and MS-Access 97 and MS-Word 97**
- C. Operating Skills in Word Processing Package (MS Word 97)**
1. Introduction to Word Processing
  2. Document Windows; Creating various types of Documents
  3. Printing Documents
  4. Copying Documents
  5. Formatting Characters/ Paragraphs
  6. Formatting Page
  7. Working with Sections/ Section Break
  8. Inserting Header/Footer
  9. Graphics Feature including charts
  10. Working with Tables
  11. Mail Merging

**Note: (i) In case of Hindi medium, word processing package is “Akshar for Windows” compatible with Word 97.**

**(ii) Question paper would be on general concepts of Windows and office rather than specific to a version i.e. question paper will not be version specific.**

**List of books recommended****Theory Paper**

“O” Level, Module-1, Information Technology by V.K. Jain, BPB Publications.

Chapters: 1, 2, 6, 7, 8, 11, 12, 13, 14, 17, 18

**Practical Paper****Book recommended for Windows 95**

“Easy Guide to Windows 95” by Alan Simpson, BPB Publications (Sybox)

Chapters: 1, 2, 3, 4 and only formatting of floppy disk in chapter 10

**Book recommended for MS – Word 97**

“The ABCs of Word 97 by Guy Hart-Davis BPB Publications (Sybox).

Chapters: (i) 1, 2, 3, 5, 7, 9

(ii) Graphs and Chart\*

**\*Note: Inserting Graphics Feature including Chart are not covered in the book recommended above. The Head of Department/Head of office are advised to provide information to the trainer/ trainees that the learning materials for graphs and charts available in Help menu of Word 97 is recommended. The relevant portion of material on charts and its sub-items axes, data, formatting, help, inserting, selecting, titles and updating chart and graphs could be accessed by selecting Help Menu, contents and index, and then index and type chart in box 1.**

9.9.9 The pre-examination training based on the prescribed syllabus for “Data Processing and Computer Systems” paper shall be organised by Head of Office for Theory and Practical subjects either inhouse or by outsourcing depending upon the local conditions.

9.9.10 SOs/AAOs taking the Incentive Examination after having passed the SOGE with “Computer Systems” paper will not be required to appear in “Data Processing and Computer Systems” paper.



## **9.10 Section IX – Instructions for conducting the Departmental Examination**

9.10.1 These orders are applicable in general to all departmental examinations in all branches.

9.10.2 The examination should be conducted by the Head of the Department himself or by one of his Deputies nominated by him on the dates and according to the programme prescribed by the Comptroller and Auditor General/Head of the Department as the case may be.

9.10.3 The Presiding Officer should be relieved of all his ordinary duties during the period of the examination so that he may be free from distraction and there should be no occasion for him to leave the Examination Hall, nor for outsiders to enter the room. Such work as the Presiding Officer must do during these few days, should be done outside the examination hours.

9.10.4 The question papers set centrally by the Head-Quarters Office are sent from the Comptroller and Auditor General's office by registered and insured post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by Telegram/Telex. In case of papers set locally by the PrAsG/Pr.DsA/AG, they will send the requisite number of question papers to various centres of examination. The acknowledgments in respect thereof should also be sent to them immediately by Telegram/Telex.

9.10.5 The sealed packet containing the sealed envelopes in which the question papers are enclosed should, on receipt be opened by the PrAsG/PrDsA/AsG/Head of Office as the case may be in the presence of the officer who is to preside at the examination or if, he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a

sufficient number of question papers have been received. A sufficiency certificate should be sent to Headquarters office (PrDs of Audit/AsG in case of local papers) immediately after verification by Telex/Telegram.

9.10.5.1 After this comparison has been made, the envelopes should again be placed in a cover which should be sealed. This cover should be kept in the personal custody of the PrAG/PrDA/AG and must not be opened until the examination begins. The envelopes containing the question papers should be opened for distribution in the presence of the candidates.

9.10.6 The requirement of printed blank answer books for the Section Officers' Grade Examination/.Revenue Audit Examination should be assessed on the basis of the approximate number of candidates expected to be enrolled for these Examinations. In assessing the requirements of blank answer books for Section Officer's Grade (Part I & II) examination the number of blank answer books may be calculated on the basis of 5 main answer books and 2 "additional answer books" for extra supply to each candidate. For the Revenue Audit Examination, the requirement should be worked out on the scale of 3 main answer books and 2 "additional answer books" for each candidate. A margin may also be kept to meet the requirement of those candidates whose names are received late.

9.10.6.1 The requirement of printed blank answer books for SOG Examination and Revenue Audit Examination for SOs/AAOs after taking into account the stock of books already in stock, if any, should be intimated to the Comptroller and Auditor General's office sufficiently in advance of the commencement of each examination. The stock of the blank answer books should be kept under lock and key and the Pr.AG/Pr.DA/AG should ensure himself that they do not fall into wrong hands at any stage. For this purpose, they should maintain an account of the answer books used and the balance in hand. After the conclusion of the examination a return regarding stock of blank answer books in the Annexure III should be sent to Headquarters office.

9.10.6.2 Answers are to be written by the candidates only in answer books to be supplied to them. If any candidate is unable to write all the answers in one book, he may be given 'Additional Answer Books'. The total number of 'Additional Answer Book(s)' used by a candidate should be noted on the front sheet of the main answer book of the candidate concerned and properly tagged.

9.10.7 Apart from the staff necessary to distribute the question papers and the blank answer books amongst the examinees or to supply drinking water to them or to attend to other similar requirements, no person should be allowed in the Examination Hall. After distribution of the question papers no member of the staff should have access to the candidates. No outsider should be allowed to enter the examination hall. The invigilator should not leave the room unless another senior officer replaces him temporarily.

9.10.8 For a candidate permitted to appear in the Section Officers' Grade Examination in another office, the head of the parent office should send a copy of the letter authorising him to appear in the Examination at another Centre together with a specimen of the candidate's signature to the Head of the Office in which he is permitted to appear. The Presiding Officer of that centre will require the candidate to sign in his presence without access to the copy of the signature already with him and in the case of offices, where the system of issue of identity cards is in vogue, to produce his identify card also, issued by his parent office. If after comparison of the two signatures and/or by reference of the identify card, the Presiding Officer is satisfied as to the identity of the candidate, he will admit him to the Examination

9.10.9 No candidate may enter the Examination Hall later nor depart earlier, than half an hour after the Examination begins. Whatever be the circumstances no candidate should be allowed to take the examination, if he comes beyond the stipulated margin of time. If in a sudden emergency a candidate must leave sooner, the Presiding Officer will be responsible for keeping him apart from possible late arrivals so as to obviate the possibility of

collusion or leakage. When a candidate must temporarily leave the room during the period of the Examination, the Presiding Officer must have effective means of ensuring that he makes no improper use of his absence.

9.10.10 The name of books, the use of which is permitted for each Practical paper is mentioned in the question paper itself. All other books shall be prohibited from use at that particular examination. The names of books to be allowed for each paper are noted on the covers containing question papers. At the close of each day's examination the names of the books for the next day's examination should be announced by the Presiding Officer so that the number of books to be brought into the Examination Hall by the candidates may be kept as low as possible.

9.10.11 The Presiding Officer should satisfy himself that in the papers where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes to the nature of cross references, glossary of index of references to orders of the Central Government may be permitted, but notes of the nature of solutions to questions should not be permitted, the use of tables, ready reckoners, etc. should not be permitted without the specific orders of the Comptroller and Auditor General. The candidates should use their own set of books in the Examination. The books should be scrutinized to verify that they do not contain any forbidden matter. If any of the books presented to the Presiding Officer is found to contain something objectionable, the candidate will run the risk of being deprived of the use of the book. All candidates must submit the books, which they intend to use in answering their Practical papers, to the Presiding Officer for scrutiny before half an hour of the commencement of the Examination. These books will not be returned till the candidates are seated in the Examination Hall. Any book which is not submitted in time will not be allowed to be used by the examinee.

9.10.12 Candidates found taking recourse to any unfair means in the examination hall or intentionally/unintentionally extending to or receiving from

other candidates any unfair assistance in the Examination Hall shall render themselves liable to expulsion at the discretion of the Presiding Officer. If any candidate is found taking recourse to any unfair means in the examination hall, the Presiding Officer shall also make an immediate report to his Pr.AG/PrDA/AG (Where the Presiding Officer is not himself the Pr.AG/Pr.DA/AG who should decide whether the candidate should be or should not be precluded from taking the rest of the examination. Such action should be followed later by a thorough investigation to see whether the candidate should be debarred permanently or for a few years only from appearing in the examination, apart from initiating disciplinary proceedings against the candidate as considered necessary. In respect of SOG Exam and Revenue Audit Examination for Section Officers/Assistant Audit Officers a report in this regard together with the recommendation of Pr.AG/Pr.DA should be sent to Headquarters Office for final orders by Comptroller and Auditor General.

9.10.13 If the Comptroller and Auditor General is satisfied on the basis of information received by him that any candidate has either assisted or received assistance from any other candidate or taken recourse to any unfair means, the result of such candidate shall be withheld and the Pr.AG/Pr.DA/Acctt. General will be directed to take action in accordance with the provisions of paragraph 9.10.12 above, if necessary.

9.10.14 The number only of the question should be prefixed to an answer and the answers and solutions should be written in full. The answers should be worked out on the printed and bound answer books supplied to the candidates. The instructions printed on the title page of the answer book and on the fly leaf attached thereto for noting the Roll Number and other particulars of the examination should be strictly observed by the candidates. The Presiding Officer should impress on the candidates that failure to comply with these instructions may result in the answer book not being valued. No loose paper should be supplied to candidates, unless the supply of answer books gives out. In such

cases, a special report should be sent to the Comptroller and Auditor General giving details of loose sheets supplied to each candidate.

9.10.15 The candidates should write on both sides of each sheet. Any page on which rough work or detailed calculations are done should be marked 'rough' and scored out. No other paper should be used for answers or rough work. The neatness of the candidates' paper is taken into account in assigning marks.

9.10.16 The answer books must be surrendered by the candidates to the Presiding Officer within the time allowed for each paper.

9.10.17 No pages of the answer books should on any account be removed by the candidates

9.10.18 No candidates should be allowed to take away any answer book from the Examination Hall. It should be specially seen that all the answer books supplied to the candidates are returned whether used or unused.

9.10.19 The Presiding Officer should not allow any copy of the question papers to be taken out of the Examination Hall until all the answer books have been collected.

9.10.20 (i) In respect of SOG Exam/Revenue Audit Exam for SOs/AAOs the answer books for each subject/paper, irrespective of the branch of examination should be arranged in serial order of Index numbers. The answer books of candidates who have answered the papers in Hindi medium should be segregated and packed in a separate cover. These answer books, together with the prescribed form duly completed (Annexure IV and V) relating to the different question papers, (the examination which is held on the same day), should be transmitted by the next available mail in a separate double sealed cover without alteration or correction, immediately after the close of each day's examination under REGISTERED & INSURED FOR Rs.100 (One hundred only), if sent through post. The subject of the question paper should invariably be shown on the inner cover and marked "SECRET & PERSONAL". Both the covers of the

packet containing answer books should be addressed by name to the Group Officer in charge (Examination) Office of the Comptroller and Auditor General of India, where the question papers are set in the Head Quarter Office. In case the answer books of the evening paper cannot be despatched on the same day of the examination they may be packed and sealed same day and transmitted by the next available mail. A separate advice letter prescribed from for despatch of the Answer books should be sent to the Group Officer incharge of Examination by name.

(ii) In the case of papers set and marked by the Civil Accountants General (for Local Audit branch) by the Pr. Director of Audit, Posts and Telecommunication and Pr. Director of Audit, Defence Services (for P&T Audit/Defence Audit branches) and the Pr. Director of Audit, Economic and Service Ministries (in case of Revenue Audit Examination for Section Officers of Economic Service Ministries Audit Branch), the answer books together with form should be transmitted direct to the concerned officer by name, accordingly.

