

केवल कार्यालयीन प्रयोग हेतु
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कार्यालय, महालेखाकार (लेखा परीक्षा) तेलंगाना का कार्यालय
तथा
महानिदेशक लेखा परीक्षा (केन्द्रीय) का कार्यालय
हैदराबाद-500004

OFFICES OF
THE ACCOUNTANT GENERAL (AUDIT) TELANGANA &
THE DIRECTOR GENERAL OF AUDIT (CENTRAL)
HYDERABAD- 500004

स्थापना नियमावली

MANUAL OF ESTABLISHMENT



चौथा संस्करण
Fourth Edition

महालेखाकार (लेखा परीक्षा, तेलंगाना, हैदराबाद, द्वारा जारी
Issued by the Accountant General (Audit)

Telangana, Hyderabad

2020

PREFACE

1. This Manual contains detailed instructions for the conduct of the office work in general and for the work of office management sections in both the offices viz., Offices of the Accountant General (Audit), Telangana and Director General of Audit (Central), Hyderabad. Officials of both the audit offices are expected to be conversant with these rules and procedures.

2. All the instructions contained in this Manual are supplementary to those laid down in the various Codes and Manuals issued by the Comptroller and Auditor General of India and other competent authorities.

The Establishment Manual is distributed in 2 volumes as below:

(1) Volume-I containing chapters I to VI and

(2) Volume-II containing chapters VII to XIX

3. This is the Fourth Edition of the Manual. The Manual is updated by incorporating changes from 2004 (3rd Edition) to 31.12.2019.

4. The Assistant Audit Officer/Admn.II Section in the Office of the Accountant General (Audit), Telangana will be responsible for keeping the Manual up-to-date but the Assistant Audit Officer of L&S section and other sections will be responsible for reporting to Admn.II Section any changes or orders in procedure which are at variance with the orders in this Manual or which, for other reasons, should be incorporated in this Manual. The Manual will be updated for every five years.

5. Suggestions for any corrections will be highly welcome.

Hyderabad

SUDHA RAJAN
Accountant General (Audit)
Telangana

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CHAPTER – I

GENERAL

1.1 The Manual deals with the work of the sections in the Administration Group in each of the two Audit Offices, viz., Office of Accountant General (Audit) Telangana and Director General of Audit (Central), Hyderabad. The Accountant General (Audit), Telangana is the cadre controlling authority for the two Audit Offices.

1.2 The Administration Group is under the immediate charge of the Senior Deputy Accountant General/ Deputy Accountant General (Admn.)/Director (Admn.) of respective offices.

The branches of Administration Group in the office of Accountant General (Audit) Telangana dealing with administration matters are: Administration, Logistics & Support, Bills, Training Wing, Information Systems Wing, Raj Bhasha Anubhag, and Legal Cell.

In respect of DGA(C), the branches of Administration Group dealing with the administration matters are: Administration, Office & Establishment, Bills and IS Wing.

Each branch in the Administration Group of each office is under the immediate charge of Senior Audit Officer.

1.3 Each section in the branches of Administration Group, viz., Administration, L&S, Bills, Training Wing, IS Wing, Legal Cell and Rajbhasha Anubhag is under the charge of an Assistant Audit Officer (A.A.O) and all the Assistant Audit Officers are responsible for the co-ordination of work in these sections for efficient management of each of the offices.

1.4 The allocation of work among the sections in Administration Group of each of the two offices is given in Annexure-I.

1.5 Administrative Control

In respect of administrative matters connected with the L&S, the Group Officer (Admn) and Branch Officer (Admn) of each office exercise powers to the extent delegated. For details of delegation, M.S.O (Administrative) Vol. II may be referred to.

1.6 Submission, Receipt and transmission of petitions to the President

The instructions of Government of India, contained in Ministry of Home Affairs O.M.No.40/5/50 Establishment (B) dated 8thSeptember, 1954 for the submission, receipt and transmission of petitions addressed to the President in respect of matters arising out of Civil Employment are given in Annexure-II.

1.7 Maintenance of Register of staff strength

1.7(i) In respect of AG (Audit) TS, the A.A.O. of Administration-III Section maintains Section-wise Sanctioned Strength details and the A.A.O. of Administration-I Section maintains Persons-in-Position details. In respect of

DGA(C), Hyderabad the A.A.O of Administration Section of concerned office maintains Section-wise Sanctioned Strength and Persons-In-Position details.

Sanctioned Strength and Persons-In-Position statement of individual sections is maintained in the following formats:

STATEMENT-I

Sanctioned Strength & Persons-In-Position statement of _____ Section of _____ Group as on _____.

Name of the Post	Sanctioned Strength			Persons-In-Position			Vacancies		
	Hqrs	Field	Total	Hqrs	Field	Total	Hqrs	Field	Total

STATEMENT-II

Cadre-wise details of Persons-In-Position as on _____

(Note: Include all the persons working in the section on the forenoon of the 1st day of the month)

S.No.	Name	Desig	Per. No.	Name of the Section	Name of the Group	Date from which working in the section	Date from which working in the Group
Total Persons in Position							

STATEMENT – II (A)

Cadre-wise details of Persons-In-Position in the section as on _____

	SAO	AAO/ Supr	Sr.PS/PS/ PA/Steno	Sr. Ar/Ar	Clerk/ DEO	MTS	Others
Total Persons in Position							

STATEMENT – III

Details of Persons reported/relieved in the section during the month of _____

Sl.No	Name	Desig.	Personnel No.	Date of Reporting	Date of Relieving	Remarks

1.7(ii) In addition to the above, the A.A.O. of the Administration Section maintains a Staff Position Register to keep a watch over the vacancy position in each cadre.

1.7(ii)a Staff Position Register showing total sanctioned strength and the actual working strength is maintained and submitted to the Group Officer(Administration) of respective audit offices indicating the position as on 1st of that month. A statement in the prescribed form showing the above position should be sent to the Office of the Comptroller and Auditor General so as to reach the office by the 10th of each month.

(C&AG's Circular No.15-BRS/2009 Lr.No.1530/BRS/SS/2008-09 dt.16.04.2009)

1.7(ii)b To monitor the Sanctioned Strength and Persons-In-Position in IA&AD on continuous basis, a WEB-based application has been developed by National Informatics Centre in consultation with the Staff Wing at Headquarters Office. The application has been designed to capture cadre-wise data in respect of Sanctioned Strength and Persons-In-Position in each Office.

(C&AG's Lr.No.382(S&SR)/Consolidation of SS&PIP/417-2013 dt.03.07.2013)

1.8 Similar registers should be maintained for Clerk and MTS separately and submitted monthly to Senior Audit Officer along with Position Register at 1.8(i) above.

ANNEXURE – I
(Vide Paragraph 1.4)

A. DISTRIBUTION OF WORK OF ADMINISTRATIVE MATTERS IN THE OFFICE OF THE AG (AUDIT), TELANGANA

The Administration Group in the Office of the Accountant General (Audit), Telangana consists of 06 Branches comprising 12 Sections, viz., (i) Administration Branch comprising of Admin-I, Admin-II, Admin-III and Rajbhasha Anubhag sections (ii) Bills Branch comprising of Bills-I, Bills-II, Bills-III and Bills-IV sections, (iii) Logistics & Support comprising of Establishment (iv) Training Wing (v) Legal Cell and (vi) Information Systems Wing.

The distribution of work among the 12 Sections is indicated below:-

I ADMINISTRATION BRANCH: The Administration Branch consists of 4 Sections, namely, Admin-I, Admin-II, Admin-III and Rajbhasha Anubhag.

1. Administration-I Section

- Recruitment of Auditors, Stenos, DEOs, Clerks, Asst. Audit Officers (Civil Audit) on probation and MTS for all the two audit offices
- Verification of Caste certificates in respect of staff of all the two audit offices
- Compassionate appointments, EDP appointments. Sports Quota Recruitment for all the two audit offices
- Fixation of seniority as per 20 points Roster among Direct Recruits and promotees covering the staff of all the two audit offices
- Preparation of panel material for promotion to various cadres from MTS and up to SAOs covering all the two audit offices
- Preparation of material for All India Civil List covering all the two audit offices
- Immovable property returns of Group 'A' Officers and personal files of IA&AD pertaining to all the two audit offices
- Processing of cases under MACP Scheme covering all the two audit offices
- All correspondence relating to Group 'A' Officers of all the two audit offices
- Deputations/Foreign Services of all cadres, except Group 'A' Officers, of the two audit offices combined
- Processing of cases of Mutual Transfers
- Postings and transfers of staff (i.e., AAO/Supervisor/Sr.Auditor/Auditor/DEO/Clerk/MTS/Stenos) within the offices of AG (Audit) Telangana and DGA (Central), Hyderabad.
- Inter-office Postings of all cadres, except Group 'A' Officers, in consultation with the two audit offices

- Change of name, religion, date of birth in office records, of all cadres, except Group 'A' Officers, of all the two audit offices combined
- Fidelity Guarantee, Insurance Policy
- Sanction of lump sum amount for passing ICWA/CA/AICA, ICISA exams.
- Sanction of special pay to SAS passed officials
- Sanction of Special CL on account of Bandh, Curfew, etc.
- Processing of absorption cases of staff on deputation in the two audit offices
- Processing of cases of outstation postings in foreign countries and UN/Embassy Audit and temporary deputation to Haj
- Maintenance of SC/ST officials grievance register
- Maintenance of Register to watch disposal of grievances of physically disabled persons working in the office

2. Administration-II Section

- Work relating to processing of Advances under compendium Rules 2017, viz., House Building Advance and Personal Computer Advance connected correspondence with PAO, obtaining of budget requirements from staff etc. and forwarding the same to Headquarters Office for requirement of funds for these advances.
- House Building Advances & Personal Computer Advances to staff and connected correspondence, Maintaining prescribed registers for watching completion reports, renewal of insurance policies, etc., sending periodical statements of expenditure, budget requirements to Headquarters Office and other general work relating to HBA.
- Issue of sanction orders, along with preparation of bills relating to advances and submission to SAO (Bills) for signature.
- Calling for requirement of funds like honorarium, professional services and forwarding the requirements to Bills-IV Section, watching expenditure and maintenance of honorarium budget by issuing sanction orders, sanctions under Central Government Employees Group Insurance Scheme, Compulsory Deposit Scheme and miscellaneous work.
- Conduct of all Departmental Examinations like Subordinate Audit Services (SAS) Exam, Revenue Audit Examination (RAE), Continuous Professional Development (CPD) I, II & III, Incentive Examination for Sr. Auditors (IE) and Quarterly Type-Test for Clerks (QTT), Departmental Examination for Auditors (DEA) and LDC Exam for MTS and connected correspondence, maintenance and updating of registers relating to examinations, sending of relevant returns, etc. miscellaneous items of work connected to examinations, grant of advance increment in respect of RAE and CPD examination, grant of qualification pay to the DEA passed Auditors, to the staff of all the two audit offices combined.
- Maintenance and Updation of Gradation List, Corrections to MSO (Admn), Updation of local manuals like Manual of Establishment and Manual of General Procedures covering the two audit offices combined.

- Retirements, like Superannuation Retirement, Voluntary Retirement, Medical Invalidation Retirement, of all cadres of all the two audit offices combined.
- Resignations (Technical Resignations and Resignations on personal grounds) of staff of all cadres, except Group 'A', of all the two audit offices combined
- Reversion of Auditor to Clerk due to non-passing of Departmental Confirmation Test in respect of Auditors serving in the two Audit Offices.

3. Administration-III Section

- Sanctioned Strength of O/o AG (Audit), TS.
- Confirmation of Cadres of all cadres, except Group 'A' Officers, of the two audit offices combined
- Permissions to appear for various examinations (outside the department) under CCS (Conduct) Rules, 1964, to staff of O/o AG (Audit) TS.
- Pensions of all the cadres of the two audit offices combined including revision of pension.
- Verification of Immovable Property Returns and obtaining assets and liabilities returns under Lokpal Act from staff of O/o AG (Audit), TS.
- Permissions to obtain passport/visa/leave country to staff of O/o AG (Audit), Telangana.
- Matters pertaining to recognised Service Associations of all the two Audit offices.
- Permissions to acquire movable and immovable property.
- CPGRAMS

4. Rajbhasha Anubhag (Hindi Section)

- Work relating to effective implementation of official language policy of Government of India
- Translation of English correspondence received by/ emanating from various sections into Hindi language and vice versa.
- Conducting Official Language Implementation Committee (OLIC) meeting
- Consolidation of material for periodic progressive report of Hindi received from sections and sending the report to Headquarters office
- Nomination of officials for Hindi Workshop, Hindi Language training, Hindi Typing training.

II. BILLS BRANCH : The Bills Branch consists of 4 Sections, namely, Bills-I, Bills-II, Bills-III and Bills-IV.

1. Bills-I Section

- Preparation of Pay Bills of AAOs, Supervisors, AAOs (Deputationists).
- Maintenance of Service Books and leave accounts of the officials.

- Processing of GPF Advances & Withdrawals (Part-Final and Final).
- Processing cases of anomalies in Pay in respect of the two Audit offices combined.
- Uploading of Income Tax details in respect of all employees of the O/o AG (Audit), TS with NSDL after reconciliation of Bin amounts finally by PAO.
- Preparation of Form-16 of AAOs, AAOs (Deputationists) and Supervisors.
- Maintenance and submission of periodical returns to concerned sections.
- Cash Section work, like obtaining cash from the bank, remittances of challans into bank, maintenance of important registers like cash book, cheques book, UDP Register, Token Register, payments, reconciliation of challan figures with PAO, preparation of OTA, honorarium bills, review of UDP registers, Reconciliation of LIC figures and sending cheques to LIC of the amount recovered from officials, etc.

2. Bills-II Section

- Preparation of Pay Bills of Clerks, PA/Stenographers, Sr. Console Operator/Console Operator, Data Entry Operators, Multi-Tasking Staff, Staff Car Driver and Welfare Assistants, Updation of their leave accounts, release of increments, etc. and related correspondence.
- Preparation of Form-16 of Clerks,PA/Stenographers,Sr. Console Operator/Console Operator, Data Entry Operators,Multi-Tasking Staff, Staff Car Driver and Welfare Assstants.
- Processing of TA bills of Sr. Auditors/Auditors, Supervisors and AAOs Cadre, Transfer Travelling Allowance (Inward and Outward).
- LTC bills, Drawl of advances, obtaining of permissions for declaration of Home Town of all cadres of O/o AG (Audit) TS.

3. Bills-III Section

- Preparation of Pay Bills of IA&AS Officers, Senior Audit Officers and Sr. Auditors/Auditors.
- Processing of encashment of Earned Leave while availing LTC in respect of IA&AS Officers, Senior Audit Officers and Sr. Auditors/Auditors.
- Preparation of Form-16 of IA&AS Officers, Senior Audit Officers and Sr. Auditors/Auditors.

4. Bills-IV Section

- Court Attachment cases of staff of O/o AG (Audit) TS.
- CEA Claims of the all staff of O/o AG (Audit) TS.
- TA Claims of SAOs, Supervisors/ Sr. Auditors/Auditors of TS.
- Medical claims of all the staff of O/o AG (Audit) TS.

- Processing of Contingent Bills.
- Issuance of Medical permissions to CGHS beneficiaries for consultations and admissions in CGHS referral hospitals to all cadres of O/o AG (Audit), TS
- Budget in O/o AG (Audit), TS.

III Logistics & Support Branch:

- The Logistics & Support Branch consists of L&S Section.
- General maintenance of office, equipment's and utilities, like providing amenities, arranging repairs/replacements to fixtures, furniture's, water coolers, re-fillings, arranging sign boards for officers/sections, etc.
- Preparation of Budget for Contingencies and appropriations.
- Purchase of Stationery forms and stationery items for distribution to staff of O/o AG (Audit), TS.
- Issue of Permanent and Temporary Identity Cards to staff of O/o AG (Audit), TS.
- Maintenance of Office Library, including procurement of books for reference to officers/sections, circulation of newspapers/magazines to HOD/GOs/Report sections and disposal of old newspapers/records.
- Maintenance of Staff Car including hiring cars.
- Maintenance of Telephone Exchange (EPABX), including providing telephone extensions, attending complaints of internal telephone lines, rectifications to breakdowns through technician engaged under AMC, with respect to all offices located in the premises.
- Procurement of telephone instruments and repairs/replacements, connection and reconnections and shifting of internal connections, arranging broadband services and processing office telephone charges and reimbursements of residential telephone bills, liaison with BSNL office for telephone lines for the office.
- Outsourcing Services of DEOs and MTS and their management in respect of the office.
- Annual maintenance contracts of Telephone Exchange and hardware items of the office.
- Conducting conferences, workshops, national/international study tours, Independence day/Republic day celebrations.
- Maintenance of guest houses, protocol arrangements to dignitaries, etc.
- Processing allotment of watchward staff quarters in the premises.
- Printing and binding of printed forms/registers, publication of Audit Reports, Annual calendars, etc.
- Maintenance of Gestetner (roneo) machine and arranging the copies of circulars/OOs, display in notice boards.
- Maintenance of Imprest Account.
- Making arrangements for conducting various departmental examinations, viz., seating and identification of venue, sealing and packing of question papers/answer scripts.

- Despatch of letters received from the officers and sections addressed to various offices/authorities, maintenance of Franking machine, procurement of service postage for office use.
- Estate Management (Civil & Electrical) work, viz., Correspondence with CPWD, monitoring execution works with CPWD, liaison with participating offices in the premises, processing budget estimates, maintenance of fire-extinguishers, energy saving measures of electricity consumption, HMWS&SB water supply, Coordinating with Caretaker for proper upkeep and cleanliness of premises, pursuance of grievances and monitoring complaints/suggestions box, etc., in respect of all the three audit offices combined.
- Maintenance of dak registers.
- Procurement and supply of liveries to the MTS.
- Liaison with IA Audit, DG Inspection and Peer Review parties and follow-up action.
- Arranging disposal of obsolete furniture through public auction, maintenance of classified abstract and dead-stock register.
- Security affairs of the premises.
- Receipt and distribution of letters/GOs from other offices.
- Sorting of under covers and ordinary letters, government gazette.
- Marking/re-marking
- Distribution to the concerned officers/ sections
- Arrangement for pest control of entire Office premises.

IV TRAINING WING

- Imparting Induction training to newly recruited MTS, Clerks, Data Entry Operators, Auditors etc.
- Arranging training sessions for the candidates appearing for the first time at various departmental examinations like DEA, SAS Exam, RAE, Promotional Exam for DEO Grade A to Grade B etc.
- Nomination of officials for various training programmes at Regional Training Institute, Hyderabad and Regional Training Institutes at Mumbai, Chennai, Kolkata, Ranchi, Jammu, Jaipur, RTC Bengaluru, ICET Jaipur, ICISA Noida and Bureau of Parliamentary Studies & Training, New Delhi.
- Preparation of Training Need Analysis of the office for training at RTI, Hyderabad.
- Preparation of training calendars for in-house trainings conducted by the Office.
- Forwarding Impact Assessment forms of participants who attended training programmes at RTC/RTIs.
- Inhouse training for AAOs empanelled for SAO promotion.

V LEGAL CELL

- Disciplinary cases pertaining to officials (Group 'B' and Non-Gazetted).

- Arranging for writing up of Annual Performance Appraisal Reports (APARs) of staff and maintenance thereof including communication of adverse remarks and related correspondence, in respect of the two audit offices of AG (Audit), TS and DGA (Central), Hyderabad.
- Preparing and entrusting material to the Standing Counsel of the Department to defend Court cases filed against the office in respect of Administrative matters by in-service/retired IA&AD members and in respect of Audit matters filed by outsiders, in respect of Office of AG (Audit), TS.
- Processing applications and appeals received by the office under the Right to Information Act in respect of Office of AG (Audit) TS.

VI. INFORMATION SYSTEMS WING (IS Wing)

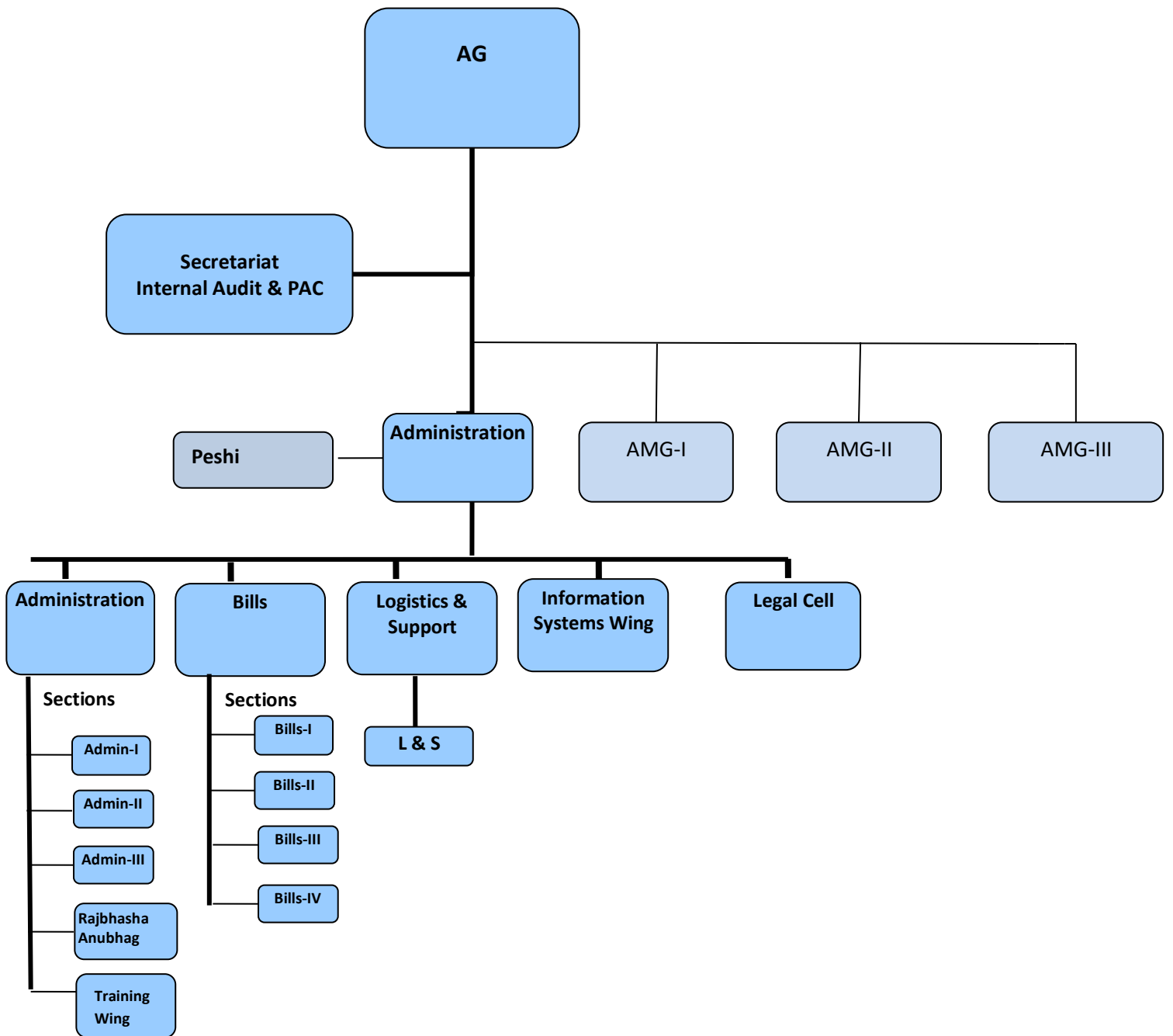
- Catering to the Hardware and Software requirement of the office.
- Procurement of equipments like computers, servers, printers and its consumables
- Maintenance of Hardware and Software network.
- VLC Data analysis required by various groups.
- Maintenance of Office internet and intranet site.
- Attending IT Audit.
- Implementation of IT Security of IA&AD.
- Supporting various applications in the office and training users.
- Assisting in generating printouts of reports, pay Bills.
- Assisting Bills sections with respect to pay bill reports generation, pay slip generation, form modifications, and any other need based requirements like implementation of changes of pay commission.
- Coordination in organising video conferences and all official presentations.

VII Other Sections

1. WELFARE WING

The Welfare Wing is common to all the two Audit Offices and the Welfare Officer supervises the works relating to maintenance and allotment of staff quarters, welfare activities such as organizing Sports and Cultural events, elections to Recreation Club and Ranjani, sanction of benevolent fund, etc.

ORGANISATION CHART OF ADMINISTRATION GROUP OF O/o AG (AUDIT) TELANGANA



B. DISTRIBUTION OF WORK OF ADMINISTRATIVE MATTERS IN DGA (CENTRAL), HYDERABAD

The Administration Group in the Office of the Director General of Audit (Central), Hyderabad, consists of 4 Branches comprising of 5 Sections. The distribution of work among the 5 Sections is indicated below:-

I. ADMINISTRATION BRANCH: The Administration Branch consists of one Administration Section.

Administration Section

- Posting of all Group 'B' Staff of the office.
- Furnishing information under RTI Act.
- Permissions under Conduct Rules, for acquiring movable and immovable property.
- Sanction of long term and short term loans and advances.
- Payment of benefits under CGEGIS to retiring officials.
- Constitution of Complaints Committee for dealing with the complaints/grievances of working women.
- Sanction of Honorarium.
- Permission to apply for outside posts and for pursuing higher studies.
- Preparation of Budget Estimates, monitoring expenditure under various heads and reconciliation of expenditure and submission of expenditure statement to Headquarters every month in respect of DGA (Central) Main Office, Hyderabad and Branch Office at Bhubaneswar.
- Issues related to Sanctioned Strength and their correspondence.
- Preparation of In-house Training Calendar, nomination of officials for training, forwarding feedback forms of participants who attended training programmes at RTIs.
- Work relating to Hindi Teaching Scheme.
- Incentive for passing ICWA, etc.
- Forwarding of applications for UN Audit/Embassy and forwarding of proposals for extension of deputation.
- All general returns relating to CAG/DG/DD as per Calendar of Returns.
- Furnishing replies to peer review/DG Inspection/IA paras.
- All other miscellaneous matters not allotted to other units.

II. BILLS BRANCH: The Bills Branch consists of two Sections, namely, Bills-I and Bills-II.

1. Bills-I Section

- Preparation and submission of Pay Bills and Supplementary Bills in respect of IA&AS Officers , SAOs, AAOs, Supervisors, Sr.Auditors, Hindi Translators, Auditors (NPS) and CRA, Visakhapatnam and disposals of other entitlements of officers/ officials.

- Preparation of Supplementary Bills in respect of Honorarium, OTA, Festival Advance, Cash Awards, etc.
- Posting of Leave applications in the concerned Service Registers, Service Verification and Updation of Service Registers.
- Preparation of Income Tax statements, Form-16, Form-24 and uploading of Income Tax and Cess every quarter and related correspondence.
- Processing of No-Objection Certificates for the retired employees.
- Disposal of CAG letters, court attachments and its correspondence.
- Director of Inspection Reports, Internal Audit Reports.
- Hindi Personal Claims.
- Submission of Quarterly Progress Reports and other miscellaneous works.
- Cash Section Work.
- Implementation of BEMS in preparation of Pay Bills as well as Supplementary Bills.

2. Bills-II Section

- Drawing of Pay Bills and Supplementary Bills in respect of MTS, Clerks, and DEOs.
- Posting of Leave applications in Service Registers, service verification and Updation of Service Registers.
- Processing of GPF applications in respect of all cadres.
- Processing of Contingent Bills, LTC advances and detailed bills, CEA bills, TA/TTA advances and detailed bills, medical advances and detailed bills in respect of all cadres.
- Preparation of Income Tax statements, Form-16.
- Processing of No-Objection Certificates for the retired employees.
- Implementation of BEMS in preparation of pay bills as well as supplementary bills.

III. OE BRANCH: The Office & Establishment Branch consists of one Section, namely, OE Section

OE Section

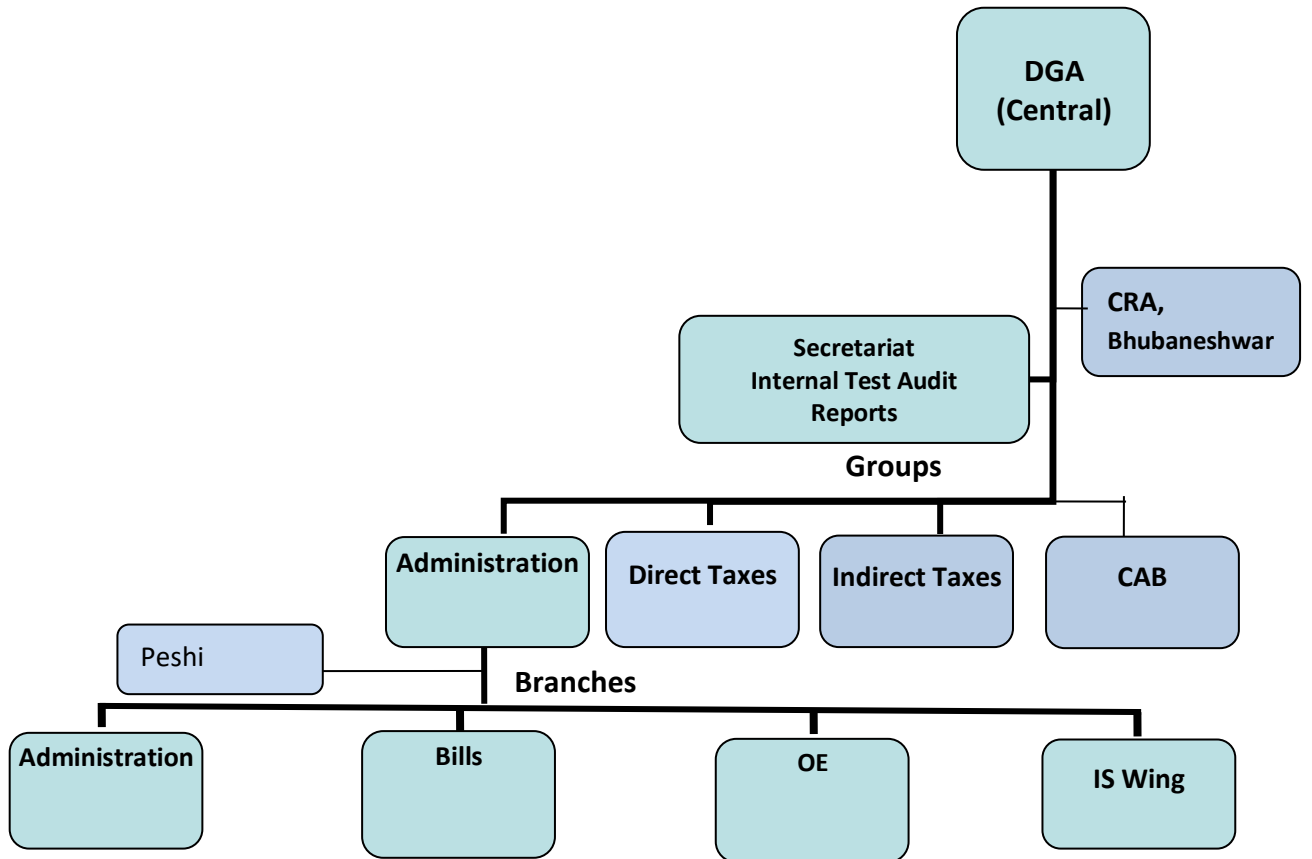
- Preparation of bills pertaining to Main Office.
- Office Imprest, Recoupment of imprest.
- Identity Cards.
- Telephones, New connections, Office and Residence of Officers.
- Payment of bills in main office, residence, RA Sections.
- Budget, Budget Estimates, Revised Estimates.
- Staff requirements.
- Reconciliation of monthly expenditure.
- Director of Inspection Report.

- Purchase of books and periodicals, sanction, disposal of old newspapers, books and publications, procurement and distribution to sections, Central and State.
- Annual indent of forms to GOI form, Special indent for supply of desk calendars.
- Local purchase of stationery items, loan register of stationery.
- Diarizing of letters in the unit register, watching/noting of its disposal in common registers, closing of common/general registers.
- Collection of monthly report material.
- Despatch of all speed posts, registered posts and ordinary letters, receipt of all letters pertaining to the office and distributing to various sections of the office.

IV. Information & Systems Security

- Data processing and Report Generation.
- Networking.
- Development of application software.
- Server maintenance.

ORGANISATION CHART OF ADMINISTRATION GROUP OF O/o DGA (CENTRAL), HYDERABAD



ANNEXURE - II
(Vide para 1.6)

Instructions for the submission, receipts and Transmission of petitions addressed to the President in respect of matters arising out of Civil Employment under the Government of India or the Termination of such employment.

PART-I
Preliminary

1. Definition: In these instructions -

‘Petition’ includes a memorial, representation letter or an application of the nature of the petition.

2. Scope of Instructions:

(a) Save as herein after provided, these instructions shall apply:

(i) so far as may be, to all petitions addressed to the President by persons who are, or have been in the Civil Employment of the Government of India other persons who are or have been under the administrative control of the Railway Board, and persons who are governed by All India Services (Discipline & Appeal) Rules, 1954, in respect of the matters arising out of such employment or in respect of the termination of such employment;

(ii) So far as they are not inconsistent with the conditions of the Indian Army, Naval or Air Force Service, the petitions addressed to the President by members of the Armed Forces, who are or have been in civil employment of the Government of India, in respect of matters arising from such employment.

(b) These instructions shall not affect any rules or orders made by the President in respect of representations submitted by associations or unions of Government Servants.

PART II
Form and manner of Submission of Petitions

3. Form of Petitions:

(a) Every petition shall be legible and may preferably be either in typescript or in print.

(b) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him in his own behalf.

(c) Every petition and the documents accompanying it shall be in the language specified in the eighth Schedule to the Constitution.

Provided that if a Petition or document is in a regional language, a translation, thereof in the official language shall be furnished, as far as possible, along with such petition or document; but no petition shall be withheld on the ground only for want of such translation.

4. Contents of Petitions: Every Petition shall -

(a) Contain all material statement and arguments rely upon by the petitioner;

(b) be complete in itself and include a copy of the orders complained against as well as copies of orders, if any, passed by subordinate authorities;

- (c) contain no disloyal, disrespectful or improper language, and in respect of cases covered by Rule 29 (1) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, contain a statement that a request for review was made to the reviewing authority under that rule and the same was disposed by that authority.
- (d) End with the specific prayer.

5. Method of submission of petitions:

- (a) Every petition shall be submitted to the prescribed authority through the hand of the office or department to which the petitioner belonged, and shall be accompanied by a letter requesting the prescribed authority to transmit it to the President.
- (b) The head of the office or department, on receipt of the petition submitted through him in accordance with sub-instruction (1) shall forward the petition through the usual official channel, to the prescribed authority together with a concise statement of the facts, material there to and all relevant papers, and unless there are special reasons to the contrary, and expression of his opinion thereon.

Government of India's orders: Relatives of a Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant had himself made and which had been turned down. In some cases, this procedure is resorted to in order to get round the requirement that the Government servant should submit his representation through his official superiors. The practice is obviously undesirable, and should be strongly discouraged. It has accordingly been decided that no notice should be taken of a representation on service matters submitted by a relative of a Government servant. The only exception may be cases in which because of the death or physical disability, etc., of the Government servant, it is impossible for the Government servant himself to submit a representation.

(G.I.M.H.A. Memo. No.F.25/21/63, Ests. (A), dt.19th September, 1963)

PART - III

Withholding of petitions by the prescribed authority:

6. Circumstances in which the petitions may be withheld: The prescribed authority may, in its discretion, withhold a petition when -

- (i) the petitioner has not complied with any of the provisions of part II; or
- (ii) the petition is a representation against an order communicated to the petitioner more than six months before the submission of the petition and no satisfactory explanation of the delay is given; or
- (iii) a previous petition from the petitioner on the same subject has been disposed of by the President and the petition in the opinion of the prescribed authority, discloses no new facts or circumstances which afford grounds for a reconsideration of the matter; or
- (iv) the petition is a representation against a decision which is declared to be final by any law or statutory rule; or

- (v) the petition is an application for an employment under the Government not made in pursuance of any rule or announcement calling for applications for such employment; or
- (vi) the petition relates to subject on which the prescribed authority is competent to pass orders and no application for address has been made by the petitioner to the prescribed authority; or
- (vii) the petition is a representation against the non-exercise in favour of the petitioner of a discretion vested in the prescribed authority;
- (viii) the petition is a representation against the discharge or termination of service by a competent authority or the petitioner having been--
 - (a) Appointed on probation, during or at the end of such probation;
 - (b) Appointed, otherwise than under contract, to hold a temporary appointment, on the expiration of the period of such appointment; or
 - (c) Engaged under contract in accordance with the terms of such a contract;
- (ix) the petition is a representation against an order;
 - (a) From which the petitioner has already exercised, or has failed to exercise, a right of appeal available under the rule or orders or the contract regulating his conditions of service;
 - (b) passed by a competent authority in the exercise of appellate or revisional powers conferred by any rule; order or contract regarding his conditions of service; or
- (x) the petition is a representation against an order of a competent authority refusing to grant or recommend -
 - (a) a special pension; or
 - (b) any pecuniary or other concession to which the petitioner is not entitled under any rules or orders or contract regulating his condition of service.

7. **Petitioner to be informed when petition is withheld:** The prescribed authority shall, when the petition is withheld under instructions 6, inform the petitioner of the with-holding there-of and the reasons there-for.

8. **List of petitions withheld**

(i) If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department, it shall submit to such Secretary an annual return specifying particulars of all petitions withheld by it under instructions 6 and the reasons for withholding the same.

(ii) If the Secretary to the Government of India in the appropriate Ministry of Department is himself the prescribed authority, he shall prepare an annual return specifying particulars of petitions withheld by him under instructions 6 and the reasons for withholding the same.

(Authority for annual return: Hqrs. Circular No.16. NGE/1994 No.70 NGE Disc/15-94; dt.1.3.1994)

(iii) The returns prepared under sub-instructions (i) and (ii) shall be dealt with in the manner provided in the rules made by the President for the transaction of the business of the Government of India.

(iv) If the President on a scrutiny of the said returns or otherwise so directs, any or all of the petitions specified in the returns and sub-instruction (i) shall be transmitted by the prescribed authority to the Secretary concerned or any or all of the petitions specified in the return under Sub-instruction (iii) shall be taken into consideration.

PART - IV

Procedure in respect of petitions not withheld

9. **Procedure in transmission:** If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or department, it shall transmit to such Secretary petitions not withheld under instructions 6 and petitions called for under instructions 8 together with a complete Statement of the facts material thereto and all relevant papers, and unless there are special reasons to the contrary, and expression of the opinion of the prescribed authority thereon.
10. **Consideration of the Petition:** Petitions received in his capacity as the prescribed authority by the Secretary to the Government of India in the appropriate Ministry or Department and not withheld by him under instructions 6 petitions taken into consideration under sub-instructions (iii) of instruction 8 shall thereafter be dealt with in accordance with the provisions of the Rules made by the President for the transactions of the business of the Government of India.
11. **Action to be taken after final orders are passed on petitions:** The prescribed authority shall himself give effect or ensure that effect is given by the competent authority to such orders as the President may pass on any petition and, if the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department submit to such Secretary within a period of three months of the receipt of the orders a report of the action taken.

THE SCHEDULE

List of the authorities included in the term 'prescribed authority'

In respect of persons who are or have been employed:

- (i) In Ministries or Departments of the Government of India, the Secretary of the Ministry or Department;
- (ii) in Attached Offices of the Government of India or in offices not subordinate to such attached offices, or in office not subordinate to any attached office, Heads of Departments who are directly under the Government of India;
- (iii) In connection with the affairs of Part 'C' State the Chief Commissioner or Lieutenant Governor, as the case may be;
- (iv) in lower formations under the Army, Navy or Air Force, the appropriate Principal Staff Officer at the Army, Headquarters, Naval Headquarters and the Engineer-in-Chief, Army Headquarters in respect of the Civilian Personnel of the Military Engineering Service.

Government of India's decision: On a clarification sought by certain Ministries/ Departments in the past, Home Ministry had advised that a petition, representation etc., addressed to a Secretary, Deputy Minister, Minister or Prime Minister may be treated as a petition addressed to the President and disposed of in accordance with the petition instructions referred to above. The matter has been re-examined in Home Ministry and it has been decided that it is not quite correct to treat petitions not addressed to the President and dispose of them as such. A Petition or an appeal addressed to a Secretary, Deputy Minister, Minister or Prime Minister should be treated as a petition or appeal made to Government and disposed of accordingly. Only a petition specifically addressed to the President is governed by the petition instructions referred to above, particularly with regard to the withholding of petitions by the prescribed authority.

(G.I., M.H.A. Memo No.10/1/65-Ests. (B), dt. the 29th April, 1965)

CHAPTER – II

RECRUITMENT

2.1. Appointment to Central Services and Posts

2.1.1. Direct recruitment to the cadres of Multi-Tasking (Non-Technical) Staff (MTS), Staff Car Driver (Ordinary Grade), Data Entry Operator (DEO) Grade 'A', Stenographer Grade I & Stenographer Grade II, Auditor, Junior Translator (JT) and Assistant Audit Officer (AAO) for appointment in offices of the Accountant General (Audit), Telangana and Director General of Audit (Central), Hyderabad, is done from among the candidates sponsored by the Staff Selection Commission through Office of the Comptroller and Auditor General of India, New Delhi. Posts in Group 'C' cadre can also be filled by direct recruitment through Sports Quota Recruitment and Compassionate Appointment.

2.2. Recruitment through Staff Selection Commission

2.2.1. The information regarding the vacancies should be furnished to the Office of the C&AG of India every year, as and when called for, for appointment to the post of MTS, DEO, Stenographer, Auditor, JHT and AAO.

2.2.2. The Staff Selection Commission will forward the names of the candidates who are required to be appointed in the various cadres (i.e. AAO, Auditor, DEO, Stenographer&MTS), along with their dossiers containing copies of certificates etc. through the Office of the Comptroller and Auditor General of India, New Delhi to the cadre controlling office {i.e. Office of the Accountant General (Audit), TS}.

2.3. Sports Quota Recruitment

2.3.1. Recruitment of meritorious sports persons to Group 'C' posts against the direct recruitment vacancies will be initiated as and when proposals in this regard are called for by the office of the C&AG of India. The information regarding number of sanctioned posts, vacancies and proposals for filling up vacancies in such sports disciplines as called for by C&AG office has to be furnished. The schedule for the recruitment process is also intimated by C&AG Office.

2.3.2. After proposals are sent from all the local IA&AD Offices in the station, the C&AG Office nominates one of the field offices in the station as nodal office, and issues instructions/guidelines, to conduct recruitment of sports persons on behalf of all field offices in the station.

2.4. Scheme for Compassionate Appointments

2.4.1. Object

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

(Government of India, Department of Personnel and Training DOP&T's O.M. No. 14014/02/2012-Estt.(D) dated 16.01.2013 communicated through C&AG Circular No.178-Staff(Rectt-II)/87-2011/Vol-I dt.30.01.2013)

2.4.2. To Whom Applicable : To a dependent family member –

(a) of a Government servant who

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

(b) of a member of the Armed Forces who

- (i) dies during service; or
- (ii) is killed in action; or
- (iv) is medically boarded out and is unfit for civil employment.

Note I : "Dependent Family Member" means:

- (a) spouse; or
- (b) son (including adopted son); or
- (c) daughter (including adopted daughter); or
- (d) brother or sister in the case of unmarried Government servant; or
- (e) member of the Armed Forces referred to in (i) or (ii) of this para, who was wholly dependent on the Government servant/member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

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

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

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

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

(c) Authority competent to make Compassionate Appointment

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

(d) Posts to which such Appointments can be made

Group 'C' posts against the direct recruitment quota.

(e) Eligibility

- (i) The family is indigent and deserves immediate assistance for relief from financial destitution; and
- (ii) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

(f) A. Exemptions: Compassionate appointments are exempted from observance of the following requirements:-

- (i) Recruitment procedure i.e. without the agency of the Staff Selection Commission or the Employment Exchange.
- (ii) Clearance from the Surplus Cell of the Department of Personnel and Training/ Directorate General of Employment and Training.
- (iii) The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

B. Relaxations

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

Note: (a) Age eligibility shall be determined with reference to the date of application and not the date of appointment;

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

It has been decided that if an employee dies while in service or is retired on invalid pension and there is a ward below 18 years of age and who alone is available for employment, he should apply for a job as soon as he attains the age of 18 years. The person below the age of 18 years should not be considered for appointment on compassionate grounds.

(Vide C&AG Lr.No.1145-NGE.III/37-86/Zone-2-Vol.I, dt.04-04.1988)

- (ii) In exceptional circumstances Government may consider recruiting persons not immediately meeting the minimum educational standards. Government may engage them as trainees who will be given the regular pay only on acquiring the minimum qualification prescribed under the recruitment rules. The emoluments of these trainees, during the period of their training and before they are absorbed in the Government as employees, will be governed by the minimum of the – 1S pay band Rs.4440-7440 without any grade pay. In addition, they will be granted all applicable Allowance, like Dearness Allowances, House Rent Allowance and Transport Allowance at the admissible rates. The same shall be calculated on the minimum - 1S pay band without any grade pay. The period spent in the-1S pay band by the future recruits will not be counted as service for any purpose as their regular service will start only after they are placed in the pay band PB-1 of Rs.5200-20200 along with grade pay of Rs.1800.

(Para 1 of O.M. No.14014/2/2009-Estt.(D) Dated the 11th December, 2009.)

On implementation of 7th CPC Report, Level-1 of the Pay Matrix is the replacement for the pre-revised -1S scale.

(Hqrs. Office Circular No. 40-Staff Wing/2017 forwarded vide Lr. No. 04-Staff (Appt.)/PC-Cell/01-2016 dated 12.09.2017)

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

- (a) by the CS Division of the Department of Personnel and Training if the post is included in the Central Secretariat Clerical Service; or
- (b) by the Establishment Division of the Department of Personnel and Training if the post is not included in the Central Secretariat Clerical Service.

(iv) In case of appointment of a widow not fulfilling the requirement of educational qualification, against the post of MULTI TASKING STAFF, she will be placed in Group 'C'-Pay Matrix- 1 (Rs. 18000-56900) + Grade Pay Rs. 1800/- directly without insisting on fulfillment of educational qualification norms, provided the appointing authority is satisfied that the duties of the post against which she is being appointed can be performed with the help of some on job training (OJT). This dispensation is to be allowed for appointment on compassionate ground against the post of MULTI TASKING STAFF only.

(Para 2 of O.M. No.14014/2/2009-Estt. (D) Dated 03.04.2012)

(g) Determination/Availability of Vacancies

- (i) Appointment on compassionate grounds should be made only on regular basis and that too only if regular vacancies meant for that purpose are available.
- (ii) Compassionate appointments can be made up to a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' post. The Appointing authority may hold back up to 5% of vacancies in the aforesaid categories to be filled by direct recruitment through Staff Selection Commission or otherwise so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category viz., SC/ST/ OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category he will be adjusted against the SC reservation point, if he is ST/OBC he will be adjusted against ST/OBC point and if he belongs to General category he will be adjusted against the vacancy point meant for General category.
- (iii) While the ceiling of 5% for making compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family member of Government servant on casual/daily wage/ad-hoc/contract basis against regular vacancies, there is no bar to considering him for such appointment if he is eligible as per the normal rules/orders governing such appointments
- (iv) The ceiling of 5% of direct recruitment vacancies for making compassionate appointment should not be exceeded by utilising any other vacancy e.g.,Sports quota vacancy.

- (v) The Committee constituted for considering a request for appointment on compassionate grounds should limit its recommendation to appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year in the concerned administrative ministry/department/Office, that too within the ceiling of 5% of vacancies falling under DR quota in Group 'C' posts.
(*O.M.No.14014/18/2000-Estt. (D) dated 22.06.2001*)
- (vi) Calculation of vacancies by grouping of posts for small offices/cadres - Grouping of posts in small Offices/Cadres for the purpose of calculation of vacancies for appointment on compassionate grounds is allowed. Consequently, Group 'C' posts in which there are less than 20 direct recruitment vacancies in a recruitment year may be grouped together and out of the total number of vacancies 5% may be filled on compassionate grounds subject to the condition that appointment on compassionate grounds in any such post should not exceed one. For the purpose of calculation of vacancies for compassionate appointment, fraction of a vacancy either half or exceeding half but less than one may be taken as one vacancy.
(*Para 2 and 3 of O.M. No.14014/24/1999-Estt.(D) dated 28.12.1999*)
- (vii) Liberalized method of calculation of vacancies for small Ministries/ Departments.The small Ministries/Departments may apply a more liberalized method of calculation of vacancies under 5% quota for compassionate appointment. The small Ministries/Departments, for the purpose of these instructions, are defined as organizations where no vacancy for compassionate appointment could be located under 5% quota for the last 3 years. Such small Ministries/Departments may add up the total of DR vacancies in Group 'C' and erstwhile Group 'D' (Now 'MTS') posts (excluding technical posts) arising in each year for 3 or more preceding years and calculate 5% of vacancies with reference to the grand total of vacancies of such years, for locating one vacancy for compassionate appointment. This is subject to the condition that no compassionate appointment was/has been made by the Ministries/Departments during 3 years or number of years taken over and above 3 years for locating one vacancy under 5% quota.
(*Para 4 of O.M. No. 14014/3/2005-Estt.(D) dated 09.10.2006*)
- (viii) The compassionate appointment can also be made against technical 'posts' at Group 'C' and erstwhile Group 'D' (Now 'MTS') level. The 5% quota of vacancies will be calculated on the basis of total DR vacancies arising in a year in the technical posts.
(*Para 2 of O.M. No. 14014/3/2005-Estt (D) dated 19.01.2007*)
- (h) Time Limit for considering Applications for Compassionate Appointment:** Prescribing time limit for considering applications for compassionate appointment has been reviewed vide this Department O.M No.14014/3/2011- Estt. (D) dated 26.07.2012. Subject to availability of a vacancy and instructions on the subject issued by this Department and as amended from time to time, any application for compassionate appointment is to be considered without any time limit and decision taken on merit in each case
- (i) Belated Requests for Compassionate Appointment**
- (i) Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back, say five years or so. While considering such belated requests, it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of

the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence. Therefore, examination of such cases would call for a great deal of circumspection. The decision to make appointment on compassionate grounds in such cases may, therefore, be taken only at the level of the Secretary of the Department/Ministry concerned.

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

(iii) The onus of examining the penurious condition of the dependent family will rest with the authority making compassionate appointment.