9.10.21 In respect of SOG Exam/Revenue Audit Exam for SOs/AAOs each supervising officer should forward to the Comptroller and Auditor General at the end of each part of the examination a plan of the Examination Hall showing the arrangement of seats of the various candidates together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

9.10.22 In respect of SOG Exam/Revenue Audit Exam for SOs/AAOs the Presiding Officer must certify that rules have been strictly followed by signing the certificates in the prescribed Form (Annexure V) and must explain any accidental or unavoidable deviations.

### **9.11 Section X: Grant of Honoraria to the Examiners of Section Officer's Grade Examination, Revenue Audit Examination for SOs/AOs and Departmental Examination for IA&AS Probationers**

9.11.1 The Comptroller and Auditor General of India has prescribed the grant of Honorarium to the Examiners of Section Officers' Grade Examination at the following rates subject to a minimum of Rs. 10/- in each case for valuation of papers. These rates will also apply to the Examiners of Revenue Audit Examination for Section Officers/Assistant Audit Officers and Departmental Examination for I.A. & A.S. Probationers.

(a) For Setting the Question Papers

(1) Double Paper

(Theoretical & Practical on the same subject set by one examiner irrespective of time limit of each paper) Rs.750

(2) Single Paper

(i) less than 3 hours duration Rs.450

(ii) 3 hours duration Rs.600

(b) Moderation of Question Papers

(1) Double Paper Rs.450

(2) Single Paper

(i) less than 3 hours duration Rs.225

(ii) 3 hours duration Rs.350

(c) Valuation of Answer Scripts

(i) Less than & up to 2 hours duration Rs.5.50 per answer script

(ii) more than 2 hours duration Rs.9.00 per answer script

(iii) Valuation of floppies through Computer Rs.9.00 per floppy



- |                   |                                    |
|-------------------|------------------------------------|
| (d) Head Examiner | Rs.1.50 over the rate of valuation |
| (e) Translation   | 50% of the rate for paper setting  |

The revised rates will take effect from all Examinations to be held from 01-01-2005.

9.11.2 The Comptroller and Auditor General has prescribed the grant of honorarium to the Examiners of SOG Preliminary Examination at the following rates:

- |  |         |
|--|---------|
| (a) For Setting Question Papers                                    |         |
| (i) Less than 3 hours  | Rs.300  |
| (ii) Three hours   | Rs.320  |
| (b) For valuation of answer papers                                 |         |
| (i) Two hours or less  | Rs.4.00 |
| (ii) Two and a half hours  | Rs.5.00 |
| (iii) Three hours  | Rs.6.00 |
| (c) Translation of per paper set in English to Hindi or vice versa | Rs.100  |

In case the amount of honorarium worked out falls below Rs.10/- a minimum amount of Rs.10/- shall be payable.

(Authority: 263-NI/48-84 13-2-89)

NOTE 1 Honorarium of Rs.50/- per paper for translation for a paper set in English into Hindi will be paid. This amount will be payable in addition to the rate for setting the paper in English in case the translation to Hindi is done by the same person.

(Authority: 906-NI/48/84 dated 23-05-89)

NOTE 2: The above rates will also be applicable in connection with (i) Departmental examination for Accountants/Auditors. (ii) Initial Recruitment examination for Divisional Accountants. (iii) Divisional Accountant Grade examination. (iv) Incentive examination for Sr. Auditors/ Sr. Accountants, (v) Departmental Examination for clerks (vi) Limited Departmental Examination for matriculate Group 'D' and (vii) Preliminary (SOG) Examination.

9.11.3 The Accounts/Audit Officers, and Assistant Accounts/Audit Officers and Section Officers of the various branches of the Indian Audit and Accounts Department who are selected for imparting training to candidates for the Section Officer Grade Examination, outside (or partly outside) the office hours are granted honoraria at the uniform rates of Rs.40/- per lecture of 75 minutes or more. The maximum number of lectures of each subject has been fixed as twenty four.

Note: Normally, the necessity to select IA&AS Officer for delivering lectures to the Section Officers Grade candidates should not arise. In cases, where suitable Accounts Officers and Assistant Audit Officers/Section Officers are not available, an I.A. & A.S. officer can be considered and the office of the Comptroller and Auditor General approached with justification for the honorarium proposed.

**FORM NO 8 ANNEXURE I**  
(Referred to in Paragraph 9.2.3)

Statement showing the list of Candidates Appearing in Section Officers Grade Examination to be held in .....

**PART I/II**

Sl.No.	Index No.	Name of Candidate	Whether SC/ST	No. of chances already availed of	Date of appointment	Total service as on 1st of April as Clerk/Auditor
1	2	3	4	5	6	7

Year and month in which already appeared in SOGE Part I			Subject in which already exempted					Medium of answering the paper	Centre (from which appearing)	Re- marks
Year No.	Index Marks	Total	Year	Index No.	Sub- ject	Marks				
						Th.	Prac.			
8A	8B	8C	9A	9B	9C	9D	9E	10	11	12

Certified that I have personally satisfied myself as to the fitness of the candidates to appear in the examination vide para 9.2.5, 9.2.7 and 9.2.11 of M.S.O.(Admn) Vol. I

Pr.A.G./Pr.D.A./A.G.

N.B. - Separate statement should be submitted for the candidates appearing in different parts and branches. In the statement of candidates for Part-II information regarding the month/year of Part-I Examination in which the candidates pass together with Index No. allotted in that year's examination should also be indicated in Column-8.

**FORM NO. 9 ANNEXURE II**  
(Referred to in Paragraph 9.3.2)

Statement showing the List of Candidates for Revenue Audit Examination for  
Section Officers/Asstt. Audit Officers (Branch) to be held in \_\_\_\_\_

Sl.No.	Name of the candidates and Index No.	Whether belong to SC/ST	Year of Passing SOGE	Index No.	No. of chances taken in RA Exam	Month & Year in which allowed to appear
1	2	3	4	5	6	7

Index No.	Subject already exempted	Year & month in which exempted	Index No.	Marks obtained	Remarks
8	9	10	11	12	13

Certified that all the fresh candidates have completed/exempted from prescribed training.

Head of Department.

## ANNEXURE III

(Referred to in Paragraph 9.10.6.1)

Statement Showing the Stock of Blank Answer Books after the Conclusion of Examination held From \_\_\_\_\_ To \_\_\_\_\_

	Main Answer books	Additional Answer books
1. Opening balance after the examination held in		
2. Blank answer books supplied by H.Qrs. vide letter No. _____ dated _____		
3. Total (Cols.1 + 2)		
4. Answer books consumed during Exam held in (A statement showing the number of candidates who actually appeared in each paper should also be furnished)		
5. Answer books found damaged/spoiled and returned to H.Qrs./destroyed with prior approval of H.Qrs. vide letter No. _____ dated _____		
6. Balance available in stock at the conclusion of Exam. held in (Cols. 3-(4+5))		

Certified that the additional answer books (Col.4) were actually issued and that the acknowledgment of candidates to whom the answer books were issued were duly obtained and kept on record.

Also certified that the stock of blank answer books indicated at S.No. 6 above has been physically verified and found to be correct

(To be signed by the Pr.AG/AG/Pr.Director of Audit or an officer not below the rank of Sr.DAG/DAG(Admn) or Director/Deputy Director (Admn.)

ANNEXURE IV  
FORM B  
(Referred to in Paragraph 9.10.20)

\* \_\_\_\_\_  
\_\_\_\_\_

SECRET & PERSONNAL  
D.O.NO.  
OFFICE OF  
STATION  
DATED

Dear Shri

I write to advise despatch, separately by Registered and Insured Post on \_\_\_\_\_ of the answer scripts pertaining to the under-mentioned subject(s)/paper(s) of the Section Officers' Grade/Revenue Audit Examination for Section Officers held on \_\_\_\_\_. Other relevant particulars are also indicated below for your information and verification on receipt of consignment(s) in question :

Sl.No.	Subject/Paper	Total No. of Answer Script sent	No. of Packets/Bundles	No. & date of Postal Receipt under which sent
1.				
2.				
3.				
4.				

Total Number of packets/bundles sent :

2. A copy of the Form "A" (Annexure V) placed in each packet/bundle containing the answer scripts is also enclosed herewith.

Yours sincerely,  
(xx)

Shri \_\_\_\_\_  
Director/Dy. Director  
Office of the Comptroller and Auditor General of India  
New Delhi

\* Name and designation of the Officer nominated as Presiding Officer for the examination.

\*\* Name of the Presiding Officer.

ANNEXURE V  
FORM A  
(Referred to in Paragraphs 9.10.20 & 9.10.22)

Section Officers' Grade Examination/Revenue Audit Examination for Section  
Officers

1. Name of the Examination Centre:
2. Date (FN/AN)
3. Subject/Paper
4. Total Number of Candidates Scheduled to appear from the centre in this Subject/Paper.
5. Total Number of candidates who actually appeared in this Subject/Paper.
6. Total Number of packets/bundles in which answer Scripts pertaining to this subject/paper have been despatched.
7. Number of this packet/.bundles (a)
8. Index Number(s) of the candidate(s) whose answer scripts are placed in this packet/bundle (b)
9. Total Number of answer scripts placed in the packet/bundle.
10. Candidate(s) with the following index number(s) did not appear in the subject/paper (c) :

Absent :	Total :
Withdrawn:	Total :
Exempted :	Total:

Certified that the Examination of the candidate(s) whose Index Number(s) is/are noted at Sl.No. 8 above has been conducted strictly in accordance with the prescribed rules and that it commenced at \_\_\_\_\_hours and ended at \_\_\_\_\_hours except in the case of (d)

Signature of Presiding Officer  
Name (In Block Letter)  
Designation

Place :  
Dated:

\* Strikes out whichever is not applicable

- (a) If answer books relating to a particular subject/paper are despatched in three separate packets/bundles, each such packet/bundle should be numbered as 1/3, 2/3 and 3/3.

- (b) Index Numbers may be entered serially in ascending order.
- (c) Index Number(s) of candidates(s) who have (i) absented themselves, (ii) been permitted, by the competent authority, to withdraw from the Examination and (iii) been exempted from appearing in the particular subject/paper may be entered at the appropriate places.
- (d) Details of the Index Number(s) of the candidate(s) in whose cases the prescribed schedule was not adhered to should be entered here along with brief reasons for the deviation.



## CHAPTER X

### SERVICE MATTERS IN RESPECT OF GROUP 'B' 'C' & 'D' POSTS

#### 10.1 Confirmation

**10.1.1** With effect from 1-4-1988 confirmation has been delinked from the availability of permanent vacant post. Consequently confirmation will be one time event in the career of a Govt. Servant. Confirmation will be governed by following revised procedure:

##### General

- (i) Confirmation will be made only once in the service of an official which will be in the entry grade .
- (ii) Confirmation is delinked from availability of permanent vacancy in that grade . In other words an officer who has successfully completed the probation and also passed departmental examination necessary for confirmation wherever prescribed may be considered for confirmation In cases where probation or passing of a departmental examination for confirmation is not prescribed, the official should have put in a minimum of 2 years service in the entry grade before he is considered for confirmation by the Departmental Promotion Committee.
- (iii) The case will be placed before Departmental Promotion Committee. The Departmental Promotion Committee for confirmation purpose should be the same as constituted for making promotions to various cadres in Group 'C' & 'D'.
- (iv) A specific order of confirmation will be issued when the case is cleared from all angles.

(v) Before confirming a govt. servant, competent authority should satisfy himself.

(a) that the person concerned is educationally qualified unless the educational qualifications were specifically relaxed in his case by the competent authority in accordance with the existing instructions issued by the C&AG of India or he belonged to a category of persons in whose case the prescribed educational qualifications stood relaxed at the time of his initial appointment in accordance with the orders issued by the C&AG of India.

(b) he satisfied the condition of the age limit prescribed in the recruitment rules at the time of his initial appointment unless he was exempted from the condition to the extent provided in the instructions issued by the Govt. /C&AG of India or the conditions was specially relaxed in his case by the competent authority under the relevant instructions issued by the C&AG of India.

(c) he has been examined by appropriate medical authority at the time of initial appointment and found fit, wherever necessary.

(d) he is qualified for confirmation under the relevant recruitment rules and passed prescribed tests, if any, before confirmation.

### **On Promotion**

(i) If the recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed D.P.C procedure etc.) will have all the benefits that a person confirmed in that grade would have.

(ii) Where probation is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusions is that the officer is fit to hold

the higher grade , he will pass an order declaring that the person concerned has successfully completed the probation. If the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time, he may revert him to the post or grade from which he was promoted or extent the period of probation as the case may be.

(iii) Since there will be no confirmation on promotion , before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and there should be no hesitation to revert a person to the post or grade from which he was promoted if the work of the officer during probation has not been satisfactory.

## **10.2 Seniority**

**10.2.1** Unless otherwise provided in the relevant recruitment rules or elsewhere in this compilation, the seniority in a cadre will be determined on the following general principles:

**(i)** The relative seniority of all direct recruits is determined by order in which they are selected for such appointment on the recommendation of S.S.C or other selecting authority , persons appointed as a result of an earlier selection being senior to those appointed as a result of subsequent selection.

**Note (i) :** the dossiers from the S.S.C of candidates of 'earlier' section if sponsored after sponsoring the candidates of 'later' selection should not be accepted as it affects the seniority of candidates of 'later' selection who have already joined service . These dossiers should be returned to the commission without delay explaining the position.

**(ii)** If any direct recruit does not join duty within the prescribed time limit and is granted extension of time by the competent authority for joining duty due to reasons other than non completion of medical formalities in respect of the

candidate himself, his seniority will be determined with reference to the date of his appointment. If however, extension of time for joining duty is granted due to non completion of medical formalities panel seniority will remain intact.

**(iii)** If however persons recruited initially on a temporary basis are confirmed subsequently in an order different from the order of merit indicated at the time of their appointment, their seniority shall follow the order of confirmation and not the original order of merit.

**(iv)** Where promotions are made on the basis of selection e.g. Supervisor, Audit officer/Accounts officer by a DPC the seniority of such promotees shall be in the order in which they are recommended for such promotion by the Committee. Where promotions are made on the basis of seniority subject to rejection of unfit, the seniority of persons considered fit for promotion at the same time shall be same as relative seniority in the lower grade from which they are promoted. Where however a person is considered unfit for promotion and is superseded by junior such person shall not. if he is subsequently found suitable and promoted, take seniority in the higher grade over the junior persons who had superseded him.

**(v)** Where there is direct recruitment and also promotion, the relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies between direct recruits and promotees which shall be based on the quota of vacancies reserved for direct recruitment and promotion respectively in the Recruitment Rules. For this purpose, a 20 point promotion roster is maintained and closed every year on 31st December. No vacant slot meant for direct recruits should be carried forward for being filled in later years. If adequate number of direct recruits do not become available in any particular year, rotation of quotas for the purpose of determining the seniority would take place only to the extent of available direct recruits and the promotees, Thus to the extent direct recruits are not available, the promotees will be bunched together at the bottom of seniority list below the last position up to which it is possible to determine seniority list below the last position up to which it is possible to determine seniority by rotation. The unfilled vacancies including those vacancies intended for direct recruitment for which selection could not be made due to non-availability of candidates should be pooled with the new vacancies in the next year and the total vacancies so arrived

at should be apportioned between direct recruits and promotees in accordance with the recruitment rules in the roster commencing on 1<sup>st</sup> January.

**(vi)** In the case unilateral transfer , the person transferred is assigned the lowest position in the seniority list of the relevant cadre , In the case of transfer on mutual basis , seniority for the lower of the two lengths of service in the relevant cadre should be given to both the men in the new office to which they are transferred.

**(vii)** The seniority of the officers found fit for promotion but promoted after the period of penalty imposed on them would be as per their position in the panel recommended by the DPC from which they are promoted irrespective of their date of promotion . However the monetary benefit in the higher post will be admissible only from the date of actual promotion.

### **10.3 Promotions**

**10.3.1** The recruitment rules for each post specifically state whether it is a selection post or non selection post . These rules which stipulate inter alia the eligibility condition should be consulted by the DPC before empanelling the staff.

**10.3.2** Promotion to selection posts are made on the basis of merit of officers as assessed by the DPC after examination of their records of service , For this purpose the DPCs are required to make their own assessment of records of the service of the officers irrespective of any grading that may be shown in the Confidential Reports. In order to ensure that the promotion to selection posts are not made in routine fashion the DPC should make a rigorous assessment of the performance of the officers in the field of selection excluding those considered unfit by it. The field of selection commonly known as zone of consideration is dependent on the number of vacancies and is regulated by orders of Department of Personnel & Training as applicable to IA&AD . The panel for promotion is drawn up to the extent necessary by placing the names of the “ Outstanding officers” first followed by the officers categorized as ‘ very good’ and followed by officers categorized as “ good” . The inter –se- seniority of officers belonging to any

one category would be the same as their seniority in the lower grade . In the case of promotion to selection posts in Group 'C' and ' D' the instructions contained in the Brochure on reservation in service for SC& ST should be kept in view.

**10.3.3** Promotions to non-selection posts are made on the basis of seniority of eligible officers subject to rejection of unfit. In the cases of such promotions the DPC need not make a comparative assessment of the records of officers and it should categorise the officers as 'fit' or 'not yet fit' for promotion on the basis of assessment of their records of service , The officers categorized as 'fit' should be placed in the panel in the order of their seniority in the grade from which promotions are to be made.

**10.3.4** Instructions on " sealed cover procedure" should be kept in view where relevant before promoting the officials.

**10.3.5** Crucial date : For promotions to posts in Group 'B''C' and 'D' cadres the crucial date to determine the eligibility as per the recruitment rules is 1st October of the preceding year for which panel is prepared. The pane year is from 1<sup>st</sup> January to 31<sup>st</sup> December . But the panels for promotions on passing a Departmental examination like Section officers, Accountant (Examination Quota) and Auditor ( Exam Quota) are prepared by the DPC on announcement of the examination results without applying the crucial date as 1<sup>st</sup> October.

#### **10.4 Deputation /Foreign Service**

**10.4.1** Non –Gazetted Govt. Servants can be sent on deputation /foreign service only with the approval of Comptroller and Auditor General of India except in case of deputation to State Govt. or State Govt. body under the respective State where the Accountant General/ Principal Director of Audit can depute such staff borne on the cadre under his control.

**10.4.2** Whenever any field office receives a demand for deputation /foreign service from an organization to which it cannot recommend its officials directly, the demand has to be passed on to C&AG immediately on receipt.

## **10.5 Forwarding of applications for posts outside the Department**

**10.5.1** The forwarding of applications of non-gazetted govt. servants of the IA&AD for transfer to post under other offices /Deptts. of the Central Govt. /Public Sector undertakings and Autonomous Bodies etc. should be regulated in accordance with the instructions contained in the Govt. of India , Ministry of Home Affairs OM No. 60/87/63-Estt (A) dated 14-7-1967 and No.70/62/62-Estt (A)dated 22-1-1966 and Ministry of Personnel, Public Grievances and Pension, Dept. of Personnel and Training OM No.28016/5/85-Estt(C)dated 31-1-1986 and No. 4 (12)/85-P&PW dated 31-3-1987 as amended from time to time.

## **10.6 Crossing of Efficiency Bar:-**

**10.6.1** Cases of Government servants for crossing of Efficiency Bar in a time scale of pay shall be considered by a Committee which shall be the same as the Departmental Promotion Committee constituted for the purpose of considering cases of confirmation , where no DPC has been prescribed for considering cases of confirmation , a committee comprised of officers of sufficiently higher level may be set up to consider cases of Efficiency Bar.

**10.6.2** It is not essential for the Committee considering cases of Government servants for crossing the Efficiency Bar to sit in a meeting to consider such cases, but it may consider such cases by circulation of papers. The Committee shall make its recommendation to the Authority competent to pass an order under FR-25 and the decision will be that of the Competent Authority.

**10.6.3** The following time schedule should be adopted for considering Efficiency Bar cases:

Months during which the date of crossing The E.B. falls	Month in which E.B, cases should be considered by D.P.C
April to July	April
August to October	July
November to January	October
February & March	January

According to the above time -schedule , E.B. cases failing during the month of April to July are cleared in the month of April . It would be necessary to get the confidential reports in respect of these persons for the immediately preceding years written on priority basis during the first fortnight of April itself so that the considerations of these cases of E.B. is not delayed beyond the month of April. No special reports need be obtained for consideration of cases failing in the months of August to January next, as a matter of course , for the position of the year for which a regular report has not yet become due. This will, however , be without prejudice to the writing of the reports during the months July to December also when the reporting officer who has supervised on official for at least three months , quits charges and a result a report has to be written up as per standing instructions and the reports so written should be considered by the DPC considering E.B. cases

**10.6.4** In the event of DPC being convened after a gap of time following the date on which the Government. Servant became due to cross the E.B., the Committee should consider only those Confidential Reports which it would have considered had the DPC been held as per the prescribed schedule . If the Government servant is found unfit to cross the bar from original due date , the same DPC can consider the report



for subsequent year also, if available , to assess his suitability in the subsequent year.

**10.6.5** Where a Government servant held up at the E.B. stage on account of unfitness is allowed to cross the E.B, at a later date as a result of subsequent review, his pay shall normally be fixed at the stage immediately above the E.B In case the competent authority proposes to fix his pay at a higher stage by taking into account the length of service from the due date of E.B., the case should be referred to the next higher authority for a decision.

**10.6.6 In case of Government Servants;**

- (i) Under suspension;
- (ii) In respect of whom disciplinary proceedings are pending or a decision has been taken to initiate disciplinary proceedings.
- (iii) In respect of whom prosecution for a criminal charge is pending or sanction for prosecution has been issued or a decision has been taken to accord sanction for prosecution;
- (iv) Against whom an investigation on serious allegation of corruption ,bribery or similar grave misconduct is in progress;

the DPC shall assess their suitability without taking into consideration the disciplinary case/criminal prosecution pending or contemplated against them. However , the recommendations of the DPC shall be kept in sealed cover . If on conclusion of the disciplinary proceedings the Government servant is exonerated of the charges against him, the recommendations in the sealed cover may be considered by the competent authority , who may lift the efficiency bar retrospectively from the date it originally became due. If the proceedings end in imposition of one of the minor penalties ,the E.B cases may be reviewed by the DPC with reference to the original recommendations

kept in the sealed cover and the circumstances leading to the disciplinary action and the penalty imposed. The review of DPC in such cases shall, having regard to the circumstances of the case like the date of the cause of action for the disciplinary proceedings and the nature of penalty, specifically give their recommendations whether the crossing of E.B can be allowed from the original due date or from prospective date only. In cases where the disciplinary proceedings end in imposition of a major penalty, the recommendations of the DPC kept in the sealed cover shall not be acted upon.

**10.6.7** A Government servant, who is recommended for crossing of E.B by the DPC but in whose case any of the circumstances mentioned in Para 10.6.6 above arise after the recommendation of the DPC are received but before he is actually due for crossing the E.B. will be considered as if his case had been placed in a sealed cover by the DPC.

**10.6.8** In a case where a Government servant, who becomes due for crossing of E.B is already undergoing a minor penalty, the DPC shall consider his case taking into account the over-all record, including the circumstances leading to the disciplinary proceedings and the nature of penalty imposed and give their recommendations regarding his suitability for crossing the bar. If, however, the Govt. servant is undergoing the penalty of withholding of increment the crossing of E.B shall be given effect to only after the expiry of the period of penalty.

**10.6.9** In respect of (i) Govt. servants on deputations from the State Govt. and vice-versa and (ii) Govt. servants on deputation from Central Govt. Department to another Central Govt. Department /foreign service, the authority competent to sanction increment above the efficiency bar will be the authority which has the power to make substantive

appointment to the post held by the deputationist Govt. servant or an authority empowered under the CCS (CCA) Rules, 1965 to withhold increments.

**10.6.10** When a Govt. servant officiating in a higher post becomes due for crossing Efficiency Bar in the scale attached to the higher post even before earning a single report regarding his performance in the higher post consideration of his case for crossing the Efficiency Bar in the scale attached to the higher post in which he is officiating should be deferred till at least one report about his performance in that post becomes available and thereafter taken up for consideration which should be on the basis of the entire record of service. If he is found fit as a result of such consideration, he may be allowed to cross the Efficiency Bar retrospectively from the due date.