(Para 4 of O.M No.14014/3/2011-Estt.(D) dated 26.07.2012)

(j) Widow Appointed on Compassionate grounds getting Re-married

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

(k) Where there is an Earning Member

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

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

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

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

- (a) an FIR to this effect has been lodged with the Police,
- (b) the missing person is not traceable, and
- (c) the competent authority feels that the case is genuine

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

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

- (b) Who is suspected to have committed fraud, or suspected to have joined any terrorist organisation or suspected to have gone abroad.
- (iv) Compassionate appointment in the case of a missing Government servant also would not be a matter of right as in the case of others and it will be subject to fulfilment of all the conditions, including the availability of vacancy, laid down for such appointment under the scheme;
 - (iv) While considering such a request, the results of the Police investigation should also be taken into account; and
 - (v) A decision on any such request for compassionate appointment should be taken only at the level of the Secretary of the Ministry/Department concerned.
- (m) Procedure**
- (i) The proforma as in Annexure I may be used by Ministries/Departments/ Offices for ascertaining necessary information and processing the cases of compassionate appointment.
 - (ii) The Welfare Officer in each Ministry/Department/Office should meet the members of the family of the Government servant in question immediately after his death to advise and assist them in getting appointment on compassionate grounds. The applicant should be called in person at the very first stage and advised in person about the requirements and formalities to be completed by him.
 - (iii) An application for appointment on compassionate grounds should be considered in the light of the instructions issued from time to time by the Department of Personnel and Training (Establishment Division) on the subject by a committee of officers consisting of three officers – one Chairman and two Members – of the rank of Deputy Secretary/ Director in the Ministry/Department and officers of equivalent rank in the case of attached and subordinate offices. The Welfare Officer may also be made one of the Members/Chairman of the committee depending upon his rank. The committee may meet during the second week of every month to consider cases received during the previous month. The applicant may also be granted personal hearing by the committee, if necessary, for better appreciation of the facts of the case.
 - (iv) Recommendation of the committee should be placed before the competent authority for a decision. If the competent authority disagrees with the committee's recommendation, the case may be referred to the next higher authority for a decision.
- (n) Undertaking for Maintenance of the Family of the Deceased Employee:** A person appointed on compassionate grounds under the scheme should give an undertaking in writing (Part-A of Annexure I) that he/she will maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her, his/her appointment may be terminated forthwith. The question of its legal enforceability has been examined in consultation with the Ministry of Law (Department of Legal Affairs) and it has been decided that it should be incorporated as one of the additional conditions in the offer of appointment applicable only in the case of appointment on compassionate grounds. The person who is offered an Appointment in the Office should submit Acceptance of Offer of Appointment (Annexure-II).

(O.M No.14014/16/1999-Estt.(D) dated 20.12.1999).

- (o) **Request for change in Post/Person:** When a person has been appointed on compassionate grounds to a particular post, the set of circumstances, which led to such appointment, should be deemed to have ceased to exist. Therefore,
- (a) He/she should strive in his/her career like his/her colleagues for future advancement and any request for appointment to any higher post on considerations of compassion should invariably be rejected.
- (b) An appointment made on compassionate grounds cannot be transferred to any other person and any request for the same on considerations of compassion should invariably be rejected.
- (p) **Seniority:** A person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of the date of joining of the candidate on compassionate ground.

(Para 4.8 of O.M.No.20011/1/2008-Estt.(D) dated 11.11.2010)

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

In order to check its misuse, it has also been decided that this power of termination of services for non-compliance of the condition(s) in the offer of compassionate appointment should vest only with the Secretary in the concerned administrative Ministry/Department not only in respect of persons working in the Ministry/Department proper but also in respect of Attached/Sub-ordinate offices under that Ministry/Department.

(O.M. No.14014/19/2000-Estt (D) dated 24.11. 2000).

(r) General

- (i) Appointments made on grounds of compassion should be done in such a way that persons appointed to the post do have the essential educational and technical qualifications and experience required for the post consistent with the requirement of maintenance of efficiency of administration.
- (ii) It is not the intention to restrict employment of a family member of the deceased or medically retired (erstwhile) Group 'D' (Now 'MTS') Government servant to an erstwhile Group 'D' post only. As such, a family member of such erstwhile Group 'D'(Now 'MTS')Government servant can be appointed to a Group 'C' post for which he/she is educationally qualified, provided a vacancy in Group 'C' post exists for this purpose.
- (iii) The Scheme of compassionate appointments was conceived as far back as 1958. Then a number of welfare measures have been introduced by the Government which has made a significant difference in the financial position of the families of theGovernment servants dying in harness/retired on medical grounds. An application for compassionate appointment should, however, not be rejected merely on theground that the family of the Government servant has received the benefits under the various welfare schemes. While considering a request for appointment on compassionate ground a balanced and objective assessment of the financial condition of the family has to be made taking into account its assets and liabilities (including the benefits received under the various welfare schemes

mentioned above) and all other relevant factors such as the presence of an earning member, size of the family, ages of the children and the essential needs of the family, etc.

- (iv) Compassionate appointment should not be denied or delayed merely on the ground that there is reorganisation in the Ministry/Department/ Office. It should be made available to the person concerned if there is a vacancy meant for compassionate appointment and he or she is found eligible and suitable under the scheme.
- (v) Requests for compassionate appointment consequent on death or retirement on medical grounds of erstwhile Group 'D' (Now 'MTS') staff may be considered with greater sympathy by applying relaxed standards depending on the facts and circumstances of the case.
- (vi) Compassionate appointment will have precedence over absorption of surplus employees and regularisation of daily wage/casual workers with/without temporary status.
- (vii) Any request to increase the upper age-limit of 55 years for retirement on medical grounds prescribed in para 2(A) (b) and (c) above in respect of Group 'A'/'B'/'C' Government servants and to bring it at par with the upper age-limit of 57 years prescribed therein for erstwhile Group 'D' (Now 'MTS') Government servants on the ground that the age of retirement has (May, 1998) been raised from 58 years to 60 years for Group 'A'/'B'/'C' Government servants (which is at par with the age of retirement of 60 years applicable to erstwhile Group 'D' (Now 'MTS') Government servants or on any other ground should invariably be rejected so as to ensure that the benefit of compassionate appointment available under the scheme is not misused by seeking retirement on medical grounds at the fag end of one's career and also keeping in view the fact that the higher upper age-limit of 57 years has been prescribed therein for erstwhile Group 'D' (Now 'MTS') Government servants for the reason that they are low paid Government servants who get meagre invalid pension in comparison to others.

2.5. Age-limit for recruitment under Direct Recruitment

S. No.	Name of the post	Min age	Max age	Authority
1	Assistant Audit Officer(Civil)	18	30	IA&AD (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules 2016 issued in GOI Gazette dated 04 May 2016
2	Junior Translator	18	30	IA&AD (Junior Translator) Recruitment Rules 2017 issued in GOI Gazette dated 18-24 June 2017.
3	Stenographer Grade-I	18	30	IA&AD (Stenographer Grade-I) Recruitment Rules 2017 issued in GOI Gazette dated 04 August 2017
4	Auditor	18	27	IA&AD (Auditor) Recruitment Rules 2000 issued in GOI Gazette dated 24 February 2000
5	Stenographer Grade-II	18	27	IA&AD (Stenographer Grade-II) Recruitment Rules 2016 issued in GOI Gazette dated 08 January 2016
6	DEO Grade 'A'	18	27	IA&AD (Group 'C' EDP posts) Recruitment Rules 2016 issued in GOI Gazette dated 13 January 2016
7	Staff Car Driver (Ordinary Grade)	18	25	IA&AD (Staff Car Driver (Ordinary Grade), Staff Car Driver (Grade-II) and Staff Car Driver (Grade-I)) Recruitment Rules 2016 issued in GOI

				Gazette dated 31 March 2016
8	Clerk	18	27	IA&AD (Clerks in Audit Offices) Recruitment Rules 2014 issued in GOI Gazette dated 03 June 2014
9	MTS	18	25	IA&AD (Multi-Tasking Staff) Recruitment (Amendment) Rules 2014 issued in GOI Gazette dated 30 July 2014 and IA&AD (Multi-Tasking Staff) Recruitment Rules 2011 issued in GOI Gazette dated 09 August 2011

2.5.1. Age Relaxation

S.No.	Category of Persons to whom age concession is admissible and O.M./Notification No.	Categories of post to which the age concession is admissible	Extent of Age Concession
1.	Scheduled Castes and Scheduled Tribes Notification No.2/101/72-Estt(D) dated 07.03.1974	All posts filled by Direct Recruitment	5 years
2.	Other Backward Classes O.M.No.43013/2/95-Estt.(SCT) dated 25.01.1995 O.M.No.36012/22/93-Estt.(SCT) dated 22.10.1993	All posts filled by Direct Recruitment	3 years
3.	Persons with Disabilities No.43019/28/86-Estt.(D) dated 01.02.1999 read with O.M.No.36035/3/2004-Estt(Res.) dated 29.12.2005	(i) In case of Direct Recruitment to Group 'C' and erstwhile Group 'D'(Now 'MTS')	10 years
	SC/ST Persons with disabilities	(ii) In case of recruitment to Group 'A' and Group 'B' posts through open Competitive Exam	15 years
	OBC Persons with disabilities		13 years
	Persons with disabilities O.M.No.36035/3/2004-Estt(Res.) dated 29.12.2005	In case of direct recruitment to Group 'A' and Group 'B' where recruitment is made otherwise than through open competitive examination	5 years
	SC/ST Persons with disabilities		10 years
	OBC Persons with disabilities		8 years

4.	Retrenched Central Government Employee Notification No.2/101/72-Estt(D) dated 07.03.1974	For posts filled otherwise than through UPSC on the basis of competitive tests, i.e. filled through employment exchange.	Period of previous service under the Government of India plus three years
5	Whole Time Cadet Instructors in NCC (a) who were released from NCC after the expiry of their initial/extended tenure Notification No.2/101/72-Estt(D) dated 07.03.1974 (b) who were released from NCC before the expiry of their initial/extended tenure Notification No.2/101/72-Estt(D) dated 07.03.1974	For the purpose of appointment to the posts, recruitment to which is made through the Employment exchange -DO-	Period of service rendered in NCC plus three years Period of service rendered in NCC, plus three years provided they have served in NCC for a period of not less than six months prior to their release from NCC
6.	Ex-General Reserve Engineer Force Personnel O.M. No. 4/10/64-Estt(D) dated 26.10.1964; Notification No. 2/101/72-Estt(D) dated 07.03.1974	For posts filled otherwise than through UPSC on the basis of competitive tests, i.e. filled through Employment exchange	Period of Service in GREF plus 3
7.	Territorial Army Personnel who have service on the permanent staff of Territorial Army Unit or have been embodied for service under T.A. Rule 33 for a continuous period of not less than six months. O.M. No. 4/6/64-Estt(D) dated 11.02.1965 and Notification No. 2/101/1972-Estt(D) dated 7.3.1974	For post filled otherwise than through UPSC on the basis of competitive tests i.e. for posts filled through Employment Exchange	Entire Period of embodied service including broken period in the Territorial Army plus three years
8	Ex-Servicemen Notification No. 39016/10/1979- Estt. (c) dated 15.12.1979	Group C & erstwhile D (Now 'MTS') posts	Period of Military service plus 3 years
9	Disabled Defence services Personnel O.M. No. 14/42/65-Estt(D) dated 29.03.1966 and O.M. No. 13/35/71-Estt.(C) dated 24.12.1971, O.M. No. 39016/5/1981-Estt.(C) dated 21.02.1981	(a) Group C & erstwhile D (Now 'MTS') posts filled through Employment Exchange	45 years (50 years of SC/ST)

		(b) Group A & B posts filled otherwise than through Competitive Examination by UPSC	45 years (50 years of SC/ST)
		(c) All posts filled by Competitive examination	3 years (8 years for SC/ST) subject to the condition that they would not be allowed to avail of a larger number of chances in respect of recruitment to a service, or group of services, than the maximum number of chances permissible to any general candidate under the age limit.
10	Ex-personnel of Army Medical Corps (Short Service regular Commissioned Officer) O.M. No. 4/3/55-RPS dated 13.07.1956	All posts requiring Medical qualification.	35 years
11	Ex-servicemen ECO/SSCO O.M. No. 39016/15/79-Estt.(C) dated 07.09.1981 O.M. No. 36034/8/88-Estt.(SCT) dated 19.05.1988	Group A & B Posts Services/posts filled by direct recruitment otherwise than on a result of any open All India competitive examination held by UPSC subject to the condition that (i) the continuous service rendered in the Armed Forces by an ex-servicemen is not less (ii) resultant than six months after attestation age after deducting his age does not exceed the prescribed age limit by more than three years and (iii) condition prescribed in O.M. No. 39016/10/79-Estt.(C) dated	Military service plus three years
		For appointment to any vacancy in Group A and Group B Services/posts filled by direct recruitment on the results of an All India	Five years

		Competitive exam held by UPSC, ex-servicemen and Commissioned Officers including ECOs/SSCOs Who have rendered at least 5 years military service and have been released on completion of assignment (including those whose assignment is due to be completed within 6 months) otherwise than by way of dismissal or discharge on account of physical disability attributable to military service or on invalidment.	
12	Departmental Candidates with three years continuous service in Central Government. {O.M. No. 15012/1/88-Esst.(D) dated 30.01.1980 & O.M. No. 15012/1/88-Esst.(D) dated 20.05.1988}	For appointment to Group 'C' and erstwhile 'D' (now MTS posts) by direct recruitment which are in the same line or allied.	Up to 40 years of age (45 years for SC/ST)
13	Widows, divorced women and women judicially separated from their husbands and who are not re-married O.M. NO. 15012/13/1979-Esst (D) dated 19.01.1980; O.M. No. 15012/1/82-Esst.(D) dated 06.09.1983	Group 'C' and erstwhile Group 'D' (Now 'MTS') posts under the Central Government filled through Staff Selection Commission and Employment exchange	Up to the age of 35 years (up to 40 years for members of Scheduled Castes and Scheduled Tribes) but no relaxation of educational qualification or method of recruitment
	O.M. No. 15012/1/87-Esst.(D) dated 05.10.1990	Group 'A' and 'B' posts except where recruitment is made through open Competitive examination	
14	Meritorious Sports persons No. 15012/3/84-Esst.(D) dated 12.11.1987	All Groups of Civil posts/Services under the Government of India filled otherwise than through Competitive examinations conducted by UPSC	Up to 5 years (10 years for SC/ST candidates)

15	Persons who had ordinarily been domiciled in the State of Jammu and Kashmir during the period 01.01.1980 to 31.12.1989; GSR 915(E) dated 30.12.2011; GSR 208(E) dated 10th April 1997; GSR 826(E) dated 27th December 1999; GSR 919(E) dated 20th December 2001; GSR 879(E) dated 10th November 2003; GSR 707(E) dated 6th December 2005; GSR 761(E) dated 7th December, 2007; GSR 839(E) dated 23rd November 2009.	For recruitment to all Central Civil Services and Posts made through UPSCor SSC or otherwise by Central Government till 31.12.2013	Upper age-limit relaxable by five years subject to maximum number of chances permissible under the relevant rules
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2.5.2. For the purposes of the above mentioned age concessions

- (a) “a retrenched Central Government employee” means a person who was employed under the Government of India for a continuous period of not less than six months prior to this retrenchment and was discharged as a result of the recommendation of the Economy Unit or due to normal reduction in establishment;
- (b) “a whole-time Cadet instructor in NCC” means a person who was recruited as a whole-time cadet instructor in NCC on or after 01.01.1963;
- (c) “Ex-GREF personnel” means a person who was employed in that Force at least a continuous period for not less than six months and who was released from that Force on completion of his tenure of Service.
- (d) “disabled ex-servicemen” means ex-serviceman who while serving in the Armed Forces of the Union was disabled in operations against the enemy or in disturbed areas;
- (e) “Ex-servicemen” means a person, who has served in any rank (whether as a combatant or a non-combatant), in the Armed Forces of the Union, including the Armed Forces of the former Indian States, but excluding the Assam Rifles, Defence Security Corps, General Reserve Engineering Force, Lok Sahayak Sena and Territorial Army, for a continuous period of not less than six months after attestation, and (i) has been released, otherwise than at his own request or by way of dismissal or discharge on account of misconduct or inefficiency, or has been transferred to the reserve pending such release, or (ii) has been released at his own request after completing five years service in the Armed Forces of the Union.
- (f) These instructions are applicable only to Central Government Civilian Employees holding Civil posts and are not applicable to personnel working in autonomous/statutory bodies, Public Sector under taking etc. which are governed by regulations/statute issued by the concerned administrative Ministries/Departments. In certain cases the benefit of age relaxation was allowed to a specified category of personnel for a limited period. The validity of relaxation in such cases will be for the period specified in the original instructions or as amended from time to time.

- (g) In case of recruitment through the UPSC and the Staff Selection Commission (SSC), the crucial date for determining the age-limit shall be as advertised by UPSC/SSC. The crucial date for determining age for competitive examination held by UPSC/SSC is fixed as per the instructions in this Department's O.M. No. 42013/1/79-Estt.(D) dated 04.12.1979 and O.M. No.AB.14017/70/87-Esst.(RR) dated 14.07.1988.
- (h) A government servant is not allowed any relaxation of age for recruitment to Group 'A' and Group 'B' post on the basis of competitive examination held by the Commission except in cases where it has been specifically provided for in the scheme of the examinations approved in consultation with the Commission (O.M. No. 4/4/74-Estt.(D) dated 09.04.1981).
- (i) The upper age-limit for recruitment by the method of Direct Open Competitive to the Central Civil Services and civil posts specified in the relevant service/recruitment rules on the date of commencement of the Central Civil Services and Civil posts (Upper Age-limit for Direct Recruitment) Rules 1998, shall be increased by two years (Notification No. 15012/6/98- Estt.(D) dated 21.12.1998) The "Direct Open Competitive Examination" for the purpose of these rules shall mean direct recruitment by Open Competitive Examination conducted by the Union Public Service Commission or the Staff Selection Commission or any other authority under the Central Government and it shall not include recruitment through Limited Departmental Examination or through shortlisting or by absorption or transfer or deputation.

(Vide DoP&T's O.M.No.15012/2/2010-Estt. (D) dated 27th March 2012)

2.6. Minimum educational qualifications

2.6.1. Auditors: - A University degree.

NOTE: - In the interests of efficiency, the minimum educational qualification prescribed for recruitment to Auditors cadre cannot be relaxed in favour S.C. candidates.

(CAG Circular. No. NGE/25/2000 No.72-NGE (App) 40-99 Dated 31st May 2000)

2.6.2. Clerks/DEO

(a) 12th class pass or equivalent qualification from a recognized Board or University

(b) A minimum speed of 35 words per minute in English Typing on Computers (or 30 words per minute in Hindi Typewriting).

(C.A.G Office Circular No.28-Staff App-17-2010 issued under No.730-Staff (App-I)/17-2010 dated 09.08.2011 and No. 775-Staff (App-I)/17-2010 dated 14.09.2011)

2.6.3. Stenographers: - A pass in 10+2 examination of any Indian University or any equivalent examination (Preference being given to persons having better qualifications) and a skill test with following norms:

(a) Dictation : 10 minutes @80 WPM.

(b) Transcription : 50 minutes (English), 65 minutes (Hindi) on computer.

(Ministry of Personnel, PG & Pensions, DoP&T's O.M.No.AB-1401718/2010-Estt (RR) dated 10th March 2010)

2.6.4. MTS: - A pass in Matriculation examination of any Indian University or any equivalent exam

(C.A.G's Circular.No.42-Staff (App-I)/2012, No.991-Staff (App-I)/25-2010 dated 23.11.2012 read with Multi-Tasking Staff Recruitment Rules 2011.)

NOTE:-Government of India in their OM No.36011/1/2012-Estt (Res.) Ministry of Personnel and Public Grievances and Pensions (Department of Personnel and Training) dated 10th January 2013 has decided that wherever it is found that a Government servant who was not qualified or eligible in terms of the Recruitment Rules etc., for initial recruitment in service or had furnished false information or produced a false Certificate in order to secure appointment, he should not be retained in service. If, he is a probationer or a temporary Government Servant, he should be discharged or his services should be terminated. If he has become permanent Government Servant, an inquiry as prescribed in Rule 14 of CCS (CCA) Rules 1965 may be held and if the charges are proved, the Government servant should be removed or dismissed from service. In no circumstances should any other penalty be imposed. Such discharge, termination, removal or dismissal from service would however be without prejudice to the right of the Government to prosecute such Government servant.

2.7. Verification of age, qualification and identity

2.7.1. Appointing authorities should ensure that claims regarding educational and other special qualifications and age are scrutinised strictly at the time of appointment.

(G.I.H.A.OM.No.2/29/54-RPS dated 19th November, 1954- case 3 -Vol.I)

2.7.2. The identity of a candidate at the time of appointment may be verified as usual by comparison of the signature in the joining report with that on the original application and other records (attestation forms, etc.)

(CAG No.III/NGE II/61-66 dated 1st February, 1967-File 3-1/66-68. P.15 file 3-1/66-68)

2.8. Scrutiny of Educational Certificates/Degrees/Diplomas

2.8.1. To avoid bogus academic certificates being accepted before a candidate is appointed, the appointing authority should make himself responsible for verification of the academic certificates and in case of doubt, the official gazette publication of results should be referred to immediately.

(CAG's Lr.No.1825-NGE.II/259-62 dated 3rd August, 1962 page 76-File 3-1/62-64)

2.8.2. (a) In the case of degrees/diploma awarded by the Universities in India which are incorporated by an Act of the Central or State Legislature in India and other educational institutions established by an Act of Parliament, no formal orders recognizing such degrees/diplomas need be issued by Government. Such degrees/diplomas should be recognized by the Central Government or the State Government.

(b) Similarly, no orders are required for the formal recognition of any certificate or diploma awarded by the Boards of Secondary and Intermediate Education duly set up and recognized by the Central Government or the State Government concerned.

(c) If, however there is any doubt whether a particular University is or is not incorporated by Act of Legislature or the degree or diploma to which a specified degree or diploma should be regarded as equivalent, a reference should be made to the Ministry of Education for clarification. Doubts, if any concerning Education Boards may be similarly clarified.

(CAG's Lr.No.1745-NGE.II/290-61 dt.12th July, 1962, communicated with Copy of G.I., MHA, OM.No.6/7/62 Estt. dated 4th July, 1962 and OM No.26/4/52-C.S. dated 30th September 1962, page 14. File 3-45/60-71)

(d) A list of degrees and diplomas recognised and those not recognised by the Government of India and State wise list of fake universities is placed at Annexure- III.

2.9. Provisional Offer of Appointment

2.9.1. (a) The Appointing Authorities will issue provisional appointment letters after obtaining the filled and duly signed Attestation Form and Self Declaration (Annexure-IV) from the candidates. The verification of Character and Antecedents has to be completed by the District Authorities concerned within six months so that the provisional appointment can be confirmed.

If the verification report is not received within six months then,

- (i) The appointing authority will refer the matter to Director General of Police of the State concerned asking to provide the verification report in three months.
- (ii) If the report is still not received, then the Union Home Ministry will be requested to get the verification report obtained from the authorities concerned so that the decision of confirmation on the provisional appointment letter is taken.

(Authority: Headquarters Office Circular No. 39-Staff Wing/2016 vide Lr. No. 1479-Staff App-II/67-2016 (Vol.V) dated 21.10.2016)

(b) The proforma of the following has been furnished in the Annexures detailed below:

Annexure IV	-	Attestation Form
Annexure IV A	-	Special Security Questionnaire
Annexure V	-	Character Certificate
Annexure VI	-	Declaration of Marital Status
Annexure VII	-	Medical Fitness Certificate

2.10 Verification of character and antecedents of candidates for appointment

2.10.1. In cases of all appointments to Group 'B' & 'C' posts except to the cadre of MTS in the Department, the procedure of detailed verification of character and antecedents as mentioned at 2.9 should be followed.

(Authority: O/o C&AG Circular No. 49/2014 issued vide Lr. No. 2016-Staff (App-II)/71-2014/Vol.III dated 31.12.2014)

2.10.2. Detailed verification (all Group 'B' & 'C')

The attestation form submitted by the candidates are forwarded to the authorities of the district of which the candidate was a permanent resident and other places where he had resided for more than one year within five years of the date of enquiry. In the case of candidates who stayed abroad (including Pakistan) for more than one year after attaining the age of 21 years, reference should be made to the Intelligence Bureau.

(Authority: Annexure – I to O/o C&AG Circular No. 49/2014 issued vide Lr. No. 2016-Staff (App-II)/71-2014/Vol.III dated 31.12.2014)

2.10.3. Simple verification

- (a) Where detailed verification is not required in respect of appointments to Group 'C' posts, the candidates should be required to furnish an attestation form duly filled in without the identity certificate.

- (b) In respect of Group 'C' posts, a certificate of character in the form prescribed in Annexure V duly attested by a District Magistrate or a Sub-Divisional Magistrate or their superior officers.

(G.I., M.H.A. OM. No.20-58-45-Est.(S) dated 7th February, 1947, MHA O.M.3/20/55-Estt.(B) dated 13th September 1955)

- (c) As soon as verification of character and antecedents of an employee is completed, an entry regarding such verification should be made in the dossier of his/her APAR on a separate sheet which shall be placed at the top so that the fact of such verification having been made at the time of appointment can be easily checked up. An entry should also be made in the Service Book in the case of all Group 'C' and Group 'D' (now 'MTS') employees appointed on or after 20th September, 1963.

(C.A.G's Lr.No.5750-NGE-II/385-58 dated 7th October, 1958, No.1146-NGE II/96-63 dated 1st October, 1963 and 1389-NGE II/96-63 dated, 30th November, 1963-File 3-6/58-64).

- (d) Since recruitment in AAO cadre is also being made through Direct Recruitment, an entry as discussed above should be made in the dossier of his/her APAR and Service Books.

2.10.4. The Government of India decided that hereafter the appointing authorities may address direct the Commissioners of Police in Mumbai, Kolkata, Chennai, Ahmedabad, Bengaluru, Trivandrum, Delhi and Hyderabad who combine in them powers of both a Superintendent of Police and District Magistrate in regard to the verification of character and antecedents of candidates for appointment to Civil posts under Government of India in respect of persons residing within the respective city limits instead of routing the requests through the Collector.

(GOI, MHA Dept., of Personnel & Admn. Reforms OM No.18011/(S)/80-Estt. (B) dt.20-6-1980 received through C&AG's Lr.No.2353NGEI/66-NGEII/76-II dt.15-7-1980)

2.11. Plural marriages

2.11.1. No person:

- (a) who has entered into or contracted a marriage with a person having a spouse living, or
(b) who, having a spouse living has entered into or contracted a marriage with any person shall be eligible for appointment to service, provided that the Central Government may, if satisfied that such marriage if permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of this rule.

2.11.2. Candidate for employment should be asked to sign a declaration in the form given in Annexure-VI indicating whether he/her husband has more than one wife living and in the event of a declaration in the negative being found to be incorrect after appointment, he/she will be liable to be dismissed from service.

(GOI, MHA OM No.25/37/69 Ests.(A), dt.22-4-1970 forwarded in CAG. Lr.No.1338-NGE.II/51-70-II, dt.28-7-1970). P.1093-6/64-72)

2.11.3. No Government servant who has a wife living shall contract another marriage without first obtaining the permission of the Government, notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable to him.

(GOI, MHA OM No.219/51-Ests. Dt.16th October, 1954-Case 3-1/Vol.I)

2.12. Medical examination of candidates for appointment in Union Government

2.12.1 Candidates are allowed to join duty only after they are medically examined and certified fit.
(C.A.G's Lr.No.1726-NGE.I/106-72, dated 4-7-1972) P.193-1172-73)

2.12.2. Such a certificate shall be signed by a Civil Surgeon or a District Medical Officer or a Medical Officer of an equivalent status in the case of non-gazetted Government Servants.

2.12.3. In the case of a female candidate the medical certificate shall be signed by a Lady Civil Assistant Surgeon.
(C.A.G's Lr.No.853-NGE.II 51-74-II dt.19-4-1975). P. 1373-1-1173-76)

2.12.4. The medical examination of the candidates by the appropriate medical authority may be arranged at any place which is convenient to the candidate. In respect of candidates coming from mofussil stations, the medical examination may be arranged by the Civil Surgeon at the District Headquarters or by any other Civil Surgeon that may be convenient to the candidate.

2.12.5. Authorities (in the twin-cities) authorised to issue physical fitness certificate for the appointment in Government service are as follows:-

- (a) Supdt., O.G.H. Hyderabad.
- (b) Supdt., SultanBazaarHospital, Hyderabad.
- (c) Supdt., GandhiHospital, Secunderabad.
- (d) Supdt., CityPoliceHospital, Malakpet.
- (e) Supdt., Government Hospital, Dabirpura, Hyderabad.
- (f) Supdt., Nampally Hospital, Hyderabad.
- (g) Supdt., GolcondaHospital, Hyderabad.

(Government of A.P. Memo.No.2757-AAI 74-2/Health, dt.24-8-1974) P.87 File 3-1/73-76).

2.12.6. The fees for medical examination in respect of all candidates on their first appointment should be paid by the candidate to the Medical Officer direct and the amount is reimbursed to the candidate on his appointment in this office.

2.12.7. A medical certificate from the Civil Surgeon/District Medical Officer or a Medical Officer of the equivalent status should be in the prescribed proforma, which is enclosed in the form for the candidate's statement and declaration Annexure-VII.

2.12.8. Ex-tuberculosis patients, who are not employed under the Central or any other State Government before they contracted the disease should be regarded as fit for entry into Government service, if after treatment, they are certified by a recognised T.B. Specialist as non-infective and fit for duty and are certified to be otherwise physically fit by an appropriate Medical Authority for the post for which they are candidates.

2.12.9. Whenever a Medical Board is set up to examine an ex-tuberculosis patient for physical fitness, the Board should invariably have recognised Tuberculosis Specialist as a member.

2.12.10. A 'recognised T.B. Specialist' is a person belonging to any of the undermentioned categories:

- (a) A medical practitioner who has been engaged in tuberculosis work for a period of at least eight years where the practice was mainly confined to this specialty.
- (b) One who has been in-charge of a modern T.B. Institution either a hospital, or a sanatorium, or a clinic with facilities for X-Ray and Laboratory examination for a period of five years or one who has worked in such institution as a Senior Assistant for a period of Five Years.
- (c) Professors and teachers of medicine recognised by the Universities, who have had special training in tuberculosis or who have had a large practice, i.e., 50 per cent of total practice in T.B. work for a period of at least five years.

(G.I. Min. of Health O.M. No. F.7.(1)-24/53-M.II. dated 13th May, 1954- Compilation of orders in the Hand Book of Establishment Offices).

NOTE:-Whenever Ex-T.B. Patients are required to be examined for their physical fitness for Government Service, the authority who sends such candidates for medical examination should inform the Medical Board/Medical Officer that the candidates had suffered from T.B. where this fact is known, so that proper arrangement may be made for medical examination.

(G.I., Min. of Health O.M. No.7(1)-24/53 M.II (H.II). dated 16th October 1954 P. 140 of Compilation of orders in the Hand Book of Establishment Offices).

2.13. Pregnant women

2.13.1. A woman candidate who as a result of tests is found to be pregnant of 12 weeks standing or over, should be declared temporarily unfit until the confinement is over. She should be re-examined for a fitness certificate six weeks after the date of confinement subject to the production of medical certificate of fitness from a registered medical practitioner.

NOTE:(a) The power to grant necessary extension of time in the case of such lady candidates has been delegated to the Accountant General. The seniority of such lady candidates, who have been found fit to join duty after re-examination by a Regd. Medical Practitioner will, however, be fixed with reference to their actual date of joining duty.

(O.M. No.F.5-21/68 M.A. dt.12th December, 1968-from Government of India Min. of Health, Family Planning and U.D. received in C.A.G's Endt. No.6-Audit/208-68 dt.2nd January, 1969-Rule 13/3-1/68-72 C.A.G's Lr.No.70-NGE.III/17-73, dt.27-5-1974) P.47-3-46/73-75)

- (b) It has now been decided that it shall no longer be necessary to declare a woman candidate as temporarily unfit, if she is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or carrying hazardous duties (i.e.) they can be appointed straight away on the job. These orders would come into force from 4-8-1988 and the past cases are not to be reopened.

(C.A.G. letter No.2617-NGE.III/35-86-Vol.III, dated 4-8-1988)

2.14. Medical examination for physical fitness of candidates having neural leprosy

2.14.1. "Candidates having suffered from leprosy but declared as 'disease-arrested' or 'cured' by a competent authority should not be regarded as physically unfit for public services subject to the following conditions:

- (a) In addition to the normal medical examination by the appropriate medical authority prescribed in the rules from time to time for physical fitness for initial appointment to Government service candidates should also be examined at the time of their initial appointment by Government. Leprosy Medical Officer working in a Leprosy Control Unit or Hospital or as District Leprosy Officer trained in Leprosy from a recognised Leprosy Training Centre, and with not less than five years standing in the diagnosis and treatment of Leprosy.
- (b) It should be specifically certified by the Government Leprosy Medical Officer who examines the candidates at the time of their first appointment that the candidates concerned have taken the full course of treatment and have been declared as 'disease arrested' verifying from the available records of treatment and certificate of the patient, as well as clinical and bacteriological examination of the patient.
- (c) Ministries, in consultation with the Department of Health, may exclude certain specific posts where high standard of physical fitness is necessary, but such exclusion should be reduced to the minimum as the main purpose of this order is to break the psychological barrier between harmless of ex-leprosy patients and the public. The position should be reviewed after a period of five years.
- (d) Apart from the initial medical examination at the time of recruitment, such persons should be medically examined annually (for a period of five years after initial appointment) to check that they take the maintenance dose of the drug, if any, advised by the Medical Officer who declared him as disease-arrested and that the disease-arrested condition has been maintained. In case, the medical examination discloses, at any time, that the person concerned is having a recurrence of the disease with infectiousness, such cases should be dealt with under the normal rules for the purpose of their being given leave for treatment and the treatment period if required to be continued for over three years to make the patient non-infectious he/she may be considered for invalidation from service.
- (e) The confirmation of such a Government servant should be proceeded with only after two years of service during which he is continued to be non-infective and the disease has remained in the arrested or cured condition. In all cases of doubt or where a departure is required to be made from the above procedure, the case should be referred to the Department of Health".

(Government of India, Min. of Health & Family Welfare, Deptt. of Health, Lr. No.OM. 17011/6/79-MS(I), dt.25-6-1980)

2.15. Oath Of Allegiance

2.15.1. All full time Government servants who are subject to the Government servants conduct Rules or other relevant rules should take an oath of allegiance to the Indian Union, in the form given below:-

2.15.2.

FORM OF OATH/AFFIRMATION

"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 carry out the duties of my office loyally, honestly and with impartiality".

(SO HELP ME GOD).

Signature: _____

Name: _____

Designation: _____

Date: _____

Conscientious objectors to oath taking may make a solemn affirmation in the form indicated above.
(G.I. MHA, OM No.31-1-1963 Ests (A) dt.26th December, 1963 received in CAG's No.36-NGE.II/52-64, dt.15th January, 1964)

2.15.3. A register in the form indicated below should be maintained to have a record of all full time Government Servants who have taken/made the prescribed oath/affirmation.

Sl. No.	Name of the Government servant	Date of Appt.	Date on which Oath Affirmation was taken/ made	Whether an oath or affirmation was taken/ made	Designation of officer before whom the oath Affirmation was taken/ made	Signature of officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2.15.4. The Oath/Affirmation should be taken/made before the Senior Audit Officer (Administration).
(G.I.MHA OM No.139/52 Estt, dated 31st July, 1952)

NOTE:-Oath can be taken in regional languages in the authorised version also (copies of which can be obtained from the Press Information Bureau). (G.I. MHA OM No.31/1/55-Estt.(A), dated 26thMarch, 1969 received with C.A.G's Lr.No.2637-NGE.II/274-59 dt.9th June, 1959 File 3-1/59-62)

2.16. Fixation of Seniority of Direct Recruits

2.16.1. Recruitment through SSC/UPSC

- (a) The direct recruits who seek extension of joining time have to lose their panel seniority. While allowing extension of joining time, it may be clearly indicated that the seniority of the candidate concerned will be regulated from the date of his/her joining duty.
(CAG Circular No.23/NGE/1995/NO.1015/NGE (APP)/84-94 dt.18th July 1995)
- (b) However, consolidated instructions on seniority issued vide DoPT O.M No.20011/1/2008-Estt.(D) dated 11.11.2010 were forwarded by C&AG Office vide e-mail dated 06.01.2011.

2.16.2. Seniority of Meritorious sportspersons

- (a) The inter se-seniority of sportspersons appointed on direct recruitment may be assigned seniority in the order in which they are placed in the panel for selection.
- (b) The sportspersons recruited by the department themselves should be placed en-bloc junior to those who have already been recommended by the Staff Selection Commission.

2.16.3. Seniority of persons appointed on Compassionate ground

- (a) The *inter-se* seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment.
- (b) The person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc., in that year irrespective of the date of joining of the candidate on compassionate ground.

(DoPT O.M No.20011/1/2008-Estt. (D) dated 11.11.2010 were forwarded by C&AG Office vide email dated 06.01.2011)

RESERVATIONS

2.17. Reservation in Services for SCs/STs/OBCs

2.17.1. Recruitments made in services are subject to reservations for Schedule Castes/Scheduled Tribes candidates/O.B.Cs, Ex-servicemen and PWD which are dealt with separately below:

2.17.2. Objective of providing reservations to the Scheduled Castes(SCs), Scheduled Tribes(STs), and Other Backward Classes(OBCs) in services is aimed not only to provide jobs to persons from these communities, but also to empower them and ensure their participation in the decision making process of the State.

2.17.3. Quantum of Reservation

Mode of appointment	SC	ST	OBC
Direct Recruitment	15%	7.5%	27%
Promotion	15%	7.5%	Nil

NOTE: - *Compendium of instructions issued on reservation for other than backward classes (OBCs) in Civil Posts and services under the Government of India and reservation for Socially and Educationally Backward Classes (SEBCs) in services under Government of India and exclusion of creamy layer for the purpose of appointments in services and posts in Government of India and the orders/clarification issued by Government of India from time to time may be referred to vide*

- (a) *G.O.I. DoPT OM No.36012/31/90-Estt(SCT), dated 13-8-1990 and OM No. even dated 25-9-1991, OM No. even dated 8-9-1993. Communicated in C&AG Lr.No. NGE Group Circular No.N/17/9 No.86 NGE (APP)/83-94, dated 2-3-1994 and NGE Circular No.NGE 431/94 No.1927 NGE (APP)/83-94, dated -11-1994.*
- (b) *G.O.I. DoPT OM No.36012/22/93-Estt.(SCT), dated 15-9-1993 and G.O.I. OM even No. dated 30-12-1993 may also be referred to*
- (c) *G.O.I. DoPT OM No.43013/2/95-Estt. (SCT), dated 25-1-1995 communicated through CAG's circular No.N/13/95, No.536 NGE (APP)/61-95 KW, dated 18-4-1995.*

(d) *G.O.I. Ministry of Personnel P.G. & Pensions (Dept. of Personnel and Training) O.M No.A36011/1/2013-Estt (Res) dated 23.01.2014 communicated through C& AG Office email from SAO (Appt.III) email dated 05.02.2014.*

2.17.4. Notwithstanding anything contained in the above paragraph, no person who professes a religion different from Hindu/Sikh religion shall be deemed to be a member of the Scheduled Caste. The rights of a person belonging to a Scheduled Tribe are independent of his/her religion.

NOTE:-A convert or revert to Hinduism and Sikhism may be accepted as a member of Scheduled caste, if he has been received back and accepted as a member by the concerned Scheduled Caste.

2.17.5. So far as re-conversion to Hindu/Sikh religion by persons belonging to S.C. communities professing other religions is concerned, apart from verifying the fact of conversion from the Suddhi or other documents issued by religious institutions (Hindu, Sikh, Arya Samaj etc.), it has also to be verified that the persons concerned have been accepted back into its fold by the community. The onus of proving this will rest on the Government Servant concerned and it will be open to the A.G. to undertake such further investigation as he may consider necessary before treating them as S.C. employees for the purpose of concessions. No procedure has been intended to be prescribed by the Government of India and each case will have to be decided on its merits. Such cases should be dealt with extra care as acceptance of reconversion would involve granting concessions.

(C.A.G.'s Lr.No.1547-N.G.E.II/71-73, 10th July, 1973, P.91 File 3-27, Vol.V)

2.17.6. If any candidate belonging to Scheduled Caste at the time of recruitment has changed his faith subsequently he should intimate the administration promptly with the supporting documents (i.e. Baptism Certificate etc.). From the date of conversion to other religion he will not be entitled to the benefits privileges admissible to S.C. candidates.

(C.A.G.'s Lr.No.2277-N.G.E.II/65-71, dt.4th October, 1971 read with E.B. 1/8-43/71-72, Notice, 558, dt.14th December 1971 and C.A.G. Lr.No.1547-N.G.E.II/71-73, dt.10th July, 1973 read with E.B.1/8-43/73-74/Notice 110, dt. 22nd August, 1973-P.160 and 187 File 8-43/71-73-P.91 and 87/File 3-27-72-73).

2.17.7. A person belonging to a higher caste who was not entitled to certain privileges on the ground that he was not a person belonging to Backward Classes, Scheduled Castes etc., would not become entitled to such privilege merely by reasons of marriage with a Scheduled Caste person.

(C.A.G. Lr.No.1379-N.G.E.II/65-72-II, dt. 21-6-1975).

2.17.8. S.C/S.T. candidates should not be required to specify the name of their Caste or Tribe in the application forms.

(G.O.I. O.M. No.2/99/73-Estt.(D), dt.4th February, 1974 forwarded in C.A.G.'s Lr.No.595-N.G.E.II/65-73-I, dt.12th March 1974 P.35/File 3-1/73-76)

2.17.9. Two separate panels called general panel and select panel containing the names in the order of inter-se merit of general candidates and Scheduled caste/Scheduled tribe candidates are to be prepared according to their merit, an indication being against the names of Scheduled caste/Scheduled tribe candidates. The offers of appointment are to be made strictly according to the order of the candidates in the combined panel except where vacancies are reserved for Scheduled castes/Scheduled tribes. In the latter case, if the immediate next candidate in this list who is due for

appointment in the normal course is not Scheduled caste/ Scheduled tribe, the next Scheduled caste/Scheduled tribe in that combined panel should be appointed, however lower his position may be in that panel, if offered appointment against that reserved vacancy.

2.17.10. It may happen that the total number of candidates in the Scheduled castes/Scheduled tribes' lists is not sufficient for filling the number of reserved vacancies even taking into consideration a few Scheduled castes/Scheduled tribes candidates high up in the list. It would, therefore be necessary to empanel sufficient number of Scheduled castes/Scheduled tribes candidates by suitably relaxing the standard fixed for general candidates without detriment to the minimum standard necessary for administrative efficiency. The appointment of Scheduled castes/Scheduled tribes candidates who qualify under relaxed standards would however be necessary only if otherwise the prescribed quota for scheduled castes/ scheduled tribes will not be attained.

(C.A.G's Lr.No.26-N.G.E.II/62-69-II, dated 6th January, 1971)

NOTE: - 1. A vacancy reserved for S.C./S.T. should not be filled by a General candidate without its being dereserved in accordance with the prescribed procedure. If a sufficient number of reserved community candidates fit for appointment against reserved vacancies are not forthcoming such vacancies can be dereserved. The dereservation proposals should be sent to C&AG of India supported by statistical information in the prescribed proforma. Copies of dereservation proposals should not be sent to any other authority. Reservations dereserved and filled by general candidates have to be carried forward for 3 years excluding the year of actual reservation. In the third year, if a reservation cannot be filled by the S.C. for want of S.C. candidate, it should be exchanged and filled by a S.T. candidate, if one is available and vice-versa. It is only if a reservation cannot be filled even in spite of exchange in third year that it should be treated as lapsed. No formal orders at the stage of lapsing would be necessary.

(Paras 3.2, 3.6 and 3.7 of the 'Brochure on Reservation for S.C. & S.T. in services read with C&AG Ar.No.2846-N.G.E. II/65-71 dated 22nd December, 1971 and Lr.No.1110-N.G.E.II/142-72-II dt.30th May 1973 Page.11 and 82 File 3-2/72-1974).

2. If there are only two vacancies to be filled in any recruitment year, not more than one may be treated as reserved. If on this account a reserved point is treated as unreserved, the reservation may be carried forward to the subsequent three recruitment years if necessary.

(C.A.G's Lr.No.1864-N.G.E.II/58-70-II dated 24th October, 1970)

3. Whereas a single vacancy falling at a reserved point in the initial recruitment year will be treated as unreserved, the single vacancy in subsequent year will be treated as reserved vacancy and can be filled in by a general category candidate only after getting the same dereserved by the Department of Personnel and Administration Reform.

(C.A.G's Lr.No.1254-N.G.E.II/65-75 dt.11th June, 1975/File 3-27)

2.17.11. Model Reservation Roster of Reservation with reference to posts for Direct Recruitment on All India Basis by Open Competition.

(vide GOI OM No.36012/22/93-Estt (Res) Ministry of Personnel, P.G. & Pensions and Department of Personnel and Training dt.2nd July 1997)

1	UR	26	OBC	51	UR	76	UR	101	UR	126	OBC	151	UR	176	OBC
2	UR	27	SC	52	OBC	77	UR	102	UR	127	SC	152	OBC	177	UR
3	UR	28	ST	53	UR	78	OBC	103	UR	128	UR	153	UR	178	OBC
4	OBC	29	UR	54	SC	79	UR	104	OBC	129	UR	154	SC	179	UR
5	UR	30	OBC	55	ST	80	ST	105	UR	130	OBC	155	UR	180	SC
6	UR	31	UR	56	OBC	81	SC	106	UR	131	UR	156	OBC	181	UR
7	SC	32	UR	57	UR	82	OBC	107	SC	132	UR	157	UR	182	OBC
8	OBC	33	UR	58	UR	83	UR	108	ST	133	UR	158	UR	183	UR
9	UR	34	OBC	59	UR	84	UR	109	OBC	134	OBC	159	UR	184	UR
10	UR	35	SC	60	OBC	85	UR	110	UR	135	SC	160	ST	185	UR
11	UR	36	UR	61	SC	86	OBC	111	UR	136	ST	161	OBC	186	OBC
12	OBC	37	UR	62	UR	87	SC	112	OBC	137	UR	162	SC	187	SC
13	UR	38	OBC	63	OBC	88	UR	113	UR	138	OBC	163	OBC	188	ST
14	ST	39	UR	64	UR	89	OBC	114	SC	139	UR	164	UR	189	OBC
15	SC	40	ST	65	UR	90	UR	115	OBC	140	SC	165	UR	190	UR
16	OBC	41	SC	66	UR	91	UR	116	UR	141	OBC	166	UR	191	UR
17	UR	42	OBC	67	OBC	92	UR	117	UR	142	UR	167	OBC	192	UR
18	UR	43	UR	68	SC	93	OBC	118	UR	143	UR	168	SC	193	OBC
19	OBC	44	UR	69	ST	94	SC	119	OBC	144	UR	169	UR	194	SC
20	SC	45	OBC	70	UR	95	ST	120	ST	145	OBC	170	UR	195	UR
21	UR	46	UR	71	OBC	96	UR	121	SC	146	UR	171	OBC	196	UR
22	UR	47	SC	72	UR	97	OBC	122	UR	147	SC	172	UR	197	OBC
23	OBC	48	UR	73	UR	98	UR	123	OBC	148	ST	173	UR	198	ST
24	UR	49	OBC	74	SC	99	SC	124	UR	149	OBC	174	SC	199	SC
25	UR	50	UR	75	OBC	100	OBC	125	UR	150	UR	175	ST	200	OBC

2.17.12. (a) A register should be maintained by the Administrative Branch (in the form of the model roster as shown in the preceding paragraph) showing the names of candidates recruited against each vacancy and the community to which they belong (i.e., Scheduled Caste, Scheduled Tribe, OBC or other Community) to ensure that candidates belonging to Scheduled Castes and Scheduled Tribes and OBCs are recruited up to the percentage prescribed.

(b) The Special Roster Register in respect of Group 'C' and Group 'D'(now 'MTS') services should be maintained carefully and correctly in accordance with the Orders of Government of India in their Office Memorandum No.42/21/49-N.G.E. dated 28th January 1952 and the instructions issued by the Comptroller and Auditor General from time to time.

NOTE: - (a) Separate rosters should be prepared for different categories of staff.

(b)The Cabinet Secretariat has accorded approval to the grouping of posts of Stenographers with that the Auditors for the purpose giving effect to the orders regarding reservations for SC/ST in respect of all the field offices in I.A&A.D.

(C.A.G's Lr.No.1541-N.G.E.II/58-70 dated 30-6-1971) P.5 File 3-27 Vol. V 72-76.

2.17.13. The roster both in respect of Group 'C' and Group 'D' (now 'MTS') should be submitted to the Senior Deputy Accountant General (Admn.) for attesting the entries immediately after each appointment.

2.17.14. The vacancies reserved for Scheduled Castes or Scheduled Tribes or OBCs should invariably be notified as such to the Employment Exchange "in respect of recruitment to Group 'D' posts (now 'MTS')"

(M.H.A.No.42/18/51, N.G.E., dated 26th August 1953)

2.17.15. Existence of vacancies should be brought to the notice of the candidates of the communities through the agencies recognised by the Government of India.

(G.I.M.H.A., No.42/21/49/N.G.E., dated 28th January, 1952, case 3-27/Vol.I)

2.17.16. The appointing authority can use his discretion to select candidates from the Scheduled Castes and Scheduled Tribes fulfilling a lower standard of suitability than from other communities so long as the candidates have the prescribed minimum educational and technical qualifications.

(C.A.G's Lr.No.1964-NGE.II/1/180-54, dated 26th May 1955, case 3-27/Vol.I)

2.17.17. (a) Annual Reports regarding representation of SC/ST and OBC in Central Government services

The returns (Annexure VIII) as on 1st January of each year should be sent to the Comptroller and Auditor General of India so as to reach the latter's office before 30th January every year.

(DOPT OM No.43011/10/2002-Estt(Res.) dated 19.12.2003 and C.A.G's Circular.No.15/NGE/2004 No.47-NGE(App.)/2-2004 KW dated 10.02.2004 and Circular No.03-NGE/2004 No.08-NGE(App)/8-2004 dated 09.01.2004)

(b) The Annual Returns should be scrutinised by the Senior Deputy Accountant General (Administration) who should sign the proformas to be forwarded to the Comptroller and Auditor General of India, and certify that the orders regarding reservation of posts for Scheduled Caste/Scheduled Tribe candidates in the services have been complied with. Another certificate indicating whether or not the standard of suitability was lowered in considering the claims of Scheduled Caste/Scheduled Tribe candidates should also be given.

(C.A.G's Lr.No.3512-N.G.E. II/180-54, dt.15th July 1957 and No.4827-N.G.E.II/207-58, dated 22nd January, 1957 and Hqrs NGE Group Circular No.N/14/1990 No.563 N III/11-90/I dt.6-3-1990)

2.17.18. Where candidates claiming to have belonged to Scheduled Caste/Scheduled Tribes are unable to produce any certificate, they should be appointed provisionally on the basis of whatever prima facie evidence they are able to produce in support of their claims to be belonging to Scheduled Caste or Scheduled Tribe and that such claims should then be verified through the District Magistrate of the places where they and or their families are ordinarily residing. If in any particular case, the verification reveals that the candidates claim is false, his services should be terminated.