10.6.11 Increment(s) granted above the efficiency bar by mistake should be withheld at once. Simultaneously, the official's case for crossing the Efficiency Bar from the due date should be considered by the appropriate committee taking into account the records of performance up-to-date. If he is found fit to cross the efficiency bar from the due date, the withheld increment(s) should be released to him with arrears, if any, pertaining to the period from the date of release of these increment(s). If however, he is not found fit to cross the Efficiency Bar from the due date, the amount paid to him by way of increment(s) which were not due to him should be recovered in easy installments.

## **10.7 Drawl of Annual Increments**

**10.7.1** The increment certificate which is prepared every month in each office, should be put up along with the Increment Register (Form SY 299) for approval of the authority competent to approve the increment certificate not later than the end of the first week of the month. Increment will ordinarily be allowed by the authority concerned as a matter of course unless it is withheld

from a Govt. servant by the Competent Authority if his conduct has not been good or his work has not been satisfactory.

### **10.8 Incentive for acquiring higher or additional professional qualifications**

**10.8.1** The Audit Officer / Accounts Officer / Assistant Audit Officer / Assistant Accounts Officer /Section Officer and members of Clerical staff both temporary and permanent will be entitled to the following incentives on passing the examinations held by the Institute of Cost and Works Accountants (India), the Institute of Cost & Management Accountants (London), the Institute of Chartered Accountants of India and the Institute of Company Secretaries of India:-

- (i) For passing the final Examination of I.C.W.A/ A.I.C.A - Six advance increments.
- (ii) For passing the Intermediate Examination of I.C.W.A/ A.I.C.A – Two advance increments.
- (iii) For passing final Examination of Indian Company Secretaries- Three advance increments.
- (iv) For passing the Intermediate Examination of Indian company Secretaries – one advance increment.

**10.8.2** The two advance increments to those qualify the Intermediate stage of I.C.W.A/ A.I.C.A will get absorbed on the six advance increments grantable on qualifying final of these examinations . Similarly one advance increment to those who qualify the Intermediate stage of Indian Company Secretaries Examination will get absorbed in the three advance increments grantable on passing the final of said examination.

- 10.8.3** The cumulative effect of the advance increments to be sanctioned on passing any or all (Intermediate or Final) of the examinations mentioned in Para 10.8.1 above will be subject to a maximum numbers of six only.
- 10.8.4** The benefit of advance increments for having passed the I.C.W.A/ A.I.C.A examinations will also be allowed with effect from 7-9-1987 or from the date of appointment which ever is later , even to those who have acquired such qualification before appointment in I.A.A.D. The benefit of one/three advance increments on passing Intermediate / Final examination will be admissible with effect from 21-12-1990 to those who have passed the Indian Company Secretaries Examination as on 21-12-1990 irrespective of whether they passed it before or after joining service under I.A.A.D.
- 10.8.5** Prior approval of the Comptroller and Auditor General of India would be necessary in all cases of grants of advance increments , However, in the case of non-gazetted establishment , actual fixation of pay and adjustment thereof on account of the grant of advance increments will be made by the Accountants General etc. provisionally under FR 27 as per orders issued by the CAG/Government of India on the subject , Quarterly statement of such cases will be sent to the CAG by the Accountants General etc. by 15<sup>th</sup> of January , April, July and October each year for proceeding ex-post facto approval.

Note 1 : the benefit of advance increments is given from the date following the last date of the prescribed examination.

Note 2: Professionally qualified personnel should be encouraged to work in the Commercial Audit Wing as their services will be more useful in that Wing , However their services can also be utilized in the Civil/ Defence / Railway Audit Branches for the audit of accounts of the Ordnance factories , Railway Production

Units, Departmentally managed commercial undertaking , other autonomous bodies etc.

## **10.9 Posts with Special Pay**

**10.9.1** Apart from the special pay attached to particular posts under proper sanction, the special pay admissible to Group 'B' officers and the non-gazetted staff of the Indian Audit and Accounts Department are given in annexure I to this Chapter. The Auditors/ Senior Auditors/ Senior Accountants/ Accountants /Clerks who pass the Section Officer's Grade Examination but are awaiting promotion to the Section Officer's Service , will be entitled to a special pay of Rs. 40/-p.m. from the date following the last day of Part-II of Section Officer's Grade Examination in which they are declared successful . This special pay will be taken into account for fixation of pay on promotion as Section Officer but not for purpose of promotion as Senior Auditor /Senior Accountant . From one year after passing the Section Officer's Grade Part-II Examination , the special pay will be Rs.70/- for those who are awaiting promotion. However the staff who decline promotion will not be entitled to this enhancement in the rate of special pay but will continue to draw Rs. 40/-

## **10.10 Alterations in Date of Birth**

**10.10.1** No alteration will be made in the date of birth of a Govt. servant recorded in the service book except in the case of clerical error The date of birth shall be declared by the Govt. Servant at the time of appointment and accepted by the competent authority , on production , as far as possible , of confirmatory documentary evidence such as High School or Higher Secondary or Secondary School Certificate or extracts from Birth Register . The date of birth so declared by Govt. Servant and so accepted by the appropriate authority shall not be subject to any alteration , except with the sanction of the Comptroller and Auditor General of India . An alteration of date of birth of a Govt. servant can be made with the sanction of the Comptroller and Auditor General of India in accordance with note 6 below FR 56 (m).

**10.11 Confidential Reports**

**10.11.1** Confidential Reports of Group 'B' and Group 'C' employees of Indian Audit and Accounts Department shall be written up in the forms given in CAG's MSO (Admn.) Vol III for each financial year or part thereof.

**10.11.2** An annual Confidential Report on Accounts/ Audit officers, Asstt. Audit/Accounts officers, Section officers, Supervisors shall be written in the Form no.5

**10.11.3** In the case of Section Officers attached to the field parties in the OAD wing, who have not worked under any single officer for a period of three months or more in a reporting year, the Branch officer at the Headquarters should write up the reports after forming an opinion in the course of scrutiny of their inspection reports and, if necessary, after calling for the reports from the Inspecting Officers. An assessment of their work and conduct should be done carefully and while reviewing these Confidential Reports, the Senior Deputy Accountant General / Director of Audit (Inspection) would take into account the reports from the different officers as well as his own estimates.

**10.11.4** An Annual Confidential Report on Accountants /Senior Accountants / Auditors/Senior Auditors will be written up in the Form No.7.

**10.11.5** An annual Confidential Report on Private Secretary, Senior Personal Assistant /Personal Assistants and Stenographers will be written in the Form No. 8.

**10.11.6** Confidential Reports on the Clerks /Typists shall be written in the Form No. 9.

**10.11.7** Confidential Reports on such of the Group 'D' employees employed in sensitive posts shall be written in the Form No. 11.

**10.11.8** No separate forms for writing up of Confidential Reports on Manger (Typing Pool), Welfare Assistant, Record Keeper, Staff Car Driver and Despatch

Rider have been prescribed . The Form No. 5 prescribed for Section Officer may be adopted for writing the Confidential Reports on Manager (Typing Pool) and Welfare Assistant Form No. 9 prescribed for Clerks may be used for writing Confidential Reports on Record Keepers and the Form No.11 as prescribed for Group 'D' may be adopted for writing Confidential Reports on Staff Car Drivers and Despatch Rider.

**10.11.9** The reporting officer shall , in the beginning of the year assign targets to each of the officers with respect to whom he is required to report upon. Eight to ten items of physical /financial targets/ objectives/ goals in quantitative or other terms of work should be fixed, in the case of an officer taking up a new post in a course of reporting year , such targets /goals shall be set at the time of assumption of the new charge. The target should be clearly known and understood by both the reporting officer and the officer reported upon. While fixing the targets , priority should be assigned item-wise, taking into consideration the nature and the areas of work and any special features that may be specific to the nature or the areas of the work of the officer to be reported upon. The Reporting Officer should at the regular intervals review the performance and the necessary corrective steps by way of advice etc. It should be the endeavour of each appraiser to present the truest possible picture of the appraisee in regard to his /her performance , conduct , behaviour and potential . Assessment should be confined to the appraisee's performance during the period of the report only. The Instructions contained at the end of each Confidential Report Form should be carefully gone through before writing the Confidential Reports by the reporting /reviewing officers.

**10.11.10** The Confidential Reports on the employees should be written expeditiously . After filling in Part-I of the Confidential Report Form by the Administration , the blank Confidential Report form shall be given by the 20<sup>th</sup> March to the officer to be reported upon under intimation to the reporting officer or through the reporting officer with clear indication that the officer reported upon should submit self appraisal in Part –II of the Confidential Report within 15 days of receipt of the blank Confidential Report Form. The officer reported upon should put his dated signature at the end of self – appraisal. Normally the self-appraisal of the officer reported upon should be



submitted by 15<sup>th</sup> April . A reporting officer should not wait till the expiry of the time limit for the self-appraisal. After the expiry of the first week if self-appraisal is not received by the stipulated time the reporting officer should take it upon himself to remind the officer to be reported upon in writing , asking him to submit the self appraisal by the stipulated date. If no self-appraisal is received by the stipulated date, the reporting officer can obtain another blank Confidential Report Form and proceed to write the report on the basis of his experience of the work and conduct of the officer reported upon. .The reporting officer may point out the failure of the officer reported upon to submit his self-appraisal within the stipulated time.

**10.11.11** The time schedule for the various stages involved in the completion of Confidential Reports given below should be adhered to.

#### Time schedule for the preparation of Confidential Reports

Action	Date by which to be completed
a. Distribution of Blank CR Forms after completing personal data	20 <sup>th</sup> March
b. Submission of self-appraisal to reporting officer by the officer to be reported upon	15 <sup>th</sup> April
c. Submission of CR by the reporting officer to the reviewing officer	30 <sup>th</sup> April
d. CR to be completed by the reviewing officer and sent to appropriate authority/CR cell	15 <sup>th</sup> May
e. Communication of adverse remarks	25 <sup>th</sup> May
f. Submission of status report by the Group Officer to the AG/PD	31 <sup>st</sup> May

**10.11.12** Accountants General/ Principal Directors of Audit should monitor the work through Group Officer in charge of administration so that the work connected with writing up of Confidential Reports on all categories of employees is completed in all respects by the specified dates.

**10.11.13** Extracts of reports containing adverse entries will be communicated in writing to the persons concerned within one month of completion of the report to the extent they are accepted by the reviewing officer. Only one representation against the adverse remarks should be allowed within one month of communication of the adverse remarks. The representations shall be decided by the authority next superior to the reviewing officer. An appeal against rejection of the representation may be allowed within six months after such rejection. Such appeal shall be decided by the authority higher than the authority which rejected the first representation.

Note : It may be ensured that extracts of adverse remarks are not communicated to the employees while on leave on account of sickness, until after they become fit and rejoin duty.

**10.11.14** The Confidential Reports on the Asstt. Audit Officer/Asstt. Accounts Officer/Section Officer and Section Officers Grade Examination passed Auditors should be received by the Accountant General/ Principal Director of Audit annually.

**10.11.15** Each Deputy Accountant General / Deputy Director of Audit should review annually the Confidential Reports of all the Clerical staff working in his group. He should also bring to the notice of the Accountant General/ Principal Director of Audit any specially good or bad reports.

**10.11.16** A completion report on writing up of Confidential Reports on the non gazetted employees should be sent to headquarters by 31<sup>st</sup> July every year.

## **10.12 Conduct Discipline Etc.**

**10.12.1** The central civil services (conduct) rules, 1964. Central Civil Services (temporary service) Rules, 1965 and Central Civil Services (Classification, control and Appeal) Rules, 1965 are applicable to all

the Group 'B' and 'C' employees in Indians Audit and Accounts department. Copies of the rules should be kept available for general references in each office. Appointing Authority Disciplinary authority and Appellate Authority under CCS (CCA) Rules 1965 are contained in section 'E' of MSO (ADMN). Vol II.