(C.A.G's Lr.No.1243-N.G.E.II/50-52, dated 1st May, 1953-Case No.3-1/Vol.I)

2.17.19. Travelling Allowance to Scheduled Caste/Tribe candidates called for interview for appointment to advertised posts:

(a)(i) When Scheduled Caste/Scheduled Tribe candidates are called for interview for appointment to Group C and Group D (Now 'MTS') advertised posts, recruitment to which is made departmentally

(otherwise than through the Union Public Service Commission), the recruiting authority may allow such candidates single II class Rail fare chargeable by Mail/Express train if a convenient passenger train is not available by the shortest route from the railway station nearest to their normal place of residence or from which they actually perform the journey whichever is nearer to the place of interview and back to the same station provided the distance travelled by rail each way exceeds fifty miles. No extra charges, if any incurred for reserving seat/sleeping berth in the train is, however reimbursed to the candidates.

(GOI, M.F. No.F5/25/EIV(B) 60, dated 6th May, 1960, received in C.A.G's endt No.683-A-II/88-60, dated 1st June 1960 case 3-1 Vol.II)

- (ii) Scheduled Castes/Scheduled Tribes candidates called for interview for appointment to advertised posts, recruitment to which is made departmentally, may be reimbursed Second class rail fare or bus fare chargeable by the shortest route from Railway Station/Bus Station nearest to their normal place of residence or from which they actually perform the journey, whichever is nearer to the place of interview and back to the same station, provided that the fare of the first 30 Kms (thirty kilometers) in both cases (i.e., rail or road) is borne by the candidates and the reimbursement restricted to the fare in respect of the balance of distance exceeding 30 Kms both ways.

(M.F. No.4339-E. IV(B) 60 dated 6th December 1960 received with C&AG Lr.No.1736-A-11/65-60 dated 29th December 1960 P.209/C file 3-1/59-62)

- (iii) T.A. for Sea-journeys from Union Territories of L.M.AIslandsSea passages by the lowest class (exclusive of Diet charges) may be reimbursed provided the distance covered by sea is more than 30 Kms. each way.

(C.A.G's. Lr.No.738-Audit 89-72, dated 6th July, 1972, P.23, File 3-1/72-73)

- (b) The above concessions are also applicable to the Scheduled Caste/Scheduled Tribe candidates called for written test on the basis of which appointments to such Group 'C' and Group 'D' (Now 'MTS') advertised posts are made. The travelling allowance to the candidates called for a written test, is however, admissible subject to the condition that the written test and any interview that may also be necessary would be held at one and the same station and on the same or adjacent days so that the candidate would get the travelling allowance for only journey to and from the place of selection.

(Min. of Fin. O.M. No.F.5/25/E. IV (B)/60, dated 21st September 1960. Case 3-1/Vol.III).

- (c) Expenditure on travelling allowance paid to Scheduled Caste/Scheduled Tribe candidates called for interview for appointment to advertised posts should be booked under 'Other Charges'.

(C.A.G's Lr.No.1549AC/60, dated 30th November 1960. Case 3-1/Vol.III).

- (d) Where the Permanent Advance sanctioned to a disbursing officer is not sufficient to meet the expenditure on account of payment of T.A. to Scheduled Caste/Scheduled Tribe candidates called for interview or the amount required for payment is heavy, the amount required may be drawn on an Abstract Contingent Bill and the adjustment Bill in respect thereof may be furnished by the drawing and disbursing officer direct to the Audit Authorities. The adjustment bill will not require the counter-signature of any higher authority.

(G.O.I. MOF (DOE) OM F.ii(23) E. II(A) 62, dated 25th May 1963 communicated in C.A.G's Lr.No.1042-Admn.II/242-61 dated 12th June 1963. P.212/3-1/62-64)

- (e) Concessions for the grant of T.A. will not be admissible to Scheduled Caste/Scheduled Tribe candidates who are already in Service in Central/State Government Corporations. Public Undertakings, Local Government Industries and Panchayats.

(O.M. 19014 (2)-E.IV (B) 74, dated 25-1-1975 forwarded in C.A.G's Lr.No.239-N.G.E.II/61-72, dated 4-2-1975).

2.17.20. To ensure due compliance of Government's reservation orders, a SC/ST Grievance Cell has been set up for the Offices of the Accountant General (Audit) Telangana, and Director General of Audit (Central), Hyderabad under the direct supervision of Senior Deputy Accountant General (Admn.) as the Liaison Officer and Senior Audit Officer (Admn) as the head of the Cell.

The Liaison Officer will be specifically responsible for

- (a) Ensuring due compliance by the subordinate appointing authorities with the orders and instructions pertaining to the reservation of vacancies in favour of Scheduled Castes and Scheduled Tribes and other benefits admissible to them.
- (b) Ensuring
- (i) Submission by each appointing authority under the Ministry/Department to the Ministry/Department, an annual statement showing total number of Government servants and the number of Scheduled Castes and Scheduled Tribes amongst them as on 1st January each year.
- (ii) Submission by each appointing authority under the Ministry/Department to the Ministry/Department and to the Ministry of Home Affairs, an annual statement showing particulars of recruitment made during the calendar year and the numbers filled by Scheduled Castes and Scheduled Tribes.
- (iii) Scrutiny and consolidation of the above annual statements in respect of all establishments and services in and under the control of the Ministry/Department and sending the consolidated statements to the Ministry of Home Affairs.
- (iv) Acting as Liaison Officer between the Ministry/Department and Ministry of Home Affairs for supply of other information, answering questions and queries and clearing doubts in regard to matters covered by reservation order.

A complaint register to monitor the grievances of SC/ST employees in the format prescribed below shall be maintained with monthly closing to be submitted on 10th of every month to the Accountant General' for inspection.

S.No	Ref. to Complaint	Name & Designation of the complainant	Whether belongs to SC/ST	Brief Subject	Present Status
1					
2					

(C&AG's Circular No.NGE/29/2002, No.664-NGE(App)/47-2002/KW dated 19.06.2002)

2.18. Ex-servicemen

2.18.1. Recruitments in respect of Ex-servicemen should be in accordance with the rules contained in “Ex-Servicemen (Re-employment in Central Civil Service and Posts) Rules 1979”.

(G.O.I. Min. of Home Affairs (Dept. of Pen. & Admn. Reforms) notification No.39016/10/79 Estt.(C) dt.11-12-1979 communicated in C&AG Lr.No.322-NGE III/53-80(1) dt.21-2-1980)

NOTE:- (a) Since the vacancies in the direct recruitment cadres of Auditors/Stenographers/Clerk in the IA&AD are filled through the Staff Selection Commission, on the basis of the results of an open competitive examination, the question of obtaining a non-availability certificate from the Employment Exchange Director General of Resettlement as required in Rule 4(3) of the rules referred to above does not arise if the S.S.C. have expressed their inability to nominate the qualified Ex-servicemen against these vacancies. The unfilled vacancies reserved for Ex-servicemen in these cadres can therefore be filled by general candidates nominated by S.S.C. if the requisite number of Ex-servicemen is reported to be not available with them.

(b) In respect of the posts reserved for Ex-servicemen which are not required to be filled through S.S.C. and also otherwise than on the results of a competitive examination i.e., by selection through interview the procedure as contained in Rule 4(3) of Ex-servicemen (Re-employment in Central Services & Posts) Rules 1979, should be followed if the reserved vacancies for Ex-servicemen have to be filled by candidates belonging to General Category.

(CAG Lr.No.1659-NGE III/53-80 I dt.29-5-1980)

2.18.2. It is not the unfilled vacancies actually reserved for ex-servicemen according to the prescribed percentage which are to be carried forward to the next year, but it is the excess of 10 vacancies (in the case of Group ‘C’) as at the end of a year which is required to be notionally carried forward to the next year and added to the vacancies arising in the next year to work out the reservations for ex-servicemen.

For example one vacancy which was actually reserved for ex-servicemen out of 10 vacancies in the illustration above, if remained unfilled during that year, will not, however, be carried over to the next year but will lapse at the close of the year in which it was reserved. What is to be notionally carried forward to the next year and added to the vacancies arising in the next year to work out the reservation for ex-servicemen, is the excess of 10 vacancies viz., 3. In short, it is the unfilled reservation which will lapse at the end of the year and not the vacancies which have not been utilised for reservation purposes.

The vacancies reserved for ex-servicemen are required to be carried forward from one quarter to another quarter falling within the same recruitment year.

A similar procedure is required to be followed in the case of MTS also.

(C.A.G's Lr.No.1898-N.G.E.II/64-74-II, dated 5-8-1974).

2.18.3. The following decisions have been taken, in connection with the method to be followed for ensuring reservations for ex-servicemen and limiting the number of SC, ST and Ex-Servicemen to 50% of the total appointments made during a recruitment year:-

(a) The Ex-Servicemen may be included in general panel like other general candidates.

- (b) From this composite panel the names of ex-servicemen may be conveyed into a separate list in their order of merit interest.
- (c) The vacancies reserved for ex-servicemen on percentage basis may be offered to the ex-servicemen from the separate list irrespective of their position in the composite panel.
- (d) The seniority of the ex-servicemen vis-a-vis others will be fixed with reference to their position in the composite panel.
- (e) The appointment of SC, ST candidates and Ex-servicemen who qualify and gain appointment on merit would also be reckoned against the respective quota of reservations. Only when the required number of candidates of the reserved category are not available in the merit list up to the number of vacancies to be filled, candidates of the reserved category outside the merit but beyond the said point could be considered for appointment. If for instance, three out of 10 vacancies are reserved for SC and only one SC is available up to the first 10 names in the merit list, two more SC candidates could be selected outside the merit list, to fill the reserved vacancies. If, however, four SC candidates obtain places in the merit list up to 10 (ad hoc) all the four could be appointed and the fourth SC candidate shown against a general vacancy. In other words in the instant case, the 4th SC candidate will not be reckoned for the purpose of the limit of 50%. This principle will apply mutatis mutandis to S.T. candidates and ex-servicemen.

(C.A.G's Lr.No.1662-N.G.E.II/45-70-II dated 15th July, 1971)

2.18.4. Whenever owing to non-availability of suitable candidates belonging to the category of Ex-servicemen, it becomes necessary to de-reserve a vacancy in Group C posts reserved for persons of this category, a reference may be made to the Directorate General, Resettlement, Ministry of Defence, who maintains a list of ex-servicemen and who may be in a position to nominate suitable candidates for the reserved vacancies. It is only when the D.G.R. Ministry of Defence, are unable to nominate suitable persons that the office may treat the vacancies as unreserved and fill them by other candidates.

2.18.5. A copy of the Annual return ending 31st December each year showing the position by 31st January in the proforma prescribed in the Annexure-IX regarding utilisation of number of vacancies reserved and filled by Ex-Servicemen which may invariably be sent to the Office of the Comptroller and Auditor General, New Delhi.

(C.A.G's Lr.No. NGE/31/2000, No.783-NGE(App.)/69-2000 dt. 24th July 2000)

2.18.6. Every effort should be made, as prescribed, to ensure that sufficient number of Ex-Servicemen is considered at the time of annual recruitment. If, in spite of the best efforts, it is not possible to empanel sufficient Ex-Servicemen, a supplementary recruitment for Ex-Servicemen alone may be undertaken in the middle of the year by calling for names from the Employment Exchanges and the Director General of Resettlement, Ministry of Defence. The Ex-Servicemen so sponsored may be subjected to test/interviews, as prescribed, and a separate list of Ex-Servicemen fit for employment may be prepared in the order of merit. The Ex-Servicemen included in this list will be eligible for appointment only against the posts reserved for Ex-Servicemen and that too after all the Ex-Servicemen in the General Annual panel are exhausted. The seniority of the Ex-Servicemen appointed from this special list may be fixed according to their dates of appointment.

(C.A.G's Lr.No.589-N.G.E.II/60-72-II dt.27th March 1973)

2.18.7. Adequate number of Ex-Servicemen should be empaneled at the time of regular recruitment itself even by relaxing standards, if need be, as enjoined in C.A.G's Circular Lr. No. 911-N.G.E.II/60-72-II dated 15th April, 1974 so that supplementary recruitment during the currency of a recruitment year might be avoided as far as possible.

(C.A.G's Lr.No.2960-N.G.E.II/64-74-Pt.(1) dt.18th December, 1974)

2.18.8. If the panel maintained by employers does not include names of sufficient number of Ex-Servicemen filling up vacancies reserved for them the competent authority should approach the Employment Exchanges/Directorate General Resettlement regularly at an interval of three months so that the latter are in a position to sponsor suitable Ex-Servicemen who might have become available during this intervening period on being released from the Armed Forces in accordance with a phased programme every month.

(O.M. No.13/20/72-Ests. (C) dt.28th November, 1974 from the Government of India, Cabinet Secretariat Dept. of Personnel and Administrative Reforms, New Delhi) communicated through C.A.G's Lr. No.2960 N.G.E.II/64-74-Pt. (I) dt.18th December, 1974).

2.18.9. The disabled Ex-Servicemen would be issued a certificate of fitness by the Demobilisation Defence Service Medical Board. No further medical certificate of fitness would be required for taking them in employment.

(O.M. No.13/34/71-Ests(C) dt.1st February, 1972 of the Cabinet Secretariat, Dept. of Personnel Government of India, New Delhi, communicated through C.A.G's Lr.No.2684-N.G.E.II/60-72-I dated 1st November, 1972)

2.19. Employment of Handicapped persons in Public Services

2.19.1. Reservation for the Persons with Disabilities

(a) Quantum of Reservation

(i) Three percent of the vacancies in case of direct recruitment to Group A, B, and C posts shall be reserved for persons with disabilities of which one per cent each shall be reserved for persons suffering from

(a) blindness or low vision,

(b) hearing impairment and

(c) locomotor disability or cerebral palsy in the posts identified for each disability;

(ii) Three percent of the vacancies in case of promotion to Group D (Now 'MTS'), and Group C posts in which the element of direct recruitment, if any, does not exceed 75%, shall be reserved for persons with disabilities of which one per cent each shall be reserved for persons suffering from

(a) blindness or low vision,

(b) hearing impairment and

(c) Locomotor disability or cerebral palsy in the posts identified for each disability.

(b) Exemption from Reservation: If any Department / Ministry consider it necessary to exempt any establishment partly or fully from the provision of reservation for persons with disabilities, it may make a reference to the Ministry of Social Justice and Empowerment giving full justification for the proposal. The grant of exemption shall be considered by an Inter-Departmental Committee set up by the Ministry of Social Justice and Empowerment.

(c) Identification of Jobs / Posts: The Ministry of Social Justice and Empowerment have identified the jobs / posts suitable to be held by persons with disabilities and the physical requirement for all such jobs / posts vide their notification no. 16-25/99.N.I.I dated 31.5.2001. The jobs / posts given in Annexure II of the said notification as amended from time to time shall be used to give effect to 3 per cent reservation to the persons with disabilities. It may, however, be noted that:

- (i) The nomenclature used for any job / post shall mean and include nomenclature used for other comparable jobs / posts having identical functions.
 - (ii) The list of jobs / posts notified by the Ministry of Social Justice & Empowerment is not exhaustive. The concerned Ministries / Departments shall have the discretion to identify jobs / posts in addition to the jobs / posts already identified by the Ministry of Social Justice & Empowerment. However, no Ministry / Department / Establishment shall exclude any identified job / post from the purview of reservation at its own discretion.
 - (iii) If a job/ post identified for persons with disabilities is shifted from one group or grade to another group or grade due to change in the Pay-scale or otherwise, the job/ post shall remain identified.
- (d) **Reservation in Posts identified for One or Two Categories:** If a post is identified suitable only for one category of disability, reservation in that post shall be given to persons with that disability only. Reservation of 3% shall not be reduced in such cases and total reservation in the post will be given to persons suffering from the disability for which it has been identified. Likewise in case the post is identified suitable for two categories of disabilities, reservation shall be distributed between persons with those categories of disabilities equally, as far as possible. It shall, however, be ensured that reservation in different posts in the establishment is distributed in such a way that the persons of three categories of disabilities, as far as possible, get equal representation.
- (e) **Appointment against Unreserved Vacancies:** In the posts which are identified suitable for persons with disabilities, a person with disability cannot be denied the right to compete for appointment against an unreserved vacancy. Thus a person with disability can be appointed against an unreserved vacancy, provided the post is identified suitable for persons with disability of the relevant category.
- (f) **Adjustment of Candidates selected on their own Merit:** Persons with disabilities selected on their own merit without relaxed standards along with other candidates, will not be adjusted against the reserved share of vacancies. The reserved vacancies will be filled up separately from amongst the eligible candidates with disabilities which will thus comprise physically handicapped candidates who are lower in merit than the last candidate in merit list but otherwise found suitable for appointment, if necessary, by relaxed standards. It will apply in case of direct recruitment as well as promotion, wherever reservation for persons with disabilities is admissible.
- (g) **Definitions of Disabilities:** Definitions of categories of disabilities for the purpose of this Office Memorandum are given below:
- (i) (a) **Blindness:** "Blindness" refers to a condition where a person suffers from any of the following conditions, namely:-
 - (i) total absence of sight; or
 - (ii) visual acuity not exceeding 6/60 or 20/200(Snellen) in the better eye with correcting lenses; or
 - (iii) limitation of the field of vision subtending an angle of 20 degree or worse;
 - (b) **Low vision:** "Person with low vision" means a person with impairment of visual functioning even after treatment or standard refractive correction but who uses or is potentially capable of using vision for the planning or execution of a task with appropriate assistive device.
 - (ii) **Hearing Impairment:** - "Hearing Impairment" means loss of sixty decibels or more in the better ear in the conversational range of frequencies.

- (iii) (a) Locomotor disability: "Locomotor disability" means disability of the bones, joints or muscles leading to substantial restriction of the movement of the limbs or any form of cerebral palsy.
- (b) Cerebral Palsy: - "Cerebral Palsy" means a group of non-progressive conditions of a person characterised by abnormal motor control posture resulting from brain insult or injuries occurring in the prenatal, peri-natal or infant period of development.
- (c) All the cases of orthopedically handicapped persons would be covered under the category of "locomotor disability or cerebral palsy."
- (h) **Degree of Disability for Reservation:** Only such persons would be eligible for reservation in services / posts who suffer from not less than 40 percent of relevant disability. A person who wants to avail of benefit of reservation would have to submit a Disability Certificate issued by a competent authority in the format given in **Annexure X**.
- (i) **Competent Authority to issue Disability Certificate:** The competent authority to issue Disability Certificate shall be a Medical Board duly constituted by the Central or a State Government. The Central / State Government may constitute Medical Board(s) consisting of at least three members out of which at least one shall be a specialist in the particular field for assessing locomotor / cerebral / visual / hearing disability, as the case may be.
- (j) The Medical Board shall, after due examination, give a permanent disability certificate in cases of such permanent disabilities where there are no chances of variation in the degree of disability. The Medical Board shall indicate the period of validity of the certificate, in cases where there are chances of variation in the degree of disability. No refusal of disability certificate shall be made unless an opportunity is given to the applicant of being heard. On representation by the applicant, the Medical Board may review its decision having regard to all the facts and circumstances of the case and pass such orders in the matter as it thinks fit.
- (k) At the time of initial appointment and promotion against a vacancy reserved for persons with disability, the appointing authority shall ensure that the candidate is eligible to get the benefit of reservation.
- (l) **Computation of Reservation:** Reservation for persons with disabilities in case of Group C and Group D (Now 'MTS') posts shall be computed on the basis of total number of vacancies occurring in all Group C or Group D (Now 'MTS') posts, as the case may be, in the establishment, although the recruitment of the persons with disabilities would only be in the posts identified suitable for them. The number of vacancies to be reserved for the persons with disabilities in case of direct recruitment to Group 'C' posts in an establishment shall be computed by taking into account the total number of vacancies arising in Group 'C' posts for being filled by direct recruitment in a recruitment year both in the identified and non-identified posts under the establishment. The same procedure shall apply for Group 'D' (Now 'MTS') posts. Similarly, all vacancies in promotion quota shall be taken into account while computing reservation in promotion in Group 'C' and Group 'D' (Now 'MTS') posts. Since reservation is limited to identified posts only and number of vacancies reserved is computed on the basis of total vacancies (unidentified posts as well as unidentified posts), it is possible that number of persons appointed by reservation in an identified post may exceed 3 per cent.

- (m) Reservation for persons with disabilities in Group 'A' or Group 'B' posts shall be computed on the basis of total number of vacancies occurring in direct recruitment quota in all the Group 'A' posts or Group 'B' posts respectively, in the cadre.

(modified vide DoPT OM No. No. 36012/24/2009-Estt (Res) dated 03.12.2013 forwarded vide C&AG Office Letter No. 148-Staff (Appt)/132-2014 Dated 04.02.2014)

(n) **Effecting Reservation — Maintenance of Rosters**

- (i) All establishments shall maintain separate 100 point reservation roster registers in the format given in **Annexure XI** for determining / effecting reservation for the disabled — one each for Group 'A' posts filled by direct recruitment, Group 'B' posts filled by direct recruitment, Group 'C' posts filled by direct recruitment, Group 'C' posts filled by promotion, Group 'D' (Now 'MTS') posts filled by direct recruitment and Group 'D' (Now 'MTS') posts filled by promotion.
- (ii) Each register shall have cycles of 100 points and each cycle of 100 points shall be divided into three blocks, comprising the following points
1st Block — point No.1 to point No.33
2nd Block — point No. 34 to point No.66
3rd Block — point No.67 to point No.100
- (iii) Points 1, 34 and 67 of the roster shall be earmarked reserved for persons with disabilities one point for each of the three categories of disabilities. The head of the establishment shall decide the categories of disabilities for which the points 1, 34 and 67 will be reserved keeping in view all relevant facts.
- (iv) All the vacancies in Group C posts falling in direct recruitment quota arising in the establishment shall be entered in the relevant roster register. If the post falling at point no. 1 is not identified for the disabled or the head of the establishment considers it desirable not to fill it up by a disabled person or it is not possible to fill up that post by the disabled for any other reason, one of the vacancies falling at any of the points from 2 to 33 shall be treated as reserved for the disabled and filled as such, Likewise a vacancy falling at any of the points from 34 to 66 or from 67 to 100 shall be filled by the disabled. The purpose of keeping points 1, 34 and 67 as reserved is to fill up the first available suitable vacancy from 1 to 33, first available suitable vacancy from 34 to 66 and first available suitable vacancy from 67 to 100 by persons with disabilities.
- (v) There is a possibility that none of the vacancies from 1 to 33 is suitable for any category of the disabled. In that case two vacancies from 34 to 66 shall be filled as reserved for persons with disabilities. If the vacancies from 34 to 66 are also not suitable for any category, three vacancies shall be filled as reserved from the third block containing points from 67 to 100. This means that if no vacancy can be reserved in a particular block, it shall be carried into the next block.
- (vi) After all the 100 points of the roster are covered, a fresh cycle of 100 points shall start.

- (vii) If the number of vacancies in a year is such as to cover only one block or two, discretion as to which category of the disabled should be accommodated first shall vest in the head of the establishment, who shall decide on the basis of the nature of the post, the level of representation of the specific disabled category in the concerned grade/post etc. (h) A separate roster shall be maintained for group C posts filled by promotion and procedure as explained above shall be followed for giving reservation to persons with disabilities. Likewise two separate rosters shall be maintained for Group D (Now 'MTS') posts, one for the posts filled by direct recruitment and another for posts filled by promotion.
- (viii) Reservation in group A and group B posts is determined on the basis of vacancies in the identified posts only. Separate rosters for Group A posts and Group B posts in the establishment shall be maintained. In the rosters maintained for Group A and Group B posts, all vacancies of direct recruitment arising in identified posts shall be entered and reservation shall be effected the same way as explained above.
- (o) Inter se exchange and carry forward of Reservation in case of Direct Recruitment**
- (i) Reservation for each of the three categories of persons with disabilities shall be made separately, But if the nature of vacancies in an establishment is such that a person of a specific category of disability cannot be employed, the vacancies may be interchanged among the three categories with the approval of the Ministry of Social Justice & Empowerment and reservation may be determined and vacancies filled accordingly.
- (ii) If any vacancy reserved for any category of disability cannot be filled due to non-availability of a suitable person with that disability or, for any other sufficient reason, such vacancy shall not be filled and shall be carried forward as a 'backlog reserved vacancy' to next recruitment year.
- (iii) In the subsequent recruitment year the 'backlog reserved vacancy' shall be treated as reserved for the category of disability for which it was kept reserved in the initial year of recruitment. However, if a suitable person with that disability is not available, it may be filled by interchange, among the three categories of disabilities. In case no suitable person with disability is available for filling up the post in the subsequent year also, the employer may fill up the vacancy by appointment of a person other than a person with disability. If the vacancy is filled by a person with disability of the category for which it was reserved or by a person of other category of disability by inter se exchange in the subsequent recruitment year, it will be treated to have been filled by reservation. But if the vacancy is filled by a person other than a person with disability in the subsequent recruitment year, reservation shall be carried forward for a further period up to two recruitment years where after the reservation shall lapse. In these two subsequent years, if situation so arises, the procedure for filling up the reserved vacancy shall be the same as followed in the first subsequent recruitment year.
- (p) In order to ensure that cases of lapse of reservation are kept to the minimum, any recruitment of the disabled candidates shall first be counted against the additional quota brought forward from previous years, if any, in their chronological order. If candidates are not available for all the vacancies, the older carried forward reservation would be filled first and the relatively later carried forward reservation would be further carried forward.

- (q) **Consideration zone, Inter-se exchange and carry forward of Reservation in case of Promotion**
- (i) While filling up the reserved vacancies by promotion by selection, the disabled candidates who are within the normal zone of consideration shall be considered for promotion. Where adequate number of disabled candidates, of the appropriate category of handicap is not available within the normal zone, the zone of consideration may be extended to five times the number of vacancies and the persons with disabilities falling within the extended zone may be considered. In the event of non-availability of candidates even in the extended zone, the reservation can be exchanged so that post can be filled by a person with other category of disability, if possible. If it is not possible to fill up the post by reservation, the post may be filled by a person other than a person with disability and the reservation shall be carried forward for up to three subsequent recruitment years, where after it shall lapse.
- (ii) In posts filled by promotion by non-selection, the eligible candidates with disabilities shall be considered for promotion against the reserved vacancies and in case no eligible candidate of the appropriate category of disability is available, the vacancy can be exchanged with other categories of disabilities identified for it. If it is not possible to fill up the post by reservation even by exchange, the reservation shall be carried forward for up to three subsequent recruitment years where after it shall lapse.
- (r) **Horizontality of Reservation for Persons with Disabilities:** Reservation for backward classes of citizens (SCs, STs and OBCs) is called vertical reservation and the reservation for categories such as persons with disabilities and ex-servicemen is called horizontal reservation. Horizontal reservation cuts across vertical reservation (in what is called interlocking reservation) and persons selected against the quota for persons with disabilities have to be placed in the appropriate category viz. SC/ST/OBC/General candidates depending upon the category to which they belong in the roster meant for reservation of SCs/STs/OBCs. To illustrate, if in a given year there are two vacancies reserved for the persons with disabilities and out of two persons with disabilities appointed, one belongs to a Scheduled Caste and the other to General category then the disabled SC candidate shall be adjusted against the SC point in the reservation roster and the General candidate against unreserved point in the relevant reservation roster. In case none of the vacancies falls on point reserved for the SCs, the disabled candidate belonging to SC shall be adjusted in future against the next available vacancy reserved for SCs.
- (s) Since the persons with disabilities have to be placed in the appropriate category viz. SC/ST/OBC/General in the roster meant for reservation of SCs/STs/OBCs, the application form for the post should require the candidates applying under the quota reserved for persons with disabilities to indicate whether they belong to SC/ST/OBC or General category.
- (t) **Relaxation in Age Limit**
- (i) Upper age limit for persons with disabilities shall be relaxable
- (a) by ten years (15 years for SCs/STs and 13 years for OBCs) in case of direct recruitment to Group 'C' and Group 'D' (Now 'MTS') posts;
- (b) by 5 years (10 years for SCs/STs and 8 years for OBCs) in case of direct recruitment to Group 'A' and Group 'B' posts where recruitment is made otherwise than through open competitive examination; and

- (c) by 10 years (15 years for SCs/STs and 13 years for OBCs) in case of direct recruitment to Group A and Group B posts through open competitive examination.
- (ii) Relaxation in age limit shall be applicable irrespective of the fact whether the post is reserved or not, provided the post is identified suitable for persons with disabilities.
- (u) **Relaxation of Standard Of Suitability:** If sufficient number of persons with disabilities are not available on the basis of the general standard to fill all the vacancies reserved for them, candidates belonging to this category may be selected on relaxed standard to fill up the remaining vacancies reserved for them provided they are not found unfit for such post or posts. Thus, to the extent the number of vacancies reserved for persons with disabilities cannot be filled on the basis of general standards, candidates belonging to this category may be taken by relaxing the standards to make up the deficiency in the reserved quota subject to the fitness of these candidates for appointment to the post / posts in question.
- (v) **Medical Examination:** As per Rule 10 of the Fundamental Rules, every new entrant to Government Service on initial appointment is required to produce a Medical certificate of fitness issued by a Competent authority. In case of medical examination of a person with disability for appointment to a post identified as suitable to be held by a person suffering from a particular kind of disability, the concerned Medical Officer or Board shall be informed beforehand that the post is identified suitable to be held by persons with disability of the relevant category and the candidate shall then be examined medically keeping this fact in view.
- (w) **Exemption from Payment of Examination Fee and Application Fee:** Persons with disabilities shall be exempted from payment of application fee and examination fee, prescribed in respect of competitive examinations held by the Staff Selection Commission, the Union Public Service Commission etc. for recruitment to various posts. This exemption shall be available only to such persons who would otherwise be eligible for appointment to the post on the basis of standards of medical fitness prescribed for that post (including any concession specifically extended to the disabled persons) and who enclose with the application form, necessary certificate from a competent authority in support of their claim of disability.
- (x) **Notice of Vacancies:** In order to ensure that persons with disabilities get a fair opportunity in consideration for appointment to an identified post, the following points shall be kept in view while sending the requisition notice to the Employment Exchange, the SSC, the UPSC etc. and while advertising the vacancies:-
- (i) Number of vacancies reserved for SCs/STs/OBCs/Ex-Servicemen/Persons suffering from Blindness or Low Vision/Persons suffering from Hearing Impairment/Persons suffering from Locomotors Disability or Cerebral Palsy should be indicated clearly.
- (ii) In case of vacancies in posts identified suitable to be held by persons with disability, it shall be indicated that the post is identified for persons with disabilities suffering from blindness or low vision; hearing impairment; and/or locomotors disability or cerebral palsy, as the case may be, and that the persons with disabilities belonging to the category/categories for which the post is identified shall be allowed to apply even if no vacancies are reserved for them. Such candidates will be considered for selection for appointment to the post by general standards of merit.

- (iii) In case of vacancies in posts identified suitable for persons with disabilities, irrespective of whether any vacancies are reserved or
 - (iv) Not, the categories of disabilities viz blindness or low vision, hearing impairment and locomotors disability or cerebral palsy, for which the post is identified suitable alongwith functional classification and physical requirements for performing the duties attached to the post shall be indicated clearly.
 - (v) It shall also be indicated that persons suffering from not less than 40% of the relevant disability shall alone be eligible for the benefit of reservation.
- (y) **Certificate by Requisitioning Authority:** In order to ensure proper implementation of the provisions of reservation for persons with disabilities, the requisitioning authority while sending the requisition to the UPSC, SSC etc. for filling up of posts shall furnish the following certificate to the recruiting agency:-

"It is certified that the requirements of the Persons with Disabilities (Equal Opportunities, Protection of Rights & Full Participation) Act, 1995 and the policy relating to reservation for persons with disabilities has been taken care of while sending this requisition. The vacancies reported in this requisition fall at points no. of cycle no. of 100 point reservation roster out of which number of vacancies are reserved for persons with disabilities."

(z) **Annual Reports regarding Representation of Persons with Disabilities**

- (i) Soon after the 1st of January of every year, each appointing authority shall send report placed at Annexure XII to its administrative Ministry/ Department
 - (a) PWD Report-I in the prescribed proforma - I of Annexure XII showing the total number of employees, total number of employees in the posts which have been identified suitable for persons with disabilities and number of employees suffering from blindness or low vision, hearing impairment, and locomotor disability or cerebral palsy as on the 1st January of the year, and
 - (b) PWD Report-II in the prescribed proforma – II of Annexure XII showing the number of vacancies reserved for persons suffering from blindness or low vision, hearing impairment, and locomotor disability or cerebral palsy and number of such persons actually appointed during the preceding calendar year.
- (ii) The administrative Ministry/Department shall scrutinize the information received from all authorities under it and send consolidated PWD Report-I and PWD Report- II in prescribed proforma in respect of the Ministry/Department including information in respect of all attached and subordinate offices under its control to the Department of Personnel and Training by 31st March of each year.
- (iii) The following points may be kept in view while sending the reports to the Department of Personnel & Training:-
 - (a) The reports sent to the DOPT should not include information in respect of public sector undertakings, statutory, Semi-Government and Autonomous bodies. Statutory, Semi-Government and Autonomous bodies shall furnish consolidated information in the

prescribed proforma to the administrative Ministry/Department concerned who may scrutinize, monitor and maintain it at their own level. The Department of Public Enterprises may collect similar information in respect of all public sector undertakings.

- (b) The attached/subordinate offices shall send information to their administrative Ministry/Department only and shall not send it direct to this Department.
- (c) The figures in respect of persons with disabilities shall include persons appointed by reservation as well as appointed otherwise.
- (d) The PWD Report I relates to persons and not to posts. Therefore, while furnishing this reports the posts vacant etc. should not be taken into account. In this report persons on deputation should be included in the establishment of the borrowing Ministry/Department/Office and not in the parent establishment. Person permanent in one grade but officiating or holding temporary appointment in the higher grade shall be included in the figures relating to the Class of service to which the higher grade belongs.

2.19.2 Liaison Officer for persons with Disabilities: Liaison Officers appointed to look after reservation matters for SCs/STs shall also work as Liaison Officers for reservation matters relating to persons with disabilities and shall ensure compliance of these instructions (*DOPT O.M. No.36035/3/2004-Estt (Res) dated 29th December 2005 and modified vide O.M No. 36012/24/2009-Estt (Res) dated 3rd December 2013*). The Liaison officer appointed to look after the matters for SCs, STs shall be the Liaison officer for reservation matters and issues relating to providing of amenities to Persons with Disabilities.

(a) A grievance redressal mechanism headed by Sr. Deputy Accountant General (Admn.) and two other members including a PWD has been constituted to receive and try to redress the grievances of persons with disabilities. Grievances received shall be submitted to Committee for redressal.

(b) A Register to watch grievances shall be maintained and submitted to the Liaison officer on 10th of every month.

(DOPT OM No.36035/3/2013-Estt (Res) dated 31st March 2014 communicated through CAG's Office email from Administrative Officer (App) email dated 15.04.2014).

2.19.3. A Half yearly return in the proforma-III as in Annexure-XIII by each half year ending June and December may be sent to C&AG's Office by 15thJuly and 15thJanuary positively every year and the submission of report may be watched through the Sectional calendar of Returns.

(C&AG Circular No.NGE/44/85; No.2158/NGE/III/21-85, dated 8-7-1985)

2.19.4. It has been decided by the Ministry of Labour in consultation with the Ministry of Welfare that in addition to the Employment Exchange/Special Employment Exchange and Vocational Rehabilitation Centres for physically handicapped the following six National Level Rehabilitation Institutes will also nominate suitable persons in respect of vacancies reserved for physically handicapped in Group 'C' posts/ services:-

- (a) National Institute for the visually Handicapped 116, Raipur Road, Dehradun - 248 001.
- (b) National Institute for the Orthopedically Handicapped B.T. Road, Bon-Hooghly, Kolkata 700 090.
- (c) National Institute for the Mentally Handicapped, Manovikas Nagar, P.O. Bownepally, Secunderabad - 500 001.

- (d) National Institute of Rehabilitation of Research and Training Centre Olatpur, P.O. Boiroi, Cuttack, Odisha - 754 016.
- (e) Ali Yauar Jung National Institute for the Hearing Handicapped, Kishnan Chand Marg, Bandra (W), Mumbai - 50.
- (f) Institute for the Physically Handicapped, 4, Vishnu Digamber Marg, New Delhi - 110 002.

It is requested that all Appointing authorities may be suitably instructed to endorse a copy of their requisition sent to the Employment Exchange/Special Employment Exchange/Vocational Rehabilitation Centres for Physically Handicapped to the above mentioned Institutions also, for nominating physically handicapped persons. It may however, be mentioned that the employers would be required to fulfil their obligation as laid down under Employment Exchange (Compulsory notification of vacancies) Act by notifying vacancies to the appropriate Employment Exchange also, while utilising any of the above Institutes for filling up the vacancies after grant of such co-sponsoring powers.

(Authority:GOI Ministry of Personnel, P.G. & Pensions, Department of Personnel & Training No.14024/2/93-Estt (D), dated 6-2-1995 communicated through C&AG's NGE Circular No.6/95; No.313 NGE (App)/117-94, dated 14-3-1995).

2.19.5. T.A. for Handicapped Ex. Military personnel

Handicapped Ex. Military personnel are also entitled to the concessions laid down in para 2.17.19 and on the same scales.

(C.A.G's Lr.No.74-Audit/I-49 AI/62, dt.7th June, 1962 and No.331 A/49-AI/62 dt.19th July, 1962)

2.20. Recruitment of Minorities

2.20.1. As per the Prime Minister's new 15 point programme for the welfare of minorities in recruitment, an annual return for monitoring of recruitment of minority communities is to be forwarded in prescribed proforma placed as in Annexure-XIV by each year ending March to the Hqrs Office by 20th April.

(C&AG Circular No.14-Staff Wing/2013, No.851-Staff (App-II)/71-2013/Vol.I, dated 31.05.2013)

2.21. Resettlement of Central Government Servants discharged on affliction with T.B.

- 2.21.1(a) Such ex-T.B. patients as are declared non-infectious and medically fit for Government service by a T.B. specialist or a medical authority authorised in this behalf by the Government of India are deemed eligible for re-appointment to the posts previously held by them if vacancies exist or to equivalent posts in their own Departments, the usual condition regarding age-limit not being enforced in their case;
- (b) Such persons are eligible for reappointment by the Ministry/Department concerned without the intervention Employment Exchanges whenever there are suitable vacancies;
- (c) If such persons cannot be re-employed in the Ministry/Department concerned for want of vacancies, employment assistance to them is rendered by Employment Exchanges. For this purpose as also for the purpose of age relaxation they are treated as "Retrenched Central Government Employees".
- (d) On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them should be treated as qualifying service for purposes of pension and seniority and for purpose of pay they should be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-employment, would itself, however, not count for any purpose but the service is otherwise regarded as continuous. The seniority of such persons reemployed

in other posts is fixed in consultations with the Ministry of Home Affairs and their pay in consultation with the Ministry of Finance.

NOTE: - The service rendered by an ex-T.B. patient before his discharge on account of affliction with T.B. should be taken into account for purposes of any length of service condition prescribed for eligibility to appear in departmental tests/examination, conducted by the Union Public Service Commission or other authorities to the same extent as it would have counted if there had been no break in the service.

(C.A.G's Lr.No.2933-NGE-II/37-56, dated 23rd May, 1956)

- (e) On re-employment, such persons are not required to undergo a fresh medical examination if they had been medically examined on their first appointment. They however, have to undergo the usual medical examination before confirmation, if otherwise necessary.
- (f) In cases in which such persons are reemployed in posts direct appointment to which can be made only in consultation with the Union Public Service Commission, the Commission is consulted as usual. For this purpose, all available records of such persons are referred to the Commission. The Commission, if they consider necessary, may also interview such persons and actual appointment of such persons is made only after the Commission certify them to be suitable for appointment to the posts in question.

(C.A.G's Endt.No.2538-NGE.II/463 dt.2nd August, 1954- and Government of India, Min. of Home Affairs OM. No.37/1/52 D.G.S. dt.10th July, 1954)

On receipt of the fitness certificate, the final appointment order may be issued to the candidate.

- 2.21.2.(a)** The Government of India decided in consultation with the Staff Selection Commission and DGET that a Group 'C' or Group 'D' (Now 'MTS') official found medically unfit for the post he is holding and from which he is proposed to be discharged or has been discharged may wherever practicable be considered for another identical/equivalent post for which he may be found suitable against direct recruitment quota without insisting on the condition of appointment through the employment exchange/S.S.C. for this purpose, his previous service under Central Government should be deducted from his previous age and if the resultant age does not exceed the prescribed maximum age limit by more than 3 years he should be deemed to satisfy the condition of upper age limit for appointment to the post in question under Central Government.

(Government of India Ministry of Home Affairs Deptt. of Personnel & Admn.Reforms OM No.14034/1/80 Estt. (D) dt.30-10-1980)

2.22. Staff Car Driver

- 2.22.1. The method of recruitment of Staff Car Driver is by transfer or deputation failing which by direct recruitment by transfer on the result of interview including a test in driving designed to adjudge suitability for the post with reference to the standards of competence considered essential in drivers of Staff cars from amongst regular Dispatch Riders and Multi-Tasking Staff who possess the qualification prescribed for direct recruits, or by deputation or transfer of persons holding in post of Staff Car Drivers in other offices in I.A.&A.D., period of deputation not exceeding 2 years. Age limit for direct recruitment is 18-25 years. Possession of a valid driving license for motor cars, knowledge of other mechanics and experience of driving a Motor Car for at least 5 years are essential. A pass in 10th Standard is a desirable qualification. The period of probation is 2 years.

(C.A.G's Lr.No.1046-NGE.II/51-69, dt.26-5-1959 and 1672-NGE.II/51-71 (II), dt.16-7-1971) P.67-71 File 8-198/63-71 Vol.I)

NOTE:-For rules to regulate the method of recruitment to the post of Staff Car Driver in I.A&A.D, the I.A&A.D (Staff Car driver and Dispatch Rider) Recruitment Rules 1988 may be referred to (Headquarters Office Circular No.NGE/79/1988, Lr.No.854-N.2/105-87, dated 21-9-1988)

2.23. Casual workers: Engagement of Casual workers has been dispensed with. DEOs and MTS are being engaged on outsourcing basis. General Financial Rules 2017 (GFR 197 to 206) contains detailed provisions for hiring of staff on Outsourcing basis.

2.24. Guidelines for engagement of retired personnel on short term contract basis

2.24.1. The scheme for engaging retired employees on short term contract basis has been communicated by Headquarters Office vide Circular No. 06-2015 issued by Lr. No. 150 - Staff (App)/22-2012 dated 10.03.2015.

Extent of vacancies that can be filled up:

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies in SAO/AAO cadre that can be filled up
Training Institutes (NAAA, iCISA, iCED and RTIs/RTCs)	Retired SAO/AAO	100%
Commercial Audit Offices	Retired SAO/AAO failing which CAs then ICWAs	10%
Other offices	Retired SAO/AAO	10%

(a) **Eligibility:** Retired SAOs shall be eligible for hiring against the vacancies in the cadres of SAO and AAO. Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO only. Non-SAS passed candidates shall not be eligible for hiring on short term contract basis. CAs/ ICWAs shall be hired only by Commercial Audit Offices in the case of non-availability of retired officers.

(b) **Tenure and Age limit:** The retired offices/ CAs/ ICWAs can be hired on a short term contract basis initially up to a period of 11 months. The maximum number of terms shall be restricted to three. Further, no retired officer/ CAs/ ICWAs shall be hired on short term contract basis beyond the age of 64 years.

(c) **Remuneration payable**

The retired officers/ CAs/ CMAs hired on short term contract basis has been reviewed by Headquarters Office and the same was communicated vide O/o C&AG Lr. No. 763-Staff(App)/22-2016 dated 27.05.2019. The persons engaged on short term contract basis shall be paid contractual payment at the following rates:

	Hired against the vacancy in the cadre of	Remuneration
(i)	CAs/CMAs hired against the vacancies in SAO/AAO cadres in Commercial Audit Offices	₹ 51,750/-
(ii)	PPS and Sr.AO	₹ 43,125/-
(iii)	AAO and PS in Hqrs.	₹ 34,500/-
(iv)	Sr.Auditor/Sr.Accountant, Stenographers, Gr.I	₹ 31,050/-

The retired officers/ CAs/ ICWAs hired on short term contract basis will not be entitled for perquisites such as house rent allowance, residential accommodation, dearness allowance and transport allowance. In case where retired officers are hired on short term contract basis on a post lower than from which they retired, the remuneration payable to them shall be of the lower post only.

(d) Leave

The retired officers/ CAs/ ICWAs hired on short term contract basis shall not be entitled to any kind of leave. However, absence during curfew, bandh, strike should be dealt with in a similar way as in the case of serving officers/ officials as these are events beyond the control of any individual. If retired officers/ CA/ ICWAs hired on short term contract basis remain absent on any working day in a month for reasons other than those indicated above, his/ her remuneration shall be deducted on pro-rata basis as under:

$$\frac{\text{Fixed monthly remuneration}}{22} \times \text{No. of days of absent on working days}$$

(e) Duties assignable and other conditions

- (i) In A&E offices, the retired officers hired on short term contract basis shall not sign the PPOs, GPF Statements, monthly accounts, and correspondence etc. These documents shall be signed by a regular officer only.
- (ii) Retired officers shall, as far as possible, not be deputed on field audit duties/ inspection. In case of exigencies, if the situation so demands, they may be deputed on field audit duties and TA/ DA shall be paid as per existing rules in accordance with the Grade Pay of the post against which they have been hired. Even in such cases, they shall not issue any audit/ inspection memo which will be issued by a regular officer only.
- (iii) The CAs and ICWAs can be engaged only for very specific research oriented tasks and in areas of non-sensitive audit. The hired CAS and ICWAS shall be kept away, from the auditee offices and shall not have direct interface with them. Moreover, in all such cases, it needs to be ensured that confidentiality of audit process/ audit information is not compromised and there is no possibility of conflict of interest.
- (iv) Retired officers/ CAs/ ICWAs hired on short term contract basis are not authorized to either write or review the APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/ Reviewing Officer.
- (v) Where considered necessary, the Heads of Department may issue suitable Identity Cards to the retired officers/ CAs/ ICWAs hired on short term contract basis.

(f) Procedure for hiring

(A) Retired officers

- (i) The offices concerned shall invite applications from the retired personnel interested in taking up short term assignments by notifying their requirements through the local office notice boards and office website.
- (ii) A committee comprising of three Group Officers, nominated by the Head of the Department concerned, would go through the applications received and draw up panels for each cadre based on the grading in the APARs, work experience in required field etc. The recommendations of the Committee shall be submitted to the Head of the Department.
- (iii) The Head of the Department, after satisfying himself/ herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to his/ her controlling DAI/ ADAI for approval.
- (iv) After the approval of the DAI/ ADAI, the functional wing concerned shall convey the approval to the office concerned, which shall then seek budget allocation under the head Professional Services from the Headquarters office. The functional wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters

(B) CAs/ICWAs

- (i) First preference for hiring would be given to retired SAOs/ AAOs. Only in case the retired SAOs/ AAOs are not available, CAs and thereafter ICWAs shall be considered.
- (ii) The Commercial Audit Offices desirous of hiring CAs/ ICWAs on short term contract basis shall define the scope of work, time frame and number of CAs/ ICWAs to be hired.
- (iii) The Commercial Audit Offices shall invite applications for hiring of CAs/ ICWAs after obtaining approval of the DAI (Comml.). The applications may be invited by placing a notice on the office notice board and the office website with a copy to the local chapter of the ICAI and ICMAI.
- (iv) The applications received would be scrutinized by a Committee of three Group Officers. If more CAs apply than the number of vacancies, the marks scored by them in their CA exam and their experience would be the basis for their selection. The selection of ICWAs shall also be done on the similar lines.
- (v) The recommendations of the Committee to hire CAs/ ICWAs shall be submitted to the Head of the Department. The Head of the Department, after satisfying himself/ herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to the DAI (Comml.) for approval.
- (vi) After the approval of the DAI (Comml.), the functional wing concerned shall convey the approval to the office concerned, which shall then seek budget allocation under the head Professional Services from the Headquarters office. The Commercial Wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.

Any exception to the criteria mentioned above for hiring of retired officers/CAs/ ICWAs on short term contract basis shall be with the prior approval of the Deputy Comptroller and Auditor General.

2.24.2 All the concerned offices shall submit a Half-yearly return to the Headquarters (Staff Wing) latest by 10thOctober for the period from April to September and 10thApril for the period from October to March each year in the prescribed format (Annexure-XV).

(Authority: Headquarters.Lr.No.604-Staff (App)-I/22-2013 dt:20.05.2013)

2.24.3. (a) Retired officials hired on short term contract are not authorized to either write or review APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/Reviewing Officer.

(b) Retired officials hired on short term contract are not authorized to issue inspection memos under their signature. In case of exigencies, if situation demands so, they may be deputed on field audit duties; however, they will not issue any inspection memo. The audit memo will only be issued by a regular employee deputed in the audit party. Therefore, composition of audit party should be such that a regular SAO/AAO should invariably be posted.

(Clarified vide CAG's Circular No.37-2011, No.998-Staff (App)/22-2011 dated 13th December 2011).

ANNEXURE-I
{vide para 2.4.2 (m) (i)}

**PROFORMA REGARDING EMPLOYMENT OF DEPENDENTS OF GOVERNMENT SERVANTS DIED
WHILE IN SERVICE/RETIRED ON INVALID PENSION**

I. (a)	Name of the Government servant (Deceased/retired on medical grounds).	
(b)	Designation of the Government servant.	
(c)	Whether it is MTS (erstwhile Group 'D') or not?	
(d)	Date of birth of the Government servant.	
(e)	Date of death/retirement on medical grounds.	
(f)	Total length of service rendered.	
(g)	Whether permanent or temporary.	
(h)	Whether belonging to SC/ST/OBC.	
II. (a)	Name of the candidate for appointment.	
(b)	His/ Her relationship with the Government servant.	
(c)	Date of birth.	
(d)	Educational Qualifications.	
(e)	Whether any other dependent family member has been appointed on compassionate grounds.	

PART – A

III. Particulars of total assets left including amount of

(a)	Family pension	
(b)	D.C.R. Gratuity	
(c)	G.P.F. Balance	
(d)	Life Insurance policies (including Postal Life Insurance)	
(e)	Moveable and Immovable properties and annual income earned therefrom by the family	
(f)	C.G.E Insurance amount	
(g)	Encashment of leave	
(h)	Any other assets	
	Total	

(IV)	Brief particular of liabilities if any.	
------	--	--

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

Sl. No.	Name(s)	Relationship with Government servant	Age	Address	Employed or not employed (if particulars of employment and emoluments)	Living together or separately
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						

VI. DECLARATION/UNDERTAKING

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

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

Date:

Signature of the candidate

Name: -----

Address: -----

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

1. (a) Name of the candidate for Appointment. _____
(b) His/Her relationship with the Government servant. _____
(c) Age (date of birth), Educational qualifications and experience, If any. _____
(d) Post (Group C) which employment is Proposed _____
(e) Whether there is vacancy in that post within the ceiling of 5% prescribed under the scheme of compassionate appointment. _____
(f) Whether the post to be filled is included in the Central Secretariat Clerical Service or not. _____
(g) Whether the relevant Recruitment Rules provide for direct recruitment. _____
(h) Whether the candidate fulfils the requirements of the Recruitment Rules for the post. _____
(i) Apart from waiver of Employment Exchange/Staff Selection Commission procedure what other relaxation are to be given. _____
2. Whether the facts mentioned in Part-A have been verified by the office and if so, indicate the records. _____
3. If the Government servant died/retired on medical grounds more than 5 years back, why the case was not sponsored earlier. _____
4. Personal recommendation of the Head of the Department in the Ministry/ Department/Office. _____

(With his signature and office Stamp/seal)

ANNEXURE –II
(vide Para 2.4.2 (n))

To
The Sr. Deputy Accountant General(Admn.)
Office of the Accountant General (Audit) Telangana
Saifabad, Hyderabad -500 004
ANDHRA PRADESH

Madam,

Subject: Acceptance of the offer of appointment for the post of _____ – Reg.