**10.12.2** The instructions regarding the submission of petitions and memorials are contained in paragraph 3.32.1.

**10.12.3** The Accountant General/Principal Directors of Audit should take personal interest in getting the disciplinary cases disposed of quickly, They should monitor the disciplinary cases closely.

**10.12.4** Progress in settlement of the disciplinary cases outstanding for three years or more should be reported to headquarters office as on 30<sup>th</sup> June and 31<sup>st</sup> December on 10<sup>th</sup> July and 10<sup>th</sup> January respectively every year. The cases initiated up to 31<sup>st</sup> March preceding the year of report as on 31<sup>st</sup> March and 30<sup>th</sup> September should be reported to headquarters office by 30<sup>th</sup> April and 31<sup>st</sup> October respectively every year separately for non-gazetted and gazetted Group 'B' employees for submission of a consolidated report to the Comptroller and Auditor General of India.

**10.12.5** Accountants General/ Principal Directors of Audit should ensure timely despatch of the return to headquarters office.

### **10.13 Gradation List**

**10.13.1** Accountants General and other Heads of the Departments are required to submit by the 15<sup>th</sup> June each year gradation lists of their offices showing as on 1<sup>st</sup> March the sanctioned strength in different cadres, the scales of pay and seniority of the different classes of

employees on the Establishments of different cadres in the prescribed format. The format is given in Annexure II to this chapter.

## **10.14 Service Associations in the Indian Audit and Accounts Department**

**10.14.1** Reasonable representations duly supported by the resolutions adopted by the recognized Association of field offices in IA&AD or their working committees on matters of General common interest to their members sent through proper channel i.e. Heads of Offices/Departments where the association is functioning are considered.

**10.14.2** Telegraphic representations on urgent and important matters be sent by the Associations but only after getting their contents approved by the head of the office concerned.

**10.14.3** Resolutions /representations meant for authorities higher than the head of the office concerned shall be withheld by the Head of office. If the resolutions/representations:

- (i) Contain disrespectful and improper language, or .
- (ii) Relate to matters of local interest on which the Head of the office can himself take a decision, or.
- (iii) Merely repeat old demands or grievance rejected earlier or not accepted in the past or on which definite policy decisions exists , or which do not contain any fresh point on any demand already considered and rejected and which do not warrant reconsideration in the opinion of the head of the office.

**10.14.4** The All India Association of IA&AD (recognized) shall always submit the representations /resolutions etc. to the higher authorities of the

Government of India through the Comptroller and Auditor General of India in connection with the matters of general common interest of their members.

### **10.15 Grants from the compassionate fund**

10.15.1 Application for the grant from Compassionate Fund for the relief of families of Govt. servants left in indigent circumstances on account of premature death of the person upon whom they depended, should be submitted in duplicate by the Accountants General etc. as expeditiously as possible, after the death of the Govt. servant. While forwarding the applications, the extent to which the case conforms to the rule regulating the grants made from the fund must be reported. Any special features of the case should be brought out and the recommendations then stated, Applications not submitted within one year of the death of the govt. servant shall not be considered unless the reason for the delay are sufficiently explained. Information relating to immovable property should be checked with reference to the property returns furnished by the concerned individuals. Concessions like appointment of dependants of the deceased govt. servants on compassionate grounds and permission for retention of govt. accommodation should not be considered as a bar for the grant of help from the Compassionate Fund. The totality of the circumstances in which the families of the deceased govt. servants are placed, should be taken into account in considering the need, for the quantum of assistance from the Fund.

### **10.16 Private work**

10.16.1 Accountants General and other Head of the deptt should act in accordance with the following principles in exercising the powers to sanction undertaking of work by Group 'B' and 'C' staff for which a fee is offered and the acceptance of fees.

- (1) The remuneration granted for such work should not be excessive in relation to the pay of the official.
- (2) The previous sanction of the Comptroller and Auditor General should be obtained before any such Govt. servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

Note: The financial extent up to which the Accountants General and other Heads of the Deptt, may permit Group 'B' and 'C' staff to undertake private work has been specified in item I of section 'C' of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. II.

## ANNEXURE I

(Referred to in paragraph 10.9.1)

**List of Group B posts and Non-Gazetted Posts the Holders of which are Entitled to Special Day**

S.No.	Category of post	Nature of special pay	Amount of special pay (per Month)
(1)	(2)	(3)	(4)
<b>(A) Comptroller and Auditor General's Office</b>			
<b>Group "B" Gazetted</b>			
1.	Administrative Officer	Headquarters Special Pay	Rs.300
2.	Asstt. Administrative Officer	-do-	Rs.250
<b>Group "C"</b>			
3.	Section Officer and Welfare Asstt.	-do-	Rs.250
4.	Senior Auditor	-do-	Rs.150
5.	Cashier	-do-	Rs.150
6.	Asstt. Cashier	-do-	Rs.150
7.	Telephone Supervisor	(i) Hqrs. Spl. Pay (ii) For Supervisory work of telephones	Rs.150 Rs.60
<b>(B) Principal Director of Audit, Defence Services</b>			
<b>Group "B" Gazetted</b>			
1.	Audit Officer		Rs.100
2.	Asstt. Audit Officer		Rs.80
		Special pay for working in Hqrs.	Rs.200

Group "C"			
3.	Section Officer		Rs.80
4.	Senior Auditor	H.qrs. Special pay	Rs.100
(C) P&T Audit Offices			
Group "B" Gazetted			
1.	Asstt. Audit Officer	Hqrs. Spl. Pay for working in Hqrs O/o Pr.DA, P&T	Rs.200
Group "C"			
2.	Section Officer	-do-	Rs.200
3.	Senior Auditor	-do-	Rs.100
4.	Auditor	-do-	Rs.100
(D) In Accounts & Entitlement Offices			
Group "C"			
1.	Pension Payer		Rs.50
(E) Other Categories of Posts			
Group "C"			
1.	Asstt. Caretaker		Rs.50
2.	(a) Comptist (including for special work) (b) Machinist (c) Telephone Operator (d) Telex Operator		Rs.40
Group "D" Posts			
1.	Franking Machine Operator		Rs.30
2.	Group "C" employee	Attending work of Gestetner Operator on regular basis	Rs.20



3.	Group "D" Staff	For assisting cashier in depositing or bringing cash from banks etc.	Rs.10
Special Pay in respect of Cashiers			
(A) Comptroller and Auditor General's Office			
1.	Cashier	For handling cash	Rs.75
2.	Asstt. Cashier	For performing duties of Asstt. Cashier	Rs.40
(B) In Field Offices			
1.	Senior Auditor/Auditor	For performing duties of Cashier	Rs.75
2.	Accountant/Senior Accountant	(a) For performing duties of Cashier  (b) For performing duties of Asstt. Cashier	Rs.75  Rs.40
3.	Clerk	For performing duties of Asstt. Cashier	Rs.40
<p>Note: The rates of special pay in respect of Cashier are subject to change depending upon amount of a average monthly cash disbursed vide Govt. of India Ministry of Personnel, Public Grievances and Pension (Department of Personnel &amp; Training ) O.M. No.6/31/86 Estt. (Pay II) dated 29.9.1986</p>			
4.	Pre-audit Cashier (in A/cs & Entitlement Offices)	Not handling cash	Rs.50

## ANNEXURE II

(Referred in paragraph 10.13.1)

1. Serial No.
2. Full name and educational qualification (in case of holder of degree and higher qualifications only)
3. Whether belongs to SC or ST?  
if not say neither
4. Date of Birth  
  
Date of Commencement of Continuous Government Service.
5. Date of continuous appointment /promotion to the cadre (in case of promoted incumbents the fact may be indicated by linking up an asterisk mark in the date in this column with the word "Promotion" at the top of column).
6. Date of successful completion of probation (This column is to be filled up where probation is prescribed . If the period of probation is extended the work "Extended" should be written).
7. Post in which confirmed and date of confirmation.
8. Pay and date of last increment.
9. Remarks (this column will be utilized to include miscellaneous information inspect of the person).

Note : In the list of AOs and AAOs and SOs there will be an additional column to note the year of passing the SOGE /Revenue Audit Exam for SOs/AAOs.

## CHAPTER XI

### BUDGET AND CONTROL OVER EXPENDITURE

#### 11 Preparation of Budget Estimates

**11.1** The general rules and orders contained in the compilation of the General Financial Rules should normally be observed by the Indian Audit and Accounts Department except to the extent indicated in the General Financial Rules themselves or in this Manual, or in the special rules or orders issued by the Comptroller and Auditor General from time to time for the Indian Audit and Accounts Department.

**11.2** Budget estimates in the prescribed forms are prepared by all Heads of Offices in respect of salaries and travel expenses of Group 'A', Group 'B' officers and non-gazetted establishment (on the basis of approved staff), office expenses (contingencies), grants-in-aid etc. for their own offices and the offices subordinate to them and submitted to the Comptroller and Auditor General for scrutiny.

**11.2.1** The Budget Estimates of the Posts & Telecommunications Audit offices and the Railway Audit offices, separately in respect of group 'A' officers & Group 'B' officers (including non-gazetted Establishment attached to those offices) are prepared by the Principal Director of Audit, Posts & Telecommunications and the concerned Principal Director of Railway Audit respectively and are submitted by them to the Comptroller and Auditor General of India. After Scrutiny the budget estimates of the Posts & Telecommunications Audit offices are intimated by the office of the Comptroller and Auditor General to the Ministry of Communications (Deptt. of Posts) while those of Railway Audit offices to the Ministry of Railways (Railways Board) and also incorporated in the budget of the Indian Audit and Accounts Department.

**11.2.2** The budget estimates of the office of the Principal Director of Audit, India Audit offices, London including those of the offices attached to that office are compiled by the Principal Director of Audit, India Audit office, London on the basis of the approved staff and submitted to the Comptroller and Auditor General of India. The estimates in respect of Group 'A', Group 'B' and non-Gazetted Estt. of the office of the Director of Audit, Indian Accounts in Washington are prepared by Director of Audit, Indian Accounts in Washington and submitted to the Comptroller and Auditor General of India.

**11.2.3** The estimates in respect of Disbursement and Recoveries of various types of loans to Government servants etc. under the major Head '7610' in respect of both gazetted and non-gazetted staff and loans and advances to departmental canteens of the Audit and Accounts offices under the Major Head '7615' will be prepared by the respective offices.

**11.2.4** The budget estimates of the office of the Comptroller and Auditor General are prepared by his office. The budget estimates after scrutiny are consolidated for the Indian Audit and Accounts Department as a whole and sent to the Ministry of Finance duly approved by the Deputy Comptroller and Auditor General. After the budget is passed by Parliament, Comptroller and Auditor General's office will communicate to all the offices the monetary provision made under the head 'Salaries' and 'Travel expenses' in respect of officers working in those offices.

**11.3** In framing the budget estimates, the Accountants General should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. When providing for new expenditure, administrative difficulties and possible delays should always be borne in mind and not more should be provided than is likely to

be spent during the course of the year . Provision should not be made for inchoate schemes which require to be worked out and submitted to higher authorities for sanction. If any expenditure requires the sanction of the President , it should not be included in the estimates the sanctions of the President , it should not be included in the estimates unless the required sanction has already been obtained.

**11.3.1** In framing the revised estimates ,the Accountants General should not merely repeat the budget figures. They should be framed carefully on the basis of the recent actuals and a forecast of events during the remainder of the year.

**11.3.2** The Revised Estimates for the current financial year and budget estimates for the ensuing financial year should be prepared in the prescribed form and submitted to Headquarter office by the 30<sup>th</sup> September each year. The following general instructions should be kept in view while framing the estimates:

- (i) Revised Estimates for the whole establishment (permanent and temporary) as on 1<sup>st</sup> September should be prepared on the basis of the actual expenditure on the sanctioned strength of regular and casual posts up to the end of the month of August. The feasibility of filling up the vacant posts in different cadres should be critically examined while proposing monetary provision for such posts ,and provision for only those posts which can be filled during the remaining part of the year should be proposed. Provision should not be made for posts which has been decided to leave unfilled. If however ,it is desired to revive any of these posts , previous consent of the Headquarters office should be obtained before including any provision on this account .
- (ii) Budget Estimates for the ensuing year should be prepared similarly on the basis of regular sanctioned strength as on 1<sup>st</sup>

September and should exhibit separately the provision for all vacant posts as can be expected to be filled in that financial year.

- (iii) Provision for additional posts, including provision under the sub head 'Travel Expenses' for the same, need not be made in the estimates. This will be included by the Headquarters office.
- (iv) The monetary estimates should be prepared with reference to the actuals for the first five months, which will however, include expenditure on pay and allowances for six months.
- (v) Full provision for Group 'B' posts sanctioned in lieu of IA&AS posts (junior time scale) should be made in the revised and budget estimates.
- (vi) No monetary provision is to be made for non-duty posts like deputation reserve /shadow/supernumerary posts/posts held in abeyance etc.
- (vii) An explanatory note should be attached to the estimates describing fully the causes for variation between the current year's Budget and Revised Estimates, as also between the Revised Estimates of the current year and the proposed estimates of the ensuing year under each sub-head and detailed heads.
- (viii) For the provision under "Overtime Allowances" detailed justification supported by item wise details should be furnished. For the provision under "Honoraria", detailed calculations of the amount proposed for various items of work covered by rates prescribed by Headquarters office from time to time should be furnished.
- (ix) The details of provision for pay and allowances should be abstracted from the register prescribed vide Annexure -I to this chapter. However, before abstracting the details the entries in the

register should be independently re-checked by the Internal Audit wing and a certificate to this effect furnished by the Accountant General.

- (x) The estimated requirement of funds for the following items of contingencies for inclusion in the budget estimates for the ensuing year, duly supported by detailed justification may be sent so as to reach the Headquarters office by the 10<sup>th</sup> August:-

1 Purchase of Accounting machines and Comptometers.

(a) Involving foreign exchange.

(b) Others

2 Purchase of staff cars/ station wagons, etc.

3 Purchase of water coolers.

4 Purchase of printing machines (excluding typewriters).

5 Grants-in-aid contribution ,etc.

(xi) The Government of India have decided that provision of funds for works of special requirements ,such ,as , air conditioning , special electrical fitting, strong rooms, horticulture works etc. would have to be made in the budget estimates of the respective departments and not in the estimates of Ministry of Works, Housing and Supply. The estimated requirement of funds for such items of work for inclusion in the budget estimates of the ensuing year, duly supported by detailed justification may be sent so as to reach Head quarters office by the 10<sup>th</sup> August.

(xii) Recoveries to be made from other Ministries /Departments of Central Government are only taken in reduction of expenditure and estimates for such recoveries should be included separately in the estimates for

expenditure in such cases . Recoveries from State Governments and non-governments entities are taken as revenue receipts and estimates for such recoveries should be included in the estimates of revenue receipts under the appropriate heads of revenue.

(xiii) All figures should be given to the nearest hundreds of rupees under each detailed and sub-head .

## Sanction and Revision of Establishment

**11.4** Any proposal for revision of the establishment or for temporary or permanent addition thereto which is not within the powers of the Accountants General/ Principal Directors of Audit to sanction , should be submitted to the Comptroller and Auditor General, must be supported by statistics of work, the unit adopted in each case being clearly specified.

**11.4.1** A Register of Statistics of work done on a monthly basis should be maintained by all sections in a suitable form to be prescribed by the Accountant General / Principal Director of Audit keeping in view the purpose of collecting from the Register of Statistics , the quantum of average monthly work done under different processes of audit and accounting for which standard rates or norms have been prescribed for the determination of staff requirements of various sections and preparation of staff proposals. This register should be posted monthly after completion of the work and should be checked every month by the Section Officer and reviewed by the Branch Officer of the concerned section to ensure that the entries have been made properly and completely.

**11.4.2** The work statistics compiled by the section for assessment of staff requirements should be thoroughly and carefully checked either by the Section Officer of the Internal Audit section or by a Section Officer of some other section who has nothing to do with the particular staff proposals and



reviewed by the Branch Officer in charge of the section concerned to satisfy himself that the statistics submitted to him are correct. A record of the checks exercised by either of these section officers nominated for the purpose and the conclusions thereof should be maintained

**11.4.3** At the time of scrutiny of the budget proposals for each group, the Internal Audit Branch should test check the figures furnished therein for their accuracy and completeness. It should mention a record of test checks conducted and the results of such test check should be put up to the Accountant General/ Principal Director of Audit along with the results of its independent recheck of the details in support of Budget proposals mentioned in item 12 of Annexure to para 3.17.4 of Manual of Standing Orders (Audit).

**11.4.4** Staff requirements in respect of Departmental Audit, Departmental Compilation, Forest Audit, Gazetted Audit, Pension, Accounts current and Deposit sections should be prepared on the monthly average of the work done in May, July, January, February and March (excluding accounts of March Final and Supplementary) of the preceding financial year. If due to any reasons, the accounts for March are not received in time, the statistics for the latest month of the previous year which has been received by the time the staff proposals are to be sent to the Head Quarters Office may be taken into account for the purpose. If the system of disbursement of salary on the last working day of a month except in March, is obtaining in any State, the average of the work done in May, July, January and February should be taken. In other cases such as Works Audit Group, the staff requirements are determined on the basis of average of 12 months work statistics of previous financial year while in the case of Provident Fund group it should be on the basis of the number of accounts as on 31<sup>st</sup> March.

**11.4.5** The statistics sent to Headquarters office should bear the signature of both the persons who prepared them and checked them.

**11.5** The staff proposals for inclusion in the revised estimates for the current year and the budget estimates for the ensuing year in respect of Group 'B' officers and non-gazetted establishment should be submitted by all the Accountant General etc. to the Comptroller and Auditor General of India by such date(s) as may be prescribed each year, which will ordinarily not be later than 30th June. Detailed instructions issued from time to time for the preparation and submission of these proposals should be meticulously followed, the general instructions contained in the following sub paragraphs should be kept in view while formulating the staff proposals:

(a) The proposals should be concise and self-contained and accompanied by all the relevant details in the prescribed statements as to obviate need for further correspondence. No monetary provision will be accepted for posts on a provisional basis subject to detailed justification/supporting data/information being furnished subsequently. It will, therefore, be necessary to ensure that all proposals are complete in all respects and adequately justified.

(b) The omissions/deficiencies pointed out in the earlier years by the Headquarters Office through the 'Cut Statements' on the staff proposals, or otherwise, should be duly taken into account while formulating the proposals, so as to ensure that they are remedied.

(c) The statistical data forming the basis of the staff proposals should be furnished in the prescribed proforma.

(d) In cases where the work statistics which form the basis for the staff proposals vary from those pertaining to the staff proposals for the immediately preceding two years, by five percent or more, such variations should be analysed and explained suitably. Similar explanations should

also be furnished in respect of any deviations from the prescribed quantum of audit.

(e) No additional posts on ad-hoc basis should be proposed and included in the staff proposals for groups for which work standards/norms have been prescribed. Ordinarily, such proposals will not be entertained. However, where such posts are considered necessary separate proposals in this regard should be submitted along with detailed justification and supporting statistical data during the months of April-May next year. In order to facilitate the expeditious disposal of such ad-hoc demands separate proposals for each group/Sections may be sent direct to the concerned technical sections in the Headquarters Office which will arrange for their scrutiny and communicate appropriate orders, thereon.

(f) Proposals for the continuance of existing posts sanctioned on ad-hoc basis should be segregated from the proposals based on the works standards/norms and submitted separately along with details of the references in which these posts were initially sanctioned/continued. Such proposals should be made after a review of the actual necessity for their continuance and should be accompanied by adequate and detailed justification along with relevant supporting statistical data, wherever possible.

(g) Only the proposals finally approved by the Accountants General should be sent to Headquarters Office. Copies of the internal notes, discussions etc. leading to the proposals should not be sent.

(h) Statements in Annexure-II and III should also be completed and sent along with the staff proposals.

(i) While making proposals for provision of the additional posts in the revised estimates/budget estimates the feasibility of filling up the proposed additional posts in different cadres should be considered critically in the

light of all relevant consideration including the likely availability of qualified staff and only such posts as can actually be filled up should be proposed. A brief note should be furnished along with the staff proposals indicating the availability of qualified persons in different cadres and how the additional posts proposed for inclusion in the budget estimates are expected to be filled up during the year.

### **Change in Grants and Appropriations During the year**

11.6 The demands in respect of votable expenditure as detailed in the budget estimates become a 'Grant' when voted by Parliament and authorised by an Appropriation Act. The estimates relating to the expenditure, which is not submitted to the vote of Parliament become 'Appropriation' when authorised by an Appropriation Act.

11.7 All applications for re-appropriations within the budget grants and appropriations should be submitted to the Headquarters Office through the 'Review of Expenditure' for the month of January each year. These applications should be based on the latest actuals and the probable expenditure for the remaining months as far as it can be foreseen and not on revised estimates. The applications for supplementary grants should not, however, be held up till that time but submitted to the Headquarters Office as soon as it is clear that a supplementary grant will be necessary.

11.8 Once Parliament has authorised the 'Grants/Appropriations', the amount of these 'grants/appropriations' can not be increased without a further authorisation by that body. This authorisation will be necessary in the following cases and is made by Parliament in the form of supplementary grants/appropriations.

- (i) When the amount of a 'grant/appropriation' authorised in the Schedule to an Appropriation Act for a particular service is found to be insufficient for the purposes of the current year; or

- (ii) When a need arises during the year for supplementary additional expenditure upon some new service not contemplated in the budget for the year.

11.9 Whenever supplementary or additional grants are deemed necessary, applications for them are to be submitted to the Ministry of Finance by the middle of December, at the latest. Before such an application is made, it should be seen whether there are likely to be any normal savings and whether any special economies can be effected under any other sub heads of the grant. Normally, an application for a supplementary grant will not be entertained by the Ministry of Finance unless the anticipated excess is due to a cause beyond the control of the authority and funds cannot be found by any legitimate postponement of expenditure for which provision already exists. These will normally be accepted if they related to the matters of real imperative necessity or to the earning or safeguarding of revenues. All applications for supplementary grants should be accompanied by a full explanation of the reasons for the excess and for inability to provide funds in the original budget to meet it.

11.10 All savings in the 'Audit Grant' are to be surrendered by the Comptroller and Auditor General to the Ministry of Finance, when they are foreseen, without waiting till the end of the year, unless they are required to meet the excesses of the kind referred to in paragraph 11.9 which are foreseen at the time. Savings should not be held in reserve for possible excesses, though a reasonable margin may be allowed for inaccuracy in forecast.

11.11 Proposals for extra allotments or surrenders of funds by Principal Director of Audit, Posts & Telecommunications and the Principal Director of Audit, Railways are submitted to the Comptroller and Auditor General of India, who after scrutiny transmits them to the Ministry of Communications (Deptt. of Posts) and the Ministry of Railways (Railway Board) respectively.

**Control Over Expenditure**

**11.12** The Comptroller and Auditor General controls the expenditure under the Major head '2016 Audit' incurred in the several Audit and Accounts offices subordinate to him and the Accountants General/Principal Directors of Audit are responsible that expenditure is kept within the limit of appropriations. The Accountants General should pay close personal attention to the control of expenditure in their office. A reference should be made to the Comptroller and Auditor General whenever any excess is likely to occur, under any head of appropriation.

**11.13** In order that the Comptroller & Auditor General may be in a position to watch the progress of expenditure in the several Audit and Accounts Offices and to ascertain where a saving is likely to occur, the Accountants General / Principal Directors of Audit should submit to him reports through statements in Annexure IV, V and VI of expenditure under each primary unit of appropriation against their office budget. The report should be sent in the Form given in Annexure IV, V and VI every month so as to reach the Comptroller and Auditor General's office by 10<sup>th</sup> of the month succeeding that to which it relates. Accountants General / Principal Directors of Audit shall reconcile the figures of expenditure with the concerned Pay and Accounts Officer at the end of each month and furnish a certificate to that effect in the monthly review of expenditure statement to the Hqrs. Office. In order to render possible a proper distribution of the figures of periodical adjustments against the monthly expenditures under each primary unit, the details of all book adjustments should be given in a footnote to the Forms. In respect of the Group 'A' Officers of Indian Audit and Accounts Department under IRLA system of payment the Principal Director of Audit Central Revenues should send every month statements in the Form appended as Annexure VII to the Comptroller and Auditor General separately for Civil (Charged), Civil (Voted), Post and Telecommunications (Voted), Railways (Voted) and Commercial (Voted).