* * * * *

I do hereby accept the offer of appointment to the post of _____ on probation on the terms and conditions mentioned in your letter No..... dated

I request you to kindly arrange for my medical examination at the earliest/ I am already serving in the Department (Name of the Department) as (Name of the post) under Central/ State Govt. I was medically examined and found fit at the time of joining the said post. A certificate to this effect from my existing employer is enclosed.

My particulars are given as under:

Name

Father's Name.....

Complete Address (Clearly indicate the name of the District and PIN Code)

.....

Date of birth by Christian era.....

Exact height (by measurement) in Centimeters

Personal marks for identification

Yours faithfully,

(Signature of the Candidate)

Date: _____

Phone No......

ANNEXURE – III
{ vide para 2.8.2 (d) }
LIST OF DEGREES AND DIPLOMAS RECOGNISED
SECTION-I - QUALIFICATIONS RECOGNISED

- | | | | |
|----|---|-----|---|
| 1. | Degrees of Universities incorporated by an Act of Union or State Legislature. | ... | No.450-N.G.E-II/387-49, dt.9-1-1950 P.15/3-1/53-57. |
| 2. | Post-war School Leaving Certificate of Burma as equivalent to pass in the, Matriculation. | ... | No.748-N.G.E.II/145-50, dt.20-3-1950 P.23/3/3-1/53-57. |
| 3. | Matriculation or School leaving Examination of a University established by law in India or a certificate of having passed an examination held at the end of the High School, Secondary School or Higher Secondary School awarded by an authority authorized by the Central or State Government to issue such certificate by Resolution, Notification or other Government Order. | ... | No.1208-N.G.E.II/231-50,dt.18-5-1950. P.25. 3-1/53-57. |
| 4. | Degrees awarded by the University of Sind. | ... | No.1190-N.G.E.II/327-49, dt.16-5-60P.No.35-3-1/53-57. |
| 5. | 10th Class Certificate from a Higher Secondary School in Delhi/Shimla (and other places) as equivalent to Matriculation. | ... | No.2750-NGE.II/334-50, dt.29-8-1950 P.51.3-1/53-57 No.174-NGE II/290-61, dt.23-7-1962-P.315/3-1 Hqrs. |

NOTE:-It is certified that X class Examination certificate from only Higher Secondary Schools are recognized as equivalent to Matriculation certificates, as prepared students for the Higher Secondary Schools Examination (as distinct from the Higher School or Secondary School certificate examination) which the minimum educational qualification for admission to 3 years degree course of a recognized University.

(C.S.No.2022-N.G.E.II/290/61, dt.26-9-1962-P.142/3-1/6264)

- | | | | |
|----|--|-----|---|
| 6. | Certificate granted by the East Bengal Secondary Education Board, Decca as equivalent to Matriculation. | ... | No.3322-NGE.II/411-50 dated 28-10-1950 P.57. 3-1/53-57. |
| 7. | Advanced Class (R.I.N. or Indian Navy Examination as equivalent to Matriculation (would not be recognised after examination held in 1953 unless a compulsory test in Hindi was introduced. | ... | No.233/N.G.E.III/510-50, dated 27-1-1951, P.69. 3-1/53-57, P.169 & 175.3-1/53-57. |
| 8. | Degrees awarded by the Srimathi Nathibhai Damodar Thackersey Women's University, Bombay after 13-1-1951. | ... | No.1199-N.G.E.II/151-51, dated 11-5-1951, P.77, 3-1/53-57. |
| 9. | Degrees/Diplomas awarded by Universities which are incorporated by an Act of the Central/State legislature are automatically recognised. Certificate or diploma awarded by Boards of Secondary and Intermediate Education of the State Governmentare also recognised. Cases of doubt to be referred to Min. of | ... | No.2851/N.G.E.II/289-52, dt.14-10-1952. P.120. 3-1/53-57. |

- Education.
10. Successful completion of 2 years course at the joint services wing of NDA as equivalent to Inter provided the cadet's discontinuance of the course at the academy in completion of two years was not due to academic reasons. ... No.2783-N.G.E.II/312-53 dt.26-8-1954, P.171. 3-1/53-57.
 11. Pass in the High School Examination of the Board of High School and Intermediate Education, U.P., with Elementary English, as one of the subjects as equivalent to Matriculation. ... No.57-N.G.E.II/2-55, dt.11-1-1955 P.211.3-1/53-57.
 12. Cambridge Higher School Certificate Examination should be treated as equivalent to Inter examination. ... No.1008-N.G.E.II/2-55, dt.18-3-1955, P.253. 3-1/53-57.
 13. Vidyavinodini of Prayag Mahila Vidyapitam Allahabad as equivalent to Matriculation only if advanced English, had been taken as one of the optional subjects and the full examination has been taken together or in not more than two compartments within two years of each other, or a candidate has passed it with High School Examination in English only passed under Regulation 7ch. XIII of the Regulations of the U.P. Board of High School and Intermediate Education. ... No.3816-N.G.E.II/2-55, dt.8-8-1955, P.331. 3-1/53-57.
... No.135-N.G.E.II/290-61, dt.18-1-1962, P.315/c 3-1/5962.
(Extension up to 17-9-1962)
 14. Final School Standard Examination of the National Council of Education, Jadhavpur, West Bengal, automatically recognised after 24-12-55 as the council has been incorporated as a University. The certificate issued prior to 24-12-55 is also recognised as equivalent to Matriculation. ... No.4324-N.G.E. II/1-56, dt.12-11-56, P.461.3-1/53-57.
 15. The following are equivalent to Matriculation.
 - (a) Admission examination of the Banaras Hindu University.
 - (b) Cambridge School Certificate Examination (Senior Cambridge).
 - (c) European High School Examination held by State Governments. ... No.3263-N.G.E.III/229-57, dt.4-9-1957, P.13. 3-1/58-59.
 - (d) Tenth Class Examination of the Technical Higher Secondary School, Delhi Polytechnic.
 - (e) Pass in the Preparatory Examination of the Delhi University. ... No.2390-N.G.E.II/71-58, dt.2-7-1958, P.75, 3-1/58-59.
 - (f) School Leaving Examination of the Government of Nepal.
 16. Anglo-Vernacular High School Examination (Burma) of pre-war days as equivalent to Matriculation. ... No.2388-N.G.E.II/217-58, dt.3-7-1958, P.71, 3-1/58-59.
 17. Degree diplomas awarded by Rajshah's University of East Pakistan in Arts, Science & Commerce as equivalent to correspondence degrees diplomas of recognised India University. ... No.2385/N.G.E.II/215-57, dt.3-7-1958, P.71. 3-1/58-59.

18. Certificate issued by Bihar State Education Board in respect of VII Class Examination of a School in Bihar as equivalent to Middle School standard for purposes of appointment to Group-D (Now 'MTS') posts in IA&AD. ... No.3025-NGE.II/395-58, dt.24-10-1958, P.99-A, 3-1/58-59.
19. B.A. Degree of Qaumi Vidya Pita, Lahore awarded up to 1927 as equivalent to degree of recognised University. ... No.436-N.G.E.II/29-59, dt.4-2-1959, P.129, 3-1/58-59.
20. Pass in First Year Examination of the Degree Course in Universities having three year Degree courses as equivalent to Intermediate. ... No.1085-N.G.E.II/57-59, dt.4-2-1959, P.129, 3-1/58-59.
21. Certificate of having completed the post basic education awarded by the post basic school as equivalent to Matriculation or B.Sc. provided the certificate has been recognised by the State Government in which this school lies, as equivalent to Matriculation for purposes of employment under them. ... No.2744-N.G.E.II/261-59, dt.22-6-1959, P.21. 3-1/59-60.
22. Pre-Professional/Pre-Technological course conducted one year after the Higher Secondary Stage or one year after the Pre-University Stage of the Madras University or any other University having such a course as equivalent to Inter. ... No.2972-N.G.E.II/272-59, dt.9-7-1959, P.23. 3-1/59-60.
23. Diploma in rural Science awarded by the National Council of Rural Higher Education as equivalent to the First Degree of a recognised University. ... No.98-N.G.E.II/7-60, dt.18-1-1960, P.89, 3-1/59-60.
24. Pass in S.S.L.C. Examination with eligibility either for University course of study or for service under the State Government issued by the Universities or Board of Secondary Education of State Government as equivalent to Matriculation. ... No.197-NGE.II/7-60, dt.29-1-1960, P.103, 3-1/59-60.
25. Diploma in Teachers Training of the Hindustani Talimi Sangh, Wardha, Sewagram to graduate trainees as equivalent to B.T., B.Ed., L.T. or Post Graduate Diploma in Basic Education issued by recognised University or State Government. ... No.249-NGE.II/7-60, dt.9-2-1960, P.105, 3-1/59-60.
26. Master's Diploma in Public Administration awarded by the Indian School of Public Administration, New Delhi, as equivalent to a Master's Degree in Public Administration of a recognised University. ... No.1854/NGE.II/231-60, dt.1-7-1960, P.2 File 3-45/60-71.
27. M.S.S. Degree awarded by the Institute of Social Studies, the Hague, Netherlands, as equivalent to M.A. Degree of an Indian University. ... No.2108/NGE.II/249-60, dt.2-8-60, P.6/3-45/60-71.
28. French examination "Propedentique" as equivalent to B.A. or B.Sc. degree of a recognised Indian ... No.2657-330/NGE.II/60, dt.6-10-60, P.8/3-45/60-71.

- University.
29. High Course of Shri Aurobindo International centre of Education, Pondicherry as equivalent to the first degree of a recognised Indian University (i.e., B.A. or B.Sc.) ... No.1894/NGE.II/290062, dt.17-8-62, P.18, File 3-45/60-71.
 30. Diploma in Library Science granted to students by the Union Ministry of Education on successful completion of the In-service Library Science course as equivalent to a Post-Graduate Diploma in Librarianship awarded by an Indian University. ... No.1938/NGE.II/290-62, dt.29-8-1962.
 31. (a) General Certificate of education examination at ordinary level of the London University as equivalent to Matriculation examination provided it is passed in five subjects including English. ... No.1546/NGE.II/3863, dt.26-12-1963, P.38/3/45/60-71.
(b) General certificate of Education Examination at “Advanced” level, as equivalent to the first year of the three year Degree course or Intermediate Examination provided it is passed at “Advanced” level in at least three subjects.
 32. Pass in the 5th year of “Lyceum” a Portuguese qualification in Goa, Daman and Diu as equivalent to pass in the Matriculation Examination. ... No.1187/NGE-II/38-63,dt.1-9-64 (P.54/3-45/60-71)
 33. Pass in 1st examination of the three year diploma course in Rural Services of the National Council for Rural Higher Education, as equivalent to pass in Intermediate Examination of a recognised University or first year of a three year degree course. ... No.1189/NGE.II/38-63, dt.1-9-64 (P.58/3-45/60-71)
 34. B.Sc. degree of T.W. college, Athens Tennessee (U.S.A) as equivalent to a B.Sc. degree of a recognised Indian University. ... No.521/NGE.II/137-65, dt.9-4-1965 (P.60/3-45/60-71)
 35. Two years ‘Post-Graduate Diploma in Social Service Administration awarded by the P.S.G. School of Social Work, Coimbatore, as equivalent to M.A. degree in social work of a recognised University. ... No.1351/NGE.II/137-65, dt.30-7-65, P.66/3-45/60-71.
 36. Degrees awarded by the Mandalay University Burma as equivalent to the corresponding degrees of recognised Indian Universities. ... No.292/NGE.II/63-66 dt.10-3-66, P.70/3-45/60-71.
 37. Junior/Secondary Technical School Examination conducted by the various State Boards or Technical Education as equivalent to Matriculation Examination. ... No.1025/NGE.II/63-66,P.76/3-45/60-71.
 38. (a) General certificate of Education Examination of Ceylon at “Ordinary” level as equivalent to Matriculation Examination of a recognised Indian University provided it is passed in six subjects .. No.2145/NGE.II/63-65, dt.26-9-66, P.78/3-45/60-71.

- including English and Mathematics and either Sinhalese or Tamil.
- (b) General Certificate of Education Examination of Ceylon at “Advance” level. ...
39. Degree in Domestic Science ... No.2036/NGE.II/57-66 (II), dt.6-9-66, P.80/3-45/60-71.
40. (a) General certificate of Education examination at “Ordinary Level” and at ‘Advanced’ level of the Associated Boards of Examination, London, as equivalent to Matriculation Examination provided it is passed if five subjects including English and first year of the three year Degree course of Intermediate Examination, provided it is passed at ‘Advanced’ level in at least three subjects, respectively. ... No.887/NGE.II/63-67, dt.17-6-67. P.88/File 3-45/60-71.
41. Secondary School Examination certificate awarded by Boards of Secondary Education at Comila, Rajshahi and Khulana in East Pakistan as equivalent to Matriculation Secondary School Examination certificates awarded by University/Boards of Secondary Education in India. ... No.1009/NGE.II/63-67, dt.9-7-67, dt.9-7-67, P.96/File 3-45.
42. (a) Diploma in the field of Humanities and Natural Sciences, attesting that a person who has graduated from a Higher Educational Establishment in the U.S.S.R. without defending the first scientific thesis, but has passed the State Examinations is equivalent to a Bachelor’s degree being conferred by Universities and other Educational Establishments in India.
- (b) Diploma attesting the graduate from a University or any other Higher Educational Establishment in the USSR equal to a University with the defending of the first scientific thesis/ diploma design or diploma thesis before the State Examination Commission is equivalent to a degree of Master of science being conferred by Universities and other Educational Establishments in India.
- (c) Diploma attesting conferment of a scientific degree of candidates of Sciences as equivalent to a diploma of Scientific degree of a Doctor of philosophy. ... No.1134/NGE.II/63-67, dt.28-7-67, P.100 File 3-45/60-71.
43. A certificate of pass in the 10th class Examination from a School preparing students for the Indian School certificate Examination of the University of Cambridge local Examination syndicate as equivalent to Matriculation certificate. ... No.1135/NGE.III/63-67, dt.28-7-67, P.104/3-45/60-71.
44. Special degrees awarded without Universities ... No.7278/GE.I/12-67, dt.30-11-67,

- examination by the Punjab University Patiala and the Udaipur University, Udaipur to students who joined the Armed Forces during the National Emergency as equivalent to Service and posts under Central Government P.116/3-45/60-71.
45. Higher Secondary Course of Shri. Aurobindo International Centre of Education, Pondicherry as equivalent to Higher Secondary Examination of a recognised University or Board. ... No.780/NGE.II/63-68, dt.29-4-69, P.128/3-45/60-71.
46. Pass in the Higher Secondary Part I Examination of the Punjab University from 1965 onwards as equivalent to Matriculation. ... No.1044/NGE.II/63-68, dt.26-5-69, P.130/3-45/60-71.
47. Post-Graduate Diploma in Agricultural Economics and Co-operation awarded by the National Council for Rural Higher Education as equivalent to M.A. degree of recognised University in India. ... No.888/NGE.II/116-69, dt.22-4-71, P.152/3-45/60-71.
48. "Carta de Curso de Formacao de Serralheira" (Certificate in Smithy Course) and Carto de Curso Montador Electricista (Certificate in Electrician Course) awarded by the Escola Industrial Commercial de Goa, Panaji under the Portuguese set up prior to Liberation of Goa, Daman and Diu as equivalent to pass in Matriculation Examination. ... No.1193/NGE.II/116-69, dt.24-5-71, P.156/3-45/60-71.
49. Secondary School Certificate awarded by the Board of Intermediate and Secondary School Certificate awarded by the Board of Intermediate and Secondary Education, Jessore in East Pakistan as equivalent to Matriculation Corresponding certificates issued by Boards of Secondary Education/ Universities in India. ... No.1516/NGE.II/62-71, dt.28-6-71.
50. Law Degree awarded by the Kempa school of Law equivalent to a Bachelor of Law Degree of an Indian University. ... No.2150/NGE.II/62-71, dt.16-9-71.
51. 8th Standard from educational institutions in Burma considered as qualified for appointment to Group-D (Now 'MTS') posts and for other posts for which the middle school examination is the maximum educational qualification for recruitment. ... No.1527/NGE.II/63-67, dt.6-10-67.
52. Qualifying Science Examination of Delhi University as equivalent to Higher Secondary Examination. ... No.1509-NGE.II/62-71, dt.15-6-72.
53. General Certificate of Education Examination of Ceylon at 'ordinary' level equivalent to Matriculation Examination of a recognised Indian University provided it is passed in 6 subjects including English and Mathematics and either Sinhalese or Tamil. ... No.2350/NGE.II/62-71, dt.11-9-72.

54. General Certificate of Education Examination of Ceylon at 'Advanced' level equivalent to First year of the 3 years Degree Course of Intermediate Examination of an Indian University. ... No.2350-NGE.II/62-71, dt.11-9-72.
55. B.A., B.Sc., degrees awarded by American Universities of Beirut, Beirut Lebanon as equivalent to the corresponding degree of an Indian University. ... No.2759-NGE.II/62-71, dt.13-11-72.
56. IAF Educational Test for promotion to the rank of Corporal conducted by Directorate of Education, Air Hqrs., New Delhi, as equivalent to Higher Secondary Examination of recognised Board or Pre-University Examination of an Indian University. ... No.2904-NGE.II/62-71, dt.5-12-72.
57. Passing out Indian Navy Examination conducted by Boys Training Establishments Visakhapatnam, as equivalent to Higher Secondary Examination. ... No.2669-NGE.II/62-71- Vol.II/ dt.3-12-73.
58. Malaysian Certificate of Education Examination of the University of Cambridge local Examination syndicate conducted in collaboration with Ministry of Education, Malesia, as equivalent to Matriculation Examination held in India. ... No.2667-NGE./II/62-71-Vol.II/ dt.3-12-73.
59. National Form IV Examination conducted by the Examination council of the Government of Tanzania as equivalent to Pre-University or Higher Secondary Examination in India. ... No.1237-NGE.II/62-71/Vol.II/ dt.17-5-74.
60. Certificate of Anglo-Indian High School Examination (Std.XI) issued by the Inspector of Anglo-Indian School, Madras, as equivalent to Matric. ... No.1248-NGE.II/62-71/Vol.II/dt.16-5-74.
61. Pre-Degree Examination of the University of Kerala and Calicut as equivalent to Inter-Examination. ... No.2047-NGE.II/62-71/Vol.II/ dt.26-8-74.
62. Indian Certificate of Secondary Examination (Class X Examination) conducted by the council for the Indian School Certificate Examination as equivalent to Matric. (Provided it is passed in 5 subjects which should include Mathematics, Science and at least 2 languages. The fifth subject could be any of the remaining subjects in Group II (Art, Woodwork, Metal work with Technical drawing, Elements of Home Science, Elements of Accounts and shorthand and Typewriting with office Practice). ... - Do -
63. French degree of License-es-Letters and License-es-Science as equivalent to M.A. and M.Sc. degree respectively of an Indian University. ... Government of India OM No.6/8/68 Estt (D), dt.20-6-75 communicated in CAG's Lr.No.1607/NGE II/62-71-II, dt.22-7-75.
64. Certificates issued by Andhra Pradesh Open School Society, Andhra Pradesh Or Telangana Open School Society, Telangana ... Government of India OM No.14021/1/2012-Estt (D), dt. 06-03-2013.

65. Certificates issued by Rajasthan State Open School, ...
Jaipur, Rajasthan.

-do-

NOTE:- The holders of B.L. degree of the Andhra University which is not a post-graduate degree cannot be considered eligible for appointment in Auditors Cadre since they are technically qualified for a different profession. (CAG.Lr.No.1034-NGE.II/211-50, dt.4-5-50, dt.4-5-50 P.27 File 3-1/53-57).

SECTION II - QUALIFICATIONS NOT RECOGNISED

1.	Degrees awarded by Smt. Nathibai Damodar, Thackersay Women's University, Bombay before 13th January, 1951.	...	No.1199-NGE.II/151-51, dt.11-5-1951.
2.	Passing B.A./Inter/Matric of a University in English only after passing an Honours High Proficiency/Proficiency Examination in a Modern Indian Language of the University.	...	No.3062-NGE.II/340-53, dt.4-9-1953.
3.	Degrees awarded by Delhi Commercial University.	...	No3779-NGE.II/411-53, dt.2-11-1953.
4.	Prabhakar Examination in Hindi not equivalent to Matriculation.	...	No.3126-NGE.II/147-55, dt.16-6-55.

SECTION –III

RECOGNITION OF DIPLOMAS AWARDED BY CERTAIN NATIONAL INSTITUTIONS

Sl. No.	Name of Institution	Degree/Diploma	Recognised as equivalent
1.	Gurukul Visva Vidyala, Kangri, Hardwar.	(a) Alancar (b) Vidyadhikari	B.A., Matric
2.	Gurukul Visva Vidyalyaya, Brindavan.	Adhikari	Matric
3.	Prayag Mahila Vidyapith, Allahabad.	Vidya Vinodini	Matric
4.	Jamia Millia Islamia, Delhi.	(a) Jamia Senior (b) Jamia Sanadi (c) Teachers Training after graduation Sanad-e-Muallimi.	Inter Arts B.A. B.Ed. or B.T.
5.	Kashi Vidyapith, Banaras. (O.M.No.26/IV/49 CS dated.18/9/51/ Case 3-1/59-60-P.273)	Sastri	B.A.
6.	Gujarat Vidyapith, Ahmedabad. (No.2121/NGE.II/292/62 dt.17/10/62 at Page 22/File 3/45/60-71)	Samaj Vidya Visharad. Vinit Examination	Degree of Diploma in Social Welfare or Social Service. Matriculation Examination.
7.	Gujarat Vidyapith, Ahmedabad (No.1150/NGE.II/38-1963, dated 24-64/P.48/3-45)		
8.	Viswa Bharathi University to students passing out of the erstwhile Rural Institute Sriniketan, (No.1176-NGE.II/38-1963, dt.27-8-64- P.50-3-45)	Diploma in Rural Services	B.A. degree of a recognised University.
9.	(a) Varansea Sanskrit Vishwa Vidyalyaya Varanasi. (b) Uttar Madhyama (with English) of Old Khand Madhyama (full four year course) of Sampurna Madhyama examination and special Examination in additional Subjects in each case with English as one of the subjects. (c) Shastri (with English) or Old Shastri or Sampurna Shastri examination with special examination in additional subjects with English.i.e., Visesta Shastri. as one of the subjects.	(a) Puva Madhyama orold Khand Madhyama (first two years course) and special examination on additional subjects with English as one of the subjects.)	High School examination. Intermediate Examination.

	(No.2287/NGE.II/116-69, dt.10-12-69 Page 134-3-45-60-70) Gurukul Vishwa Vidyalaya Kangri, Hardwar.	B.A. degree
10.	(No.364/NGE.II/116-69, dt.3-3-70, P.136/3-45-60-71) Hindi Sahitya Sammelan, Allahabad.	Prathma S.L.C Madhyama B.A (Visharad) Uttama B.A (Honsin Hindi) (Hindi Sahitya)
	Rashtrabhasha Prachar Samithi, Wardha.	Parichaya S.L.C. Kovid Inter Ratna B.A
	Dakshin Bharat Hindi Prachar Sabha, Madras	Praveshika S.L.C Visharad Praveen Inter Praveen B.A
	Hindi Vidhyapeeth, Deoghar.	Pravehika S.L.C Sahitya Bhushan Inter Sahityalankar. B.A
	Maharashtra Rashtra Bhasha Sabha, Poona.	Prabodh S.L.C. Praveen Inter. Pandit. B.A
	Hindi Prachar Sabha, Hyderabad.	Visharad S.L.C Bhushan Inter Vidwan B.A
	Bombay Hindi Vidyapeeth, Bombay.	Uttama S.L.C Bhasha Ratna Inter.
	Gujarat Vidhyapeeth, Ahmedabad.	Tisri. S.L.C. Vinit Inter. Sevak B.A
	Assam Rashtra Bhasha Prachar Samithi, Guwahati.	Prabodh S.L.C Visharad Inter
	Hindustani Prachar Sabha, Bombay.	Tisri S.L.C Kabil Inter.
	Mysore Hindi Prachar Parishad, Bangalore.	Praveesh S.L.C. Uttama Inter.
	Kerala Hindi Prachar Sabha, Trivandrum.	Praveesh S.L.C. Uttama Inter.
	Manipur Hindi Parishad, Imphal.	Prabodh S.L.C. Visharad Inter

(No.114 Audit/115-67, dt.21-1-71, P.144/3-45/60-71)Madurai Kamraj University equivalent to 10+2 examNo.14021/2/95- Estt (D) Min-2 Personnel Pub-Grievances & Pensions Dept. Personnel & Training Estt. Deptt. dt.21-3-95 - CAG Circular No.27/NGI/96 No.1042-NGI (APP)/3-95 dt.6-8-96.

SECTION - IV
FRENCH EXAMINATION OF PONDICHERY - RECOGNISED

Examination	Equivalent
1. Brevet Elementaine.	 Matriculation B.A
2. Brevet D'etudes due Premier Cycle.	
3. Brevert D'enseignement Primaire Superieur de language Indienne.	
4. Brevet de langue Indienne (Vernacular)	
5. Beccalau reat.	

(No.2308-NGE.II/238-56 dt.13-5-56, P.417-31/53-57)

It will be for the appointing authority to satisfy itself that has sufficient working knowledge of English or an Indian Language to enable him to discharge his duties with reasonable efficiency.

License-En-Driot Examination of Pondicherry as an alternative qualification to a degree in law of Indian University for posts for which degree in law in Indian University is prescribed as an essential qualification.
(No.3403-NGE.II/267-58, dt.9-9-58, P.87 case 3-1/58-59)

SECTION - V
DIPLOMA AWARDED BY ALL INDIA COUNCIL FOR TECHNICAL EDUCATION - RECOGNISED

Diploma	Equivalent
1. Diploma in chemical engineering or chemical Technology or Industrial Chemistry.	Degree in Chemical Engineering, Chemical Technology or Applied Chemistry.
2. Diploma in Architecture.	Degree in Architecture or A.I.I.A. or R.I.B.A. Diploma.
3. Diploma in commerce	Bachelor's Degree in Commerce.
4. Advance Diploma in commerce.	Master's Degree in Commerce.
5. Diploma in Art.	Degree in Art of Diploma of Schools of Art.
6. Diploma in Civil, Mechanical, Electrical Metallurgical and Mining Engineering.	Degree in Engineering in the respective branches.
7. Diploma in Textile Technology.	Degree in Tex. Engg. or Tech.

(CAG's letter No.1347-NGE II 442-50 dt.12-2-53 case 3-1/53-57)

SECTION - VI
STATE-WISE LIST OF FAKE UNIVERSITIES AS IN 2019

Bihar

1. Maithili University/Vishwa Vidyalaya, Darbhanga, Bihar.

Delhi

2. Commercial University Ltd., Daryaganj, Delhi.
3. United Nations University, Delhi.
4. Vocational University, Delhi.
5. ADR-Centric Juridical University, ADR House, 8J, Gopala Tower, 25 Rajendra Place, New Delhi - 110 008.
6. Indian Institute of Science and Engineering, New Delhi.
7. Viswakarma Open University for Self-Employment, Sanjay Enclave, Opp. GTK Depot, Delhi.
8. Adhyatmik Vishwavidyalaya (Spiritual University), Vijay Vihar, Rithala, Rohini, Delhi

Karnataka

9. Badaganvi Sarkar World Open University Education Society, Gokak, Belgaum, Karnataka.

Kerala

10. St. John's University, Kishanattam, Kerala.

Odisha

11. Nababharat Shiksha Parishad, AnupoornaBhawan, Shaktinagar, Rourkela.
12. North Orissa University of Agriculture & Technology, Odisha.

Maharashtra

13. Raja Arabic University, Nagpur, Maharashtra.

Puducherry

14. Sree Bodhi Academy of Higher Education, No. 186, Thilaspeth, Vazhuthavoor Road.

West Bengal

15. Indian Institute of Alternative Medicine, Kolkata.
16. Institute of Alternative Medicine and Research, Kolkata.

Uttar Pradesh

17. Varanaseya Sanskrit Vishwavidyalaya, Varanasi (UP) Jagatpuri, Delhi.
18. Mahila Gram Vidyapith/Vishwavidyalaya, (Women's University) Prayag, Allahabad, Uttar Pradesh.
19. Gandhi Hindi Vidyapith, Prayag, Allahabad, Uttar Pradesh.
20. National University of Electro Complex Homeopathy, Kanpur, Uttar Pradesh.
21. Netaji Subhas Chandra Bose University (Open University), Achaltal, Aligarh, Uttar Pradesh.
22. Uttar Pradesh Vishwavidyalaya, Kosi Kalan, Mathura, Uttar Pradesh.
23. Maharana Pratap Shiksha Niketan Vishwavidyalaya, Pratapgarh, Uttar Pradesh.
24. Indraprastha Shiksha Parishad, Institutional Area, Khoda, Makaanpur, Noida Phase-II, Uttar Pradesh.

*** Bhartiya Shiksha Parishad, Lucknow, UP - the matter is subjudice before the District Judge - Lucknow**

Extract from <http://www.ugc.ac.in/page/Fake-Universities.aspx>.

ANNEXURE IV
(Vide Para NO.2.9.1(a))

ATTESTATION FORM

"WARNING":

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

Affix signed passport size (5cmX7cm. approx) copy of recent coloured photograph

2. If detained, arrested, prosecuted, bound down, fined, convicted, debarred, acquitted etc., subsequent to the completion and submission of this form, the details should be communicated immediately to the authority to whom the attestation form has been sent earlier, failing which it will be deemed to be a suppression of factual information.

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

1.	Name in full (in block capitals) with aliases if any. (please indicate if you have added or dropped at any stage any part of your name or surname)	<u>SURNAME NAME</u>
2.	Present address in full (i.e., village, Thana and Dist., or House No., Lane/Street/Road &Town)	
3 (a)	Home address in full (i.e., village, Thana & District or House No. Lane/Street/Road & Town & name of Dist. Headquarters)	
(b)	If originally a resident of Pakistan/Bangladesh (erstwhile East Pakistan), the address in that country and the date of Migration to Indian Union.	
4.	Aadhar Card No.(if available)	
5.	PAN No. (if available)	
6.	Nationality	
7.(a)	Date of Birth	
(b)	Present Age	
(c)	Age at Matriculation	

8.(a)	Place of Birth, District and State in which situated					
(b)	District and State to which you belong					
(c)	District and State to which your father originally belongs					
9.(a)	Your Religion					
(b)	Are you a member of a Scheduled Caste/Scheduled Tribe/Other Backward Classes? (Answer Yes/No)					
10	Particulars of places (with periods of residence) where you have resided for more than one year at a time during the preceding five years. In case of stay abroad (including Pakistan), particulars of all places where you have resided for more than one year after attaining the age of 21 years, should be given.					
From	To	Residential address in Full (i.e. Village, Thana & Dist. or H. No. Lane/ Street/Road & Town		Name of the Dist. Hqrs of the place mentioned in the preceding Column.		
11.	Name (name in full & aliases in any)	Nationality (by birth & or by domicile)	Place of Birth	Occupation (if employed give designation & Official address)	Present Postal address (if dead give last address)	Permanent Home address
a) Father						
b) Mother						
c) Spouse						
d) Siblings						
e) Children						
12.	Information to be furnished with regard to son(s) and/ or daughter(s) in case they are studying/living in a Foreign Country.					
Name	Nationality (by birth and /or by domicile)	Place of birth	Country in which studying/ living with full address	Date from which studying/ living in the country mentioned in previous column		
13.	Educational qualification showing places of education with years in schools and colleges since 15 th year of age					

Name of School/College (with full address)		Date of entering	Date of leaving	Examination passed
14.(a)	Are you holding or have any time held an appointment under the Central or State Government or a Semi-Government or a Quasi-Government body, or any autonomous body, or a public sector undertaking, or a private firm or institution? If so, give full particulars with date of employment, up-to-date.			
Period		Designation, emoluments & nature of Employment	Full name & address of employer	Reasons for leaving previous service
From	To			
14.(b)	If the previous employment was under the Government of India/a State Government / an undertaking owned or controlled by the Government of India or a State Government / an autonomous body / University / Local body. If you had left service on giving a month's notice under rule 5 of the Central Civil Services (Temporary Service) rules, 1965 or any similar corresponding rules, were any disciplinary proceedings framed against you, or had you been called upon to explain your conduct in any matter at the time you gave notice of termination of service, or at a subsequent dates, before your services were actually terminated?		YES	NO
15.(i)	(a)	Have you ever been kept under detention?	YES	NO
	(b)	Have you ever been arrested?	YES	NO
	(c)	Have you ever been prosecuted? (i.e. has a charge sheet in a criminal case been filed against you in any court of law)	YES	NO
	(d)	Is any case pending against you in any court of Law at the time of filling up this attestation form?	YES	NO
	(e)	Have you ever been convicted by a Court of Law for any offence ?	YES	NO
	(f)	Whether discharged /expelled / withdrawn from any training institution under the Government or otherwise?	YES	NO
	(g)	Have you ever been rusticated by any University or any other educational authority / institution?	YES	NO
	(h)	Have you ever been debarred / disqualified by any Public Service Commission/ Staff Selection Commission for any of its Examination / Selection?	YES	NO

(ii)	If the answer to any of the above mentioned questions is 'Yes' give full particulars of the case / arrest/ detention/ fine/ conviction / sentence / punishment, etc., and/or the nature of the cases pending in the Court / University / Educational Authority, etc., at the time of filling up this attestation form.	
Notes:	(i)	Please also see the "Warning at the top of this attestation form".
	(ii)	Specific answers to each of the questions should be given by striking out 'YES' or 'NO' as the case may be.

16.	Name of two responsible Persons of your locality or two references to whom You are known.	Name, Address & Mobile No.
		1)
		2)

DECLARATION

I certify that the foregoing information is correct and complete to the best of my knowledge and belief.

I am fully aware that by providing false information or suppressing material information while filling this form, the authorities have full right to terminate my appointment letter and I am also liable for appropriate criminal/civil/legal action as a consequence.

I am not aware of any circumstances, which might impair my fitness for employment under Government.

Signature of the Candidate:

Name:

Place:

Date:

Mobile No:

Email Id:

.....

TO BE FILLED BY OFFICE

- (i) Name, designation and full address of the appointing authority

- (ii) Post for which the candidate is being considered:

ANNEXURE – IV (A)

{vide para 2.9.1(b)}

SPECIAL SECURITY QUESTIONNAIRE

(To be adopted for re-verification) In respect of

NAME:

Appointment held:

Office:

1. Employees should ensure that the information required against each heading is fully and correctly given.
2. If it comes to the notice at any time subsequently that false information has been furnished or that there has been a suppression of factual information in this form, his service will be liable to be terminated solely on this ground.

3.	(a)	Name in full	Surname	Forename
	(b)	Aliases (if any)		
	(c)	Name at birth, if different, and any other names, surnames used at any stage		

4.		Addresses:		
	i)	Present address		
	a)	House No/Name		
	b)	Locality/Street		
	c)	Town/Village		
	d)	Police Station		
	e)	Post Office		
	f)	District		
	g)	State		

	ii)	Permanent Home Address		
	a)	House No/Name		
	b)	Locality/Street		
	c)	Town/Village		
	d)	Police Station		
	e)	Post Office		
	f)	District		
	g)	State		

	iii)	If originally a resident of a country other than India		
	(1)	Address in the foreign country:		
	a)	Name of the country		
	b)	House No/Name		
	c)	Locality/Street		
	d)	Town/Village etc.		
	e)	Police Station		
	f)	Post Office		
	g)	District		
		(2) Date of entry to India.		
		(3) Checkpost or point of entry.		
		(4) Particulars of travel documents.		

5.	a)	Date of birth	(b)	Place
	c)	District	(d)	State
	e)	Country		

6.	Nationality
7.	Particulars of close relations:

Name	Nationality (By birth or by domicile)	Place/ country & date of birth	Occupation (if employed, give designation & official address)	Present postal address (if dead give last address)	Permanent Home address
------	--	---	---	---	------------------------------

- a) Father
b) Mother
c) Wife/ Husband
d) Son (s)
e) Daughter (s)
f) Brother (s)
g) Sister (s)
h) Step son (s)
i) Step daughter(s)

8. i) Particulars of relatives (Indians and non-Indians) working in a) foreign missions and (b) foreign organisations including foreign concerns:

Name (s)	Nationality	Occupation (if employed give designation and official address)	Present residential address	Permanent address
----------	-------------	--	-----------------------------------	----------------------

ii) Do you have any relatives including children living overseas ? If yes, please give the following details of each one:

Name (s) in full	Relationship	Country of residence with address (s)	Dates
------------------	--------------	--	-------

9. a) Have you ever been a member/ worker of any political party/organisation or participated in any political activity ? Yes/No
b) Are you aware if any of your relatives mentioned in Col.7 has ever been a member/worker of any political party/ organisation or participated in any political activity ? Yes/No
If the answer to (a) and/or (b) is 'Yes', give the following details:

Particulars of relatives	Name of Political Party/ Organisa- tion	Nature of political activity	Period of membership of political party/ orgn. or partici- pation in political activity.	Place of participa- tion in political activity.	Particulars of office if any held in Political party.
-----------------------------	---	------------------------------------	---	---	---

Name	Relation- ship
------	-------------------

10. a) Have you been a member of any cultural or social organisation which is associated with or assisted by foreign Mission or organisation? Yes/No
b) Are you aware whether any of your relatives mentioned in Col.7 has been a member of any cultural or social organisation which is associated with or assisted by a foreign Mission or organisation. Yes/No
c) Are you or have been member of any club/society and/or other such bodies ? Yes/No

If the answer to (a), (b) and (c) or any of them is 'Yes' give following details:

- a) Name of the organisation/club/society, etc.
(b) Name of office bearers.

- c) Period of membership.
- d) Details of any post/office held.
- e) Whether still active or not.
- f) Reasons for relinquishing membership
- g) Any other relevant details.

11. a) Particulars of places (with periods of residence) where you have resided for more than one year at a time during the preceding three years:

From	To	Full address including Village Police Station, Post Office, Town, House and Street number etc.
------	----	--

b) If you have stayed abroad, give particulars of all places where you have resided for more than one year after attaining the age of 18 years:

From	To	Full particulars including Village, Police Station, District, Town, House & Street Number, Name of country etc.	Reasons of visit/residence.
------	----	---	-----------------------------

12. Have you ever had personal contact with an official of a foreign country other than as a result of official duties
(If yes, give details)

13. i) If applicable, please give full name, date and place of birth and occupation of spouse (including defacto spouse)

ii) Has this person (spouse) visited or resided in any overseas countries or has he or she relatives residing overseas?
If yes, please give details.

14. i) have you any other persons over 18 years residing with you ? If yes, please give details, regarding name in full, date and place of birth, relationship and occupation.

ii) Has any person over 18 years residing with you visited or resided in overseas countries ?
If yes, please give details.

15. Give details if you have ever been

- a) Arrested
- b) prosecuted
- c) kept under detention
- d) charged before a court with an offence for which you were convicted, conditionally discharged, placed on probation or bound over, or acquitted;
- e) debarred or disqualified by any public Service Commission for any of its examinations/selections;
- f) debarred from taking any examination or rusticated by any University;
- g) discharged or dismissed from any employment;
- h) whether discharged/expelled/withdrawn from any training institution under the Government or otherwise ?

16. Is any case or enquiry pending against you in any court of law (including civil litigation) or any other authority, e.g., departmental proceedings etc.?

-
- 17.** Have you ever been a prisoner of war or held in enemy country for any duration ?
If so, give details.
-
- 18.** Have you or your wife any debts or outstanding loans ?
If so, give details :
- NOTE:**
- 1) Acceptance of purely temporary loan of small amount free of interest from a relative or personal friend, or operating a credit account with a bonafide tradesman shall not be treated as debt/loan under this column.
 - 2) No details will be necessary in respect of any loan obtained with the previous sanction of the Government.
-
- 19.** State the source of your income and that of the members of your family giving all details.
-
- 20.** I have read and understood the provisions of paras 1 and 2.
- 21.** I certify that the foregoing information is correct and complete to the best of my knowledge and belief. I am not aware of any circumstances which might impair my fitness for employment under Government.

PLACE:

(SIGNATURE OF THE CANDIDATE)

DATE:

ANNEXURE V
(Vide Para No.2.10.3)

AFFIX ONE
PASSPORT SIZE
PHOTO DULY
ATTESTED BY A
GAZETTED OFFICER

CHARACTER CERTIFICATE

Certified that I have known Sri/Ms. _____
_____ Son of/ Daughter of Sri _____, whose
photo is affixed above, for the last ____ years and that he/she bears reputable character and has no antecedents
which render him/her unsuitable for Government employment.

Sri/Smt./Kum _____ is not related to me.

Place

*** Signature**

Date

Designation

Attested/Countersigned

Place

**** Signature**

Date

Designation

* To be signed by Head of the Educational Institution last attended by him/her or any other appropriate authority.

** To be attested/Countersigned by the Divisional Magistrate/Sub-Divisional Magistrate or even by the First Class
Executive Magistrate

ANNEXURE VI
(VIDE PARA No.2.11.2)
DECLARATION OF MARITAL STATUS

1. I, Sri/Ms. _____ hereby declare as under:-
- (i) That I am unmarried/ a widower/ a widow
 - (ii) That I am married and have only one wife living
 - (iii) That I am married and have more than one wife living
 - (iv) That I am married and during the life time of my spouse I have contracted another marriage.
 - (v) That I am married and my husband has not other living wife, to the best of my knowledge.
 - (vi) That I have contracted a marriage with a person who has already one wife or more living.
2. I, solemnly affirm that the above declaration is true and I understand that in the event of the declaration being found to be incorrect after my application, I shall be liable to be dismissed from service.

Dated: _____

Signature: _____

Note: Please delete the clauses not applicable

ANNEXURE-VII
(VIDE PARA 2.12.7)
CANDIDATE'S STATEMENT AND DECLARATION

The candidate must make the statement required below prior to his medical examination and must sign the declaration appended thereto. His attention is specially directed to the warning contained in the notice below.

1. State your name in full : _____
(in Block Letters)
2. State your age and place of Birth: _____
3. Have you ever had small pox, intermittent or any other fever, enlargement or suppuration of glands, spitting of blood, asthma, heart disease, lung disease, fainting attacks, rheumatism, appendicitis : _____

4. When you were last vaccinated? _____
5. Have you or any of your near relations been afflicted with consumption, scrofala, gout, asthma, fits, epilepsy or insanity _____
6. Have you suffered from any form of nervousness due to over work or any other cause? _____

7. Have you been examined and declared unfit for Government Service by a Medical officer/Medical Board, within the last 3 years? _____
8. Furnish the following particulars concerning your family :

Father's age, If living and state of health	Father's age at death and cause of death	No. of brothers living, their age and state of health	No. of brothers died, their ages at death and cause of death

Mother 's age, if living and state of health	Mother's age at death and cause of death	No. of sisters living, their age and state of health	No. of sisters died, their ages at death and cause of death

I declare all the above answers to be to the best of my belief true and correct. I also solemnly affirm that I have not received a disability certificate/pension on account of my disease or other conditions.

Candidate's Signature: _____

Signed in my presence

Medical Officer's signature: _____

Note: The candidates will be held responsible for the accuracy of the above statement. By willfully suppressing any information, he/she will incur the risk of losing the appointment and if approved, of forfeiting all claims to superannuation allowance or gratuity.

S.R.3

MEDICAL FITNESS CERTIFICATE

I hereby certify that I have examined _____ a candidate for employment in the Office of the Accountant General (Audit), Telangana, Hyderabad and cannot discover that he/she has any disease (communicable or otherwise) constitutional weakness or bodily infirmity, except _____

I do not consider this disqualification for employment in the Office of the Accountant General (Audit), Telangana, Hyderabad.

He/She is fit for employment.

Date:

SIGNATURE OF THE MEDICAL OFFICER

ANNEXURE VIII
{ vide par 2.17.17 (a) }

SC/ST/OBC/PH Report-I

**ANNUAL STATEMENT SHOWING THE REPRESENTATION OF SCs, STs, OBCs AND PH AS ON 1st JANUARY _____ AND
NUMBER OF APPOINTMENTS MADE DURING THE PRECEDING CALENDAR YEAR
MINISTRY/DEPARTMENT/ATTACHED/SUBORDINATE OFFICE:Office of the Accountant General (Audit), TS**

Office of the Director General of Audit (Central), Hyderabad

Office Name :											
Group:		'A' (Sr. AO)									
Reporting Year:		-----									
		1	2	3	4	5	6	7	8	9	10
		SC	ST	OBC	Other	Total	A	B	C	D	E
(a)	Total Representation as on 01.01.20__										
(b)	Direct Recruitment during 20__										
(c)	By Promotion during 20__										
(d)	By Deputation during 20__										
(e)	Total Representation as on 01.01.20__										
<p>SC -Scheduled Caste, ST-Scheduled Tribe, OBC - Other Backward Classes, A - Blindness and Low Vision, B - Deaf and Hard of Hearing, C - Locomotor disability including Cerebral Palsy, Leprosy cured, Dwarfism, Acid Attack Victim and Muscular Dystrophy, D - Autism, Intellectual Disability, Specific Learning Disability and Mental Illness, E - Multiple Disabilities from amongst A to D including Deaf-Blindness.</p>											

SC/ST/OBC/PH Report-II

**ANNUAL STATEMENT SHOWING THE REPRESENTATION OF SCs, STs, OBCs AND PH AS ON 1st JANUARY _____ AND
NUMBER OF APPOINTMENTS MADE DURING THE PRECEDING CALENDAR YEAR**

MINISTRY/DEPARTMENT/ATTACHED/SUBORDINATE OFFICE: Office of the Accountant General (Audit), TS
Office of the Director General of Audit (Central), Hyderabad

Office Name :											
Group:		'B' (Gazetted & Non-Gazetted)									
Reporting Year:		- - - -									
		1	2	3	4	5	6	7	8	9	10
		SC	ST	OBC	Other	Total	A	B	C	D	E
(a)	Total Representation as on 01.01.20__										
(b)	Direct Recruitment during 20__										
(c)	By Promotion during 20__										
(d)	By Deputation during 20__										
(e)	Total Representation as on 01.01.20__										
<p>SC -Scheduled Caste, ST-Scheduled Tribe, OBC - Other Backward Classes, A - Blindness and Low Vision, B - Deaf and Hard of Hearing, C - Locomotor disability including Cerebral Palsy, Leprosy cured, Dwarfism, Acid Attack Victim and Muscular Dystrophy, D - Autism, Intellectual Disability, Specific Learning Disability and Mental Illness, E - Multiple Disabilities from amongst A to D including Deaf-Blindness.</p>											

SC/ST/OBC/PH Report-III

ANNUAL STATEMENT SHOWING THE REPRESENTATION OF SCs, STs, OBCs AND PHIN VARIOUS SERVICES AS ON 1st JANUARY AND NUMBER OF APPOINTMENTS MADE DURING THE PRECEDING CALENDAR YEAR

MINISTRY/DEPARTMENT/ATTACHED/SUBORDINATE OFFICE:

Office of the Accountant General (Audit), TS
Office of the Director General of Audit (Central), Hyderabad

Office Name :											
Group:		'C' (Excluding MTS)									
Reporting Year:		-----									
		1	2	3	4	5	6	7	8	9	10
		SC	ST	OBC	Other	Total	A	B	C	D	E
(a)	Total Representation as on 01.01.20__										
(b)	Direct Recruitment during 20__										
(c)	By Promotion during 20__										
(d)	By Deputation during 20__										
(e)	Total Representation as on 01.01.20__										
<p>SC -Scheduled Caste, ST-Scheduled Tribe, OBC - Other Backward Classes, A - Blindness and Low Vision, B - Deaf and Hard of Hearing, C - Locomotor disability including Cerebral Palsy, Leprosy cured, Dwarfism, Acid Attack Victim and Muscular Dystrophy, D - Autism, Intellectual Disability, Specific Learning Disability and Mental Illness, E - Multiple Disabilities from amongst A to D including Deaf-Blindness.</p>											

SC/ST/OBC/PH Report-IV

ANNUAL STATEMENT SHOWING THE REPRESENTATION OF SCs, STs, OBCs AND PH IN VARIOUS SERVICES AS ON 1st JANUARY
AND

NUMBER OF APPOINTMENTS MADE IN THE SERVICE DURING THE PRECEDING CALENDAR YEAR

MINISTRY/DEPARTMENT/ATTACHED/SUBORDINATE OFFICE: Office of the Accountant General (Audit), TS
Office of the Director General of Audit (Central), Hyderabad

Office Name :											
Group:		'C' (Including MTS)									
Reporting Year:		-----									
		1	2	3	4	5	6	7	8	9	10
		SC	ST	OBC	Other	Total	A	B	C	D	E
(a)	Total Representation as on 01.01.20__										
(b)	Direct Recruitment during 20__										
(c)	By Promotion during 20__										
(d)	By Deputation during 20__										
(e)	Total Representation as on 01.01.20__										
<p>SC -Scheduled Caste, ST-Scheduled Tribe, OBC - Other Backward Classes, A - Blindness and Low Vision, B - Deaf and Hard of Hearing, C - Locomotor disability including Cerebral Palsy, Leprosy cured, Dwarfism, Acid Attack Victim and Muscular Dystrophy, D - Autism, Intellectual Disability, Specific Learning Disability and Mental Illness, E - Multiple Disabilities from amongst A to D including Deaf-Blindness.</p>											

ANNEXURE- IX

{vide para 2.18.5}

STATEMENT SHOWING THE TOTAL NUMBER OF GOVERNMENT SERVANTS AND THE NUMBER OF EX-SERVICEMEN AMONGST THEM AS ON 31-12-20

MINISTRY/DEPARTMENT/OFFICE: INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Office of the Accountant General (Audit), TS

Office of the Director General of Audit (Central), Hyderabad.

Group	Total Sanctioned Strength	No. in position as on 31 st Dec of preceding year		No. of vacancies occurred during the period from 01.01.20__ to 31.12.20__	No. of vacancies reserved for ex-servicemen out of column 5	No. of vacancies filled up during the period from 01.01.20__ to 31.12.20__		No. in position as on 31.12.20__		Reasons for shortfall, if any
		General	Ex-Servicemen			General	Ex-Servicemen	General	Ex-Servicemen	
1	2	3	4	5	6	7	8	9	10	11
A	Cadre control is with Headquarters Office.									
B	Group 'B' Gazetted posts are filled by promotion channel only.									
B (NG)	There is no reservation for Ex-servicemen in Gr 'B' Posts.									
C										-

No. of Persons recruited:

No. of Ex-Servicemen:

Group 'C'	No. of Persons recruited:		Group 'C'	No. of Ex-Servicemen:	
	Auditors			Auditors	
	Data Entry Operators			Data Entry Operators	
	Clerks			Clerks	
	Total			Total	

ANNEXURE-X
{ vide para 2.19.1 (h) }

Name & Address Of The Institute / Hospital :

Certificate No. _____

Date _____

DISABILITY CERTIFICATE

Recent Photograph
of the candidate
showing the
disability duly
attested by the
Chairperson of the
Medical Board.