11.14 With the return for the fifth month of each financial year, each Accountant General / Principal Director of Audit should submit a full review of the progress of his expenditure up-to-date and of its probable course during the remainder of the financial year in the Form appended as Annexure IV, V, and VI. He should make proposals for surrender of funds if he expects a saving and a demand for an increased grant if he expects an excess.

11.14.1 A final return for the whole year should be sent after the close of Supplementary Accounts by the month of June following. Detailed explanation of the variations between the Final Grant / Appropriation and the actuals, should be given therein.

11.15 The Principal Director of Audit, Central Revenues will send monthly statement to the Comptroller and Auditor General showing the expenditure vis-a-vis the budget provision under the various Heads of Accounts for over all control of expenditure against Grant of the Indian Audit and Accounts Department. The figures so communicated by the Principal Director of Audit will be compared in the Headquarters Office with those consolidated from the monthly review of expenditure statements received from the field offices. The Principal Director of Audit, Central Revenues will also reconcile his figures quarterly with the figures booked by the Pay & Accounts Officers with a view to rectifying any errors in classification committed in his office. The field officers will reconcile their expenditure figures every month with the Pay and Accounts Officers.

### Scrutiny of Appropriation Accounts

11.16 The Principal Pay and Accounts Officer, IA&AD under the control of the Principal Director of Audit, Central Revenues will prepare every year the Appropriation Accounts relating to the 'Audit Grant' and send two advance copies thereof, along with headwise Appropriation Accounts and details of recoveries adjusted in reduction of expenditure to the Comptroller and Auditor General for comments. After comments of the Comptroller and Auditor General

have been complied with, two copies of the Appropriation Accounts (along with headwise Appropriation Accounts etc.) are to be sent to the Office of the Comptroller and Auditor General for countersignature of the Deputy Comptroller and Auditor General in his capacity as Chief Accounting Authority for this Grant.



Year .....  
 Permanent/Temporary

ANNEXURE I

(Referred to in paragraph 11.3.2 (ix))

Details of Provision Proposed for Pay and Allowances of Gazetted Officers/Establishment

Cadre No. of Posts Scale of pay							Rate of Dearness Allowance					Rate for other Allowances			
Sl. No.	Name	Actual Pay due on 1 <sup>st</sup> April	Amount of Provision for the year at the rate in Column 3	Date of incre- ment	Rate of Incre- ment	Amount of incre- ment for the year	Total Provi- sion for pay Col.4 & Col.7	Provision for the Dearness Allow- ances	Details of Provi- sion for other Allowance				Total other Allow- ances	Remarks	
1	2	3	4	5	6	7	8	9	C.C.A. 10	H.R.A. 11	12	13	14	15	16

Name of the Office .....  
 Year .....

**ANNEXURE II**  
 (Referred to in Paragraph 11.5 (h))  
 Existing Staff Position of the Current Year and Budget Proposals Regarding Staff for the Ensuing Year  
 other than Casual and Seasonal Temporary Staff

**Table 1**

No.	Category of Post	Current year and Supplementary Budget								Proposal for the ensuing year by the Accountant General					Comptroller and Auditor General's orders					Remarks	
		Permanent			Temporary Pt.II	Supplementary Budget		Total		Grand Total	Permanent			Temporary	Grand Total	Permanent			Temporary		Grand Total
		Pt. I	Pt. II	Total	Temporary	Permanent	Temporary	Permanent	Temporary		Pt. I	Pt. II	Total	Pt. II		Pt. I	Pt. II	Total	Pt. II		

NOTES: (1) Separate statements should be prepared for the main office and the Local Audit Department.  
 (2) The details of each category of posts should be shown separately.

Name of Office.....

Year.....

## ANNEXURE III

(Referred to in Paragraph 11.5 (h))

Details of the Staff Position for the Current Year and the Budget Proposals  
for ensuing Year in Respect of Casual and Seasonal Temporary Staff

No.	Category of staff	No. of posts sanctioned or required for										Months	Remarks	
		1	2	3	4	5	6	7	8	9	10			11
1.	SOs/Supervisors Posts Current year's Budget													
	Supplementary Budget													
	Total													
	Proposed for the ensuing year													
	Comptroller & Auditor General's Orders													
2.	Sr.Ars./Ars./Sr.Acctts./Accountants Posts Current year's Budget													
	Supplementary Budget													
	Total													
	Proposed for the ensuing year													
	Comptroller & Auditor General's Orders													
3.	Clerks Posts Current year's Budget													
	Supplementary Budget													
	Total													
	Proposed for the ensuing year													
	Comptroller & Auditor General's Orders													
4.	Stenographers Posts Current year's Budget													
	Supplementary Budget													
	Total													
	Proposed for the ensuing year													
	Comptroller & Auditor General's Orders													
5.	Group 'D' Current year's Budget													
	Supplementary Budget													
	Total													
	Proposed for the ensuing year													
	Comptroller & Auditor General's Orders													

NOTE:- Figures in the various Columns would represent the number of posts sanctioned or required for the number of months specified above that column i.e. figures under column 1 would represent the number of posts sanctioned or required for one month and so on.

**ANNEXURE IV**  
(Referred to in Paragraph 11.13 and 11.14)

Review of Expenditure in respect of Group 'A' Officers of the  
O/o the ..... and for the Month up to .....

Unit of Appropriation	Budget Estimates for	Expenditure to the end of	Probable for the Remaining Month of	Total Requirement for	Variation Excess (+)/ Savings (-)	Explanation for the Variation
1	2	3	4	5	6	7
1. Salaries						
(i) Pay						
(ii) Dearness Allowance						
(iii) Other Allowances						
(a) CCA, HRA etc.						
(b) Honoraria						
(c) CEATF						
(d) Medical						
(e) L.T.C.						
Total Other Allowance						
Total Salaries						
II. Travel Expenses						
Total						

Certified that the figures of expenditure have been reconciled up to  
\_\_\_\_\_ with the figures booked by PAO and found correct.

Audit/Accounts Officer (Admn.)

ANNEXURE V  
(Referred to in Paragraph 11.13 and 11.14)

Review of Expenditure in respect of Group 'B' and Non-Gazetted  
Estt. of the Office of the

\_\_\_\_\_ for the  
Month up to \_\_\_\_\_

Unit of Appropriation	Budget Estimates for	Expenditure to the end of	Probable for the Remaining Month of	Total Requirement for	Variation Excess (+)/ Savings (-)	Explanation for the Variation
1	2	3	4	5	6	7
A (1)	Salaries					
A (2)	Wages					
A (3)	Over Time Allowance					
A (4)	Travel Expenses					
A (5)	Office Expenses					
A (6)	Rent, Rates & Taxes					
A (7)	Publications					
A (8)	Grants-in-Aid					
A (9)	Minor Works					
A (10)	Other Charges					
	Total					

Certified that the figures of expenditure have been reconciled up to

\_\_\_\_\_ with the figures booked by PAO and found correct.

Audit/Accounts Officer (Admn.)

ANNEXURE VI  
(Referred to in Paragraph 11.13 and 11.14)

Statement showing the full Details of Expenditure and Total Requirement etc. under the head 'Salaries' and 'Office Expenses'

Unit of Appropriation	Budget Estimates for	Expenditure to the end of	Probable for the Remaining Month of	Total Requirement for	Variation Excess (+)/ Savings (-)	Explanation for the Variation
1	2	3	4	5	6	7
A (1) Salaries						
(i) Pay of Officers						
(ii) Pay of Estt.						
(iii) DA						
(iv) FA						
(v) IR						
(vi) Bonus						
(vii) Other Allowances						
(a) CCA, HRA etc.						
(b) Honoraria						
(c) CEA/TF						
(d) Medical Treatment Charges						
(e) L.T.C.						
Total other Allowances						
Total A (1) Salaries						
A (5) Office Expenses						
i. Local purchase of Stationery						
ii. Other Office Expenses						
1. Liveries of Gr. 'D'						
2. Telephone & Trunk-call Charges						
3. Purchase and Repairs of Furniture						
4. Service Postage & Telegram Charges						
5. Purchase of Books & Periodicals						
6. Purchase of books & Periodicals in Hindi						
7. O.E. & Misc.						
8. Purchase & Maintenance of Staff Car						
9. Purchase & Repairs of Water Coolers						
10. Purchase & Repairs of Typewriters						

## ANNEXURE VI – (Contd...)

Unit of Appropriation	Budget Estimates for	Expenditure to the end of	Probable for the Remaining Month of	Total Requirement for	Variation Excess (+)/ Savings (-)	Explanation for the Variation
1	2	3	4	5	6	7
11.	Purchase & Repairs of Accounting Machines					
12.	Charges paid to State Govt. for Police Guard					
13.	Hot & Cold Weather Charges					
14.	Electricity & Water Charges					
15.	Other Items					
	Total other Office Expenses					
	Total Office Expenses					

Audit/Accounts Officer (Admn.)

**ANNEXURE VII**  
(Referred to in paragraph 11.13)

Statement of expenditure relating to Group 'A' Officers of Indians Audit and  
Accounts Department under IRLA system of payment for the month of

Unit of Appropriation	Amt. Spent Progressive total up to	Exp. Booked in	Amt. Spent Progressive up to
1. Salaries			
(i) Pay of Officers			
(ii) Dearness Allowance			
(iii) Other Allowances			
(a) HRA, CCA and other allowances			
(b) Honoraria			
(c) Medical Treatment Charges			
(d) L.T.C.			
(e) Any other item (to be specified)			
Total other Allowances			
Total Salaries			
II. Travel Expenses			
Grand Total			



## CHAPTER XII

### DESTRUCTION OF RECORDS

#### 12 Destruction of Records

12.1 The audit of accounts of the Union and of the States being an item of the Union List of the Seventh Schedule of the Constitution, the accounts and audit records fall under section 3(2) (c) (ii) of the Destruction of Records Act, 1917. The period of preservation of records maintained in the Indian Audit and Accounts Department is therefore, prescribed by the Comptroller and Auditor General or by Accountants General / Principal Directors of Audit and officers subordinate to them.

12.2 Records in Audit and Account Offices, the life of which has been prescribed by the Comptroller and Auditor General are, due for destruction on the expiry of the period noted against each in the Annexure to this Chapter. The Accountants General / Principal Directors of Audit are competent to prescribe the period of preservation of other records of local nature, the life of which has not been fixed by the Comptroller and Auditor General.

12.3 The period of preservation of old records should be reviewed periodically keeping in the view the change in rules/orders and procedures introduced from time to time, and suggestions in this behalf should be sent to the Comptroller and Auditor General after consulting the Government concerned, wherever necessary. While sending recommendations for amendment of any entry in the Annexure to this Chapter or when fixing the period of preservation of records of local nature, it should be borne in mind that the Comptroller and Auditor General considers that permanent preservation of records in the Audit and Accounts Offices, should be very rare.

Note: The Heads of offices in the Indian Audit and Accounts Department have been delegated the same powers for the destruction of the official records as are

exercised by the Heads of Department under Notes 3 and 4 of Appendix 13 of the Compilation of the General Financial Rules (Revised and Enlarged), 1963.

**12.4** The Accountants General/Principal Directors of Audit should pay special attention to weeding out and destruction of old records. They should arrange a quarterly review of the records through a senior gazetted officer, who should submit this report to them along with the list of records to be destroyed.

**12.5** While conducting this review it should be ensured that the vouchers and other documents which are known to be required by the Government or a Court of Law, or in connection with the settlement of outstanding audit objections, or when the accounts for the period to which they relate, have not been completely checked and accepted in audit, are not destroyed.

**12.6** The accounts records of erstwhile princely States relating to the pre-merger period may be got examined by the nominated representative of the State Governments and of the State Universities before they are sorted out for weeding, to ensure that no such records, as are likely to be of historical interest, are destroyed.

**12.7** All unwanted documents of 'Confidential' and 'Secret' nature including pamphlets, drawings, blueprints, stencils, perforated monotype paper, matrices, proofs, carbons, etc. should be destroyed by burning. All other wastepaper of Confidential and Secret nature (of defence importance) should be collected, securely stored and disposed of to the local military authorities in consultation with Army Headquarters.

**12.8** Suitable arrangements should be made for early disposal of old records finally selected for destruction after the orders of a responsible gazetted officer have been passed in accordance with executive orders in force from time to time.

**12.9** The stock of waste paper should be disposed of in such a manner as may be considered most expedient by the Accountants General/ Principal Directors of Audit.

**12.10** Orders for the period of preservation etc. of the records of the executive offices rendering accounts to the Indian Audit and Accounts Department are issued by the Government concerned. The Heads of Offices should arrange for a regular scrutiny of these orders and take up with the Government cases where the period prescribed will hamper the completion of process of central and local audit. The orders issued by the Central and State Governments are incorporated in their Financial Rules and these provisions generally require reference being made to the Accountant General / Principal Director of Audit of the list of records pertaining to the accounts audited by the Indian Audit and Accounts Department which are proposed to be destroyed before destruction is ordered by the Department.

ANNEXURE  
(Referred to in Paragraph 12.2)

	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
<b>I. Accounts Compilations</b>		
1.	Consolidated Abstracts of Capital and Revenue Major Heads	10
2.	Consolidated Abstracts of Debt, Deposit and Remittance Heads	15
3.	Journal	5
4.	Ledger	5
5.	Departmental and Debt Head Classified Abstracts	10
6.	Detail Books	10 In the Office of the A.G. (A&E) Andhra Pradesh and Tamil Nadu where compiled accounts are received from treasuries the period of preservation of Detail book of Capital and Revenue Major heads of Accounts (which are the Departmental Classified Abstracts of Capital and Revenue Heads) is 5 years.
7.	Office copies of correcting sheets of the Combined Finance and Revenue Sheets	10
8.	Works Audit Divisional Summaries (Monthly)	10 (in the case of those containing transactions on construction of a project 10 years after closure of the Project).
<b>II. Accounts Received</b>		
1.	Treasury Cash Accounts, Lists of Payments	10
1A.	Departmental Schedules	5 (A.G. shall have the discretion to preserve such records for a larger period where so necessitated by special circumstances).
2.	Schedules of Interest Warrants paid and Schedules of Miscellaneous payments	6
3.	Schedules of pension contributions recovered from officers in Foreign Services, if received separately with the Cash Accounts	5
4.	Monthly accounts of the Reserve Bank of India showing transaction in Bank and Treasuries	10

	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
5.	Monthly accounts of Public Works Disbursing Officers with supporting Schedules (except Schedules of Deposits vide item No. 6 of Section – I Accounts Received of Part-2) Schedule dockets, lists of payments and vouchers for payment other than those for land taken up	7
6.	Monthly statements of expenditure on various Community Development and NES Blocks	5
7.	Accounts Current received from other Governments and Departments (except in the case of settlement accounts in which case the period of preservation is 10 years)	5
<b>III. Miscellaneous Registers</b>		
1.	Transfer Ledger and Abstract	5
2.	Deposits Register	6
3.	Register of Reserve Bank Adjustment (Parts I to IV)	5
4.	Provident Fund broadsheet	6 years after the close of the year to which it pertains. However, the broadsheets, which have not been proved, and balances in which have not been agreed with those in the P.F. Ledger could continue to be preserved even after six years and weeded out only after the proving and agreement has been affected and discrepancies and difference if any, fully settled
<b>IV Miscellaneous</b>		
1.	March Final Accounts	5
<b>Part 2</b>		
<b>I Accounts Received</b>		
1.	Treasury Schedules on accounts of Public Works receipts	5
2.	File of weekly statements of Central transactions at non-bank treasuries received from the Treasury Officers	1
3.	File of advices regarding Inter Government adjustments received from other accounting officers	5

	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
4.	Clearance memoranda received from the Reserve Bank of India relating to the Advices mentioned in serial No. 3 above and serial No. 9 of Section IV Miscellaneous	3
5.	Advance intimation from the Treasury Officers etc. of Inter Government transactions originating in the accounts for March	1
6.	Schedules of Deposit (including any subsidiary account) for the month of March in which any items have been credited to Government as lapsed deposits	30
<b>II Miscellaneous Registers</b>		
1.	Gazetted Entitlement Register	8 years after the expiry of currency period of these Registers
2.	Treasury- wise Pension payment Register	10
3.	Works Register	Permanently, or such shorter period not less than 15 years, as may be fixed by the Accountant General in consultation with the State Government
4.	Project Register	-do-
5.	Register of Lapses Deposits and Bills	Permanently
6.	Resister of Government servants lent or transferred to Foreign services	10 years subject to the proviso that necessary information regarding recovery of contribution is recorded in the service books or the History Cards
7.	(i) Register of Pension Payment Orders (ii) Nominations received under the Liberalised Pension Rules of the Central Government	Permanently
	A. If the Gratuity/Family Pension are made to minor	30 After the payment of Death-cum-Retirement Gratuity or the last installment of the family pension has been made
	B. To other than minors (a) not in accordance with the order in which nominations have been made	30 After the payment of Death-cum-Retirement Gratuity or the last installment of the family pension has been made
	(b) in accordance with the order in which nominations have been made	After the payment of Death-cum-Retirement Gratuity or the last installment of the family pension has been made

	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
	(c) Declaration of option received under paragraph 9 of the Liberalised Pension Rules of the Central Government	5 years after death or retirement whichever is earlier.
8.	Cash and Cheque Registers of the pre-audit Department	5
9.	(a) Office Cash Book (b) Register of un-disbursed pay and allowances	10 10
10.	Book of Transfer entries	3
11.	Transfer Entry Number Book	3
12.	Register of Suspense Slips	5
13.	Bill Register	5
14.	Register of Invoices	5
15.	Register and Broadsheet of Special Recoveries	5
16.	Register and Broadsheet of Special recoveries when used as item No.17 below	10 provided the fact of recovery is noted in the service cards/services books of officers lent on Foreign Service
17.	Register of Recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishment on Foreign Services of the third kind under the old Foreign Services Rules	10 subject to the proviso that necessary information regarding recovery of contribution is recorded in the service books or History cards
18.	Register of Index to House Buildings Advances.	25
19.	Register of Permanent Advances	4
20.	Register of Detailed estimates sanctioned against the project estimate of Public Works	2 years after the completion of the project
21.	Register of Land Charges	Permanently
22.	(i) Provident Fund Ledgers and Registers  (ii) Provident Fund Ledger Cards  (iii) Master Cards  (iv) Provident Fund Declaration Forms	35  Follows the period prescribed for General Provident Fund vouchers of Final Payments  2  Follows the period prescribed for General Provident Fund vouchers of Final Payments
23.	Registers of Securities and properties held	Permanently
24.	Register of Contingent Expenditure	5

	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
25.	General Inward Index Register for letters received from State Governments, Government of India and Comptroller and Auditor General of India	15
<b>III Vouchers</b>		
1.	Loans to Municipalities, etc	To be preserved till the repayment of the loans
2.	Pay bills	3 years subject to concurrence by the State Government, otherwise 6 years. 3 years in the case of Central Government. Pay bills relating to the period prior to introduction of self-contained pay bill Register will, however, be preserved for 35 years in terms of Appendix-13 (Rule 284 of G.F.Rs).
3.	Traveling allowance bills	3
4.	Vouchers on which final payments of provident fund money are made to persons other than the subscriber (a) to minors (b) to other than minors.  (i) not in accordance with the nomination of the subscriber  (ii) In accordance with the nomination of the subscriber	30 years where payments are made before 1-4-64. 25 years where payments are made after 31-3-64  30 years where payments are made before 1-4-64. 25 years where payments are made after 31-3-64  6 years where payments are made before 1-4-64. 3 years where payments are made after 31-3-64
5.	Provident fund vouchers of final payments other than those mentioned in Serial No. 4 above	-do-
6.	Vouchers pertaining to nonrefundable withdrawals from the Provident Funds	6 years from the date of sanction of withdrawal in cases where withdrawal has been made before 1.4.64. 3 years from the date of sanction of withdrawal in cases where withdrawals has been made after 31.3.64
7.	Vouchers for payments on account of land taken up	Permanently
8.	Vouchers of Payment of compensation to Jagirdars on abolition of their Zamindaris and Jagirs	Permanently
9.	Assignments and Compensation	5



	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
10.	Advances, Revenue, House Building, Miscellaneous	6
11.	Deposits Repayment vouchers (other than Personal Deposits)	7
12.	Pension Vouchers	3 subjects to concurrence of the State Government otherwise 5 years
13.	Account Current Vouchers	According to their class
<b>IV Miscellaneous</b>		
1.	(a) One copy of every printed publication issued by self  (b) Appropriation Accounts, Finance Accounts and Audit Reports of State Governments  (c) Appropriation Accounts, Finance Accounts and Audit Reports of State Governments	Permanently  Permanently in respect of their own States. Five years in respect of other States.  Permanently one copy
2.	Detailed Budget Estimates	5
3.	Broadsheet of contributions towards pension and Leave Salary	10, provided the fact of recovery is noted in the Service Cards, Service Books of the Officers lent on Foreign Service.
4.	Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Services Regulations or on account of Establishment of Foreign Service of the third kind under the old Foreign Service Rules	10, provided the fact of recovery is noted in the Service Cards/Service Books of the Officers lent on Foreign Service.
5.	Pension Reports	15
6.	Reports of Inspection of Treasuries and Public Works Offices	5 years after all the paras are settled.
7.	Correspondence:- (a) Resolutions and circulars of Government and General letters of the Comptroller and Auditor General  (b) References to the Comptroller and Auditor General for decisions on Audit account questions and the decision thereon  (c) Orders sanctioning permanent establishments  (d) Letters recommending or	5 years, if they are fully codified or fully manualised otherwise 15 years.  20 years or till they are superceded or cancelled by later orders, at an earlier date at the discretion of the office if fully manualised or codified.  -do-  5

	sanctioning permanent advances	
	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
	(e) Letter regarding the provincialization of budget allotment under certain heads	5
	(f) Letters recommending or sanctioning the opening of personal Ledger Accounts	5
	(g) Reports and orders on defalcation cases (h) Orders communicating sanctions to pensions together with the first page of application for pension or the descriptive rolls, as the case may be.	5 years after final action has been taken on the report.5 years after the pensioners death (Thereafter they are to be sent to National Archives of India for permanent retention).
	(i) References and orders regarding the opening of new treasuries	5
	(j) Orders and sanctions of a permanent Character (e.g. orders permanently exempting Government servants from the operation of the rule relating to halts during the tour)	For State side: 10 years or less subject to annual review. For Central side: not applicable
	(k) References and orders in connection with plague, Famine and Census	10 to 20 years
	(l) Statement of loss or gain or Revenue due to Famine	5
	(m) Miscellaneous correspondence regarding Inter-Government and Reserve Bank adjustments	3
8.	(a) Annual Review of Working of Treasuries	5
	(b) Interest vouchers and Lists	5
	(c) Mortality Returns of Pensions	5
	(d) Appropriation Accounts and reports	5
	(e) Budget Estimates	3

	(f) Copies of Monthly Accounts and subsidiary schedules sent to the Reserve Bank of India	10
	<b>Serial number and description of records</b>	<b>Periods of preservation expressed in complete Account years</b>
9.	File of advice issued to the Reserve Bank of India	3
10.	Other records (including office copies of accounts and returns sent) not specifically mentioned	At the discretion of Accountant General/Principal Director of Audit.

\*Cases relating to the service pensions should be weeded out seven years after the pensioner's death. Cases relating to Territorial and Political and Extraordinary pension should be weeded out three years after the pensioner's death provided such pensions are of a limited tenure or granted for the life of a particular person. Cases relating to gratuities should be weeded out three years after the year of payment.