This is certified that Sri/ Ms. _____ son/wife/daughter of Sri
_____ age _____ sex _____ identification mark(s) _____ is suffering
from permanent disability of following category:

A. Locomotor or cerebral palsy:

- (i) BL-Both legs affected but not arms,
 - (ii) BA-Both arms affected
 - (iii) BLA-Both legs and both arms affected
 - (iv) OL-One leg affected (right or left)
 - (v) OA-One arm affected
 - (vi) BFI-Stiff back and hips (Cannot sit or stoop)
 - (vii) MW-Muscular weakness and limited physical endurance.
- (a) Impaired reach
 - (b) Weakness of grip
 - (a) Impaired reach
 - (b) Weakness of grip
 - (c)Ataide
 - (a) Impaired reach
 - (b) Weakness of grip
 - (c)Ataxic

B. Blindness or Low Vision:

- (i) B-Blind
- (ii) PB-Partially Blind

C. Hearing impairment:

- (i) D-Deaf
- (ii) PD-Partially Deaf

(Delete the category whichever is not applicable)

2. This condition is progressive / non-progressive / likely to improve / not likely to improve. Re-assessment of this case is not recommended / is recommended after a period of _____ years _____ months.*

3. Percentage of disability in his/her case is percent.

4. Sri/ Ms. _____ meets the following physical requirements for discharge of his/her duties:-

(i) F-can perform work by manipulating with fingers.	Yes/No
(ii) PP-can perform work by pulling and pushing.	Yes/No
(iii) L-can perform work by lifting.	Yes/No
(iv) KC-can perform work by kneeling and crouching.	Yes/No
(v) B-can perform Work by bending.	Yes/No
(vi) S-can perform work by sitting.	Yes/No
(vii) ST-can perform work by standing.	Yes/No
(viii) W-can perform work by walking.	Yes/No
(ix) SE-can perform work by seeing.	Yes/No
(x) H-can perform work by hearing/speaking.	Yes/No
(xi) RW-can perform work by reading and writing.	Yes/No

(Dr _____)
Member
Medical Board

(Dr _____)
Member
Medical Board

(Dr _____)
Chairperson
Medical Board

Countersigned by the
Medical Superintendent / CMO/Head of
Hospital (with seal).

***Strike out which is not applicable.**

ANNEXURE –XI

{vide para 2.19.1 (n)}

RESERVATION ROSTER FOR PERSONS WITH DISABILITIES

Year of Recruitment	Cycle no. and point no.	Name of Post	Whether identified for Persons with Disabilities suffering from			Unreserved or Reserved *	Name of the Person appointed and date of appointment	Whether the person appointed is VH/HH/OH or None **	Remarks, if any.
			VH	HH	OH				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

* If identified reserved, write VH/HH/OH, as the case may be, otherwise write UR

** Write VH, HH, OH or None, as the case may be.

*** VH, HH, OH stand for visually handicapped, Hearing Handicapped and Orthopedically Handicapped.

ANNEXURE – XII
{Refer para 2.19.1 (z)(i)(a)}

PROFORMA – I

PWD Report-I

ANNUAL STATEMENT SHOWING THE REPRESENTATION OF THE PERSONS WITH
DISABILITIES IN SERVICES
(AS ON 01-01-20__)

MINISTRY/DEPARTMENT: INDIAN AUDIT & ACCOUNTS DEPARTMENT

Office of the Accountant General (Audit), TS
Office of the Director General of Audit (Central), Hyderabad.

GROUP	NUMBER OF EMPLOYEES				
	Total	In Identified Posts	VH	HH	OH
(1)	(2)	(3)	(4)	(5)	(6)
Group 'A'					
Group 'B' (Gazetted)					
Group 'B' (Non-Gazetted)					
Group 'C'					
Total					

ANNEXURE – XII
PROFORMA – II
 {Refer para 2.19.1 (z)(i)(b)}

PWD Report-II

STATEMENT SHOWING THE NUMBER OF PERSONS WITH DISABILITIES APPOINTED DURING THE YEAR _____

MINISTRY/DEPARTMENT: INDIAN AUDIT & ACCOUNTS DEPARTMENT

Name of Organisation: Office of the Accountant General (Audit), TS
 Office of the Director General of Audit (Central), Hyderabad

Group	DIRECT RECRUITMENT						PROMOTION									
	No. of vacancies reserved			No. of Appointments Made			No. of vacancies reserved			No. of Appointments Made						
	VH	HH	OH	Total	In Identified Posts	VH	H H	O H	VH	HH	OH	Total	In Identified Posts	VH	HH	OH
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Group 'A'																
Group 'B' (Gazetted)																
Group 'B' (Non-Gazetted)																
Group 'C'																

ANNEXURE-XIII

PROFORMA-III

{Refer para 2.19.3}

STATEMENT SHOWING THE ACTUAL NUMBER OF VACANCIES IN EACH OF THE CATEGORIES OF GROUP 'C' (OTHER THAN MTS) AND GROUP 'C'(MTS) POSTS AND NUMBER FILLED BY HANDICAPPED PERSONS

Name of Organisation: Office of the Accountant General (Audit), TS
Office of the Director General of Audit (Central), Hyderabad

For the Half-year: JULY 20__ -01.07.20__
DECEMBER 20__ - 31.12.20__

V.H.: Visually Handicapped
H.H.: Hearing Handicapped
O.H.: Orthopedically Handicapped

Class of Post	Total no of vacancies occurred during the period		Total No. of identified vacancies out of Col. 2(a)	No. of vacancies reserved for handicapped and filled				No. of vacancies carried forward to the next recruitment	Reasons for not filling reserved vacancies
	Occurred	Filled		How many reserved for handicapped	Carried forward vacancies	Total of Col. (4 &5)	Actually filled by handicapped		
1	2(a)	2(b)	3	4	5	6	7	8	9
Group 'C' (Other than MTS)									
Group 'C' (MTS)									

Recruitments made during the period from 01-07-20__ 31-12-20__

*** Represents posts actually filled out of available vacancies**

ANNEXURE- XIV

{Vide Para 2.20.1}

PROGRESS REPORT FOR IMPLEMENTATION OF PRIME MINISTER'S NEW 15 POINT PROGRAMME FOR THE WELFARE OF MINORITIES

Name of the office:

Annual Report for the year ending _____:

Group 'B'						Group 'C' including MTS				Total (B+C)						
Total No. of employees as on _____	Total no. of minority employees as on _____	Total no. of persons employed during the year _____ to _____		Minority persons employed during the year _____ to _____		Total No. of employees as on _____	Total no. of minority employees as on _____	Total no. of persons employed during the year _____ to _____		Minority persons employed during the year _____ to _____	Total No. of employees as on _____	Total no. of minority employees as on _____	Total no. of persons employed during the year _____ to _____		Minority persons employed during the year _____ to _____	
		D R	P r o m	D R	P r o m			D R	P r o m				D R	P r o m		

* **DR**- Direct Recruitment. **Prom**- Promotion

Note :

- (i) Only Five communities viz. Muslims, Sikhs, Christians, Buddhists & Zoroastrians (Parsi) come under Minority Communities.
- (ii) Information in respect of Gr. 'A' officers and Sr. AOs/ AAOs of Commercial cadre is available with the Hqrs and need not be furnished.
- (iii) Under the sub column of promotion, only such promotions are to be taken into account where there is change in the Group i.e. from Group C to Group B.
- (iv) Officials on deputation to other offices are to be included in the report whereas the officials on deputation from other offices are to be excluded

ANNEXURE-XV
{Refer Para 2.24.2}

Statement of hiring of retired officers/ CAs/ ICWAs on short term contract basis

1. Name of the Office: **Office of the Accountant General (Audit), Telangana.**
2. Period for which the report is concerned:
3. Detailed position:

Sl. No.	Name of the retired officer/ CA/ ICWA	Designation and date of retirement in respect of retired officer	Initial date of hiring on short term contract basis	Whether 1 st or 2 nd or 3 rd term for hiring	Post against which hired	Budget allocation under the head 'Professional service' for the financial year	Actual expenditure during the half-year		
							Remuneration Paid	TA/ DA if any	Total

CHAPTER - III

CLASSIFICATION OF CIVIL POSTS AND PAY MATRIX

3.1 The classification of civil posts and pay levels in pay matrix for several cadres in the office is as follows.

Classification of posts:

Sl. No.	Description of Posts	Classification of posts
1.	A Central Civil post carrying the pay in the Pay Matrix at the level from 10 to 18.	Group A
2.	A Central Civil post carrying the pay in the Pay Matrix at the level from 6 to 9.	Group B
3.	A Central Civil post carrying the pay in the Pay Matrix at the level from 1 to 5.	Group C

(Authority: Ministry of Personnel, Public Grievances and Pensions, Department of Personnel & Training, New Delhi Gazette Notification F.No. 11012/10/2016-Estt.A-III dated 10th August, 2018)

Pay Matrix:

Sl. No.	Name of the Post	Name of Pay Level
1.	Senior Audit Officer	10
2.	Asst. Audit Officer/Senior Personal Assistant (Upgraded)	8
3.	Welfare Assistant/ Manager/ Supervisor	8
4.	Hindi Officer /DEO 'F'/Sr.Private Secretary	8
5.	Sr. Translator/DEO 'E'	7
6.	Senior Auditor/Personal Assistant/ DEO 'D'/Jr. Translator/Stenographers (Grade I)/Private Secretary	6
7.	Auditor	5
8.	Data Entry Operators Grade 'B'	5
9.	Data Entry Operators Grade 'A'/Stenographers (Grade II)	4
10.	Clerk/Hindi Typist	2
11.	Staff Car Driver Grade	2
12.	MTS	1

(Ministry of Finance, Department of Expenditure, New Delhi Gazette Resolution No.1-2/2016-IC dated 25th July, 2016 and Gazette Notification G.S.R. 721 (E) dated 25th July, 2016)

Rates of Special Allowance

3.2(a) Clerks/Auditors etc., who have passed SAS Examination after 01.09.2008 are granted special allowance of Rs. 160/- per month from the date following the last date of SAS Examination. This special allowance has however been enhanced to Rs 280/- per month from the second year onwards of the date of passing the SAS Examination to the Clerks/Auditors etc., awaiting promotion as Asst. Audit Officer.

(Vide Headquarters circular No. 27/NGE/2008 issued vide letter No. 293/NGE(Entt.)/38-2007 dated 19.11.2008 read with Headquarters circular No. 178-PC(Coordn.)1-87 dated 7.9.1987)

3.2(b) With effect from 01.09.2008, the special Allowance of Rs. 160/- or Rs. 280/-, as the case may be admissible on passing SAS Examination will be taken into account for fixation of pay without any condition on promotion as Asst. Audit Officer

3.3 With effect from 01.01.2006, MTS staff are required to perform the duties of Machine Operators e.g., Gestetner Operator and Jr. Gestetner Operator. No special allowance is admissible to them for performing the above task.

CHAPTER – IV

POSTINGS, DEPUTATIONS AND TRANSFERS

4.1 POSTINGS

4.1.1 Consequent upon reorganization of the State of Andhra Pradesh in terms of the Andhra Pradesh Reorganization Act, 2014 and creation of a new State of Telangana with effect from the appointed date 2nd June, 2014, and in supersession of the notification No.175-SMU/14-2014 dated 21st April, 2014, the Comptroller and Auditor General of India has re-organized the existing Offices of Principal Accountant General (General & Social Sector Audit), Andhra Pradesh & Telangana and Accountant General (Economic & Revenue Sector Audit), Andhra Pradesh & Telangana as under:

Name of existing offices and location		Name of the Re-organised office and location (effective from 1 st April, 2017)	
The existing offices at serial no. 1 and 2 in column no. (1) are merged and reconstituted as offices mentioned at serial no. 3 and 4 in column no. (2)			
(1)		(2)	
1.	Office of the Principal Accountant General (General & Social Sector Audit), Andhra Pradesh and Telangana, Saifabad, Hyderabad – 500 004.	3.	Office of the Principal Accountant General (Audit), Telangana with headquarters at Hyderabad.
2.	Office of the Accountant General (Economic & Revenue Sector Audit), Andhra Pradesh and Telangana, Saifabad, Hyderabad – 500 004.	4.	Office of the Principal Accountant General (Audit), Andhra Pradesh with headquarters at Amaravati.

The re-organised offices came into existence with effect from **01st April 2017**.

(Authority: O/o C&AG of India Notification dated 10.03.2017 issued in Lr.No.100/14-SMU/2014)

Postings within the Office of the AG(Audit), Telangana & DGA (Central), Hyderabad

4.1.2 The details of the Boards for transfers and postings in this office are as follows:

Name of the Board	Purview	Members	Accepting Authority
Inter Office Transfer and Posting Board (Civil Audit Telangana)	Transfer and Posting of staff in Group 'B' & Group 'C' cadres among the Offices of AG(Audit)/Telangana and DGA(C), Hyderabad.	1. Sr.DAG/DAG(Admn), O/o AG(Au), TS. 2. Dir./Dy.Dir.(Admn), O/o DGA(C), Hyd. 3. Sr.DAG/DAG(RS), O/o AG(Au), TS	Accountant General(Audit), Telangana [Cadre Control Authority]
Intra Office Transfer and Posting Board for Gr'B' Officers (Gazetted.) – O/o AG(Au), Telangana.	Transfer and Posting of staff in Group 'B' Gazetted Cadre within the Office of AG(Audit), Telangana, Hyderabad.	1. Sr.DAG/DAG(Admn), O/o AG(Au), TS. 2. Sr.DAG/DAG (GSS) O/o AG(Au), TS 3. Sr.AO(Admn) O/o AG(Au), TS	Accountant General(Audit), Telangana
Intra Office Transfer & Postings Board for Gr'B' (Non-Gazetted.) & Gr 'C' Staff– O/o AG(Au), Telangana.	Posting of staff in Group 'B' (Non-Gazetted) and Group 'C' cadres within the Office of AG(Audit), Telangana, Hyderabad.	1. Sr.AO (Admn) O/o AG(Au), TS 2. Sr.AO (FINAT) O/o AG(Au), TS 3. Sr. AO/GSS (Coordn) O/o AG(Au), TS	Sr.DAG(A)/ DAG(A)

The senior most officers amongst the members in each Board shall be the chairperson of the respective committee.

(Authority: Office order No.10 vide PAG(Au)/TS/Admn-I/Postings/F-95/2019-20 dated 03.05.2019)

4.1.3 Postings of new recruits, promotees, officials reporting on/from deputation will be done directly by the Cadre Control Office, i.e., O/o AG(Au), Telangana.

(Authority: C&AG's Office Manual of Standing Orders(Admn.) Vol.III, Third Edition para 6.5.1)

4.1.4 Postings of personnel on inspection in the Audit Offices are done by the respective Group Officer with the approval of Head of the Department.

4.1.5 In the interest of public service no Senior Auditor/Auditor/ Clerk should be allowed to remain in the same section for more than five continuous years without specific approval of the Head of the Department. Relaxation of this rule should be particularly avoided during the two years preceding the Government Servant's retirement. In no case should the close supervision enjoined by the rules be relaxed on the ground that an individual sub-ordinate is exceptionally competent and trustworthy.

(Authority: C&AG's Office Manual of Standing Orders(Admn.) Vol.III, Third Edition para 6.5.1)

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

(Authority : C&AG's Office Manual of Standing Orders(Admn.) Vol.III, Third Edition para 5.9)

Index Sheets

4.1.7 To facilitate the posting of persons with experience in particular sections and also to give an all-round training to the Assistants, the Administration should know the professional history of every member of staff including Assistant Audit Officers. For this purpose, Index Sheets in the following form are maintained.

Index Sheet

Index Sheet of Sri/Smt.....

Showing the full history of service in the I.A.&A.D:

Name & Permanent Address				Personnel ID No. allotted			
				Date of Appointment in this office			
Date of Birth				Cadre in which appointed			
Mode of appointment		Direct Recruitment/ Mutual Transfer/ Absorption/ Deputation/ Unilateral Transfer		Date of Appointment GOI/ other IA&AD			
Educational Qualification		Category	SC ST Neither	Date of Confirmation/ absorption/ regularization			
Year of Passing Exams							
DEA	Incen. Ar	S.A.S.	R.A.E.	C.P.D.-I	C.P.D.-II	C.P.D.-III	Others

Promotions						M.A.C.P.			
Clk	Ar/PA	Sr.Ar	Supr	AAO/PS	SAO/ Sr.PS	Ist	IInd	IIIrd	

Sl. No.	Office/ Wing/ Section in which posted	Nature of Duties	Period of service		Remarks (Posting order nos., Deputation, UN/Embassy Audit, Haj Assgn. Etc)
			From	To	

4.1.8 The Sheets should show the chronological sequence of the sections in which the official worked.

4.1.9 The Index Sheets should remain in the custody of the Senior Audit Officer (Admn.) and be arranged alphabetically. All proposals for transfers are dealt with by a reference to those Index Sheets.

(C&AG's Lr.No.1184-Admn 1949 dt.22nd June, 1949 and 30-Sp/Admn 1949-50 dt.12th June 1950)

NOTE: Every month the Index Sheets are reviewed and a certificate that 'Index Sheets have been opened in respect of all persons and brought up to-date' is submitted to Sr.Dy.Accountant General (Admn.) by 5th.

4.1.10 A review of the Index Sheets is conducted every six months i.e., on 1st January and 1st July and submitted to Sr.Deputy Accountant General/D.A.G.(Admn.). The review is conducted with a view to considering rotation or shifting of persons who are in the same seat for more than five years or in the same group for five years.

4.2 TRANSFERS

4.2.1 As per the terms & conditions of appointment every member of the staff is liable to be transferred to the Office of C&AG of India or to any other offices within the IA&AD (Existing or to be created in future) on such terms and conditions as the C.A.G of India may decide. Requests for transfer to any ex-cadre post or to any other organization within or outside Government of India on deputation or on permanent absorption basis will be regulated by the instructions issued by the Government of India/C.A.G of India/Cadre Controlling Authority from time to time. However, during the period of probation, requests for deputation etc, will not be entertained.

Liability of AAOs and SAS Exam passed Sr.Auditors/Auditors/DEOs for transfer to other offices

4.2.2 Transfers of Assistant Audit Officer including Subordinate Audit Service Examination passed Sr.Auditors/Auditors/DEOs 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 of India may transfer such persons to any other office within the Indian Audit and Accounts Department or to any office under the Central Government on such terms and conditions as may be determined by him in each case.

Unilateral Transfers

4.2.3 Unilateral transfer cases within IA&AD and from Ministries/Departments have been dispensed with vide Hqrs. Circular.No.24-NGE/97 under No.1005-N (App)/24-97 dt.27.08.1997.

Mutual transfers

4.2.4(i) Mutual Transfers may be permitted in respect of all the regular Gr. 'B' & 'C' posts, excluding the posts of Sr.A.O, in the Department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Sr.Auditor and an Accountant and Sr.Accountant may also be permitted subject to the condition that the concerned Sr.Auditor/Sr.Accountant will have to seek reversion to the lower post of Auditor/Accountant. On reversion to the lower post, the pay will be fixed in terms of the DoPT OM No.16/4/2012-Pay-I dated 05.11.2012. Such Sr.Auditor/Sr.Accountant who will seek reversion to the post of Auditor/Accountant may be considered for promotion to the post of Sr.Auditor/Sr.Accountant in the new office only after completion of the minimum length of service required for promotion to the post of Sr.Auditor/Sr.Accountant in the new offices. However, in such cases, at the time of promotion as Sr.Auditor/Sr.Accountant in the new offices, the benefit of pay fixation in terms of FR-22(I) (a) (1) would not be admissible.

(ii) Mutual transfers allowed will not be in public interest and the officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices.

(iii) If the officials willing for mutual transfer belong to different categories (UR,SC,ST,OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the officials of different categories.

(iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.

(v) In case of officials recruited under sports quota, mutual transfers during first 10 years of their service would be allowed between the same discipline of Sports.

(vi) Mutual Transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned officials will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with the exemptions, if any, would be carried forward in the new office.

- (vii) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.
- (viii) Mutual Transfers may be permitted only once in the entire service career of an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.
- (ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.
- (x) The concerned Heads of the Department will have to initiate action within 10 days from the date of receipt of the application and dispose of the case within 60 days.
- (xi) The cases of Mutual Transfer in respect of Non Gazetted Gr. 'B' & Gr 'C' posts would be finalized by the local Heads of Department at their own level and intimate the details to the Headquarters for information. However, the cases of Mutual Transfer of Gazetted Gr. 'B' Officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.
- (x) These instructions will come into force from the date of issue. However, the cases of mutual transfers already finalized need not be reopened.

(Authority: CAG's Circular No.16 Staff Wing/2013, No.885 Staff(App-II)/64-2012/Vol.IV dated 06.06.2013)

4.2.5 The general terms of Mutual Transfer, in accordance with C&AG office Circular No.16 Staff Wing/2013, No.885 Staff(App-II)/64-2012/Vol.IV dated 06.06.2013 are given in Annexure – VIII.

4.3 DEPUTATION

General

4.3.1 In supersession of **DoPT OM No. 2/29/91-Estt.(PayII) dated 05.01.1994** and subsequent amendments on the subject, consolidated orders on deputation incorporating the provisions of earlier orders with suitable modifications, wherever necessary, are issued in **DoPT vide OM No. 6/8/2009-Estt. (Pay II) dated 17.06.2010**. All the instructions in the OM shall be adhered to while processing any deputation assignment.

General Instructions

Vacancies

4.3.2 The general staff position in the office should be taken into account before considering requests from outside offices and for sparing staff from the office for deputation.

Deputation should be restricted to officers below 56 years of age

4.3.3 Maximum age limit for appointment by deputation and (or) absorption shall not exceed 56 years as on the closing date of receipt of applications by the office.

(Authority: Government of India, DoPT, OM No. AB 14017/48/92-Estt. (RR) dated 17th November 1992)

Integrity of the officials

4.3.4 It must be ensured that only officials having good record of service and clear entries against the 'Integrity' column are recommended for deputation assignments.

(Authority: O/o the C&AG of India Lr.No.882-NGE-III/II-71, dt.22nd April, 1971) P.119 3-12-Vol.V)

Vigilance clearance

4.3.5 No officer against whom disciplinary/vigilance case is pending or contemplated should be recommended for deputation.

(Authority: O/o the C&AG of India Lr.No.722-GE.II/222-83 dated 7th April 1984)

4.3.6 Vigilance clearance shall not normally be granted for a period of three years after the currency of the punishment, if a minor penalty has been imposed on an officer. In case of imposition of a major penalty, vigilance clearance shall not normally be granted for a period of five years, after the currency of punishment.

(Authority: Para 7 of DoPT O.M No.11012/11/2007-Estt.(A) dated 14th December 2007)

Suitability of the Government Servant

4.3.7 With a view to enabling the borrowing Department or Government to check the suitability of the Government Servant proposed to be deputed, any irregularities on his part during his service in this Department should invariably be brought to the notice of borrowing authority, before he is transferred. This should be done in the case of re-employed officers also.

(Authority: Government of India, MHA, OM NO.12/19-57-Estt.(A), 24th June,1957 forwarded with O/o the C&AG of India's Lr.. No.1740-Admn.I/435-57 dt.21st July, 1957)

Officials on Probation

4.3.8 Requests of direct recruit officials for deputation shall not be entertained during the period of probation.

(Authority: As per model offer of appointment communicated by O/o the C&AG of India, from time to time while forwarding the dossiers).

Debarment for a period of 3 years

4.3.9 An officer who declines to proceed on deputation after selection will be debarred from applying for any other deputation for a period of three years.

(Authority: Para3 of O/o the C&AG of India. Lr.No.834-NGE (Apptt.) 41-95, dt.6-6-1995)

Persons on deputation opting for deputation outside

4.3.10 For deputations to outside posts, Heads of Departments should send their recommendations direct to O/o the C&AG of India, in respect of deputationists working under them. They should, simultaneously write to the parent offices concerned to communicate to O/o the C&AG of India, on priority basis, their no objection, and furnish copies of APARs along with full service particulars of the persons concerned.

(Authority: O/o the C&AG of India Lr. No.149-NGE-II/39-NGE-III/79-II dt.13th December 1981)

Terms & Conditions

4.3.11 In the absence of any specific delegation and standard terms, the terms & conditions as mentioned in Annexure-I are applicable. The terms and conditions of deputation / foreign service should be settled well in advance and communicated both to the foreign employer and to the Government servant to be placed on deputation before he is released to take up foreign service so that complication may not arise later on.

(Authority: Government of India, Ministry of Finance, OM No. F.1(6)-E.IV(A)/62 dated 7th December 1962)

Fixation of pay of deputationists on grant of upgradation under MACPS

4.3.12 Employees on deputation need not revert to the parent Department for availing the benefit of financial upgradation under the Modified Assured Career Progression Scheme (MACPS). They may exercise a fresh option to draw the pay in the pay band and the grade pay of the post held by them or the pay plus grade pay admissible to them under the MACPS, whichever is beneficial.

(Authority: Government of India, Ministry of Personnel, Public Grievances and Pensions, DoPT O.M. 19th May, 2009)

Eligibility for Deputation Allowance (Within IA&AD)

4.3.13 Eligibility for the grant of deputation allowance are:

- (i) The transfer should be in public interest.
- (ii) The transfer should be outside the State or within the State but outside the circle of Audit, and
- (iii) The Government servant is not under the terms of his service liable to such transfer.

(Authority: O/o the C&AG of India Circular No. 66/NGE/98 vide Lr. No. 1283-NGE/ (App/50-98) dt. 3rd December 1998)

Deputation (duty) Allowance

4.3.14:Deputation (duty) Allowance

1. The rate of deputation (duty) allowance admissible shall be as per DoPT O.M.No. 2/11/2017-Estt. (Pay-11) Dated the 24th November 2017.

The rates of deputation (duty) allowance as above shall take effect from 01.07.2017.

(a) In case of deputation within the same station, the allowance will be paid at the rate of 5% of basic pay subject to a maximum of Rs.4500/- p.m.; and

(b) In other cases, Deputation (Duty) Allowance will be payable at the rate of 10% of the employee's basic pay subject to a maximum of Rs.9000/- p.m.

(c) The ceiling will further raise by 25 Percent each time Dearness Allowance increases by 50 percent

(d) The deputation (duty) allowance as above shall further be restricted as under:-

Basic Pay, from time to time, plus Deputation (Duty) Allowance *shall not exceed the basic pay in apex level i.e., Rs.2,25,000/-*. In the case of Government Servants receiving Non-Practising Allowance (NPA), their basic pay plus NPA + Deputation (Duty) Allowance shall not exceed the average basic pay of the revised scale applicable to the Apex Level and the Level of Cabinet Secretary i.e., Rs. 2,37,500/-

Note-1: The term 'same station' for the purpose will be determined with reference to the station where the person was on duty before proceeding on deputation.

Note-2: Where there is no change in the headquarters with reference to the last post held, the transfer should be treated as within the same station and when there is change in headquarters it would be treated as not in the same station. So far as places falling within the same urban agglomeration of the old headquarters are concerned, they would be treated as transfer within the same station.

(Authority:DoPT O.M.No. 2/11/2017-Estt. (Pay-11) Dated the 24th November 2017)

Special Allowances to Central government employees posted in N-E Region

4.3.15 Central Government employees including officers of the All India Services, serving in the North Eastern Region States (including Sikkim) and Union Territories of Andaman & Nicobar and Lakshadweep group of Islands have been granted certain special allowances and facilities.

4.3.16 Special (Duty) Allowance is admissible to Central government employees in North Eastern Region @12.5% of (the revised Basic Pay + NPA where applicable) irrespective of whether the transfer (including on initial appointment) is from outside the North Eastern Region or from another area of that region. The existing condition that employees should have All India Transfer Liability has also been dispensed with.

4.3.17 'Basic Pay' in the revised pay structure based on 7th CPC mean pay drawn by the deputationists, from time to time, in prescribed level, in Pay Matrix, of the post held by him substantively in the parent cadre, but does not include any other type of pay like personal pay, etc.

i) Special rates of deputation (duty) allowance may be admissible under separate orders in any particular area on account of the condition of living there being particularly arduous or unattractive. Where special rate is more favourable than that given in the OM below, employees deputed to the area will be given the benefit of the special rate.

ii) If an employee with the permission of the competent authority, proceeds on deputation/Foreign Service from one ex-cadre post to another ex-cadre post in the same or another organisation without reverting to his parent cadre, and if the second ex-cadre post is at the same station as the first one, the rate of deputation (duty) allowance would remain unchanged.

iii) In cases where a person on deputation/foreign service is transferred by the borrowing authority from one station to another without any change in the post held by him, the rate of deputation (duty) allowance will be refixed.

(Authority: DoPT O.M.No. 2/11/2017-Estt. (Pay-11) Dated the 24th November 2017)

4.3.18 Special (Duty) Allowance allowed to the Government employees posted in North Eastern Region (including Sikkim) shall also be extended to the employees posted in Ladakh, from 1stSeptember, 2008.

4.3.19 In respect of those employees who opt to retain their pre-revised scales of pay, the pay for the purpose of these orders shall also include, in addition to the basic pay in the applicable pre-revised scale including stagnation increments(s) and Non-Practicing Allowance (NPA), Dearness Pay as per orders in force on 01-01-2006.

(Authority: Government of India, MF, Department of Expenditure, OM No. 11(6)/2008-E.II (B) dt. 2nd April 2013)

Deputation/training allowance to faculty members at Regional Training Institute

4.3.20 A training allowance at the rate of 12% of the basic pay is granted to employee of the Government who joins training institutions meant for training Government officials, as faculty members. However, permanent faculty members are not entitled to training allowance.

4.3.21 Those who are granted training allowance shall not be entitled to special pay/deputation (duty) allowance or CDTA.

(Authority: Ministry of Personnel, Public Grievances & Pensions, DoPT, OM No. No.13024/01/2016-Trg- dt. 24th October, 2017)

Bonus

4.3.22 Staff of IA & AD who are on deputation would also be eligible to draw productivity linked bonus, if the same is sanctioned in the departments / Autonomous Bodies where they are on deputation in addition to usual deputation (duty) allowance

(Authority: O/o C&AG of India Circular No. NGE/75/1981 vide Lr. No. 4767-NGE.II/72-81 dt. 18th September 1981.)

Tenure of deputation/foreign service

4.3.23:

1 The period of deputation/Foreign Service shall be as per the Recruitment Rules of the ex-cadre post or 05 years in case no tenure regulations exist for the ex-cadre post.

2 In case where the period of deputation/foreign service prescribed in the recruitment rules of the ex-cadre post is **05 years or less**, the **Administrative Ministry/borrowing organisation may grant**

extension up to the 6th year after obtaining orders of their Secretary (in the Central Government)/Chief Secretary (in the State Government)/equivalent officer (in respect of other cases) and for the 7th year with the approval of the Minister of the borrowing Ministry/Department and in respect of other organisations with the approval of the Minister of the borrowing Ministry/Department with which they are administratively concerned.

3. The borrowing Ministries/Departments/Organisations may extend the period of deputation up to the seventh year where absolutely necessary in public interest, subject to the following conditions:

(i) The extension would be subject to the prior approval of the lending organisation, the consent of the official concerned and wherever necessary, the approval of the UPSC/State Public Service Commission and Appointment Committee of Cabinet (ACC).

(ii) If the borrowing organisation wishes to retain an officer beyond the prescribed tenure, it shall initiate action for seeking concurrence of lending organisation, individual concerned etc. six months before the date of expiry of tenure. In no case it should retain an official beyond the sanctioned term unless prior approval of the competent authority to grant further extension has been obtained.

(As per O/o C&AG of India Circular No. 112-Staff Entt. (App.)/24/2011 dated 18.06.2018)

(As per DoPT O.M.No. 2/6/2016-Estt. (Pay-II) Dated the 17th February 2016.)

Competent Authority for extension of deputation

4.3.24 Heads of Department in Indian Audit & Accounts Department have been vested with the powers to extend the tenure of deputation of officials up to the fourth (4th) year both within and outside IA&AD. Approvals to extension of the tenures of deputation of officials beyond 4th year within the department are being granted by O/o the C&AG of India without any restriction on the duration of deputation. The extension to the tenure of deputation of officials for the 5th year outside IA&AD is being granted by O/o the C&AG of India and beyond 5th year, the tenure of deputation is extended by the Department of Personnel & Training, New Delhi with the concurrence of O/o the C&AG of India. The said approval from the DoPT is to be obtained by the borrowing organizations.

4.3.25 Proposals for extension of deputation period have to be sent to O/o the C&AG of India with full justification at least two months before the expiry of the deputation term by initiating action sufficiently in advance to avoid any delay.

(Authority: O/o the C&AG of India Circular No.900/GE II/59-2002 dt. 12th August, .2002 & O/o the C&AG of India Circular No.31-NGE(Disc.)/2007 vide Lr.No.622-NGE(Disc.)/27-2007 dt. 09th October 2007.)

Premature reversion of deputationists to parent cadre

4.3.26 When a situation arises for premature reversion to the parent cadre of the deputationists, his/her services could be so returned after giving an advance notice of at least three months to the lending Ministry/Department and the employee concerned.

(Authority: Para 9 of DoPT OM No. 6/8/2009-Estt. (Pay II) dt. 17th June, 2010.)

Proper monitoring of deputationists

4.3.27 The tendency of treating deputation as a tool to ensure more comfortable, or even hometown postings is required to be discouraged. The instrument of deputation serves public interest only when there is a rational connection with the qualifications and work experience of the deputationists, and the deputation continues for a reasonable period. This would also ensure that both the lending as well as the borrowing department benefit from the experience/exposure of deputationist officer.

4.3.28 Therefore, it was advised to ensure that deputations are strictly monitored by lending Government Departments. Requests of the borrowing authorities for no objection to extension of deputations should be closely scrutinized to curb tendency to allow extensions on extraneous grounds and overstay.

(Authority: Ministry of Personnel, Public Grievances and Pensions, DoPT O.M. No. 6/8/2009-Estt (Pay-II) dt. 16th May, 2013.)

4.3.29 With a view to keep a watch on deputations and timely action for extension/otherwise of the term of the deputation, the register in the following format should be maintained and closed on the 10th of each quarter(April, July, October and January) to process cases of deputationists whose term ends in the following quarter.

Sl.No	Name and designation of depute	Office to which deputed	Terms of deputation	Date of relief from
(1)	(2)	(3)	(4)	(5)

Date of joining	No. & date of reference to CAG	No. & date of reply from CAG	Remarks
(6)	(7)	(8)	(9)

Overstay while on deputation

4.3.30 No extension beyond the 5th year is allowed. The deputationist officer is deemed to have been relieved on the date of expiry of the deputation period unless the competent authority has with requisite approvals, extended the period of deputation, in writing, prior to the date of its expiry. It will be the responsibility of the immediate superior officer to ensure that the deputationist does not overstay. In the event of the officer overstaying for any reason whatsoever, he/she is liable to disciplinary action which would include the period of unauthorised overstay not being counted for service for the purpose of pension and that any increment due during the period of unauthorized overstay being deferred with cumulative effect, till the date on which the officer rejoins his parent cadre.

4.3.31 No ex-post facto approval for regularization of overstay on deputation would be allowed.

(Authority: Government of India, Ministry of Personnel, Grievances & Pension, OM No. 6/8/2009-Estt (Pay-II) dt. 1st March 2011.)

Cooling off period

4.3.32 There shall be a mandatory 'cooling off' period of 3 years after every period of deputation/foreign service.

(Authority: Para 8. 4 of DoPT OM No. 6/8/2009-Estt. (Pay II) dt. 17th June, 2010.)

Panel for local deputation

4.3.33 O/o the C&AG of India has decided to decentralise powers to send on deputation all Group-B, C and D (now MTS) staff under the control of field offices to Central or State Government Departments and bodies under their control to the State Accountant General in the following manner.

4.3.34 One Accountant General in every State has been designated as the specified Accountant General (as indicated in the Annexure-II). In May every year, all offices of IA&AD will call for requests from their staff, who desires to go on deputation to State or Central Government Departments and bodies under their control, whether in the State they are working, or in other States. While making their requests, the staff could be asked to give to their A.G. their preferences of deputation to places/stations/State and offices to go to i.e., State/Central Government Department, State/Central PSU etc. As cadre Controlling Authorities, Accountant Generals will examine requests for deputation, and send the names of only those staff who can be spared by them keeping in view interest of work in their offices and forward approved requests to the concerned specified A.Gs by 15th of June every year. For staff belonging to the Commercial and Railways, Defence and P&T Wings, the cadre Controlling Authority will be the Prl. Directors (Staff) Hqrs., the ADAI (Defence) and the DGA (P&T) respectively. PD (Staff) will consult DAI/DAI(C) where necessary.

4.3.35 Aggregating all the names received from various A.Gs etc., duly approved for consideration for deputation, along with copies of APARs for 5 years, bio-data and vigilance clearance certificate, the specified Accountant General will call a meeting of Accountants General/Principal Directors of all Wings (who may also be represented by their deputies) posted in his station, to organise the preparation of a panel for deputation.

(Authority: O/o the C&AG of India. D.O.No.94-NGE.III/464-93, dt.25-8-1993)

4.3.36 Willingness of the empaneled officers for being considered for particular assignment will also be ascertained before sponsoring their names for an assignment and an empaneled officer who may not be willing to be considered for a particular assignment will not be debarred from further consideration.

4.3.37 Once an officer is included in the panel, enquiry about the position of deputation from time to time will not be entertained.

(Authority: Para 3 & 4 of O/o the C&AG of India. Lr.No.834-NGE (Apptt.) 41-95, dt.6-6-1995)

Deputation of Commercial officers

4.3.38 Recommendations for deputation in respect of Officers belonging to Commercial Audit Cadre should be sent to Commercial Audit Wing in O/o the C&AG of India for approval.

(Authority: O/o the C&AG of India No.722-GE.II/222-83 dt. 7th April 1984)

Deputation of Assistant Audit Officer (Commercial)

4.3.39 Applications of Assistant Audit Officer (Commercial) will not be considered for deputation for outside as well as within IA & AD offices and therefore should not be forwarded to O/o the C&AG of India except,

- (i) The applications for deputation of Assistant Audit Officer (Commercial) who are on the verge of promotion, and;
- (ii) Applications of AAOs (Commercial) for deputation within IA&AD offices, in exceptional cases (on compassionate grounds) which may be forwarded to O/o the C&AG of India for consideration.

(Authority: O/o the C&AG of India Circular no.3170 to 3225/CA-I//74-2014 dt. 2nd December 2014)

Absorption

Absorption of A&E officials

4.3.40 O/o the C&AG of India has allowed candidates from A&E stream to appear at the SAS (Civil Audit) (*erstwhile S.O.G.E. (Civil Audit)*) for their eventual absorption in Civil Audit Offices. The candidates of A&E offices passing SAS (Civil Audit) will be absorbed in Civil Audit Offices against the vacancies in ASSISTANT AUDIT OFFICER cadre (*erstwhile Section Officer's Cadre*) remaining unfilled due to non-availability of eligible audit staff for promotion as ASSISTANT AUDIT OFFICER.

(Authority: O/o the C&AG of India Circular No.31/NGE/2003 vide Lr.No.611-NGE (App)/37-2003 dt. 12th August, 2003)

Vacancies that can be filled through absorption

- 4.3.41**(i) After promoting the eligible departmental candidates the vacancies in excess of 5% of the sanctioned strength of the SO/AAO may be circulated for absorption of SOGE (Civil Audit) passed persons of A&E offices. For the purpose of calculation of vacancies, the staff on deputation from other offices should not be taken against PIP.
- (ii) If any of the office is willing to absorb the SAS (Civil Audit) passed staff of A&E offices despite having vacancies less than 5% of sanctioned strength of SO/AAO, the office is free to do so.
- (iii) In case the number of applicants are more than the vacancies to be filled by absorption, the cases of absorption may be considered on seniority basis if otherwise found fit. Preference in absorption may however be given to the staff of A&E office in that station/State.

(Authority: O/o the C&AG of India Circular No.31/NGE/2003 vide Lr.No.611-NGE (App)/37-2003 dt. 12th August, 2003)

Seniority of absorbed candidates

4.3.42 The seniority of candidates of A&E stream getting absorbed in Civil Audit stream after passing SAS (Civil Audit) would be determined as below

- (i) All the A&E candidates on their absorption as ASSISTANT AUDIT OFFICER shall rank below the promotees of Civil Audit Offices promoted as ASSISTANT AUDIT OFFICER on the same occasion.
- (ii) Among the A&E candidates of the same batch of SAS(Civil Audit), their seniority in the cadre of ASSISTANT AUDIT OFFICER would be determined as per their inter-se-seniority in the parent A&E office subject to provisions of para 5.7 of CAG's M.S.O (Admn.) Vol.I. However, in the cases of A&E candidates coming to a Civil Audit office from more than one A&E office, their seniority would be determined as per their length of service in the feeder cadres in their respective offices.

4.3.43 The candidates from A&E offices will have their pay protected on their absorption as ASSISTANT AUDIT OFFICER in Civil Audit Offices.

(Authority: O/o the C&AG of India Circular No.31/NGE/2003 vide Lr.No.611-NGE (App)/37-2003 dt. 12th August, 2003)

Absorption treated as Transfer in Public Interest

4.3.44 Absorption of SAS (CA) passed staff of A&E offices, in the deficit Civil Audit offices, may be treated as 'transfer in public interest' for the purpose of admissibility of TA/DA and Joining Time.

(Authority: O/o the C&AG of India Lr.No.1003-NGE(App)/47-2006-III dt. 21st December, 2006)

Restrictions on deputation to Central Public Sector Enterprises

4.3.45 The Government has reviewed the policy regarding deputation of Government officers to Central Public enterprises in the context of the need for toning up the performance of public enterprises.

4.3.46 In supersession of all extant orders on the subject, it was decided that deputation of all Government Officers including those belonging to Defence services, to all posts (whether Board-level or below Board-level) in Central public enterprises should not be permitted w.e.f. 6th March, 1985, except in the cases mentioned in para 3 of the OM and subject to other conditions mentioned therein.

(Authority: Government of India, Department of Public Enterprises, OM No. 3 (2)/85-BPE-S&A Cell, dated 9th January, 1986)

Periodical Returns to be sent to O/o the C&AG of India

4.3.47 The statement showing the position of deputation of Senior Audit Officers/ Assistant Audit Officer as on January 1st and July 1st should be sent in the proforma (Annexure-III) so as to reach O/o the C&AG of India latest by the 15th January and 15th July. The information relating to the Foreign Service abroad should be included in the half yearly statement of deputation under the distinct heading "Foreign service abroad".

(Authority: O/o the C&AG of India Lr.No.1997-GE.II/89-86 dated 23.07.1986.)

4.3.48 In order to ascertain as to how many officials are staying on deputation without the approval of appropriate authority, O/o the C&AG of India has decided that a six monthly return in two parts in the proforma (Annexure-IV) showing the number of Group 'C' officials who are on deputation to various

offices including within IA&AD and outside be furnished to the O/o the C&AG of India on 15th January/15th July indicating position as on 31st December and 30th June respectively.

(Authority: O/o the C&AG of India Circular No.51/NGE/86 vide Lr.No.2261-N3/6-85 Vol.III dated 13.07.1986).

4.3.49 In order to enable O/o the C&AG of India to select suitable substitutes for persons on deputation to O/o the C&AG of India, a return need to be sent indicating the names of AAOs of this office on deputation with O/o the C&AG of India likely to be promoted as SAOs in the ensuing panel year by 31st December each year. The report may be treated as Confidential.

(Authority: O/o the C&AG of India DO No 722-OE & Admn/37-83 dated 20.02.85)

4.3.50 O/o the C&AG of India has decided to maintain a data base, in the staff wing, of Group 'B' & 'C' staff (except MTS) who are willing to work on deputation basis in O/o the C&AG of India. The list is to be forwarded in the Proforma-A (Annexure-V). However, the names of such officials who are going to retire on superannuation within 4 years or against whom disciplinary proceedings are pending/being contemplated and such Direct Recruit Assistant Audit Officer (P) who are yet to clear SAS examination, need not be forwarded for this purpose. Further, details in respect of all such Group 'B' & 'C' staff who are serving under the office control on deputation basis both from the offices of the IA & AD, including ex-cadre posts within the same office, and offices outside IA & AD are to be sent in the Proforma– B(Annexure-V).

4.3.51 The information has to be sent to O/o the C&AG of India in Proforma 'A' & 'B' by the end of January every year.

(Authority: O/o the C&AG of India Lr.No.1545-NGE (App) 47-2010/Vol.I dated 10.12.2010).

ANNEXURES

ANNEXURE-I

(Refer Para No. 4.3.14)

**Office of the Accountant General (Audit),
Telangana, Hyderabad - 500 004**

No.Admn.I/Deptn/F.No.____/20__-20__/

Dated:

To

The _____

Sub: Deputation of Sri _____,
of _____ on Foreign Service to the _____ - Reg.

* * *

Sir,

I am directed to convey the sanction of the Accountant General to the deputation on Foreign Service of Sri _____, _____ of _____, to the _____ for an initial period of _____ years with effect from _____, on the following terms and conditions:

- 1. PAY:** The Officer on transfer to foreign service may elect to draw either (a) the pay in the scale of the post under the foreign employer as may be fixed under the normal rules or (b) his basic pay (including Grade Pay) in the Parent department, plus 5% thereof as deputation (duty) allowance subject to a maximum of Rs.4500/- when the transfer is within the same station (or) plus 10% thereof, subject to a maximum of Rs.9000/- when the transfer is to another station in terms of Government of India, Ministry of Finance (Department of Expenditure) O.M.No.10(24) E.III/60, dated 4-5-1961 and read with Government of India, Ministry of Personnel Public Grievances and Pensions (Department of Personnel & Training) O.M.No.2/22(B)/2008-Estt. Pay II dated 3.09.2008 as amended vide DoPT OM No. 2/11/2017-Estt. (Pay-II) Dated 24thNovember 2017.

(ii) In case the initial deputation is to a higher post, the deputation allowance should be so restricted that pay plus deputation (duty) allowance do not exceed the maximum of the parent post or maximum of the deputation post plus dearness allowance, dearness pay and interim relief, if any, whichever is higher.

- 2. ALLOWANCE:** The dearness allowance will be admissible under the rules of the foreign employer or under the rules of the Central Government according as the Officer elects to draw pay under (a) or (b) of 1 (i) ibid; plus usual local allowances (HRA etc.,) as admissible under

the rules of Foreign employer. But the foreign employer may at his discretion allow these allowances (HRA etc.,) under the rules of the Central Government.

3. **CONTRIBUTION:** Contribution on account of leave salary and pension will be paid by the foreign employer at the monthly rates indicated below to the PAO (Audit), Office of the Accountant General (A&E), Telangana, Hyderabad - 500 004 within fifteen days from the end of financial year or at the end of foreign service if the deputation on foreign service expires before the end of financial year failing which penal interest will be leviable. The contributions should be remitted, by means of crossed cheques/at a Government Treasury/Bank.

Leave Salary Contributions per month: (Pay in the Pay level) * 11%

Pension Contributions per month: (Pay in the Pay level) * Rate

The 'Rate' is as prescribed in Government of India MF OM No. F.8(9)-E.III/81 dated 29.07.1982 (printed in Appendix 2 in FRSR Part I General Rules)

The above rates may be treated as provisional pending confirmation by the PAO (Audit), Office of Accountant General(A&E), TS and will be subject to adjustment retrospectively.

Note: In case of employees covered under New Contributory Pension Scheme, the borrowing department matching contribution to the NPS account of the employee.

4. **T.A. & D.A:** As admissible under the rules of the foreign employer.
5. **MEDICAL ATTENDANCE AND TREATMENT:** Not inferior to that admissible to an Officer of his status under the Central Government Rules. Officials, who are CGHS beneficiaries before proceeding on deputation, should continue to remain as CGHS beneficiaries while on deputation/Foreign Service in case the organisation is covered by the CGHS. However, availment of medical facilities under the C.G.H. Scheme is optional as long as the organisation concerned is not included as a whole in C.G.H. Scheme (D.G.H.S. Lr.No.12011/3/76-CGHS.III.Pt-dt.14-2-1977 and Government of India, Ministry of Health Lr.No.F.4(I)-30/61 - H (II), dated 15-11-1962)

6. LEAVE

- (i) He will remain subject to the leave rules applicable to the service of which he is a member.
- (ii) Pay during joining time, both on transfer to foreign service and reversion there from, to be regulated under the rules of the Central Government and paid by the foreign employer; period of joining time being regulated under the same rules.
- (iii) To foreign employer will be liable to pay leave salary in respect of any disability incurred in and through foreign service even though such disability manifests itself after the termination of foreign service.

7. T.A.

- (i) Both on transfer to foreign service and on reversion therefrom, to be regulated

under the Rules of the foreign employer and paid by the foreign employer.

- (ii) If residential accommodation is provided by the foreign employer, rent will be charged under the rules of the foreign employer.
- (iii) The foreign service will commence from the date the Officer makes over charges and end on the date he takes over charges of his post under the Central Government.
- (iv) The whole expenditure in respect of any compensatory allowance for period of leave in or at the end of foreign service shall be borne by the foreign employer.
- (v) If the Officer occupies accommodation provided by the Government the foreign employer will charge from the Officer rent under TR.45A limited to 10% of his emoluments and then pay rent to the Central Government according to Government of India rules and orders issued from time to time.
- (vi) The Officer will be entitled to leave travel concession from the foreign employer on the scale he is entitled to under the Central Government rules and the cost of such concession will be borne by the Foreign employer OR "The Officer will be entitled to LTC from the foreign employer on the scale he is entitled to under the Central Government Rules or as admissible to the corresponding employees of the P.S.U.s vide Government of India Cabinet Secretariat (Department of Personnel) Memo. No.43/2/70-Estt (A), dated 7-7-1971 read with O.M.No.42/5/74-Estt.(A), dated 16-1-1975.
- (vii) The Officer will be entitled to an advance in lieu of leave salary as admissible under the rules of the Central Government.
- (viii) The Officer will be entitled to Railway pass concession admissible to him in accordance with the rules of the Central Government.
- (ix) The Officer will be entitled to the bonus, if paid by the foreign employer, subject to the fulfilment of the conditions laid down in Government of India, Ministry of Finance, (Department of Expenditure) O.M.No.F.1X (4) E.III-B/65 dated 6-9-1967, read with their O.M.No.F.1(4).E.III B/65, dated 22-5-1968.

8. CHILDREN EDUCATIONAL ALLOWANCE: During the period of deputation S/Sri _____ will be eligible to claim the children's educational allowance as per DoPT OM No.21013/1/2004-Estt (Allowances) dt 23.03.2006 as amended/clarified from time to time.

9. The Officer must not be transferred from one post to another different in rank from the one to which the officer is initially sent or entrusted with additional charge or promoted to any ex-cadre post without the prior concurrence of this Office.

(Authority: Comptroller and Auditor General's Lr.No.2869-GE.II/63-70, dated NIL)

10 Recovery on account of "Central Government Employees Group Insurance Scheme, 1980" should be made as per Ministry of Finance, Department of Expenditure

O.M.No.F15 (3)/78-WIP dt.31-10-1980. The recovery should be credited to the head of Account 8011 Insurance and Pension Fund-C.G.E.G.I.S. Savings Fund.

- 11 A statement of the pay and allowances (drawn monthly) may be furnished by the borrowing department to the Sr.A.O. (Bills), O/o AG (Audit) Telangana and the PAO(A), O/o PAG(A&E), T.S., Hyderabad for review. The statement may be sent quarterly i.e., on 1st of March, June, September, and December.
- 12 **OVERSTAYAL:** 1) The deputationist would be deemed to have been relieved on the date of expiry of present deputation term unless the competent authority extends the period of deputation, in writing prior to the date of expiry

2) In the event of the officer overstaying for any reason whatsoever, he is liable to disciplinary action and other adverse civil/service consequences which would include that the period of unauthorised overstay shall be deferred with cumulative effect till the date on which the officer rejoins his parent cadre.

(Authority: O/o C&AG Lr.No. 19-Audit (Rules)/66-2002 (Kw)/IV-2007(10) dated 06.03.2007

Formal acceptance of the _____ to the above terms of deputation/Foreign Service of Sri _____ may please be communicated at an early date.

Yours faithfully,

SENIOR AUDIT OFFICER

(ADMINISTRATION)

ANNEXURE-II

State/UT	Specified AG
Andhra Pradesh	PAG (Audit) Andhra Pradesh, Amaravati
Assam, Meghalaya, Arunachal Pradesh & Mizoram	AG(A&E), Assam, Guwahati
Bihar	PAG(A&E)-I, Bihar, Patna
Gujarat, Dadra & Nagar Haveli	AG(Audit-I), Gujarat, Ahmedabad
Haryana & Chandigarh	AG(A&E), Haryana, Chandigarh
Himachal Pradesh	AG(Audit), H.P, Shimla
Jammu & Kashmir	AG(Audit), J&K, Srinagar
Karnataka	AG(A&E), Karnataka, Bengaluru
Kerala & Lakshadweep	PAG(AUDIT), Kerala, Trivandrum
Madhya Pradesh	PAG(A&E)-I, M.P, Gwalior
Maharashtra & Goa & Daman & Diu	PAG(Audit)-I, Maharashtra, Mumbai
Odisha	AG(A&E), Odisha, Bhubaneswar
Punjab	AG(Audit), Punjab, Chandigarh
Rajasthan	AG(Audit)-I, Rajasthan, Jaipur
Sikkim	AG(Audit), Sikkim, Gangtok
Tamil Nadu and Pondicherry	PAG(A&E), Tamil Nadu, Chennai
Telangana	AG (Audit), Telangana, Hyderabad
Uttar Pradesh	PAG(A&E)-I, UP, Allahabad
West Bengal	PAG(A&E), West Bengal, Kolkata
Manipur	AG(Audit), Manipur, Imphal
Nagaland	AG(Audit), Nagaland, Kohima
Tripura	AG(Audit), Tripura, Agartala
Delhi(including Ghaziabad&Faridabad) Andaman & Nicobar Islands and foreign deputations	PD(Staff) Headquarters

ANNEXURE-III

**STATEMENT SHOWING THE POSITION OF DEPUTATION/FOREIGN SERVICE OF
SENIOR AUDIT/ACCOUNTS OFFICERS, ASSISTANT AUDIT OFFICERS/ASSISTANT
ACCOUNTS OFFICERS WITHIN AND OUTSIDE THE COUNTRY AS ON
1st JANUARY/JULY, 20__**

(Separately for Senior Accounts Officer /Senior Audit Officers,
Asst. Audit Officers/Asst. Accounts Officers)

Sl. No.	Name	Date of birth	Date of promotion as SAO/ AAO/ SO	Name of the organization to which deputation	Post held on deputation	Scale of the post
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Period of deputation		Whether approval of Hqrs has been obtained for extension of term of deputation of the officer beyond 4 years. If not, the reason thereof	Steps taken for repatriation of the officer if he is on deputation without proper sanction/ extension	Remarks
From	Approved up to			
(8)	(9)	(10)	(11)	(12)

- (A) ON FOREIGN SERVICE ABROAD
- (B) ON DEPUTATION WITHIN IA & AD
- (C) ON DEPUTATION/FOREIGN SERVICE OUTSIDE IA & AD, BUT WITHIN THE COUNTRY

ANNEXURE-IV

STATEMENT SHOWING THE NAMES OF OFFICIALS IN GROUP 'C' CADRE WHO HAVE BEEN ON DEPUTATION /FOREIGN SERVICE FOR A PERIOD EXCEEDING FOUR YEARS WITHOUT THE APPROVAL OF THE HEADQUARETRS

PART-I

Sl.No	Name & Designation on the date of deputation	Date of birth	Name of the organisation to which deputed	Date of relief on deputation & initial period of deputation if any
1.	2.	3.	4.	5.
Reference no./Date seeking of approval of Headquarters office for extension to the tenure of deputation		Whether continuing on deputation beyond the period of original sanction/ extn.		Remarks
5 th	6 th	Yes/No		
6(a)	6(b)	7		8

PART-II

Sl.No	Name of the officials shown under column 6(a) & 6(b) who has been on deputation without prior sanction/extension	Name of the organisation in which working on deputation
1	2	3

Steps taken for getting the official repatriated. Indicate the reference number and date of the authority addressed	Reasons for non-repatriation as also the steps taken by the borrowing authority for obtaining approval of the competent authority for extension	Remarks
4	5	6

ANNEXURE-V

PROFORMA-A

**STATEMENT SHOWING THE DETAILS OF GROUP 'B' AND 'C' STAFF, EXCEPT MTS,
WHO ARE WILLING TO WORK IN HEADQUARTERS OFFICE ON DEPUTATION BASIS**

Sl No (1)	Name (2)	Designation (3)	Sex (4)	Date of Birth (5)	Category (6)	UID (7)	Educational Qualification (8)

Professional Qualification (9)	Date of Initial Appointment and Post on which initially appointed (10)	Year of Passing of SAS Exam (11)	Date of Promotion in the present cadre (12)	Remarks (13)

Note: - If the staff belongs to Physically Handicapped category, it may be shown as PH in the remarks column

PROFORMA-B

Sl. No (1)	Name(Sri/Ms.) (2)	Designation (3)	Sex (4)	Date of Birth (5)	Category (SC/ST/OBC) (6)	Parent Office (7)
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Date from which on deputation (8)	Basic Pay (9)	GP (10)	Deptn. Allowance (in Rs.) (11)	Remarks (12)
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Note: - If the staff belongs to Physically Handicapped category, it may be shown as PH in the remarks column

In the case of SOGE (Civil Audit) passed A&E officials taken on deputation basis for eventual absorption in the Civil Audit Offices but awaiting formal approval of absorption, it may be shown in the Remarks column as AEA.

In the case of officials working on forced deputation under cadre separation policy it may be shown in the remarks column-CSP.

ANNEXURE-VI

CURRICULUM VITAE/BIO-DATA FOR THE POST OF ASSISTANT AUDIT OFFICER ON ABSORPTION BASIS IN CIVIL AUDIT OFFICES

1.	Name and Address (in Block Letters)	:				
2.	Date of Birth (in Christian Era)	:				
3.	Date of retirement under Central/State Government, Rules	:				
4.	Educational Qualifications	:				
5.	Whether Educational and other qualifications required for the post are satisfied. (If any qualifications has been treated as equivalent to the one prescribed in the Rules, state the authority for the same)	:				
			Qualifications/ Experience required	Qualifications/ Experience possessed by the officer		
	Essential	1)				
		2)				
	Desired	1)				
6.	Please state clearly whether in the light of entries made by you above, you meet the requirement of the post	:				
7.	Details of Employment, in chronological order. Enclosed a separate sheet duly authenticated by your signature, if the space below is insufficient					
	Office/Institution	Post held	From	To	Scale of Pay (Rs.) and Basic Pay	Nature of duties (in detail)

8.	Nature of present employment i.e. Ad-hoc or Temporary or Quasi-Permanent or Permanent	:			
9.	In case the present employment is held on deputation/contract basis, please state:- a) The date of initial appointment b) Period of appointment on deputation/contract c) Name of the parent office/organisation to which you belong	:			
10.	Additional details about present employment please state whether working under (indicate the name of your employer against the relevant column)	:			
	a) Central Government,				
	b) State Government,				
	c) Autonomous Organisation				
	d) Government Undertaking				
	e) Universities				
	f) Others				
11	Please state whether you are working in the same department and are in feeder grade or feeder to feeder grade	:			
12	Are you in Revised Scale of Pay? If yes, give the date from which the revision took place and also indicate the pre-revised scale	:			
13	Total emoluments per month now drawn	:			
14.	Additional information, if any, which you would like to mention in support of your suitability for the post. (This among other things may provide information with regard to i) Additional academic qualification ii) Professional training and iii) Work experience over and above prescribed in the Vacancy	:			

	Circular/Advertisement (Note: Enclose a separate sheet, if the space is insufficient).		
15.	Details of previous deputations including foreign assignments	:	
16.	Please state whether you are applying for deputation (ISTC)/Absorption/Re-employment Basis. (Officers under Central/State Governments are only eligible for “Absorption”. Candidates of non-Government Organisations are eligible only for Short term contract).		
17.	Whether belongs to SC/ST	:	
18.	Remarks (The candidates may indicate information with regard to (i) Research publications and reports and special projects (ii) Awards/Scholarship/Official Appreciation (iii) Affiliation with the professional bodies/institutions/societies and (iv) Any other information.) (Note: Enclose a separate sheet if the space is insufficient).	:	

I have carefully gone through the vacancy circular/advertisement and I am well aware that the Curriculum Vitae duly supported by documents submitted by me will also be assessed by the selection committee at the time of selection for the post.

Signature of the Candidate

Address

Date:

Countersigned by Employer

(Sr. DAG/Admn)

Seal :

ANNEXURE-VIA

COMPOSITE STATEMENT OF CADRE CLEARANCE, INTEGRITY CERTIFICATE, VIGILANCE CLEARANCE CERTIFICATE, MAJOR/MINOR PENALTIES ETC. WHILE FORWARDING APPLICATIONS FOR THE POST OF ASSISTANT AUDIT OFFICER ON ABSORPTION BASIS

Sl. No	Name of the Officer (S/Sri/Smt./Kum.)	Cadre Clearance	Integrity Certificate Clearance	Vigilance Certificate Clearance	Statement of major/minor penalties, if any, imposed upon the officer during the last 10 years
1	2	3	4	5	6
1					
2					
3					
4					
5					

Sr. DEPUTY ACCOUNTANT GENERAL (ADMN)

Sd/-

SENIOR AUDIT OFFICER (ADMN-I)

ANNEXURE - VII

(Vide Para 4.1.5)

Terms and conditions of mutual transfer accepting Officials to this office.

1. He will be considered the junior most in this office on the date of his joining.
2. His seniority, confirmation, promotion etc., when arise will be regulated only with the reference to the position assigned as at (1) above.
3. As the transfer is not in public interest he will not be entitled to any T.A., Joining Time, or joining time pay for his transfer.
4. His lien would be retained in Parent Office, till he is confirmed in this office of the A.G. (Audit) Telangana.
5. He should not seek retransfer to the parent office or transfer to any other office.
6. He is liable for transfer to any of the outside Audit units under the control of Accountant General (Audit), Telangana.
7. He shall have to pass a test in the Regional Language of the State within 2 years of joining of this office (in case he has not passed an examination of matriculation standard in that language).
8. His mutual transfer will be treated as null & void, if any of the officials seeking the mutual transfer resigns within one year.

CHAPTER – V

DEPARTMENTAL EXAMINATIONS

5.1 Various Departmental Examinations/Tests are conducted by the IA&AD periodically. These include:

1. Subordinate Audit Service (SAS) Examination
2. Revenue Audit Examination (RAE)
3. Continuous Professional Development Tests
4. Departmental Examination for Auditors
5. Departmental Examination for 12th pass MTS
6. Incentive Examination for Senior Auditors
7. Subordinate Audit Service (SAS) Preliminary Test
8. Quarterly Type Test for Clerks

(C.A.G's Lr.No.144-Staff(App)/26-2013 dt.20.2.2014)

The regulations governing the conduct of the above examinations are given in succeeding paragraphs.

5.2 SUBORDINATE AUDIT SERVICE (SAS) EXAMINATION

5.2.1 The Subordinate Audit Service (SAS) Examination is conducted for making promotions to the ASSISTANT AUDIT OFFICER cadre from the panel of SAS Exam-passed eligible candidates.

5.2.2 The rules regarding the eligibility of candidates to appear for the Subordinate Audit Services (SAS) Examination and the syllabus thereof are contained in Chapter IX of the Comptroller and Auditor General's Manual of Standing Orders (Admn.)(Vol.I).

5.2.3 The Departmental Examination qualifying for appointment to the ASSISTANT AUDIT OFFICER's Service is normally held once a year in all IA&AD offices in all branches on dates notified by the Headquarters Office. With effect from 2010, the examination is held on Computer Based Test and w.e.f. 2012, the examination is held twice a year, as notified by the Headquarters Office each year - one as Main/Annual Examination and another as Supplementary Examination.

Eligibility

5.2.4 Only persons who have put in a minimum of 3 years continuous service in one or more of the following capacities in a particular field office of IA&AD and who have successfully completed their probation period are eligible to appear for the examination.

1. As a Clerk (Pay Level -2, Pay Matrix 19900 - 63200)
2. As an Auditor (Pay Level -5, Pay Matrix 29200 - 92300)
3. As a Sr.Auditor (Pay Level - 6, Pay Matrix 35400 - 112400)
4. As a Data Entry Operator (Pay Level - 4, Pay Matrix 25500 - 81100)
5. As a Console Operator (Pay Level - 5, Pay Matrix 29200 - 92300)
6. As a Sr.Console Operator (Pay Level - 6, Pay Matrix 35400 - 112400)
7. As a Stenographer (Pay Level - 4, Pay Matrix 25500 - 81100)
8. As a Personal Assistant (Pay Level - 6, Pay Matrix 35400 - 112400)
9. As a Private Secretary (Pay Level - 7, Pay Matrix 44900 - 142400)
10. As a Junior Translator (Pay Level - 6, Pay Matrix 35400 - 112400)

11. As a Senior Translator (Pay Level - 7, Pay Matrix 44900 - 142400)
12. As a Supervisor (Pay Level - 8, Pay Matrix 47600 - 151100)

5.2.5 The minimum qualifying service required for appearing for the SAS Main Examination is subject to orders issued by Headquarters Office from time to time.

NOTE 1: The Competent Authority has been relaxing the above provision and allowed the eligible officials with 2 years continuous service in one or more capacities who had successfully completed their probation to appear in the Subordinate Audit Service Examination from the years 2011 onwards regularly.

(CAG Lr.No.1021-Staff (App.1)/18-2010/KW dt.10.11.2014)

NOTE 2: The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination has been fixed as 1st September of that particular year. This may continue for all future examinations till the MSO is revised or till further orders.

(Hqrs. Examination section Circular No. 3 of 2019 issued in Lr. No. 234/01-Exam/Circulars/2019 dated 02.04.2019.)

NOTE 3: Supervisors will be eligible to appear in SAS examination, 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 training.
- (iii) that the eligibility is subject to the condition that in the event of their passing the Subordinate Audit Service (SAS) Examination they will have to seek reversion in writing to the posts of Senior Auditors [Pay Level – 6 of 7TH CPC]. The undertakings have to be obtained from candidates in writing before allowing them to appear in the Examination.

NOTE 4: The Head of Office may recommend to the Comptroller and Auditor General for consideration of 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.

5.2.6 A candidate (Fresher/Repeater) who has joined in a particular field office of IA & AD on mutual transfer will be required to complete 2/3 years in the new office (CCA) in order to be eligible to appear in the SAS examination. Exemption, if any, secured by a candidate in any paper earlier will be carried forward and chances availed will be counted while registering for SAS examination from the new office on completion of the compulsory waiting of 2/3 years as the case may be.

(Hqrs. Examination wing Circular No. 26 of 2019 issued in Lr. No. 990/09-Exam/SAS/RA/CPD I & II/Prog./Annual/2019 dated 22.10.2019)

5.2.7 Persons who are sent on deputation or on foreign service, in the interest of Public Service will, however be permitted to appear for the SAS Examination subject to usual conditions of eligibility.

(C.A.G's Lr.No.205-Exam./30-65, dt.29th/30th July, 1963-P.41/3-11/62-66)

5.2.8 Quasi-permanent and permanent Auditors who took up appointment in other Departments/Public Sector Undertakings, etc., retaining lien in this office in terms of Government of India, M.H.A. O.M. No.60/37/Ests.(A), dt.14-7-1967 and No.70/62/62-Ests.(A), dt.22-1-1966 cannot be permitted to sit for SAS Examination before they revert to the Department.

(C.A.Gs Telex Message No.315, dt.11-11-- 1972). P.41 A. File 3-11 Vol.III)

Selection of Candidates for the Examination through Preliminary Test

5.2.9 The selection of candidates for the Examination is primarily the responsibility of the Accountant 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 Subordinate Audit Service (SAS) 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 of the Subordinate Audit Service (SAS) Examination for the first time, Accountant General should screen the prospective candidates by invariably holding a preliminary test which should not be an elaborate one.

5.2.9.1 Syllabus for the Preliminary Test: The SAS (Preliminary) syllabus for Civil Audit Branch & Commercial Audit Branch is one and same (i.e., Civil Branch syllabus will also be applicable to Commercial Branch). Use of Hindi medium is permitted.

(Hqrs. Examination wing Circular No. 26 of 2019 issued in Lr. No. 990/09-Exam/SAS/RA/CPD I & II/ Prog./Annual/2019 dated 22.10.2019)

For Civil / Commercial Audit Candidates

Papers	Subject	Duration of the paper
Paper-I	General English/General Hindi Constitution of India	3 hours
Paper-II	Service Regulations Financial Rules Principles of Government Accounts	3 hours

NOTE 1: A candidate who has already qualified in the preliminary test of the branch to which s/he originally belongs will not be required to appear again in the preliminary test on her/his switching over to a different branch.

NOTE 2: A candidate who was qualified in a preliminary test but absents or withdraws his/her candidature from the immediate next Subordinate Audit Service (SAS) Examination will be required to be re-screened in the preliminary test for eligibility to appear in subsequent examination.

5.2.9.2 Hall Tickets issued for the candidate appearing in the Preliminary Test will provide for the specimen signature of the candidate to be attested by the Branch Officer and the signature of the candidate has to be obtained while writing the exam and compared with specimen and report of comparison put up to the Presiding Officer.

(Sr.DAG's orders dated 5.4.1975) (P.46/c File No.8-86/75-76/Vol.1)

5.2.9.3 Honorarium may be paid at the following rates for setting and valuation of papers for the Subordinate Audit Service Preliminary Test and to nominated Examiners.

- | | |
|-------------------------------------|-----------|
| (a) For setting the Question Papers | |
| (i) less than 3 hours duration | Rs. 750/- |
| (ii) 3 hours duration | Rs. 800/- |
| (b) For valuation of answer sheets | |
| 2 hours or less | Rs. 10.00 |
| 2 1/2 hours | Rs. 13.00 |
| 3 hours duration | Rs. 15.00 |

(Hqrs. Circular No. 07-Staff Entt-II/2020 No. 12/Staff Entt.II/25-2019 dated 28.01.2020).

5.2.9.4 T.A. should not be allowed to the officials coming to Headquarters to take the Preliminary Test which does not form part of the Main Exam, but only serves as a method of screening the perspective candidates for appearing in the SAS Examination.

(C.A.G's Lr.No.1230-NGEI/73-71, dt.20-5-71) P.74 File 3-11 Vol V)

5.2.10 The essential condition which governs the selection by the Accountant General is that the candidate selected shall, if qualified by examination, likely to be efficient in all the duties of the ASSISTANT AUDIT OFFICER.

5.2.11 Candidates satisfying the conditions set out in paragraphs 5.2.4, 5.2.5 and 5.2.10 are eligible but have no claim to appear for the examination. Subject to the various instructions issued by the Headquarters Office from time to time, the Accountant General may permit the candidates in his/her office to appear in the appropriate branch of the Subordinate Audit Service (SAS) Examination provided they are otherwise eligible to take the Examination. The Accountant General should accord approval to the candidates 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 ASSISTANT AUDIT OFFICER Service as not possessing the aptitude for the work of a holder of a post in the ASSISTANT AUDIT OFFICER Service and that they have a reasonable prospect of passing the examination.

Pattern of SAS Examination

5.2.12 The SAS Examination is divided into two groups. This examination is a computer-based test (CBT) and the question papers are based on multiple choice objective questions (except Drafting and Writing Abilities – Basics of PC-I (English) Paper which is a subjective paper). Details of papers and paper codes pertaining to the examination both for Civil Audit and Commercial Audit branches are given below. Details of syllabus of papers pertaining to the examination are furnished in Annexure-I.

Papers of Subordinate Audit Service (SAS) Examination (with effect from 2010)

GROUP-I							
Civil Audit				Commercial Audit			
Paper Code	Name of the Paper	Duration (in hrs.)	Max. Marks	Paper Code	Name of the Paper	Duration (in hrs.)	Max. Marks
PC-1	Language Skills	2-1/2	100	PC-1	Language Skills	2-1/2	100
PC-2	Logical, Analytical and Quantitative Abilities	2	100	PC-2	Logical, Analytical and Quantitative Abilities	2	100
PC-3	Information Technology (Theory)	2	100	PC-3	Information Technology (Theory)	2	100
PC-4	Information Technology (Practical)	2	100	PC-4	Information Technology (Practical)	2	100
PC-5	Constitution of India, Statutes and Service Regulation	2	100	PC-5	Constitution of India, Statutes and Service Regulation	2	100

GROUP-II							
PC-8	Financial Rules and Principles of Government Accounts	2	100	PC-12	Financial Rules, Principles of Government Accounts and CPWA	2	100
PC-14	Financial Accounting with Elementary Costing	2	100	PC-15	Advance Accounting	2	100
PC-16	Public Works Accounts	2	100	PC-20	Cost Accountancy, Commercial Laws and Corporate Tax	2	100
PC-22	Government Audit	2	100	PC-26	Commercial Auditing	2	100

5.2.13 The scheme and general syllabus of the Subordinate Audit Service Examination cannot be amended or revised except by the Comptroller & Auditor General of India.

Online Registration of Candidates

5.2.14 The names and other particulars of the candidates permitted to take the examination should be registered online. In case of promotion of candidate to a higher post during the period of registration, designation of candidate on the date of registration will be final, for the purpose of that examination.
(CAG's Circular No.17-NGE/2010 issued vide Lr.No.632-NGE(App)/24-2010 dt.7.6.10)

5.2.15 It would be possible for eligible candidates to appear in both the groups simultaneously subject to any restrictions relating to mandatory training requirements.
(CAG's Circular No.17-NGE/2010 issued vide Lr.No.632-NGE(App)/24-2010 dt.7.6.10)

Withdrawal of Candidature from SAS Examination

5.2.16 Formal permission to withdraw from the examination is necessary in all cases. Accountant General may specially allow a candidate to withdraw her/his name from the list of candidates permitted for appearing the SAS Examination. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession.

5.2.17 After conclusion of each examination, the Accountant General will send a consolidated statement showing the names of candidates who were permitted to withdraw their names to the Examination Wing of the Headquarters Office. A 'Nil' report is to be sent when there is no case of withdrawal.

Training Classes for SAS Candidates

5.2.18 Subject to any general or special instructions issued by the Headquarters Office from time to time, arrangements for holding training classes should be made by the Accountant General for the benefit of candidates for Group-I and Group-II of the Examination. In addition to the theoretical instructions, the candidates should be given training in practical work of the Department.

5.2.19 Ordinarily, candidates who do not attend training classes should not be allowed to appear in the examination.

5.2.20 For Information Technology paper, pre-examination training, based on the prescribed syllabus, is to be organised by the Head of Office for both the Theory and Practical papers.

5.2.21 Prescribed pre-examination training for the Theory and Practical papers of “Information Technology” is mandatory and has to be satisfactorily completed by all candidates before appearing for the first time in Subordinate Audit Service (SAS) Examination.

5.2.22 Preparatory Training for SAS Candidates: Candidates would be allowed to avail two spells of 15 working days Preparatory training in his/her career.

(CAG's Circular No.6/NGE/2010 issued vide Lr.No.327/NGE(App)/09-2009/Vol.I dt.25.3.2010)

5.2.23 The periods of practical training prescribed for the Civil and Commercial Branches of the Subordinate Audit Service (SAS) Examination should be completed by the candidates before they are eligible to appear in the Subordinate Audit Service (SAS) Examination of a particular branch or group thereof. The Accountant 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.

5.2.24 Training Completion Certificate: Training Completion Certificate should be sent to Examination Wing of the Headquarters Office.

Grant of Leave to SAS Candidates for Preparation for the Exam

5.2.25 Such of those candidates who want to avail of leave for the purpose of preparing for the examination may be granted leave subject to administrative convenience and with due regard to the general principles enunciated in S.R. 232. While it may not be possible to grant leave to all those who want it at a particular time, the leave sanctioning authority could, for this purpose draw out phased programme so as to accommodate as many candidates as possible.

(C.A.G's Lr.No.936-N.G.E.I/89-68, dated 19-4-1968) P.234 File 3-11 Vol. IV)

Honorarium for delivering lectures to SAS Candidates

5.2.26 Honorarium may be granted to the lecturers for delivering lectures to the candidates for SAS Exam at the rates prescribed for in-house training in field offices as follows:

Sl No.	Institute	Rate for a lecture/session of 75 minutes duration
(i)	For Guest Faculty from IA&AD	Rs.250
(ii)	For expert guest faculty outside IA&AD for specialized lectures	Rs.400

(CAG's Circular No.24/NGE/2006 No.398/NGE(ENTT)/54-2002 dated 22-08-2006)

- (a) Rate for a lecture of 75 minutes duration irrespective of the number of trainees.
- (b) Total honorarium to one lecturer for lectures given in the office of AG/PD should not exceed Rs.2500/- p.a. except when prior approval of P.D (Staff) in Hqrs. is taken (in which case the honorarium should not exceed Rs.5000/- p.a.)

(C&AG D.O.No.302/NGE/Estt./48-84, dt.16-3-1994 and Circular No.NGE-22/96 No.442-NGE/Estt/No.96, dated 10-6-1996)

NOTE: For grant of Honorarium, other conditions prescribed in C&AG's D.O. letter dated 16-3-1994 may be referred to.

5.2.27 Indian Audit and Accounts Service Officers should not be selected for delivering lectures to the candidates for SAS Exam.

(CAG's Lr.No.1952-NGE.I/1958-A, dt.11-9-1954)

5.2.28 Normally the necessity to select a temporary Asst. Accountant General, who is promoted temporarily in accordance with the scheme detailed in CAG's Lr. No.868-A Ar.A.(P)/64 dated 22-8-1964, for delivering lectures to SAS Exam candidates should not arise. In cases where

Senior Audit Officers and A.A.Os are not available, a temporary Asst. Accountant General can be considered and CAG's office approached with the justification for the honorarium proposed to be given.

(CAG's Lr.No.225-NGE.II/83-66, dated 10-10-1966)

Grant of TA/DA to Candidates appearing SAS Exam/Training

5.2.29 T.A. may be granted for the to and fro journey to appear in the SAS Exam under S.R.132 in respect of any two attempts at each part of the examination.

(C.A.G's Lr.No.617-N.G.E.I/73-71, dt.11-3-1971) P.66 File 3-11 Vol.V)

5.2.30 The rate of daily allowance for the candidates who undergo training is regulated in terms of Government of India, Ministry of Finance (Dept. of Expenditure) O.M.No.F.7(7)-Estt.IV/B/63 dated 3rd June 1965) (circulated under CAG's Lr.No.841-Audit/139-63 dt.3rd June 1965) as modified from time to time. House rent allowance is also admissible to them under the Ministry of Finance Addendum No.E.2(100)-E.II (B.O)/66 dt.11th April 1967.

(circulated under CAG's Lr.No.437-Audit/194-66 dt.15th April 1967)

5.2.31 As far as possible, such training should be arranged in the local divisions so as to avoid the payment of Travelling Allowance/Daily Allowance.

(C.A.G's Lr.No.2153-NGE.I/60-67, dt.4-10-1967-P.162/3-11/66-68)

5.2.32 Following are the points to be observed in granting T.A. to candidates proceeding on training and who have been granted leave in combination with the days of the SAS Examination.

- (a) The two periods of leave availed of immediately preceding and succeeding that examination should be treated as one spell of leave is only a technical one.
- (b) In the case of the onward journey performed during the period of leave preceding the examination or return journey performed after the regular leave taken immediately after the examination, the period of journey should not be treated as duty. It is only the period of examination that has to be treated as duty in such cases. As the journey(s) would have been made during the period of leave under S.R.134, no T.A. would be admissible for journey(s) performed for the onward and/or the return journey undertaken in connection with SAS Exam.
- (c) In the case of person enjoying a period of C.L. immediately after the examination, the T.A. would be admissible for the return journey on resumption of duties at the end of it.
(C.A.G. Lr.No.863-NGE.I/29-55, dt.21-5-1956, Case I-III/54 Pt.II)

5.2.33 Travelling allowance is admissible to candidates who have to travel to the Computer Based Test (CBT) Centre to take up the Departmental Examination at a place other than their place of duty at the same Station, subject to the condition that the distance between the residence of Government servant and examination centre minus the distance from his residence to office is more than 8 kilometers.

(CAG Lr.No.48-Staff(Entt-I)/98-2014 dt.18.2.2014)

Change of examination centre

5.2.34 Requests for change of examination centre for SAS Examination candidates should not be made at a very late stage to CAG's Office, except in very exceptional cases. The transfer of SAS candidates to the new stations should be postponed till the examinations are over to avoid the change of centres. If such transfers cannot be postponed due to unavoidable circumstances, CAG's Office should be informed telegraphically or demi-officially.

(C.A.Gs Lr.No.2-Exam/4-62, dt.11th January 1962)

Cancellation of Candidature of SAS Candidates

5.2.35 Such of the officials who are yet to complete their probation period in a particular field office, but are likely to complete the same by the first day of the month in which the SAS (Main) Examination would be scheduled, may be allowed to appear in the SAS (Preliminary) Test and in case of passing SAS (Preliminary) Test, registered as a candidate for the ensuing SAS (Main) Examination. In case of failure to complete the probation period successfully by the first day of the month in which SAS (Main) Examination is scheduled, the candidature of such officials would be cancelled. This would, however, not be counted as an attempt for the SAS Examination.

(CAG Lr.No.1021-Staff(App-1)/18-2010/KW dt.10.11.2014)

Conduct of examination

5.2.36 The examination is conducted in accordance with the rules prescribed in Revised Chapter IX of the CAG's Manual of Standing Orders (Admn.) Vol.I dated 21-02-2014 and further instructions issued by the CAG's Office from time to time.

Declaration of SAS Results

5.2.37 The complete results of the examination will be communicated by the Headquarters Office to the Accountant General.

5.2.38 The Competent Authority has decided to lower the pass and exemption standard from 50 per cent to 45 per cent in SAS Examination with effect from Main/Annual SAS Examination in August 2014.

(CAG Lr. No.255/02-Exam/Progr/SAS/RA/1/CPO/Annual/Aug-2014, Dt:01-01-2014)

5.2.39 The Competent Authority, in order to check the scope of guess work in SAS/RAE/IE, has decided to introduce negative marking in the aforesaid Examinations. The extent of negative marking will be 0.25 marks (25%) for each wrong answer where the candidates are tested on the basis of Multiple Choice Questions (MCQs). The system of negative marking shall take effect from the annual SAS/RAE/IE, 2013 (main).

(CAG's Lr.No.621/4-Exam/Program/SAS/RA/IE/2010/Vol dt.9.10.2012)

NOTE 1: A Candidate, who has passed ICWA (Inter) Stage-I and Stage-II or CA PE-II Group-I and Group-II or CA PCE Group-I and Group-II are exempt from appearing in PC-14 - Financial Accounting with Elementary Costing.

NOTE 2: A candidate who has passed ICWA (Inter) Stage-II or CA PE-II Group-I or CA PCE Group-I are exempt from appearing in PC-15 - Advanced Accounting.

5.2.40 In the revamped SAS Examination since there is no scope for any answer remaining unchecked or totaling mistakes, etc., therefore, representations from failed candidates for the rechecking of the answers should not be forwarded to the Headquarters Office.

Counting of Chances for SAS Examination

5.2.41 The normal number of chances for passing the Subordinate Audit Service (SAS) Examination will be six. The counting of chances would start afresh from Subordinate Audit Service (SAS) Examination 2010.

(CAG's Circular No.6 of 2010 issued vide Lr.No.509/44-Exam/Circulars/2010 dt.3/9/2010)

5.2.42 Permission to appear at any particular examination shall count as one chance whether the candidate actually appears for the examination or not, unless he/she is specially allowed by the Accountant General to withdraw his/her name subject to conditions prescribed in this regard.

5.2.43 No relaxation of the above orders will be permitted under any circumstances and no request for relaxation should be sent to Headquarters in future.

(Lr.976-Exam 55-79 dt.26-9-1980 P.56/3-11 Vol.9 Circular No.11 of 1986 received in C.A.G's Lr. No.489 Exam/20-1-86 dt.16-6-1986)

NOTE: Candidates who have exhausted six chances in SAS examination and cleared at least five papers will be eligible for additional four consecutive chances. The additional four chances shall continue to be granted in future also to all those SAS candidates who pass at least five papers in the six availed chances. These additional chances shall have to be availed of consecutively, commencing immediately after conclusion of 4 consecutive examinations irrespective of the fact whether a candidate appears or not.

(CAG Lr.No.377/02-Exam/Progm/Annual/SAS/RAE/IE/CPD-1/2014 dt.22.4.2014)

Permission to switch-over from Civil Audit Branch to Commercial Audit Branch and vice versa

5.2.44 No candidate will be allowed to appear in the Subordinate Audit Service (SAS) Examination of any branch other than that of the branch which is appropriate to the establishment in which the candidate is serving. For this purpose, the Subordinate Audit Service (SAS) Examination mentioned in the second column below will be regarded as appropriate to the members of the establishment mentioned in the first column.

S.No.	First column	Second column
1.	Civil Audit Offices	Subordinate Audit Service (SAS) Examination (Civil Audit Branch)
2.	Offices of the Principal Directors of Commercial Audit & Ex-officio Members of Audit Board	Subordinate Audit Service (SAS) Examination (Commercial Audit Branch)

NOTE 1: Persons working in Civil Audit Branch and fulfilling the condition as provided in paras 5.2.3 to 5.2.6 can exercise the option to appear in the Subordinate Audit Service (SAS) Examination in Commercial Audit Branch subject to the acceptance in writing of the terms and conditions prescribed separately.

NOTE 2: A departmental candidate who has cleared Group-I under any stream and is permitted to switch over from one stream to another, would be deemed to have passed Group-I of that stream in which the candidate is permitted to appear as switch-over candidate, if permitted.

5.2.45 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 of India 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.

5.2.46 Candidates who have exhausted all the permissible number of chances will not be allowed to appear as fresh candidates for any other branch of the Subordinate Audit/Accounts Service (SAS) Examination. Permission to candidates who have not exhausted all the chances in any branch may, however, be granted by the Comptroller and Auditor General of India to appear in another branch of the Subordinate Audit/Accounts Service (SAS) 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: Candidates of one branch permitted to switch over to another branch under Para 5.2.45 will be required to clear all papers of new branch (except common papers)

Erstwhile SOGE Candidates appearing in revamped SAS Examination

5.2.47 The candidates, who have already qualified some papers while appearing in erstwhile SOGE, would have to clear the remaining papers of the Subordinate Audit Service (SAS) Examination as per the Examination Matrix given below:

Candidate need not appear in the following papers	If the candidate has secured exemption in these papers in the earlier SOGE
GROUP-I	
PC-1 – Language Skill	SOE-2 – Precis and Draft OR Passed SOGE Part II (in any Branch)
PC-2 – Logical analytical and Quantitative Abilities	No exemption
PC-3* - Information Technology (Theory) and PC-4* - Information Technology (Practical)	SOE-28 – Computer Systems Theory and SOE-30 – Computer Systems practical
PC-5 – Constitution of India, Statutes and Service Regulations	SOE-1 – Constitution of India SOE-4 – Service Regulations (Theory) SOE-5 – Service Regulations (Practical) OR SOE 1 and SOE-12 – Service Financial Rules and Principles of Government Accounts and CPWA Or Passed SOGE Part-I (in any Branch)
PC-8 –Financial Rules and Principles of Government Accounts	SOE-6 – Financial Rules and Principles of Government Accounts OR Passed SOGE Part-I Civil Audit
PC-12 – Financial Rules, Principles of Government Accounts and CPWA	SOE-12 – Service Regulations, Financial Rules, Principles of Government Accounts and CPWA OR Passed SOGE Part-I – Commercial Audit branch
PC-14 – Financial Accounting with Elementary Costing	SOE-3 Financial Accounting with Elementary Costing OR Passed SOGE Part II- Civil Audit
PC-15 – Advanced Accounting	SOE-16 – Advanced Accounting OR Passed SOGE Part-II – Commercial Audit

PC-16 – Public Works Accounts	SOE 7 and 8 – Public Works Accounts (Theory and practical) of Civil Audit branch OR Passed SOGE Part-II – Civil Audit
PC-20 – Cost Accountancy, Commercial Laws and Corporate Tax	SOE-15 – Commercial Law and Corporate Tax AND SOE-18 – Cost and Management Accountancy
PC-22 – Government Audit	SOE 11- Government Audit OR Passed SOGE Part II – Civil Audit
PC-26 – Commercial Auditing	SOE-17 – Commercial Auditing AND SOE-13 – Government Auditing

*NOTE 1: *Unlike in earlier SOG examination, PC-3 - Information Technology (Theory) and PC-4 - Information Technology (Practical) papers are integral part of the SAS examination. Therefore, candidates need to secure 45 % marks in each paper to pass the examination or secure exemption. (CAG Lr. No.255/02-Exam/Progr/SAS/RA/1/CPO/Annual/Aug-2014, Dt:01-01-2014)*

5.3 REVENUE AUDIT EXAMINATION (RAE)

Introduction

5.3.1 Revenue Audit Examination is held for ASSISTANT AUDIT OFFICERS/Senior Audit Officers borne on the cadre of all branches of the Indian Audit & Accounts Department except Civil Accounts branch, once in a year with SAS Examination. It is optional for the ASSISTANT AUDIT OFFICERS/Senior Audit Officers of these branches to appear in this examination.

Eligibility

5.3.2 The eligibility criteria in respect of Sr.AOs/AAOs for appearing in Revenue Audit Examination are as under:

- a) Sr.AOs, after having one year of continuous service in the Revenue Audit Branch as Sr.AO/AAOs or after having prescribed training in the Revenue Audit;
- b) Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit Branch; or have the prescribed training in Revenue Audit after completion of one year of continuous service as AAO;
- c) Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year of regular service in Revenue Audit Branch as a regular AAO; or have the prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

5.3.3 There will be no upper age limit for appearing in the Revenue Audit Examination.

Selection of Candidates for Training and Examination

5.3.4 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 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 AAOs who have put in service for 4-5 years in the cadre should be given an opportunity to take the examination during this period.

Pattern of RAE

5.3.5 The examination will consist of two papers for both Civil Audit and Commercial Audit branches. The structure and design of the papers is same as in the case of SAS examination, i.e., Computer Bases Test (CBT) of multiple choice questions (MCQs) carrying maximum marks of 100 and maximum time of 2 hours. The paper codes with subjects and other details of the examination are given below. The detailed syllabus of the subjects are given in Annexure-II.

Civil Audit/Commercial Audit Branches			
Paper Code	Paper	Duration	Max. Marks
RAE-1	Income Tax	2 hours	100
RAE-2	Goods and Service Tax and Branch specific:- Section-I: Goods and Service Tax Section-II: Central and State Revenues Audit	2 hours	100

(Hqrs. Examination Wing Circular No. 17 of 2019 issued in Lr. No. 810/14-Exam/Revised Syllabus/2018 dated 27.08.2019)

5.3.6 Online Registration of RAE Candidates: - Provisions of Para 5.2.14 apply to RAE candidates also.

5.3.7 Withdrawal of Candidature from RAE: Provisions of Para 5.2.16 and 5.2.17 apply to RAE candidates also.

5.3.8 Change of examination centre: Provisions of Para 5.2.34 applies to RAE candidates also.

Incentives for passing the Examination

5.3.9 AAOs/Sr.AOs who passes the Revenue Audit Examination would be granted one advance increment 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.

*NOTE-1: Normal date of increment of officials who pass the Revenue Audit Examination will remain unaffected in their respective pay bands by the grant of advance increment.
(C&AG Lr.No.1496-Rev. A/29-64 dated 25-8-1964) P.86 File 3-60 Vol.I)*

NOTE-2: The powers to grant advance increment under FR-27 are vested with the Accountant General vide C&AGs Lr.No.3229-NGE-1/81-79 dated 30-10-1979 and para 4-1-2 of M.I.R read with correction slip No.52, MSO (Admn.) Vol.II (Vide item 15(i) & (ii).

5.3.10 Advance increments admissible under the incentive scheme for passing Revenue Audit Examination can be granted to an official while a penalty imposed under CCS (CCA) Rules for the stoppage of increment is in operation, but the increment which normally accrued in the pay band should be withheld in terms of the penalty order so that the pay remains depressed to the extent contemplated in the order of penalty.

(C.A.Gs Lr.No.3043-N.G.E.I/80-71, dt.15-12-1972). P.99 File 3-60 Vol.III)

5.3.11 Where the official reaches the maximum of the pay band by grant of advance increment for passing departmental examination the orders of penalty can be taken to have become inoperative as his pay would not remain depressed to the extent contained in the order of penalty.

(C.A.G's Lr.No.354-N.G.E.I/147-73-VI, dt.11-2-1975). P.209 File 3-60 Vol.III)

Counting of Chances for RAE

5.3.12 The number of chances admissible to the AAOs/Sr. AOs to pass the Revenue Audit Examination shall be six.

5.3.13 The Competent Authority, in order to check the scope of guess work in SAS/RAE/IE, has decided to introduce negative marking in the aforesaid Examinations. The extent of negative marking will be 0.25 marks (25%) for each wrong answer where the candidates are tested on the basis of Multiple Choice Questions (MCQs). The system of negative marking shall take effect from the annual SAS/RAE/IE, 2013 (main).

(CAG's Lr.No.621/4-Exam/Progam/SAS/RA/IE/2010/Vol dt.9.10.2012)

5.4 DEPARTMENTAL EXAMINATION FOR AUDITORS (DEA)

Introduction

5.4.1 Directly recruited Auditors are required to pass the Departmental Examination for Auditors for confirmation and promotion to the higher scale of Senior Auditors. Clerks promoted as Auditors on seniority basis also are required to pass the Departmental Examination for Auditors for promotion to the higher scale of Senior Auditors.

NOTE : SAS Group-I passed officials promoted to the post of Auditors are not required to pass the Departmental Examination for Auditors for promotion to the higher scale of Sr. Auditor.

5.4.2 This examination will be held by the Accountant General once in six months in the months of February and August every year and the date to be determined by the Accountant General concerned. This examination is decided by the Comptroller and Auditor General of India to be an obligatory exam for the purpose of SR 130(a).

(Examination Circular No.5 of 1988 – Lr.No.421-Exams/160-86 dt.17.5.1988) P.22/c of DEA General Orders Vol.6)

Eligibility

5.4.3 The following are eligible for appearing the Departmental Examination.

(i) All temporary and officiating Auditors (Directly recruited Auditors), who have completed one year's continuous service on 1st February/1st August will be eligible to appear in the examination to be held in February/August respectively.

(ii) Graduate MTS with 3 years continuous regular service and graduate clerks with 3 years continuous regular service are eligible to appear the Departmental Examination for Auditors.

(Circular No.65/NGE/1988-Lr.No.768-N.2/47-88 dt.26-8-1988) P.44/C of DEA General orders Vol.6)

(iii) Promotee Graduate Clerks (from MTS) who have rendered three years service as MTS (erstwhile Group-D) before their promotion as Clerk but have not rendered 3 years service as a Clerk may also be allowed to appear the Departmental Examination for Auditors.

(Circular No.NGE/36/1990 - Lr.No.476-N.2/26-90 dt.8-8-1990 - P.138/C of DEA general orders Vol.6)

(iv) Unilateral transferee Clerks will be eligible to appear the Departmental Examination for Auditors only after completing three years of regular service in the new office. Their service in the previous office will not be taken into account for this purpose.

(Circular No.NGE/40/1990 - Lr.No.500-N.2/11-90 dt.23-7-1990)- P.166 of DEA General orders Vol.6)

5.4.4 Clerks promoted on seniority basis may appear in the examination immediately after their promotion. They may however, not appear in the examination if it is held within 90 days of their promotion. They may instead appear in 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 Auditor. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

5.4.5 A Sr.Auditor/Auditor who has already passed in Departmental examination before his transfer on unilateral/mutual basis to the other offices in IA&AD should not be required to appear in the examination again and necessary exemption may be granted by the Accountant General.
(C.A.Gs Lr. No.1374-NGE.III/83-72, dt.27-6-1973) P.10 File 3-3 Vol.V)

Pattern of DEA

5.4.6 The structure and design of papers for the departmental examination is given below. The detailed syllabus for each paper and the books allowed for each paper of the exam is furnished in Annexure-III. The syllabus for examination for Auditors in local Audit Offices is prescribed by their respective Heads of Departments.

Paper	Duration	Max. Marks
Government Accounts and Service Regulations Group A: Government Accounts (40 marks) Group B: Service Regulations (60 marks)	2 ½ hours	100
Government Audit-I	2 ½ hours	100
Government Audit-II	2 ½ hours	100

NOTE 1: The candidates will have the option to answer in Hindi.

Declaration of Results of DEA

5.4.7 Candidates will be declared to have passed the examination if they obtain at least 40% of marks in each of the three papers. A candidate who does not pass the examination but obtains in any paper at least 50% of the marks will be exempted from appearing again in that paper at further examination.

Destruction of answer books of the Departmental Examination

5.4.8 The used answer books of the half-yearly Departmental Examination may be preserved only for six months from the date of publication of the result of the examination after which they may be destroyed.
(C.A.G's Lr.No.1850-N.G.E.III/77-54, dt.27-7-1954)

Counting of Chances for DEA

5.4.9 Each candidate is allowed six chances in all to pass the departmental Examination. Each successive examination held after completion of one year's service as Auditor will count towards this number. If he fails to appear at any of these consecutive examinations under whatever circumstances it may be, he is to be considered to have lost one chance and that chance will count against the number of six chances admissible.
(Examination Circular No.4 of 1987 - Lr.No.167-Exam/160-86 dt.30-3-1987) P.2/c of DEA General orders Vol.6)

5.4.10 Grant of two additional chances for appearing at the DEA 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 Office to be genuine. These chances may not be counted against the limit of six chances. It will be the responsibility of the Head of Department to ensure the genuineness of grounds. If a candidate fails to qualify in the DEA within the first three chances, the concerned Head of Department will arrange for training for such candidates.

(Examination Circular No.5 of 1992 - Lr.No.398-Exam/20-84 Vol.IV dated 29-7-1992)- P.194 of DEA General orders Vol.6)

5.5 DEPARTMENTAL EXAMINATION FOR 12TH PASS MULTI-TASKING STAFF (MTS) IN IA&AD FOR PROMOTION AS CLERKS

Introduction

5.5.1 There will be a Departmental Examination for promotion of 12th pass Multi-Tasking Staff (MTS) as Clerks under the examination quota in all Audit and Accounts Offices.

Conduct of Examination

5.5.2 The examination will be held once in a year in the month of September. There is no limit in the number of chances, a candidate may avail.

(CAG's Circular No.15 of 1986 – Lr.No.833-Exam/161-83 dt.23.7.1986)

Eligibility

5.5.3 Multi-Tasking Staff who are 12th passed and have put in three years continuous service on the first day of the month in which the examination is held are eligible to appear in this examination.

Pattern of the Examination

5.5.4 The following are the subjects of the Departmental Examination for 12th pass Multi-Tasking Staff (MTS) in IA & AD for promotion as Clerks. The detailed syllabus for each paper of the examination is given in Annexure-IV.

Paper	Duration	Max.Marks
1. English/Hindi	2 hours	100
2. Arithmetic and Tabulation	2 hours	100
3. General Knowledge and Office Procedure	1 hour	100

NOTE 1: The standard of the question papers I and II will be approximately that of 12th pass examination of an Indian Board/ University.

NOTE 2: Paper second and third will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.

Declaration of Results of the Examination

5.5.5 A candidate will be declared to have passed the examination if s/he has secured 40% marks in each of the three papers. 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.

5.5.6 Multi-Tasking Staff will become eligible for promotion as Clerks after passing written papers of the examination.

5.6 QUARTERLY TYPE TEST FOR CLERKS

5.6.1 Candidates will also have to take a typing test which will be held once in a quarter by the Accountant General. A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer will be required for qualifying the type test. (35 words per minute and 30 words per minute correspond to 10500 Key Depression per Hour / 9000 Key Depression per Hour respectively on an average of 5 key depressions for each word).

5.6.2 The Multi-Tasking Staff may take the typing test at any time either before the written examination or after the written examination for MTS.

5.6.3 Passing of type test is mandatory for Clerks. Clerks (except Direct Recruit Clerks, sponsored by Staff Selection Commission) who fail to qualify in the prescribed type test would not earn any increments nor become eligible for promotion to the post of Auditor. Further, the Clerks who have not qualified the type test, would also not be allowed to appear in Departmental Examinations such as SAS, DEA etc. on passing of which promotion is given.

NOTE: However, on passing the type test, their held-over increments will be released but arrears prior to passing the type test will not be payable.

5.7 INCENTIVE EXAMINATION FOR SENIOR AUDITORS(IE)

Introduction

5.7.1 Incentive Examination for Senior Auditors will be conducted by the Head of the Department in the rank of Accountant General every year in April on the dates fixed by him/her.

Eligibility

5.7.2 Senior Auditors with one year continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination.

Pattern of Examination

5.7.3 There will be one paper on "Finance, Accounts and Audit" 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. The syllabus of the Incentive Examination is given in Annexure-V.

Conduct of Examination

5.7.4 Candidates securing fifty per cent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the Head of the Department.

5.8 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TESTS

Introduction

5.8.1 In view of the increasing changes in the nature of audit and to keep the SAS passed Gazetted officers abreast with the latest developments in the field of auditing on a continuous basis, and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013.

5.8.2 No departmental training would be imparted to eligible candidate for appearing in CPD tests.

Eligibility

5.8.3 The eligibility criteria for appearing in CPD tests shall be as under:

- (i) All Sr. AOs shall be eligible to take the first CPD test. AAOs including AAOs (Regular Temporary) shall be eligible to appear in the first CPD test after completion of four years' continuous service in the grade on the 1st of the month in which the examination is held.
- (ii) The second CPD test can be taken by Sr. AO/AAO after elapse of four years from qualifying their first CPD test.
- (iii) The third and final CPD test can be taken by the Sr. AO/AAO after elapse of three years from qualifying their second CPD test.
- (iv) In respect of directly recruited erstwhile SOs/AAOs, five years continuous service would be counted from the date of their confirmation.

(CAG's Circular No.50-Staff(App 1)/2016 vide LrNo.1660-Staff(App 1)/20-2013 dt.23.12.2016)

Pattern of the CPD Tests

5.8.4 The scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' officers shall consist of three tests, namely, CPD-I, CPD-II and CPD-III. Papers and Paper Codes for Continuous Professional Development Tests shall be as under. The detailed syllabus of each paper of the tests is given in Annexure-VI.

CPD-I Test

Paper Code	Paper	Duration	Max Marks
C-1	Financial Management	2 hours	100
C-2	Auditing Principles and Standards	2 hours	100

CPD-II Test

Paper Code	Paper	Duration	Max Marks
C-3	Public Finance	2 hours	100
C-4	Auditing-Methods and Techniques	2 hours	100

CPD-III Test

Paper Code	Paper	Duration	Max Marks
C-5	General Studies and Current Economic Developments	2 hours	100
C-6	Applied Public Auditing	2 hours	100

Declaration of Results of the Tests

5.8.5 The minimum aggregate marks required for passing CPD test would be 50 % in each paper of CPD test. A candidate who scores 50% marks and above in any paper of CPD would be treated as 'passed' as well as 'exempt' from future appearance in that paper.

5.8.6 Candidates after qualifying each CPD test would be granted one (01) advance increment in their respective scales with effect from the first of the month in which the examination is held.

Counting of Chances for the Tests

5.8.7 Every eligible candidate would be given six (6) chances each for qualifying CPD-I, CPD-II and CPD-III.

5.8.8 The Competent Authority has decided to introduce negative marking for CPD examinations to the extent of 0.25 marks (25%) for each wrong answer to reduce the guess work. The system of Negative Marking took effect from CPD (main) Examination 2017.
(CAG Ir. No.816/45-Exam/circulars/2010 vol.(III) dt. 04.11.2016)

5.9 HONORARIUM TO INVIGILATORS

5.9.1 The Officers and staff detailed for invigilation duties in respect of any Exam may be paid honorarium at the following rates:

Asst. Acct. General/ Sr.A.O	-	Rs.80 per day
A.A.O/S.O	-	Rs.60 per day
Sr.Ar./Ar. Clerk	-	Rs.40 per day
MTS	-	Rs.30 per day

5.9.2 The above rates will be applicable in respect of Examinations held on Saturday/Sundays/ Holidays also.

(C&AG's Lr.No.561-NGE(ENTT) 48-84(III) dated 1-8-1986 page No.132/C of 3-11/Vol.13)

5.9.3 No, honorarium will be admissible to the Presiding Officer as hitherto in force.

(C&AGs Lr.No.3675-NGE.I/66-67 dt.18-10-1980 page 64 of 3-11/Vol.II)

5.10 MISCELLANEOUS

5.10.1 When a particular day is fixed for one or more papers of the Departmental Examinations, viz., SAS Examination, Departmental Examination for Auditors and Departmental exam for MTS, etc., is suddenly declared as a holiday by the Government of India or by any State Government the Examination scheduled for that day should not be postponed but should be conducted according to schedule at all the centres.

(C.A.G's Lr.No.460-Exam./27-58, dt.2nd December, 1958-File 3-3)

5.10.2 A candidate appearing for a Departmental Examination (both for obligatory and for preferment conducted by IA&AD) will be treated as on duty on the days of the examination even though the examination is held only in the forenoon or afternoon. A candidate for such examination need not attend office on these days except on the last day of the examination if the examination is only in the forenoon then he/she should attend office in the afternoon.

(C&AGs Circular NGE/93/1982 Lr.No.2558-N.I/21-82 dt.24-8-1982)

Annexure-I

Revised Syllabus for Subordinate Audit/ Accounts Service (SAS) Examination (All Branches)

GROUP – 1

PC 1: Language Skill (for all branches)

Duration 2 ½ hours,

Maximum Marks: 100.

A. Verbal and Reading Abilities Basics

30 marks

- (i) Verbal Reasoning
- (ii) Sentence Correction
- (iii) Idioms and phrases
- (iv) Grammar Applications
- (v) Antonyms
- (vi) Synonyms
- (vii) Vocabulary Skills
- (viii) Writing Styles
- (ix) Arranging sentences in order
- (x) Comprehension of passages: (Science passage, socio-economic passage, Business passage, Entertainment passage etc.)

B. Drafting and Writing Abilities Basics

70 marks

- (i) Précis of any topic
25 marks
- (ii) Drafting of an official letter, giving the facts, as directed in the question. 15 marks
- (iii) Draft Para to be drafted from material provided 30 marks

Section 'A' will contain multiple choice objective questions and Section 'B' the subjective questions to be answered in computer mode only.

Reference books:

1. Karyalay Sahayika a book published by Kendriya Sachivalaya, Hindi Parishad, New Delhi
2. Precis and Draft by Muthuswamy and Brinda
3. Books which may contain questions, Standard of which is similar to the Indian Banking Services for Clerical Grade and Probationer Officers.
4. Style Guide as prescribed by the Department.
5. MSO Audit Section 7 Chapter 3 Preparation of Audit Report.

PC 2 : Logical, Analytical and Quantitative Abilities (All branches)

Duration 2 hours,

Maximum Marks: 100

Section I

70 Marks

(A) DATA INTERPRETATION

- i. Data Tables
- ii. Pie Charts
- iii. 2 Dimensional Graphs
- iv. Bar Charts
- v. Venn Diagram
- vi. Geometrical Diagram
- vii. Pert Charts

(B) DATA SUFFICIENCY

(C) REASONING

- i. Deduction
- ii. Logical connectives.
- iii. Circular arrangement
- iv. Selections
- v. Distribution

(D) QUANTITATIVE ABILITY

- i. Probability and chance
- ii. Simple Equation
- iii. Ratio-Proportion-Variation
- iv. Percentages
- v. Profit & Loss
- vi. Simple Interest and Compound Interest
- vii. Weighted Averages

Section II

30marks

(E) Statistics & Statistical Sampling

- i. Introduction to statistics: Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis, Box plotting of Data
- ii. Statistical concepts of classification of Data, Geographical Classification, Chronological Classification, conditional Classification, qualitative Classification, quantitative Classification
- iii. Class interval, Frequency Distribution and Histograms
- iv. Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se comparison and their interpretation
- v. Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretation
- vi. Concepts of Skewness & Kurtosis and their interpretation.
- vii. Sampling:-
 - Ø What is Statistical Sampling?
 - Ø Statistical Sampling vs. Non- Statistical Sampling
 - Ø Advantage of Statistical Sampling
 - Ø Random Number Table & Sampling
 - Ø Sampling Error vs. Non-Sampling Error
 - Ø Simple Random Sampling (with and without replacement) Systematic Random Sampling
 - Ø Systematic Random Sampling
 - Ø Stratified Random Sampling
 - Ø Cluster Sampling
 - Ø Probability Proportional to Size Sampling
 - Ø Multi-Stage Sampling
 - Ø Attribute & Variable Sampling
 - Ø Step-by-step Sampling
 - Ø Discovery Sampling
 - Ø Monetary Unit Sampling
 - Ø Audit Hypothesis Testing

- Ø Normalization – meaning & objective
- Ø Estimation:
 - i. Sample size and estimation of Single Mean for un-stratified (Simple Random) Sampling
 - ii. Sample size and estimation of Single Proportion for un-stratified (Simple Random) Sampling
- Ø Scatter Diagram in Statistics and interpreting, Scatter Diagrams, correlation and regression.

Reference books

1. Books which may contain questions, Standard of which is similar to the Indian Banking Services for clerical grade and Probationer Officers.
2. Single compilation covering the whole syllabus – a single compilation will be prescribed as and when it is ready.
3. Fundamentals of Mathematical Statistics (Latest Edition) by Shri S.C Gupta and V.K Kapoor published by Sultan Chand & Sons (for advance study)
4. An introduction to Statistical Methods (Latest Edition) published by S Chand Publishing (for elementary study)

PC 3: Information Technology (Theory) (all branches)

Duration 2 hours,

Maximum Marks: 100

- **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
 - **Application Software:** Concepts, basic application, specific use applications, development of customized applications, Payroll and Accounting applications, Inventory Management applications in PSUs, ERP, basic Concepts of ERP, Types of ERP Systems, advantages of ERP, Factors to be considered for implementing of ERP and causes of failure of ERP.
 - **Networks:** Basic concepts, uses of networks in sharing of resources, Backups, common types of networks; LAN/WAN/Internet, server based networks, client-server model, P2P network media, wireless networks, Threats to networks, the internet world, Cloud and cloud computing
 - **Basic concepts of database management:** understanding simple databases, advantages of working with a database, RDBMS, Basic concepts SAP-ERP and Oracle Financials, common corporate database systems.
 - **Security of Information assets:** Security threats to data, hardware and users, common types of hacking, protective measures, backups, etc.
 - **Familiarity with the provisions of the IT Act 2000** (including subsequent amendments to the IT Act)
- General awareness about the National e-Governance Plan(NeGP)** Meaning e-Governance basics and few selected common e Governance Projects like Computerization of Land Records, Vahan (Registration of Vehicles) and Sarthi (issue of Driving Licenses), and e-District (Reference respective web sites of the topics mentioned).

IT Audit

1. **IT Controls**
 - General Controls
 - Application Controls

- Risk area and IT security.

2. System Development Life Cycle

- Audit of systems under development

Books Suggested:-

1. IT Act, 2000.
2. “Introduction to Computers” by Peter Norton, published by Tata McGraw-Hill Education Private Limited, New Delhi
3. Information Technology Audit Manual volume-1, Section 1- Introduction (Pages 6-8), Section 7- Controls (Pages 37 to 43), Section-8 (Audit of General Controls) (pages 44-71) and Section 9 (Audit of Application Controls) (pages 72-84).
4. Checklist for Involvement of Audit in the System Development Phases of Information Technology Systems printed by the IT Audit Wing (iCISA)
5. IT Audit Manual (Volume-III) Audit Programmed for specific Applications – (Page 70 to 93)
6. The respective Web sites of the topics mentioned under section G.

PC-4: Information Technology (Practical) (all branches)

Duration 2 hours,

Maximum Marks: 100

I. Word 2013

25 Marks

A. Basic and Mid-level

Creating and managing documents, Formatting a document, Customizing options and Views for Documents, Configuring Documents to print or save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a list, Applying References, Inserting and Formatting Objects.

B. Advanced Topics

Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields and Mail merge Operations.

II. EXCEL 2013

A. Basic and Mid-Level

Creating and Managing Worksheets and workbooks: Creating Worksheets Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print or Save, Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges, Tables: Creating and Modifying Table, Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions, Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object.

B. Advanced Topics

Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing a Workbook for Review and Managing Workbook Changes. Applying Custom Formats and Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Data Formats, Applying Advanced Conditional Formatting and filtering, Applying

Custom Styles and Templates, creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios, Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

III. Access 2013 Basic (Awareness)

Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database, Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields, Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query, Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form, Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.

IV. Power Point 2013

15 marks

Create and Manage Presentations: Creating a Presentation, Formatting a Presentation using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media, Applying Transitions and Animations: Applying transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations, Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.

Reference books:

1. Microsoft Word 2013: Step by Step (Lambert & Cox)
2. Microsoft Word 2013: Fast and Easy (Edward Jones)
3. Word 2013 In Depth (Faith Wempen)
4. Microsoft Excel 2013 Step by Step (Frye)
5. Microsoft Excel 2013 All-in-One for Dummies (Greg Harvey)
6. Excel 2013 in Depth (Bill Jelen)
7. Microsoft Access 2013 Step by Step (Lambert & Cox)
8. Learning Microsoft Access 2013 Beginner Level 1: Build Databases with Microsoft Access (Richard Rost)
9. Microsoft Power point 2013 Step by Step (Lambert & Cox)
10. Microsoft Power point 2013 All-in-One for Dummies (Greg Harvey)

PC-5: Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)

Duration 2 hours,

Max.Marks: 100

A. Service Regulations

I. Common Subjects 30%

Provisions of the following Rules:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,

3. Defined Contribution Pension Scheme,(New Pension Scheme)
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

II. Specific Subjects: 40%
Provisions of the following Rules

1. Fundamental Rules,
2. Travelling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services) Rules,
4. Central Civil Services (Medical Attendance) Rules,
5. Central Civil Services (LTC) Rules,

- B. 1. Constitution of India , Acts, Regulations: 30%**
 Provisions of Constitution of India 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.

Note: Questions on such matters as manner of elections, Conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts, etc. will be excluded.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
3. Regulations on Audit and Accounts – 2007

Suggested Readings:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme (New Pension Scheme)
4. Central Civil Services (Leave) Rules
5. Central Civil Services (classification, Control and Appeal) Rules
6. Central Civil Services (Conduct) Rules
7. Fundamental Rules
8. Travelling Allowances Rules as contained in the Supplementary Rules,
9. General Provident Fund (Central Services) Rules
10. Central Civil Services (Medical attendance) Rules
11. Central Civil Services (LTC) Rules
12. Constitution of India Bare Act,
13. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
14. Regulations on Audit and Accounts-2007

GROUP-II

PC-8: Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules

1. Provisions of Central Government Accounts (Receipts and Payment) Rules, 1983
2. Provisions of General Financial Rules 2017
3. Provisions of Delegation of Financial Powers Rules (DFPR) 1978

II. Principles of Civil Accounts

1. Provisions of Government Accounting Rules, 1990
2. Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II:
Chapter 1- Appropriation Accounts
Chapter 2- Finance Accounts (Revised) Annexure and Appendices
3. List of Major and Minor Heads of Accounts of Union and States (LMMH)
4. Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapters 1-10 and Chapter 13 and Chapter 17.

Reference Books

1. Central Government Account (Receipts and Payments) Rules, 1983
2. General Financial Rules 2017
3. Delegation of Financial Powers Rules (DFPR) 1978
4. Government Accounting Rules, 1990 published by Controller General of Accounts
5. Comptroller and Auditor General Manual of Standing Orders (A&E) Vol. II
6. List of Major and Minor Heads of Accounts of Union and States (LMMH)
7. Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure

PC-12: Financial Rules and Principles of Government Accounts and CPWA (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

I. Financial Rules and Principles of GovernmentAccounts in the following Rules

1. Government Accounting Rules 1990 –Chapter on General outline of the system of Accounts.
2. General Financial Rules 2017
3. Delegation of Financial Powers Rules, 1978

II. Provisions of following Chapters of Central Public Works Accounts Code

1. Chapter-2: Definitions
2. Chapter-3: General Outline of System of Accounts
3. Chapter- 5: Appropriations
4. Chapter-6: Cash
5. Chapter- 7: Stores

6. Chapter-8: Transfer Entries
7. Chapter-9: Revenue Receipts
8. Chapter 10: Works accounts
9. Chapter-11: Accounts procedure for lump sum contracts
10. Chapter-13: Suspense Accounts
11. Chapter-15: Deposits
12. Chapter-16: Non-Government Works
13. Chapter-17: Transactions with other Divisions, Departments and Government
14. Chapter-22: Accounts of Divisional Officers
15. Statement E: Treatment of recoveries of Expenditure in theAccounts of the Public Works Department.

III. International Public Sector Accounting Standards(IPSAS)

Reference Books:

1. Government Accounting Rules 1990
2. General Financial Rules 2017
3. Central Public Works Accounts Code, First Edition, 1993 (Revised)
4. Delegation of Financial Powers Rules, 1978.

PC-14: Financial Accounting with Elementary Costing (Civil Audit, Local Audit Defence Audit, Railway Audit & P&T Audit)

Duration 2 hours,

Maximum Marks: 100

Financial Accounting

40 marks

1. Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basicconcepts and Conventions Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of FinancialStatements, Preparation of Bank Reconciliation Statement, Trial Balance andRectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Financial statements: Sole Proprietorship concerns, Not-ForProfit Organizations,Accounts from incomplete records, analysis of Financial Statements
5. Accounts of Joint Stock Companies.

Accounting Standards

1. Accounting Standards issued by Institute of Chartered Accountants of India and IND AS notified by the Ministry of Corporate Affairs
2. Uniform Format of Accounts for Central Autonomous Bodies.

Cost Accounting Topics

- 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 Suggested:

1. Introduction to Accounting by T.S.Grewal
2. Principles and Practice of Accountancy by R.L Gupta and V.K. Gupta
3. Financial Accounting by S.N Maheshwari
4. Cost Accounting by Shukla, Grewal and Gupta
5. Compendium of Accounting Standards of ICAI
6. Essentials of Cost Accounting by V.K. Saxena and C.D. Vashist
7. Indian Accounting Standards – an overview of the Institute of Chartered Accountants of India and pronouncements on IND AS.

PC-15: Advanced Accounting (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

1. Basic concepts of Accounting: single and double entry, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Receipts and Payments and Income & Expenditure Accounts, Bills of Exchange, Self-Balancing Ledgers.
2. Accounting concepts and conventions.
3. Royalty and Lease Accounts
4. Company Accounts Including Consolidated Financial Statements
5. A. - Uniform Format for Accounts for Central Autonomous bodies
B. - Accounts of Public Utilities Enterprises: Accounting formats prescribed by Electricity Act, (Electricity utility), Banking Companies, Non-Banking Companies, Insurance companies, transport companies
6. Branch and Departmental accounts (including Foreign Branch Accounts)
7. Cash and Funds Flow Statement, Working Capital
8. Accounting Standards prescribed under section 133 of the Companies Act, 2013.
9. Accounting Standards of ICAI/IND AS notified by Ministry of Corporate Affairs
10. Concepts of interim reporting, Segment reporting, Corporate Social Responsibility
11. Accounting for JVs and Public Private Partnerships

Books Suggested

1. Advanced Accountancy by RL Gupta
2. Advanced Accounts by Shukla, Grewal & Gupta
3. Notification Issued for depreciation Accounting
4. Companies Act 2013
5. Accounting formats prescribed by Electricity Act, Reserve Bank of India and Insurance Regulatory Development Authority of India.
6. Indian Accounting Standards (InD AS) included in part B of Annexure to Ministry of Corporate Affairs Notification dated 16th February 2015, relating to issues of companies (Indian Accounting Standards) Rules 2015.

PC-16: Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)

Duration 2hours,

Maximum Marks: 100

Provisions of following codes/manuals

1. Central Public Works Accounts Code with Appendices
2. Accounts Code Volume-III
3. Comptroller and Auditor General's Manual of StandingOrders (A&E) Volume-I
 - (i) Chapter 8 – Accounts of Public Works
 - (ii) Chapter 9 – Accounts of Forests
3. CPWD Works Manual 2014

Reference Books

1. Central Public Works Accounts Code First Edition 1993 (Revised)
2. Comptroller and Auditor General Manual of Standing Orders (MSO) (A&E)Volume-I
3. Central Public Works Department Works Manual 2014.

PC-20: Cost Accountancy & Commercial laws and Corporate Tax (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

A. Cost Accountancy: 50%

1. Books of Accounts in Cost Accounting, Cost Accounts Rules & Records
2. Job Order/Control Costing
3. Process Costing, Operation Cost and Operating Costing
4. Marginal Costing, Differential Costs and Cost Volume Profit Relationship
5. Standard Costing including Variance Analysis
6. Value Analysis, Cost Reduction, Productivity
7. Product Pricing.
8. Reconciliation of Costs and Financial Accounts.

B. Commercial Laws & Corporate Tax: 50%

Provisions of following Acts:

1. Companies Act, 2013Chapter1 to 4 and Chapter 8 to 10 and 12. Rules issued by Ministry of Corporate Affairs relating to these Chapters.
2. The Indian Contract Act, 1872
3. The Indian Sale of Goods Act, 1930
4. Negotiable Instruments Act, 1881
5. Electricity Act, 2003
6. Road Transport Corporation Act, 1950
7. Securities and Exchange Board of India Act, 1992 and Listing Agreement
8. Foreign Exchange Management Act, 1999 (FEMA)
9. Payment of Bonus Act, 1965
10. Employees Provident Funds Act, 1952
11. Corporate Tax- Income Tax on Companies including Income Computation and Disclosure Standard issued under Income Tax Act 1961

Book Suggested:

1. Principles and practice of Cost Accounting By: N. K. Prasad

2. Direct Taxes Law and Practice by Vinod K. Singham
3. Cost Audit Standards issued by Institute of Cost Accountant of India
4. Income Tax Act 1961

PC-22: Government Audit (Civil Audit and Local Audit)

Duration 2 hours,

Maximum Marks: 100

1. Provisions of CAG's Manual of Standing Orders (Audit)
2. Provisions of Auditing Standards issued by the C&AG.
3. Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG.
4. Provisions of Performance Audit Guidelines of C&AG
5. Provisions of Regulation on Audit & Accounts, 2007..
6. Provisions of Audit Quality Management Framework Guidelines issued by C&AG.
7. Provisions of Compliance Audit Guidelines of C&AG.
8. Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for Audit of State Government Accounts of C&AG.
9. Provisions of Internal Controls Evaluation Manual of C&AG.
10. Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG.
11. Provisions of Environment and Climate change Auditing Guidelines issued by C&AG.
12. Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG.

Reference Books

1. Comptroller & Auditor Generals Manual of Standing Orders (Audit)
2. Auditing Standards issued by the C&AG of India
3. Manual of Instructions for Audit of Autonomous Bodies of C&AG of India
4. Performance Audit Guidelines of C&AG of India
5. Compliance Audit Guidelines of C&AG of India
6. Financial Attest Audit manual of C&AG of India
7. Financial Attest Auditing Guidelines for Audit of State Government Accounts issued by C&AG of India
8. Regulation on Audit and Accounts, 2007
9. Audit Quality Management Framework Guidelines Issued by C&AG
10. Public Private Partnerships in Infrastructure Project Public Auditing Guidelines issued by C&AG of India
11. Environment and Climate change Auditing Guidelines Issued by C&AG of India
12. Internal Controls Evaluation Manual of C&AG of India
13. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG.

PC 26: Commercial Auditing (Commercial Audit)

Duration 2 hours,

Maximum Marks: 100

1. Nature and Principles of Auditing
2. Audit of Cash Transactions: Receipts and Payments
3. Verification of Assets
4. Audit of Financial Statements
5. Standards on Auditing issued by ICAI

6. Provisions of Regulation on Audit and Accounts 2007 Issued by CAG
7. Provisions of Performance Auditing Guidelines issued by CAG
8. Audit of Public Sector Undertaking (Section II, Chapter V of MSO Audit)
9. Provisions of companies (Cost Records and Audit) rules, 2014
10. Special features of Audit of:
 - a) Finance Companies
 - b) Electricity Companies
 - c) Transport Companies
 - d) Social Sector/ Welfare Companies- Section 8 of Companies Act, 2013
11. Provisions of Companies Auditors' Report order Issued under section 143 (11) of the Companies Act 2013
12. Directions Issued under Section 143(5) of the Companies Act 2013
13. Appointment of Statutory and Internal Auditors, their Rights, Duties, Powers, Remuneration, Joint Auditors, Branch Auditors
14. Audit Committee: Constitution, Powers and Duties
15. Internal Audit Statutory audit and Government Audit
16. Corporate Governance: Clause 49 of SEBI and Provisions of Companies Act 2013
17. Role of Committee on Public Undertakings
18. Internal Controls Evaluation Manual of C&AG
19. Manual of Financial Attest Audit of C&AG
20. Compliance Audit Guidelines of C&AG
21. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG of India
22. Audit of Public Private Partnership projects with special emphasis on Concessionaire agreements and sharing of revenue

Reference books

1. Contemporary Auditing by Kamal Gupta
2. Public Private Partnership in Infrastructure Projects Auditing Guidelines issued by C&AG of India
3. Regulation on Audit and Accounts 2007 issued by C&AG of India
4. Performance Auditing Guidelines issued by C&AG of India
5. Companies Auditors' Report Order 2016
6. Internal Controls Evaluation Manual of C&AG of India
7. Financial Attest Audit Manual of C&AG of India
8. Compliance Audit Guidelines of C&AG of India
9. Standing Order on Role of Audit in Relation to cases of Fraud and Corruption issued by C&AG of India.

Annexure-II
Syllabus for Revenue Audit Examination
Revenue Audit Examination for AAO/SAOs (Civil Audit & Commercial Audit Branches)

There will be **only two papers** as mentioned below:

Paper – I	RAE – 1	Income Tax	100 marks
Paper – II	RAE - 2	Goods and Services Tax and Branch Specific Revenues :-	100 marks
		- Section I: Goods and Services Tax	40 %
		- Section IIA: Central and State Revenues Audit	60%

RAE-1 (Income Tax)

Duration 2 hours

Maximum Marks: 100

(A) The following will be the syllabus and subjects:

Sl. No.	Content	Marks allocation
1.	<p>a) Basic concepts Chapter I – Sections 1, 2, 3 and Chapter II – Sections 4, 5, 5A, 6, 7, 8 & 9 Assessment year, previous year, Person, Assessee, Change of income-tax, income, Gross Total Income, Total income and tax liability, Agricultural income, Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue expenditure, Method of Accounting, Residential status of Individual & Company, Relation between residential status and incidence of tax, Receipt & Accrual of Income, Income deemed to accrue or arise in India.</p> <p>b) Income of Charitable or Religious Trusts and Institutions Chapter III – Sections 11, 12, 12A & 13.</p>	30
2	<p>Income Computation and Disclosure Standards (ICDS) ICDS I Accounting Policies ICDS II Valuation of Inventories ICDS III Construction contracts ICDS IV Revenue Recognition ICDS V Tangible Fixed Assets ICDS VI Effects of Changes in Foreign Exchange Rates ICDS VII Government Grants ICDS VIII Securities ICDS IX Borrowing Costs ICDS X Provisions, Contingent Liabilities and Contingent Assets</p>	5
3	<p>Profits and Gains of business or profession – Principles and Computation Chapter IV (D) Chargeability, General Principles Governing assessment of business income, Method of accounting, Scheme of deductions and allowances, Depreciation</p>	25
4	<p>Capital Gains – Principles and Computation Chapter IV (E)</p>	15

	Meaning of Capital Asset, Transfer of Capital Asset, Computation of Capital Gain, Full Value of consideration, Expenditure on Transfer, Cost of acquisition, Cost of improvement, indexed cost of acquisition and indexed cost of improvement, Problems on computation of Long Term Capital Gains (LTCG) Tax	
5	Income from other sources Chapter IV (F) Dividend, Interest on securities	5
6	Set-off and Carry forward of losses Chapter VI – Sections 70 to 80	5
7	International Taxation Chapter IX – Sections 90, 90A & 91 Double Taxation Relief Chapter X – Sections 92 to 92CD and 92F Transfer Pricing & other Anti-Avoidance Measures Definitions of certain terms relevant to computation of arm's length price, etc. Chapter XII-A Special Provisions relating to certain incomes of Non-Residents	10
8	Special Provisions relating to certain Companies Chapter XII B Concepts of Minimum Alternate Tax (MAT) and MAT credit, etc.	5

Note: Amendments upto 1st April of the previous Financial Year will be considered

(B) The following books / reference material are prescribed:

- (i) Taxman's Direct Tax Manual (Vol I – Acts)
- (ii) Finance Act of the Year (may be read as Finance Act of the previous year)
- (iii) Income Tax Act, 1961
- (iv) Income Tax Rules, 1962
- (v) Income Computation and Disclosure Standards issued by the Ministry of Finance.

RAE-2 (Goods and Service Tax and Branch Specific Revenues)

Duration 2 hours

Maximum Marks: 100

Section I	Goods and Service Tax	40 %
Section II A	Central and State Revenues Audit	60 %

Section I: Goods and Services Tax

40 %

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1.	Constitutional Aspects, GST Council, Administration of GST, Assessment and Audit, Dual GST Model, GST (Compensation to States) Act, 2017 GST Network	8
2	Levy and collection of CGST & IGST – Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Inter-state supply, supplies in territorial waters, charge of tax, exemption from tax, composition levy, Distribution of IGST	8
3	Place of supply, time and value of supply	8

4	Input Tax Credit, Computation of GST Liability, Procedures of GST – Registration, Tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work, Provisions relating to e-commerce, GST Forms (GST GSTR 1, GSTR4, GSTR 10, GST PMT 01, GST-RFD-01, GST ITC-01)	8
5	Liability of pay in certain cases, inspection, Search Seizure and Arrest, Demand and Recovery, Offences and Penalties, Anti-profiteering, Advance Ruling, Appeals and Revision, Other Residuary Provisions under the CGST Act 2017 and IGST Act 2017	8

B) The following books/reference material are prescribed:

- (i) Taxman’s GST Manual with GST Law Guide.
- (ii) Centax GST Law Times (Latest Guides).
- (iii) Handbook of GST in India: Concept and Procedures by Rakesh Garg.

Section II A: Central and State Revenues Audit

60 %

Part – I Central Excise and Revenue Audit Manual (10 Marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1.	Provisions of Central Excise Revenue Audit Manual (Chapter 1, 3, 4, 5, 8 11, 14 to 17, 19, 20 as amended 21, 22 and 24)	5
2	Provisions of Central Excise Act and Central Excise Tariff Manual (Chapter 24 of section IV and Chapter 27 of Section V)	5

(B) The following books/reference materials are prescribed:

- (i) R K Jain’s Central Excise Manual
- (ii) RK Jain’s Central Excise Tariff
- (iii) Revenue Audit Manual (Central Excise)

Part – II Customs & Foreign Trade Policy (30 Marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1.	(a) Constitutional Provision and Basic Concepts: Definitions, Procedures governing Imports and Exports, Warehousing, Baggage, Search and Seizure, Appeal and Revision contained in Chapters I, III, IX, XIII, XIV, XV, XVI and XVII of Customs Act 1962. (b) Customs Tariff Act No. 51 of 1975 (Section 1 to Section 13) (c) Foreign Exchange Management Act 1999	10
2	Levy and collection of duties: Basic Customs Duty, Integrated Goods and Services Tax, Compensation Cess, Anti-dumping Duty, Safeguard Duty, Project Imports contained in 9i0 Section 1 to	8

	10 and Chapter Notes to Chapter 98 of Customs Tariff Act 1975 and (ii) Chapter V, VA of Customs Act 1962.	
3	Refunds and Drawbacks: Section 26 to 27A of Customs Act 1962 – Chapter V, Chapter X	2
4	Foreign Trade Policy (2015 – 20): Legal Framework, Definitions, Duty Exemption and Remission Schemes for Exports, Foreign Trade Agreements contained in a. Foreign Trade Development and Regulation Act, 1992 b. Chapter 9 and Glossory of FTP c. Chapter 3, 4, 5, 6 and 7 of FTP	5
5	Provision of SEZ Act and Rules a. Chapters I, II, IV, VI and VII Sections 47, 49, 50 to 56 b. Chapters IV, V and VI and Annexure-I - Guidelines for Annual monitoring of performance of units in SEZ	3
6	Provisions of Revenue Audit Manual : Chapter 20	2

(B) The following books/reference materials are prescribed:

- (i) R K Jain's Customs Law Manual
- (ii) RK Jain's Customs Tariff
- (iii) Foreign Trade Policy, 2015-20, Ministry of Commerce and Industry, Government of India
- (iv) The Special Economic Zones Act and The Special Economic Zones Rules.

Official websites of the Ministry of Commerce and Industry and Department of Revenue, Ministry of Finance, Government of India <http://www.cbic.gov.in/>
<http://dgft.gov.in/http://sezindia.nic.in/index.php> for Foreign Trade Policy

Part – III State Revenues (20 Marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1	Provisions of The Central Sales Act, 1956 and the Taxation Laws (Amendment) Act, 2017 (No. 18 of 2017)	4
2	Provisions of Value added Tax Auditing Guidelines (issued by the Comptroller and Auditor General of India)	
3	Provisions of Motor Vehicles Act, 1988 Provisions Governing Licensing of Driver, Registration of Motor Vehicles and Offences, Penalties and Procedure contained in the following Chapters II, IV and XIII of the Act	4
4	Provisions of Registration Act, 1908 Part I Preliminary Part II The Registration – Establishment Part III Registration Documents Part VI Presenting Documents for Registration Part XI The Duties and Powers of Registering Officers Part XIII The Fees for Registration, Searches and Copies	4
5	Provisions of Indian Stamp Act, 1899 Chapter I Preliminary	4

	Chapter II Stamp Duties Chapter VI Reference and Revision	
6	Provisions of Mines and Minerals (Development and Regulation) Act, 1957 Chapter I Preliminary Chapter II General Restrictions on undertaking Prospecting and Mining Operations	4

(B) The following books/reference material are prescribed:

- (i) Value Added Tax Auditing Guidelines (issued by the C & AG of India)
- (ii) For all other topics, the relevant Acts are mentioned in the table above.

Annexure-III

Detailed Syllabus for Departmental Examination for Auditors (DEA)

Paper 1: Government Accounts and Service Regulations

Group A: Government Accounts (40 marks)

Syllabus

1. Government Accounting Rules, 1990 issued by the Controller General of Accounts, Ministry of Finance, Government of India
2. Central Public Works Accounts Code : Chapter 10 (Works Accounts)

Group B: Service Regulations (60 marks)

Syllabus

- i. Central Civil Service (Leave) Rules, 1972
- ii. Fundamental Rules and Supplementary Rules, Part-I made by the President of India (Chapter-II – Definitions and Chapter-IV – Pay)
- iii. Central Civil Services (Pension) Rules, 1972
- iv. Travelling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part-II made by the President of India.

Notes: Swamy's publications containing compilations of the Rules in the Syllabus may also be allowed, provided they are not in the nature of Guides (containing material of the nature of questions and answers or explanatory material more than what is stated in the Rules and Orders/Instructions/Circulars).

Paper-II: Government Audit-I Mandate and Orders

Syllabus

- i. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
- ii. Constitution of India (Article 148 to 151)
- iii. Comptroller and Auditor General's Manual of Standing Orders (Audit) excluding chapter 8 Section III
- iv. Performance Auditing Guidelines (Basic concepts and knowledge)
- v. Regulations on Audit and Accounts, 2007.
- vi. Routine noting & drafting based on given official letters/matters

Note: The candidates may be asked to prepare a note on some official correspondence. They may also be asked to prepare a draft circular letter/office memorandum, on some official correspondence.

Paper III: Government Audit – II

Syllabus

- (i) The Finance Act
- (ii) Central Excise Tariff Working Schedule
- (iii) Central Excise Manual
- (iv) Custom Tariff Working Schedule
- (v) Revenue Audit Manual (Direct Taxes), Income Tax
- (vi) Revenue Audit Manual (Indirect Taxes), Central Excise
- (vii) Revenue Audit Manual (Indirect Taxes), Customs.

Annexure-IV
Detailed Syllabus of Departmental Examination for MTS

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.

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/Dispatch of Dak, file opening and weeding of records etc.

Annexure-V
Detailed Syllabus for Incentive Examination for Senior Auditors

Finance, Accounts and Audit

Duration 2½ hours

Max Marks 100: Without books.

- (i) CAG's (DPC) Act.
- (ii) Introduction to Indian Government Accounts and Audit.
- (iii) Constitution of India.
 - (a) Part V: The Union
 - (1) Money Bills and Procedure in Financial matters in Chapter 2 Parliament.
 - (2) Chapter 5 Comptroller and Auditor General of India.
 - (b) Part VI: The States Procedure in Financial matters in Chapter 3, the State Legislature.
 - (c) Part XII: Finance, Property, Contracts and Suits
 - Chapter 1: Finance
 - Chapter 2: Borrowing

NOTE: -The paper will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi.

Annexure-VI
Detailed Syllabus for Continuous Professional Development Tests
Stage I Examination

Detailed Syllabus of Continuous Professional Development
(CPD) Examination

Stage – I Examination

C I Financial Management

1. Analysis of Financial Statements:

Analysis and Interpretation of Financial Statements, Techniques and limitations of Financial Analysis, Ratio Analysis, Funds Flow Analysis and Cash Flow Analysis.

2. Concepts of Value and Return:

Time preferences for money, present value, future value, value of annuity, Rate of Return.

3. Investment Decisions:

Concepts of Capital Budgeting, Capital Budgeting Appraisal Methods, Tactical Versus Strategic Investment Decisions, Capital Rationing, Factors Affecting Capital Investment Decisions.

4. Financial Planning and Capital Structure:

Estimating Capital Requirements, Fixed Capital, Working Capital, Capitalization, Patterns of Capital Structure

5. Sources of Finance:

Financial Markets, Security Financing, Debentures, Loan Financing, Bridge Finance, Loan Syndication, Book-Building, New Financial Institutions, Venture Capital Institutions, Mutual Funds, Factoring Institutions, New Financial Instruments: Commercial Papers, Securitization of Debt, Global Depository Receipts (GDR), Derivatives: Options, Forward, Future and SWAP, Lease Financing: Concept of Leasing, Types of Lease Agreements, Difference Between Hire Purchase and Lease Financing.

6. International Financial Management:-

Foreign Exchange Market, Exchange Risk Management, Mode of Payment in International Trade; Open Account, Bank Transfer, Letter of Credit, Consignment Sale.

7. Public Procurement:

Principles and Methods of Public Procurement, Transparency and Professionalism in Public procurement, Penalties & debarment etc. Provisions relating to Procurement of goods and services, Outsourcing of services, Contract management and Inventory management as embodied in the General Financial Rules, Indian Contract Act, 1872, The Arbitration & Conciliation Act, 1996.

Suggested Readings:

1. Taxman's Financial Management by Sh. Ravi M. Kishore
2. Indian Financial System by Sh. H R Machiraju, published by Vikas Publishing House Pvt. Ltd. New Delhi 8.
3. Public Procurement Bill, 2012.
4. General Financial Rules (Chapter 6,7,8)
5. Indian Contract Act, 1872.
6. The Arbitration & Conciliation Act, 1996.

C2- Auditing Principles and Standards

Financial and Compliance Audit, Methods and Procedure of auditing including auditing in Information Technology (IT) Environment, Regulations issued on Audit and Accounts issued by the CAG of India. MSO (Audit) including Financial Attest Audit Manual, Auditing Standards issued by the CAG of India, International Auditing Standards issued by the IFAC. Auditing Standards issued by the INTOSAI

Suggested Reading:-

1. Auditing Standards issued by the CAG of India
2. International Auditing Standards issued by IFAC
3. Auditing Standards issued by the INTOSAI
4. MSO (Audit) including financial attest audit manual
5. Regulations on Audit and Accounts.

Stage –II Examination**C 3 - PUBLIC FINANCE****1. Public Financial Management**

Meaning and Importance of Public Finance, The Principle of Maximum Social Advantage, Role of Public Finance under different Economic Systems, Concept and Principles of Federal Finance, Analytical study of Union Budget, Government Accounting Standards issued by the GASAB.

2. Public Expenditure

Principles of Public Expenditure, Revenue and Capital Expenditure, Development and Non Development Expenditure, Effects of Public Expenditure.

3. Public revenue

Sources of Revenue, Taxes, Canons of Taxation, Characteristic of Good Tax System, The Theory of Tax Structure Development, Changes in Tax Structure under the Impact of Economic Development, Incidence of taxation Money Burden and Real Burden. Factors Determining Incidence, Relative Merits and Demerits of Direct and Indirect Taxes.

4. Problem of equity

Cost of Service Principle, Benefit or 'Quid Pro Quo' Theory. 'Ability to Pay' Theory, Proportional vs. Progressive Taxation. Taxable Capacity.

5. Public debt

Classification of Public Debt. Purposes of Public Debt. Methods of Debt Redemption. Voluntary or Forced Loans. Effects of Public Debt on Production, Distribution, Consumption and Level of Income and Employment.

6. Economic development and Planning

Concepts of National Income & Product, Central Banking Principles, Functions of Central Banks, Monetary Policy Vs. Fiscal Policy, Balance of Payments, Determinants of economic growth, Government Measures to Promote Economic Development, Regulatory Bodies established by laws, Provision of Economic and Social Overheads, Provision of Financial Facilities, Institutional Changes, Direct Participation, Indirect Measures, Forms of Planning : Planning by inducement and planning by Direction, Centralized planning vs. Decentralized Planning Pre-requisites of a Successful Planning.

Suggested Readings:

1. Public Finance in Theory & Practice by Dr. S.K.Singh, published by S.Chand & Company, New Delhi
2. Modern Economic Theory by Dr. K.K. Dewett and Sh M.H. Navalur published by Shyam Lal Charitable Trust, New Delhi (sole distributor S.Chand & Company Ltd, New Delhi)
3. Union Budget
4. Government Accounting Standards issued by the GASAB
5. Fiscal Responsibility and Budget Management Act, 2003

C4- Auditing – Methods and techniques

1. Performance Auditing including Public Private Partnership (PPP) audit, Formulating audit plans including risk analysis. Use of quantitative techniques and analytical procedure in audit, Framing audit objectives and issue analysis, Setting audit criteria, audit of Internal controls including forensic audit, Audit evidence and documentation, Quality assurance in auditing including audit quality management framework and Assurance through Peer Review, Reporting and following audit findings/observations.
2. Practice Guide Series and supplementary guidelines issued by the CAG of India. International Auditing Standards and International Auditing Practice Statements issued by the IFAC, Auditing standard issued by the INTOSAI.

Suggested Reading:-

1. Auditing Standards & Performance Auditing Guidelines issued by the CAG of India
2. Public Audit Guidelines issued by the CAG of India.
3. Internal Control Evaluation Manual issued by the CAG of India.
4. Practice Guide Series and supplementary guidelines issued by the CAG of India.
5. International auditing standards and practice statements issued by IFAC
6. Auditing Standards and guidelines issued by INTOSAI
7. CAG's standing order on role of audit in relation to cases of fraud & corruption
8. Audit Quality Management Framework and Quality Assurance through Peer Review

Stage –III Examination

C5- General Studies & Current Economic Developments

Candidate's awareness of current national issues and topics of socio- economic relevance in Current environment such as the following:

1. The Indian economy and issues relating to planning, mobilization of resources, growth, development and employment.
2. Issues arising from the social and economic exclusion of large sections from the benefits of development issues relating to good governance and accountability to the citizens.
3. Environmental issues, ecological preservation, conservation of natural resources.
4. Issues relating to India's Economic Interaction with the World such as foreign trade, foreign Investment: economic and diplomacy issues relating to oil, gas and energy flows: the role and functions of I.M.F., World Bank, W.T.O., WIPO etc. which influence India's economic interaction with other countries and international institutions.
5. Current developments in the field of science and technology, information technology, space, nanotechnology, biotechnology and related issues regarding intellectual property rights.

C-6 – APPLIED PUBLIC AUDITING

Candidate' proficiency in application of best practices in Public Auditing, reporting of audit observations and assessing the impact of audit findings will be tested on the basis of generally accepted auditing and assurance standards such as –

Auditing Standards, Guidelines and Best practices series issued by the C&AG of India,

International Auditing standards, practice statements and Assurance Standards issued by the IFAC.
Auditing standards and best practices guidelines issued by the INTOSAI.

CHAPTER – VI

PROMOTIONS

General

6.1. All proposals for promotion, whether substantive or officiating should be submitted to the appointing authority. In consonance with the latest instructions of Government of India vide Department of Personnel & Training O.M. No.22011/4/2013-Est (D) dated 08.05.2017, it was decided to change the preparation of panel for promotion from financial year basis to calendar-year basis. Accordingly, crucial date for determining eligibility of officers for promotion will be 01st of January with effect from the panel year 2019.

(Headquarters circular no. 08/2018, letter no,630-Staff(Appt.)/195-2014 dated 03.04.2018)

6.2 The proposals for approval of panel size for promotion to the Group ‘B’ gazetted posts shall be prepared in the month of December, so as to reach Headquarters by 15th of January for the ensuing panel year and subsequently proceedings of DPC should reach Headquarters Office by 16th of February. Similarly the Panel for promotion to various Group ‘B’ non-gazetted and Group ‘C’ posts shall be submitted by 31st of January for the ensuing panel year.

6.3 Promotion to the cadre of Group ‘A’ (Gazetted posts):-

Eligibility	Whether Selection post or Non-selection post	Period of probation	Composition of DPC
A. SENIOR AUDIT OFFICER			
Assistant Audit Officers with 07 years of regular service in the cadre, as on the crucial date of eligibility.	Selection	02 Years	1. Chairman or Member, UPSC.- Chairperson 2.Principal Accountant General or Accountant General - Member 3. Head of the concerned cadre- Member

Subsequent to classification of Senior Audit Officer cadre as Group ‘A’, the revised recruitment rules for the cadre have been published in Gazette of India, Part II Section 3, Sub Section(i) vide GSR 860(E) dated 18.11.2019. Further, the cadre of Audit Officer in the pay level 9 of pay matrix has been merged with the cadre of Senior Audit Officer in the pay level 10 of the pay matrix vide Headquarters Circular no Staff Wing/50-2019 forwarded vide letter 1327-Staff(Appt.)/213-2019 dated 25.11.2019.

The promotion to the Senior Audit Officer will henceforth be made in consultation with UPSC .

6.4 (i) Promotion to the cadre of Group ‘B’ (Gazetted posts)

Eligibility	Selection post or Non-selection post	Period of probation	Composition of DPC
A. SENIOR PRIVATE SECRETARY			
Private Secretary in PB-2 with two years regular service in the grade or six years regular service	Selection	Nil	1. Chairman or Member, UPSC.- Chairperson 2.PAG/AG - Member

in the Stenographer Grade I, as on the crucial date of eligibility.			3. Head of the concerned cadre-Member
B. PRIVATE SECRETARY			
Stenographer Grade-I (erstwhile post of Personal Assistant) (in pay level 6 of pay matrix) with 05 years of regular service in the grade and have successfully completed two weeks mandatory training in the relevant area from the institute specified by the department. {IA&AD(Private Secretary) Recruitment Rules, 2017}	Selection	Nil	--do--
C. ASSISTANT AUDIT OFFICER			
Departmental candidates who have passed the Subordinate Accounts Services Examinations conducted by the Comptroller & Auditor General of India or any authority specified by him. {IA&AD (AAO) Recruitment Rules, 2016}	Selection	Two years for direct recruits and; promotees Note: No probation for Group 'B' promotees	--do--
Note: For promotions to the cadres of Sr.PS & PS, where juniors in the feeder cadre, who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered, provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years whichever is less and have successfully completed their probation period for promotion to next higher grade along with their junior who have already completed such qualifying or eligibility service.			

6.4(ii) Promotion to the cadre of Group 'B' (Non-Gazetted)

Panel material for promotion to Group 'B' non-gazetted posts is to be prepared in the month of November every year, to be operative from the 1st of January, empaneling the officials with requisite length of service in accordance with the recruitment rules of the respective cadres and possessing the required qualification/ probation.

Eligibility	Whether Selection post or Non-selection post	Period of probation	Composition of DPC
A. STENOGRAPHER GRADE I (Erstwhile post of Personal Assistant)			
50% of posts in the cadre of Stenographer Grade I to be filled with Stenographers Grade II (erstwhile Stenographers) in the pay level-4 of the pay matrix with 10 years regular service in the cadre. {IA&AD (Stenographer Grade I) Recruitment Rules, 2017}	Selection	Two years	No change
B. DATA ENTRY OPERATOR, GRADE 'B'			
D.E.O Grade 'A' in Pay level 4 of the pay matrix with five	Non-	Nil	--do--

years regular service in the grade and have completed two weeks of training in relevant area. {IA&AD (Group 'C' EDP posts) Recruitment Rules, 2016}	selection		
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Reservations for SC/ST in promotion

- 6.5(i)** Promotions from within Group-C, from Group-C to Group-B are made with reference to the orders of C.A.G. issued from time to time. Promotions from Group-B to the lowest rung of Group-A (Sr.AO) are made with the approval of UPSC.
- (ii)** There will be reservation at 15% for SCs and 7¹/₂% for STs in promotions made on the basis of seniority subject to fitness in appointments in Group-C posts in grades or services in which the element of direct recruitment, if any, does not exceed 75%.
- (iii)** The following procedure may be followed to give effect to the decision mentioned in sub-para (ii) above.
- (a)** To determine the number of reserved vacancies in a year, on the lines of the post based roster prescribed as per the *Ministry of Personnel, P.G. and Pensions O.M.No.36012/2/96/Estt.(Res) dated 02-07-97 read with CAG's Circular No.1082 NGE (App) 3-97 dated 10-9-97, a separate procedure is to be adopted..*
- (b)** Wherever according to the points in the roster there are any vacancies reserved for SCs/STs separate lists would be drawn up of the eligible SC or the ST Officers as the case may be, arranged in order of their inter-se-seniority in the main list.
- (c)** The SCs and STs Officers should be adjudged by the Departmental Promotion Committee separately in regard to their fitness.
- (d)** When the select lists of officers in the General category and those belonging to SCs and STs have been prepared by the Departmental Promotion Committee, these should be merged into a combined Select list in which the names of all the Selected Officers, General as well as those belonging to SCs and STs 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. This combined selection should thereafter be followed for making promotions in vacancies as and when they arise during the year.
- (e)** The select list thus prepared would normally be operative for a period of one year, but the period may be extended by six months under the specific approval of the Comptroller and Auditor General of India to enable such of the officers included therein, as could not be appointed to the higher posts during the normal period of one year to be appointed during the extended period.

(CAG Lr.No.172-NGE.II/56-72-I, dt.25-1-1973) P.7 File 5-4/72-74)

De-reservation

6.5.1 In case of promotion, if sufficient numbers of SC/ST candidates, fit for promotion against reserved vacancies, are not available, such vacancies may be de-reserved and filled by the candidates of

other communities. The power to accord approval to de-reservation of the reserved vacancies in such cases is delegated to the administrative Ministries and Departments subject to the following conditions

- (i) No candidate belonging to the category for which the vacancy is reserved is available within the zone of consideration or extended zone of consideration or eligible for promotion in the feeder cadre(s) specified in the relevant service / recruitment rules / orders
- (ii) The proposal for de-reservation has been seen and concurred with the Liaison Officer of the Ministry / Department
- (iii) The proposal for de-reservation is agreed to at a level not lower than that of Joint Secretary to the Government of India, in the administrative Ministry / Department (proper) concerned and
- (iv) In the event of disagreement between the appointing authority and the Liaison Officer, the advice of the Department of Personnel & Training is obtained.

6.5.2 Before taking a decision to de-reserve a vacancy under the delegated powers, the administrative Ministry / Department shall prepare a proposal in the proforma given in the Annexure-I and send one copy thereof each to the Department of Personnel & Training and the National Commission for Scheduled Castes in respect of vacancies reserved for SCs and to the National Commission for Scheduled Tribes in respect of vacancies reserved for STs. After sending the proposal, the Ministry / Department shall wait for a period of at least two weeks for the comments of the Department of Personnel & Training and the concerned National Commission. If no comments are received from the Department of Personnel & Training or the concerned Commission within two weeks, the administrative Ministry / Department may presume that the DOPT or the concerned National Commission, as the case may be, do not have any comments to offer and may take a decision regarding de-reservation of the vacancy. In case the Ministry / Department receives comments from the DOPT or the concerned Commission within two weeks, the comments so received shall be considered while taking a decision in the matter.

6.5.3 While sending the copy of the proposal to the Commissions / Department of Personnel & Training, it should be ensured that the proposal / proforma duly filled in is signed by an officer of the rank of Under Secretary or above in the administrative Ministry / Department.

6.5.4 The Attached / Subordinate Offices etc. should not send the proposal direct to the Department of Personnel and Training or to the concerned National Commission. They should send the proposal to the administrative Ministry/ Department who will examine the proposal and send it to the Department of Personnel and Training and to the concerned National Commission

In terms of Hqrs. Office clarification circulated through No. NGE/15/2000, No. 276/NGE (App)/3-2000 dated 25.02.2000.

“De-reservation will be necessary only when a point in the roster proposed to be filled up is earmarked for a reserved category for which no eligible candidate from that community is available for promotion. Even if there is shortfall in the representation of reserved category candidates in a particular cadre, in case the point which is proposed to be filled falls on an unreserved point, the question of de-reservation would not arise.”

Zone of Consideration where mode of appointment by promotion is “Selection”

6.6 The following are the provisions of existing optimized size of zone of consideration for promotion

- (i) For vacancies up to (and including) 10, existing provisions relating to normal size of zone of consideration will continue to be applicable
- (ii) For vacancies exceeding 10, the normal size of zone of consideration will now be one and a half times the number of vacancies, rounded off to next higher integer, plus three but shall not be less than the size of zone of consideration for ten vacancies;
- (iv) The existing size of extended zone of consideration for SC/ST officers, viz. five times the total number of vacancies, will continue to be applicable.

6.6.1 The statement of size of zone of consideration as revised above shall be as detailed below

No. of vacancies	Normal size of Zone of consideration.	Extended Zone of consideration for SC/ST.	No. of vacancies	Normal size of Zone of consideration.	Extended Zone of consideration for SC/ST.
1	5	5	15	26	75
2	8	10	16	27	80
3	10	15	17	29	85
4	12	20	18	30	90
5	14	25	19	32	95
6	16	30	20	33	100
7	18	35	30	48	150
8	20	40	40	63	200
9	22	45	50	78	250
10	24	50	60	93	300
11	24	55	70	108	350
12	24	60	80	123	400
13	24	65	90	138	450
14	24	70	100	153	500

(DoPT O.M No.2201/2/2002-Est (D), dated 06.01.2006.)

Supplementary Panel

6.7 Vacancies occurring due to death, voluntary retirement, new creations etc. could not be foreseen at the time of placing facts and material before the DP. Therefore, another meeting of DPC (commonly referred to as supplementary DPC) should be held for drawing up a panel for these vacancies.

(OM No. 22011/5/86-Estt (D) dated 10.4.89 [para 6.4.2 (i)])

Zone of Consideration in case of Supplementary Panel

6.7.1 The zone of consideration, in case of holding supplementary DPC, shall be fixed as per the provisions in the DoPT OM No. 22011/2/2002-Estt(D) dated 6.1.2006 keeping in view total number of

vacancies arising in a particular vacancy year i.e. vacancies accounted in Original DPC + additional vacancies becoming available subsequently during the same year. (ii) The eligibility list for supplementary DPC shall be prepared by removing the names of all such officers who have already been assessed by earlier DPC as fit, unfit or placed in the sealed cover by the original DPC before placing the same for consideration by the supplementary DPC. (iii) The officers who have already been empaneled or placed in the extended panel but could not be promoted due to these vacancies not actually becoming available; need not be re-assessed by the supplementary DPC as the assessment matrix remains the same. They may be appointed against the additional vacancies of the same vacancy year as per recommendations of the earlier DPC. In such situation the number of vacancies for supplementary DPC shall accordingly be adjusted.

(iv) While calculating the regular vacancies for a DPC, it is incumbent upon administrative department to ensure that there is no arbitrariness in calculation of anticipated vacancies.

(DoPT OM No. 22011/2/2004-Est.D dated 30.01.2015, forwarded in C&AG Office E-mail Letter No. 17-Staf Entt(Rules)/14-2014 dated 13.02.2015)

Policy to be followed in cases where persons refuse promotion to a higher grade.

- 6.8(1)** A refusal of promotion by an officer should entail that no fresh offer of promotion would be issued to him for a period of one year. In cases where the reasons adduced by the officer for his refusal of promotion are not acceptable to the appointing authority, then the promotion shall be enforced on the officer and in case the officer still refuses to be promoted, disciplinary action can be taken against him for refusing to obey the orders. These instructions take effect from 01-10-1981.
- (2)** Government Servants refusing promotion for reasons acceptable to the appointing authority will on eventual promotion to higher grade, lose seniority vis-a-vis their erstwhile juniors promoted to the higher grade earlier, irrespective of whether the posts in question are filled by selection or otherwise.
- (3)** As regards the period of validity of fresh offer of promotion for one year from the date of refusal of initial promotion, it has been clarified that this period of one year may extend beyond one panel to another, if within that period a fresh panel is prepared.

(Government of India MOH Dept. of Per. & Admn. Reforms OM No.22034/3.81-EH(D), dt.1-10-1981 read with CAG Lr.No.1183-NGE.III/80-76 dt.19-4-1980 and GOI Circular OM No.1/3/69 Est., dt.22-11-1975)

Promotion of Employees on whom penalty is imposed

- 6.9(1)** According to the existing instructions, promotion of officers (a) under suspension (b) against whom disciplinary proceedings are pending (c) a decision has been taken by the competent disciplinary authority to initiate disciplinary proceedings against them or (d) against whom prosecution has been launched in a court of law or sanction for prosecution has been issued is considered by the DPC at the appropriate time but the findings of the committee are kept in a sealed cover to be opened after the conclusion of the disciplinary/court proceedings.

- (2) If, on the conclusion of the departmental/court proceedings, the officer concerned is completely exonerated, and in case he was under suspension, it is held that the suspension was wholly unjustified, the sealed cover is opened and the recommendations of the D.P.C. are acted upon. The Government servant may be promoted, if necessary, by reverting the junior-most officiating person. He may be promoted notionally with reference to the date of promotion of his junior. However, whether the officer concerned will be entitled to any arrears of pay for the period of notional promotion preceding the period of actual promotion, and if so to what extent, will be decided by the appointing authority.
- (3) It has been noticed that sometimes the cases in the courts of the departmental proceedings take unduly long time to come to a conclusion in spite of all efforts and the officers undergo considerable hardship, even where it is not intended to deprive them of promotion for such a long time. In the circumstances, Government have had under consideration, in consultation with the Union Public Service Commission, the question how the hardship caused by the long pendency of disciplinary/court proceedings to the Government servants, in whose case sealed cover procedure has been followed could be mitigated. As a result, the following procedure is laid down for being adopted in the circumstances indicated in para 1 above:-
- (i)(a) It may be ascertained whether there is any departmental disciplinary proceedings or any case in court of law pending against the individual under consideration, or
 - (i)(b) There is a prima-facie case on the basis of which a decision has been taken to proceed against the official either departmentally or in a court of law.
 - (ii) The fact may be brought to the notice of the Departmental Promotion Committee who may then assess the suitability of the official(s) for promotion to the next grade/post and for the purpose of this assessment the D.P.C shall not take into consideration the fact of the pending case(s) against the official. In case an official is found “Unfit for promotion” on the basis of his record, without taking to consideration, the case(s) pending against him, the findings of the D.P.C. shall be recorded in the proceedings. In respect of any other kind of assessment, the grading awarded by the D.P.C may be kept in a sealed cover.
 - (iii) After the findings are kept in a sealed cover by the departmental Promotion Committee, subsequent D.P.Cs., if any, held after the first D.P.C. during the period the disciplinary/court proceedings may be pending, will also consider the officer’s case and record their findings which will again be kept in sealed cover in the above manner.
 - (iv) In the normal course, on the conclusion of the disciplinary/ court proceedings, the sealed cover or covers may be opened and in case the officer is completely exonerated i.e., no statutory penalty, including that of censure, is imposed, the earliest possible date of his promotion but for the pendency of the disciplinary/court proceedings against him may be determined with reference to the position(s) assigned to him in the findings of the sealed cover/ covers and with reference to the date of promotion of his next junior on the basis of such position. The officer concerned may then be promoted, if necessary by reverting the junior most officiating person, and he may be given notional promotion from the date as he would have been promoted, as determined in the manner

indicated above. But no arrears of pay shall be payable to him for the period of notional promotion preceding the date of actual promotion.

- (v) If any penalty is imposed on the officer as a result of the disciplinary proceedings or if he is found guilty in the court proceedings against him, the findings, in the sealed cover/covers shall not be acted upon. The Officer's case for promotion may be considered in the usual manner by the next D.P.C. which meets in the normal course after the conclusion of the disciplinary/court proceedings. The existing instructions provide that in a case where departmental disciplinary proceedings have been held under the relevant disciplinary rules, "Warning" should not be issued as a result of the proceedings. If it is found as result of proceedings that some blame attaches to the officer, then the penalty of "Censure" at least should be imposed. This may be kept in view so that no occasion arises for any doubt on the point whether or not an officer has been completely exonerated in the disciplinary proceedings held against him.
- (vi) However in some cases the disciplinary/court proceedings may not be concluded even after the expiry of two years from the date of the D.P.C. which first considered the officer for promotion and whose findings are kept in the sealed cover. In such cases, provided the officer concerned is not under suspension, the appointing authority may review his case to consider:-
 - (a) Whether the charges are grave enough to warrant continued denial of promotion and the promotion of the officer will be against public interest.
 - (b) Whether there is no likelihood of the case coming to a conclusion in the near future and
 - (c) The delay in the finalization of proceedings, whether departmental or in a court of law, is not directly or indirectly attributable to the official concerned.

In case the appointing authority comes to conclusion that it would not be against the public interest to allow *ad-hoc* promotion to the official, his case should be placed before the next DPC held in the normal course after the expiry of the two year period to decide whether the officer is suitable for promotion on *ad-hoc* basis. When the officer is considered for *ad-hoc* promotion as above, the DPC should make its assessment on the basis of the totality of the officer's record of service and the fact that the disciplinary or court case is pending should not affect the assessment regarding the suitability for *ad-hoc* promotion. If the officer is recommended by the DPC, as a result of such consideration for *ad-hoc* promotion, his actual promotion will be subject to the decision of the Appointing Authority which should take into account the seriousness of the charges, the nature of the evidence available the stage at which the disciplinary/court proceedings has reached, the probable nature of the punishment that may be imposed on the officer if the charges against him are established, the likelihood of misuse of official position which the officer may occupy after his *ad-hoc* promotion and the record of service available up to date.

- (vii)(a) Where the departmental proceedings or court cases arisen out of investigations conducted by the Central Bureau of Investigation, the appointing authority should also consult the Central Bureau of Investigation and take their view into account.

- (b) Where the appointing authority is an authority other than the President, such authority should take the orders of the Secretary of the Ministry/Department, or the Head of Department, as the case may be, before taking a decision on making the *ad-hoc* promotion.
 - (c) Where the appointing authority is a Head of Department, it should take the orders of the Secretary in the Ministry/ Department.
 - (d) Where the Secretary in the Ministry/Department is the appointing authority, he should take the orders of the Minister-in-charge.
 - (e) Where the President is the appointing authority, the final decision will rest in with the Minister-in-charge of the Ministry/ Department concerned.
- (viii) After a decision is taken to promote an officer on adhoc basis as indicated above, an order of promotion may be issued making it clear in the order itself that:
- (a) The promotion is being made on purely *ad-hoc* basis and the promotion will not confer any right for regular promotion, and
 - (b) The promotion shall be “until further orders”. It should also be indicated in the orders that the Government will reserve the right to cancel the *ad-hoc* promotion and revert the officer to the post from which he was promoted, at any time.
- (4) If the officer concerned is acquitted in the court proceedings on the merits of the case or exonerated in department disciplinary proceedings, the adhoc promotion already made may be confirmed and the promotion treated as a regular one from the date of the adhoc promotion with all attendant benefits. In such cases, the sealed cover(s) may be opened and the official may be assigned his place in the seniority list as he would have got in accordance with the recommendation(s) of the D.P.C.
5. Where the acquittal in a court case is not on merits but purely on technical grounds, and the Government proposes either to take the matter to a higher court or to proceed against the officer departmentally, the appointing authority may review whether the *ad-hoc* promotion should be continued.
6. Where the acquittal by court is on technical grounds if the Government does not propose to go in appeal to a higher court or to take further departmental action, action should be taken in the same manner as if the officer had been acquitted by the court on merits.
7. If the officer concerned is not acquitted/exonerated in the court proceedings or the Departmental proceedings, the *ad-hoc* promotion already granted should be brought to an end by the issue of the “further orders” contemplated in the order of *ad-hoc* promotion (Please see para 3(vi) (above) and the officer concerned reverted to the post from which he was promoted on *ad-hoc* basis. After such reversion, the officer may be considered for further promotion in the usual course by the next DPC”.

(G.O.I., M.H.A., Dept. of Personnel and Administrative Reforms, OM.No.22011/1/79-Estt.(A) dt.30-1-1982 communicated in C&AG's Lr.No.1576/N.2/5-82, dt.5-4-1982)

- 6.10 (a)** Every person eligible for promotion and in the field of choice has to be considered for promotion. The fact of the imposition of the minor penalty of “Censure” on a Government servant does not itself stand against the consideration of such person for promotion, as his fitness for the promotion has to be judged, in the case of promotion by seniority, on the basis of an overall assessment of his service record, and in the case of promotion by selection or merit, on the basis of his merit categorisation which is again based upon overall assessment of his service record. So far as the eligibility of a Government servant who has been awarded the penalty of “Censure”, to appear at a departmental/promotional examination is concerned, the same principles, would apply, viz., that he cannot, merely because of the penalty of “Censure”, be debarred from appearing at such an examination. In case, however, the rules of such an examination lay down that only those eligible persons can be allowed to appear at the examination who are considered to be fit for the purpose, the fitness of an eligible candidate, who has been awarded the penalty of “Censure”, to appear at the examination has to be considered on the basis of an overall assessment of his service record and not merely on the basis of the penalty of “Censure”.
- (b)** Where the responsibility of an employee for any loss is indirect and where stoppage of increments and reduction to a lower stage of the pay scale has been effected or ordered, while it is not possible to lay down any hard and fast rules in this regard, and it is for the competent authority to take a decision in each case having regard to this facts and circumstances. Recovery from the pay of the Government servant of the whole or part of an pecuniary loss caused by him to Government by negligence, or breach of orders, or with-holding of increments of pay, are also minor penalties laid down in Rule 11 of the CCS (CCA) Rules. As in the case of promotion of a Government servant who has been awarded the penalty of censure the penalty of recovery from his pay of the loss caused by him to Government or of with-holding his increments does not stand in the way of his consideration for promotion though in the latter case promotion is not given effect to during the currency of the penalty. While, therefore the fact of the imposition of such a penalty does not by itself debar the Government servant concerned from being considered for promotion, it is also taken into account by the Departmental Promotion Committee, or the competent authority, as the case may be, in the overall assessment of this service record for judging his suitability or otherwise for promotion or his fitness for admission to a departmental promotional examination (Where fitness of the candidate is a condition precedent to such admission)

(O.M.No.21/5/70-Ests.(A) dt.15-5-1971 from the Government of India Cabinet Secretariat, Dept. of Personal, New Delhi communicated in CAG's Lr.No.1952-NGE.II/34-71-III(A) dt.31-8-1971)

- (c)** Seniority of officers promoted after expiry of the period of penalty.
- (i)** It is clarified that in such cases their seniority in the promoted grades would be as per their position in the panel recommended by DPC, from which they are promoted irrespective of their date of promotion.
- (ii)** As an illustration, an officer is undergoing a penalty of with-holding of increments which will expire in June 1990. The DPC for the promotion during 1989 considers him fit for promotion in spite of the penalty and places him at position No.2 in the panel for 1989. He cannot be promoted during 1989 inspite of the recommendation of the DPC because of the currency of the penalty. On expiry of the life of this panel, his case

among other officers in the field will be considered by the next DPC for the panel year 1990. The DPC may find him fit for promotion and assign him position No.1 in the panel for 1990. As the officer is undergoing penalty up to end of June 1990 he can be promoted only thereafter and in the meantime persons who are below him in the panel may get promoted. But on his promotion after expiry of the period of penalty his seniority will be according to the position in the panel for 1990 from which he stands promoted.

- (iii) Past cases are not to be re-opened but pending cases may be regulated under these orders.

(C&AG Circular No.NGE.93/1988. No.900-N.2/40-86, dt.24-10-1988)

MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACP)

6.11 The Modified Assured Career Progression Scheme (MACPS) for the Central Government Civilian Employees was introduced in supersession of ACP scheme of 1999, vide DOPT OM No. 35034/3/2008-Estt.(D) dated 19.05.2009 in concurrence with clarifications issued in this regard from time to time. Revised consolidated guidelines on grant of financial benefit under MACP scheme after implementation of 7th CPC have been issued vide DoPT OM. No. 35034/3/2015 –Estt. (D) dated 22.10.2019. The salient features have been enumerated below.

6.12 There shall be three financial upgradations under the MACPS, counted from the direct entry grade on completion of 10, 20 and 30 years' service respectively. Financial upgradation under the Scheme will be admissible whenever a person has spent 10 years continuously in the same grade-pay.

6.13 The MACPS envisages merely placement in the immediate next higher level in the hierarchy of the pay matrix as given in Part-A of the schedule of the CCS (Revised Pay) Rules, 2016. Thus, the level at the time of financial upgradation under the MACP can, in certain cases where regular promotion is not between two successive Pay Levels, be lower than what is available at the time of regular promotion. In such cases, the higher level attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotion.

6.14. Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme [as prescribed in para 13 of CCS (Revised pay rules), 2016]. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same pay level as granted under MACPS. However, at the time of regular promotion, if it happens to be in a post carrying higher pay level than what is available under MACPS, then he shall be placed in the level to which he is promoted at a cell in the promoted level, equal to the figure being drawn by him on account of MACP. If no cell is available in the level to which promoted, he shall be placed at the next higher cell in that level. The employee may have an option to get this fixation done either on the date of promotion or with effect from the date of next increment as per the option to be exercised by him.

6.15. Promotions earned/ up-gradation granted under the MACP Scheme in the past to those grades which are in the same level in the pay matrix due to merger of pay scales/ upgradation of posts recommended by the Seventh pay commission shall be ignored for the purpose of granting upgradation under MACPS. The benefit of merger will accrue with effect from the date of notification of recruitment rules for the relevant rules.

6.16. Fixation of pay on grant of upgradation under MACPS on or after 01.01.2016 shall be made as per rule 13 of CCS (RP) rules, 2016 issued vide department of expenditure notification dated 25.07.2016 and interms of provisions contained in DoPT OM no 13/02/2017-Estt(Pay-I) dated 27.07.2017.

6.17. In cases where financial upgradation had been granted to Government servants in the next higher scale in the hierarchy of their cadre as per the provisions of the MACP Scheme of 19.05.2009, but whereas as a result of the implementation of Seventh CPC's recommendations, substantive post held by him in the hierarchy of the cadre has been upgraded by granting a higher pay level, in such cases the MACP already granted to him prior to 7th CPC shall be refixed in the revised pay structure at the next higher level of Pay Matrix.

6.18. With regard to fixation of his pay on grant of promotion/financial upgradation under MACP Scheme, a Government servant has an option under FR22(1)(a)(1) to get his pay fixed in the higher post/Pay Level either from the date of his promotion/ upgradation or from the date of his next increment viz. **1st July or 1st January**, subject to provisions in the scheme.

6.19. Promotions earned in the post carrying same grade pay in the promotional hierarchy as per Recruitment Rules shall be counted for the purpose of MACPS.

6.20. 'Regular service' for the purposes of the MACPS shall commence from the date of joining of a post in direct entry grade on a regular basis either on direct recruitment basis or on absorption/re-employment basis. Service rendered on adhoc/contract basis before regular appointment on pre-appointment training shall not be taken into reckoning. However, past continuous regular service in another Government Department in a post carrying same grade pay prior to regular appointment in a new Department, without a break, shall also be counted towards qualifying regular service for the purposes of MACPS only (and not for the regular promotions). However, benefits under the MACPS in such cases shall not be considered till the satisfactory completion of the probation period in the new post.

6.20.1. The officials appointed as Section Officer (ad-hoc)/AAOs(ad-hoc) in the various field offices of this Department in terms of the schemes dated 23.12.1996 and 25.03.2009 have no right to treat the period of their ad-hoc appointment as regular service for any purpose, **except that the same would be treated as qualifying service for the purpose of financial upgradation under ACP / MACP schemes**”.

(Modified provision for admissibility of ACP/MACP to the Section Officers (ad-hoc) / AAOs (Ad-hoc) in IA & AD vide Headquarters office Circular No.9/Staff Wing/2014, No. 42-Staff/(Entt.I)/ 193-2013 dated 29.01.2014)

6.21. Past service rendered by a Government employee in a State Government/ Statutory body/Autonomous body/Public Sector organisation, before appointment in the Government shall not be counted towards Regular Service. Regular service shall include all periods spent on deputation/ foreign service, study leave and all other kind of leave, duly sanctioned by the competent authority.

6.22. The MACPS shall also be applicable to work charged employees, if their service conditions are comparable with the staff of regular establishment.

6.23. Existing time-bound promotion scheme, including in-situ promotion scheme, Staff Car Driver Scheme or any other kind of promotion scheme existing for a particular category of employees in a Ministry/Department or its offices, may continue to be operational for the concerned category of employees if it is decided by the concerned administrative authorities to retain such Schemes, after necessary consultations or they may switch-over to the MACPS.

6.24 The Staff Car Driver Scheme and the MACPS shall run concurrently. The case for consideration of upgradation under MACPS vests with the HoD of the offices where the SCDs are working.

(Modified vide DoPT O.M No. 35011/03/2008-Est(D) dated 30.07.2010 read with C&AG Office Circular No.19-Staff(Ent-I)/2012 Lr. No. 791-Entt.I/16-2012 dated 29.05.2012.)

6.25. If a financial upgradations under the MACPS is deferred and not allowed after 10 years in a grade pay, due to the reason of the employees being unfit or due to departmental proceedings, etc., this would have consequential effect on the subsequent financial upgradation which would also get deferred to the extent of delay in grant of first financial up-gradation.

6.26. On grant of financial upgradation under the Scheme, there shall be no change in the designation, classification or higher status. However, financial and certain other benefits which are linked to the pay drawn by an employee such as HBA, allotment of Government accommodation shall be permitted.

6.27. For grant of Financial Upgradation under MACPS, the prescribed benchmark shall be 'Very Good' for all Levels. This shall be effective for upgradations under MACPS falling due on or after 25.07.2016 and the revised benchmark shall be applicable for the APARs for the year 2016-17 and subsequent years. While assessing the suitability of an employee for grant of MACP, the DSC shall assess the APARs in the reckoning period. The benchmark for the APARs for the years 2016-17 and thereafter shall be 'Very Good'. The benchmarks for the years 2015-16 and earlier years shall continue to be as per MACP guidelines vide DoPT OM dated 19.05.2009.

6.28. In the matter of disciplinary/ penalty proceedings, grant of benefit under the MACPS shall be subject to rules governing normal promotion. Such cases shall, therefore, be regulated under the provisions of the CCS (CCA) Rules, 1965 and instructions issued there under.

6.29. The MACPS contemplates merely placement on personal basis in the immediate higher Grade pay /grant of financial benefits only and shall not amount to actual/functional promotion of the employees concerned. Therefore, no reservation orders/roster shall apply to the MACPS, which shall extend its benefits uniformly to all eligible SC/ST employees also. However, the rules of reservation in promotion shall be ensured at the time of regular promotion. For this reason, it shall not be mandatory to associate members of SC/ST in the Screening Committee meant to consider cases for grant of financial upgradation under the Scheme.

6.30. Financial upgradation under the MACPS shall be purely personal to the employee and shall have no relevance to his seniority position. As such, there shall be no additional financial upgradation for the senior employees on the ground that the junior employee in the grade has got higher pay/grade pay under the MACPS. However, in cases where as senior government servant granted MACP to the higher Grade Pay before 01.01.2016 draws less pay in the revised pay structure than his junior who is granted MACP to the higher level on or after 01.01.2016, the pay of Senior Government Servant in the revised pay structure shall be stepped up to an amount equal to the pay as fixed for his junior in that

higher post and such stepping up shall be done w.e.f the date of MACP of the Junior Government Servant subject to the fulfillment of following conditions, namely:

(a) both the junior and senior Government servants belong to the same cadre and they are in the same Pay Level on grant of MACP.

(b) the existing pay structure and the revised pay structure of the lower and higher posts in which they are entitled to draw pay are identical.

(c) the senior Government servants at the time of grant of MACP are drawing equal or more pay than the junior

(d) the anomaly is directly as a result of the application of the provisions of FR 22 or any other rule or order regulating pay fixation on such grant of MACP in the revised pay structure.

Provided that if the junior officer was drawing more pay in the existing pay structure than the senior by virtue of any advance increments granted to him, the provisions of this sub rule shall not be invoked to step up the pay of the senior officer.

6.31. Pay drawn in the pay band and the grade pay allowed under the MACPS shall be taken as the basis for determining the terminal benefits in respect of the retiring employee.

6.32. In case an employee is declared surplus in his/her organization and appointed in the same pay-scale or lower scale of pay in the new organization, the regular service rendered by him/her in the previous organization shall be counted towards the regular service in his/her new organization for the purpose of giving financial upgradation under the MACPS.

6.33. In case of transfer “including unilateral transfer on request”, regular service rendered in previous organization shall be counted alongwith the regular service in the new organization/ office for the purpose of granting financial upgradation under MACPS. However, financial upgradation under MACPS will be allowed in the immediate next higher pay level in the pay matrix as given in CCS (revised pay) rules, 2016. Wherever an official in accordance with terms and conditions of transfer on own volition to a lower post is reverted to a lower post/ grade from the promoted post/ pay level before being relieved for the new organization/ office, such past promotion in the previous organization/ office will be ignored for the purpose of MACPS in the new organization/ office.

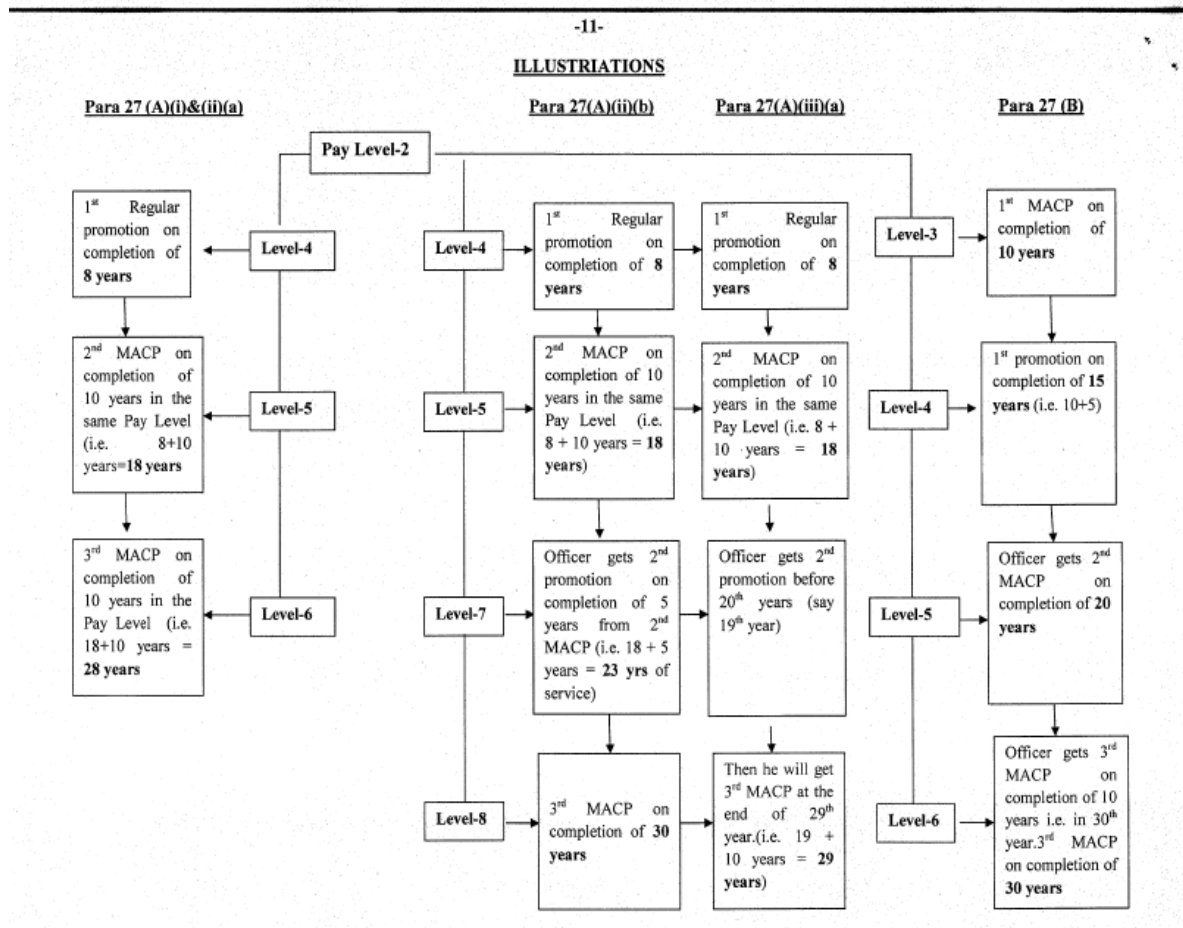
6.34. If a regular promotion has been offered but was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed as such an employee has not been stagnated due to lack of opportunities. if, however, financial upgradation has been allowed due to stagnation and the employees subsequently refuse the promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.

6.35. Cases of persons holding higher posts purely on adhoc basis shall also be considered by the Screening Committee along with others. They may be allowed the benefit of financial upgradation on reversion to the lower post.

6.36. Employees on deputation need not revert to the parent Department for availing the benefit of financial upgradation under the MACPS. They may exercise a fresh option to draw the pay in the pay

band and the grade pay of the post held by them or the pay plus grade pay admissible to them under the MACPS, whichever is beneficial.

6.37. Brief illustrations describing the financial up-gradation scheme under MACPS are as given below:



Calendar of returns in respect of promotions unit

6.38. The list of returns rendered by the Promotions unit during any calendar year is as follows:

SL NO	RETURN	RENDERED TO	PERIODICITY
1.	IMMOVABLE PROPERTY RETURN OF IA&AS OFFICERS	C&AG	YEARLY; JANUARY
2.	HOLDING OF DPC- AVOIDANCE OF DELAY	C&AG	YEARLY;
3.	INSPECTION OF ROSTERS	C&AG	KEPT UNDER HOLD BY HQRS FOR THE PRESENT

4.	RESOLUTIONS/ REPRESENTATION ADDRESSED TO C&AG BUT WITHHELD BY AG	C&AG	YEARLY; APRIL
5.	QUALIFIED SOGE STAFF AWAITING PROMOTION AS SO'S	ADMIN OFFICER(JCM), C&AG	HALFYEARLY; JANUARY & JULY
6.	DEA PASSED OFFICIALS AWAITING PROMOTION AS AUDITORS	ADMIN OFFICER(JCM), C&AG	HALFYEARLY; JANUARY & JULY
7.	MACP	DAG(A)	HALFYEARLY; JANUARY & JULY
8.	PROFICIENCY TEST FOR STENOGRAPHERS	SSC	HALFYEARLY; MARCH & SEPTEMBER
9.	TELEPHONE INDEX OF GROUP 'A' OFFICERS	C&AG	HALFYEARLY; JUNE & DECEMBER
10.	SURPLUS/ DEFICIT SOGE PASSED PERSONNEL	C&AG	QUARTERLY; JANUARY, APRIL, JULY & OCTOBER
11.	STAFF POSITION IN RESPECT OF SR.AO// AAO	C&AG	MONTHLY
12.	GAZETTE NOTIFICATION IN REPECT OF PROMOTION/ REVERSALS/ DEATHS & RETIREMENTS IN CASE OF GROUP 'B' GAZETTED OFFICERS	GOVERNMENT OF INDIA PRESS, FARIDABAD. [Info to C&AG.]	MONTHLY

Non Functional Upgradation to AAOs

6.39 Non Functional Upgradation will be available to Assistant Audit Officers with four years regular service in the cadre with Pay Level-8. The pay of ASSISTANT AUDIT OFFICER in IA&AD, under revised pay structure of 7th CPC w.e.f. 01.01.2016 in the pay level 8 of Pay Matrix will be in level 9 on completion of four years in Grade pay of Rs 4800/- (PB-2)/ Level 8 subject to the following terms and conditions:

- (i) The grant of Non-functional Upgradation (NFU) in Pay Level 9 shall be admissible to the AAOs on completion of four years regular service in the cadre from the date of

joining as AAO. The non-functional upgradation (NFU) to AAOs is effective from 01.01.2016.

- (ii) The benefit of pay fixation admissible as per Rule 13 of CCS (Revised Pay) Rules, 2016 shall be available at the time of grant of NFU.
- (iii) NFU will be subject to vigilance clearance, with none of the circumstances for adoption of sealed cover procedure existing and the official not undergoing any penalty under CCS(CCA) Rules, 1965.
- (iv) **NFU will be reckoned for financial upgradation under MACPS and subsequent financial upgradation under MACPS**, if any, is to be reckoned from the date of grant of NFU.

(Authority: Headquarters office letter no 04- Staff (Appt.) PC Cell/02-2017 dated 09.07.2018)

CHAPTER – VII(A)

PROBATION & CONFIRMATION

7.1 Probation

7.1.1 A person is appointed on probation in order to assess his suitability for absorption in the service to which he has been appointed. Probation should not, therefore, be treated as a mere formality. No formal declaration shall be necessary in respect of appointment on probation. The appointing authority may declare successful completion or extend the period of probation or terminate the services of a temporary employee on probation, on the basis of evaluation of performance.

7.1.2 Probation is prescribed when there is direct recruitment, promotion from one Group to another or for officers re-employed before the age of superannuation. The probation shall stand successfully completed upon issue of orders in writing. It is, however, not desirable that a Government servant should be kept on probation for long periods.

7.1.3. Instead of treating probation as a formality, the existing powers to discharge probationers should be systematically and vigorously used so that the necessity of dispensing with the services of employees at later stages may arise only rarely.

7.1.4 Concentration of attention on the probationer's ability to pass the probationary or the departmental examination, if applicable, should be an essential part of the qualification for confirmation but there should be a very careful assessment of the outlook, character and aptitude for the kind of work that has to be done in the service before a probationer is confirmed.

7.1.5 A probationer should be given an opportunity to work under more than one officer during this period and reports of his work may be obtained from each one of those officers. The probation reports for the whole period may then be considered by a Board of senior officers for determining whether the probationer concerned is fit to be confirmed in service. For this purpose, separate forms of report should be used, which are distinct from the usual Annual Performance Appraisal Report (APAR) forms. The probation period reports, unlike APAR, are written to help the supervising officer to concentrate on the special needs of probation and to decide whether the work and conduct of the officer during the period of probation or the extended period of probation are satisfactory enough to warrant his further retention in service or post. The probation period reports thus do not serve the purpose for which the APARs are written and vice versa. Therefore, in the case of all probationers or officers on probation, separate probation period reports should be written in addition to the usual APARs for the period of probation.

7.1.6 Save for exceptional reasons, probation should not be extended for more than a year and in no circumstance an employee should be kept on probation for more than double the normal period.

7.1.7 A probationer, who is not making satisfactory progress, should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement. This can be done by giving a written warning to the effect that his general performance has not been such as to justify his confirmation and that, unless he shows substantial improvement within a specified period, the question of

discharging him would have to be considered. Even though this is not required by the rules, discharge from the service being a severe, final and irrevocable step, the probationer should be given an opportunity before taking the drastic step of discharge.

7.1.8 During the period of probation, or any extension thereof, candidates may be required by the Government to undergo such courses of training and instructions and to pass examinations, and tests (including examination in Hindi) as the Government may deem fit, as a condition for the satisfactory completion of probation.

7.1.9 In all cases of direct recruitment there should be a mandatory induction training of at least two weeks duration. Successful completion of the training may be made a pre-requisite for completion of probation. The syllabus for the training may be prescribed by the Cadre authorities in consultation with the Training Division of DOPT. The recruitment rules for all posts, wherever such a provision does not already exist, may be amended to provide for such mandatory training. Till such time as the Recruitment Rules are amended, a clause on the above lines may be included in the offer of appointment.

7.1.10 The period of probation is prescribed for different posts/ services in Central Government on the following lines:

S.No.	Method of Appointment	Period of Probation
PROMOTION		
1.	Promotion from one grade to another but within the same group of posts e.g. from Group 'C' to Group 'C'	No probation.
2.	Promotion from one Group to another e.g. Group 'B' to Group 'A'	The period of probation prescribed for the direct recruitment to the higher post. If no period is prescribed then it should be 2 years.
DIRECT RECRUITMENT		
3.	(i) For direct recruitment to posts except clause (ii) below (ii) For direct recruitment to posts carrying a Pay Level - 12 or above or to the posts to which the maximum age limit is 35 years or above and where no training is involved. Note: Training includes 'on the job' or 'Institution training'	2 years 1 year
4.	Officers re-employed before the age of Superannuation	2 years
5.	Appointment on contract basis, tenure basis, re-employment after superannuation and absorption	No probation.

7.1.11 If a Government servant is appointed to another post by direct recruitment either in the same department or a different department, it may be necessary to consider him for confirmation in the new post in which he has been appointed by direct recruitment irrespective of the fact that the officer was holding the earlier post on a substantive basis. Further confirmation in the new entry grade becomes necessary because the new post may not be in the same line or discipline as the old post in which he has been confirmed and the fact that he was considered suitable for continuance in the old post (which was the basis for his confirmation in that post) would not automatically make him suitable for continuance or confirmation in the new post, the job requirements of which may be quite different from those of the old post.

7.1.12 Persons who are inducted into a new service through promotion shall also be placed on probation. There shall be no probation on promotion from one grade to another but within the same group of posts, except when the promotion involves a change in the Group of posts in the same service, e.g., promotion from Group 'B' to Group 'A' in which case the probation would be for the prescribed period.

7.1.13 Consequent upon the decision of delinking confirmation from the availability of permanent posts it was also decided that if the recruitment rules do not prescribe any probation, an officer appointed/promoted on regular basis (after following the prescribed DPC procedure, etc.) will have all the benefits that a person confirmed in that grade would have.

7.1.14 A probationer shall be entitled to leave under the provisions of the Rule 33 of the CCS (Leave) Rules, 1972. If, for any reason, it is proposed to terminate the services of a probationer, any leave which may be granted to him shall not extend

- (i) beyond the date on which the probationary period as already sanctioned or extended, expires, or
- (ii) beyond any earlier date on which his services are terminated by the orders of an authority competent to appoint him.

7.1.15 A person appointed to a post on probation shall be entitled to leave under these rules as a temporary or a permanent Government servant according as his appointment is against a temporary or a permanent post; Provided that where such person already holds a lien on a permanent post before such appointment, he shall be entitled to leave under these rules as a permanent Government servant.

7.1.16 As far as the matter of Child Care Leave to probationers is concerned, CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied regarding the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal. Further the other provisions contained in Rule 43-C of the CCS (Leave) Rules, 1972 will also apply.

7.1.17 Joining Time is granted to Government servants on transfer in public interest. The period of joining time availed by a probationer on return from leave should be counted towards

the prescribed period of probation if but for the leave, he would have continued to officiate in the post to which he was appointed.

7.1.18 If during the period of probation, a probationer has not undergone the requisite training course or passed the requisite departmental examinations prescribed (proficiency in Hindi, etc.), if any, the period of probation may be extended by such period or periods as may be necessary, subject to the condition that the total period of probation does not exceed double the prescribed period of probation.

7.1.19 If the Appointing Authority thinks it fit, they may extend the period of probation of a Government servant by a specified period but the total period of probation should not exceed double the normal period. In such cases, periodic reviews should be done and extension should not be done for a long period at a time.

7.1.20 Where a probationer who has completed the period of probation to the satisfaction of the Central Government is required to be confirmed, he shall be confirmed in the Service/ Post at the end of his period of probation, having completed the probation satisfactorily.

7.1.21 Some employees are not able to complete the probation on account of availing leave for long duration during probation period. In such cases if an employee does not complete 75% of the total duration prescribed for probation on account of availing any kind of leave as permissible to a probationer under the Rules, his/ her probation period may be extended by the length of the leave availed, but not exceeding double the prescribed period of probation.

7.1.22 The decision whether an employee should be confirmed or his probation be extended should be taken soon after the expiry of the initial probationary period that is within six to eight weeks, and communicated in writing to the employee together with reasons, in case of extension. A probationer who is not making satisfactory progress or who shows himself to be inadequate for the service in any way should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement.

7.1.23 On the expiry of the period of probation, steps should be taken to obtain the assessment reports on the probationer so as to: -

- (i) Confirm the probationer/issue orders regarding satisfactory termination of probation, as the case may be, if the probation has been completed to the satisfaction of the competent authority; or
- (ii) Extend the period of probation or discharge the probationer or terminate the services of the probationer as the case may be, in accordance with the relevant rules and orders, if the probationer has not completed the period of probation satisfactorily.

7.1.24 In order to ensure that delays do not occur in confirmation, timely action must be initiated in advance so that the time limit is adhered to.

7.1.25 If it appears to the Appointing Authority, at any time, during or at the end of the period of probation that a Government servant has not made sufficient use of his opportunities or is not making satisfactory progress, the Appointing Authority may revert him

to the post held substantively by him immediately preceding his appointment, provided he holds a lien thereon or in other cases may discharge or terminate him from service.

7.1.26 A Probationer reverted or discharged from service during or at the end of the period of probation shall not be entitled to any compensation.

Confirmation

7.2.1 Confirmation is de-linked from the availability of permanent vacancy in the grade. In other words, an officer who has successfully completed the probation, as prescribed under relevant rules, may be considered for confirmation. Consequent upon the above decision of delinking confirmation from the availability of permanent posts, it emerges that confirmation will be done only once in the service of an officer which will be in the entry grade post/ service/ cadre provided further confirmation shall be necessary when there is fresh entry subsequently in any other post/ service/ cadre by way of direct recruitment or otherwise. A specific order of confirmation should be issued when the case is cleared from all angles.

7.2.2 If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may either discharge or revert the officer to the post held by him prior to his appointment in the service, as the case may be.

7.2.3 Where probation on promotion is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time he may revert him to the post/ service/ cadre from which he was promoted, or extend the period of probation, as the case may be. 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.

7.2.4 The date from which confirmation should be given effect is the date following the date of satisfactory completion of the prescribed period of probation or the extended period of probation, as the case may be. The decision to confirm the probationer or to extend the period of probation as the case may be should be communicated to the probationer normally within 6 to 8 weeks. Probation should not be extended for more than a year and, in no circumstance, an employee should be kept on probation for more than double the normal prescribed period of probation. The officer will be deemed to have successfully completed the probation period if no order confirming, discharging or reverting the officer is issued within eight weeks after expiry of double the normal period of prescribed probation.

7.2.5 A Government servant appointed by transfer would duly have been confirmed in the earlier post. In such a case further confirmation in the new post would not be necessary and he could be treated as permanent in the new post. However, where a Government servant who has not already been confirmed in the old post is appointed by transfer, it would be necessary to confirm him in the new post. In such cases, he may be considered for confirmation after watching him for two years. During that period of two years, the officer would earn two reports in the new grade and the DPC may consider his case for confirmation on the basis of these APARs.

Annexure - I

Sl. No.	OM.No.	Subject
1.	28020/ 1/2017-Estt(C) dt. 09.10.17	Extension of Probation on account of availing Leave During Probation period.
2.	28020/ 1/ 2010-Estt(C) dt. 30.10.14	Introduction of Mandatory Induction Training for Probation Clearance
3.	28020/ 1/ 2010-Estt(C) dt. 21.07.14	Consolidated Instructions on Probation/Confirmation in Central Services
4.	18011/ 1/ 2010-Estt(C) dt. 30.08.10	Timely confirmation in various Central Civil Services
5.	18011/2/ 98-Estt(C) dt. 28.08.98	Timely confirmation in various Central Civil Services
6.	21011/ 1/ 94-Estt(C) dt. 20.04.95	Probation in various Central Services
7.	20011/ 5/ 90-Estt(C) dt. 04.11.92	Delinking seniority from confirmation
8.	18011/3/ 88-Estt(D) dt. 24.09.92	Confirmation of persons appointed on transfer basis in the light of revised confirmation procedure
9.	21011/ 2/ 89-Estt(C) dt. 26.04.89	Probation in the case of direct recruits appointed to posts where upper age limit is 35 years and above
10.	18011/ 1/ 86-Estt(D) dt. 28.03.88	Simplification of confirmation procedure- Delinking seniority from confirmation.
11.	21011/ 3/83-Estt(C) dt. 05.12.84	Probation in various Central Services
12.	21011/ 3/ 83-Estt(C) dt. 24.02.84	Probation in various Central Services
13.	21011/2/80-Estt(C) dt. 19.05.83	Probation in various Central Services
14.	44/ 1/ 59-Ests(A) dt. 15.04.59	Paper on Probation in various all India and Central Services- Circulation of recommendations to Ministries etc.
15.	S.O. No. 940 dated 08.04.1972	CCS(Leave) Rules, 1972

CHAPTER – VII(B)

SENIORITY

7.3 FIXATION OF SENIORITY

7.3.1 The existing instructions on fixation of seniority issued by Government of India, from time to time are enumerated below

(DOP&T's .M. No.20011/1/2008-Estt.(D) Dated 11.11.2010 uploaded by O/o C&AG of India, under Audit rules on 06.01.2011.

Seniority of Direct Recruits

7.3.2 Relative seniority of direct recruits appointed on the recommendations of the S.S.C. or any other authority shall be determined by the order of merit in which they are selected for such appointment, the persons appointed as a result of an earlier selection being placed above those appointed as a result of subsequent selection. The relative seniority that used to be determined earlier according to the date of confirmation and not the original order of merit, (in case where confirmation was in an order different from the order of merit indicated at the time of their appointment), in accordance with the general principles of seniority, has been discontinued w.e.f. 4.11.1992 (O.M. No. 20011/5/90-Estt (D) Dated 4.11.1992). The general principles of seniority therefore stands modified to that extent.

7.3.3 Clarification 1: Appointment from the Reserve panel at a later date: The inter se seniority of candidates nominated from reserve panel will be fixed as per consolidated merit given by UPSC/SSC/Recruiting agency. However instructions circulated vide DoPT's O.M. No. 41019/18/97-Estt.(B) Dated 13th June 2000 should be strictly followed in operating or requesting for nominations from the reserve panel.

7.3.4 Clarification 2: In case if more than one-selection panels received from UPSC/SSC through letter of the same date. It has been encountered on a number of occasions that UPSC etc. in response to two separate requisitions from the Department on different point of time, sends two panels of direct recruits on the same date. Since the general principles on seniority envisages that the candidates appointed through an earlier selection stand senior to those appointed through a subsequent selection, it becomes difficult to fix the inter-se seniority of the candidates in such cases drawn from two different panels of the same date. Accordingly, it has been decided that, effort would be made by the UPSC and other selecting authorities to avoid recommending the panels on the same date and strive to send the panel for earlier requisition first. However, in case of such an eventuality (i.e. different panels on the same date) following procedures may be followed for fixation of the inter se seniority of the candidates from the two panels:

- i.** Chronology of recommendation letter;
- ii.** Where the date of recommendation letter is same, chronology of interview board reports and
- iii.** Where both (i) and (ii) are also same, then the chronology of requisition made by the respective Ministries/Departments.

It is also mentioned here that in case of recruitment through examination, the date of publication/announcement of the results shall remain the criteria as has been envisaged in the guidelines of seniority issued by DoP&T vide O.M. No.22011/5/76-Estt.(D) Dated 24.06.1978.

Seniority of Promotees

7.3.5 Where promotions are made on the basis of recommendations of a DPC, either by 'selection' or 'non-selection' method as per due procedure, the seniority of an officer assessed as 'fit', in the promoted grade shall be same as in the feeder grade from which they are promoted. Where, however, a person is considered as unfit for promotion and is superseded by a junior, such persons shall not, if he/she is subsequently found suitable and promoted, take seniority in the higher grade over the junior persons who had superseded him/her. Persons appointed as a result of an earlier selection shall be senior to those appointed as a result of subsequent selection. The relative seniority of promotees which earlier used to be determined according to the date of confirmation in the promotion grade and not the original order of merit, (in case where confirmation was in an order different from the order of merit indicated at the time of their appointment), has been discontinued w.e.f. 4.11.1992. (O.M. No. 20011/5/90-Estt (D) Dated 4.11.1992)

7.3.6 Where promotions to a grade are made from more than one grade and quotas have been laid down for each feeder grade, the eligible persons shall be arranged in separate lists in the order of their relative seniority in their respective grades. The officers in each grade, assessed as fit by the Departmental Promotion Committee shall be interpolated in the ratio prescribed for each grade in the recruitment rules for the post.

When eligibility list is to be resorted to?

7.3.7 Where promotions to a grade/post are made from more than one grade and no quota has been fixed for various feeder grades owing to a small number of posts in the promotion grade the aforesaid principle would not be viable. In such cases it would be required to prepare a combine eligibility list of the candidates from various feeder grades with due regard to the inter-se seniority of the candidates of various feeder grades. Separate instructions have been issued in this connection with regard to framing of recruitment rules in such a situation. Whereas specific criteria need to be issued/incorporated in the Recruitment Rules by the cadre controlling authorities for preparation of combined eligibility list of the candidates from various feeder grades/ broad parameters as under may be kept in view while preparing such list.

- i.** Date of completion of the qualifying service prescribed in the relevant recruitment rules, in the feeder grade for promotion.
- ii.** If the aforesaid date is same than date of completion of the qualifying service in the feeder-to-feeder grade.
- iii.** Inter se seniority of the officers from each feeder grade will be maintained.

Seniority of SC/ST Government servants on their promotion by virtue of rule of reservation roster:

7.3.8 SC/ST Government servants on their promotion by virtue of rule of reservation roster will be entitled to consequential seniority also. In other words, the candidates belonging to general/OBC category promoted through a later DPC will be placed junior to the SC/ST Government servants promoted through earlier DPC, even though by virtue of the rule of reservation.

Clarification on reservation roster vis-a-vis seniority:

7.3.9 In case of promotion, vacancies meant and reserved for SC/ST are determined through the roster points in the reservation roster. It is clarified that the said reservation roster/points are meant only for identifying the vacancy that goes to a particular category of officer and in no way acts as a determinant for fixation of seniority of the officer in a panel recommended by the DPC. According to DoPT's O.M. No. 35014/7/97-Estt.(D) Dated 8th February 2002, the DPC is to grade an officer as 'fit' or 'unfit and the feeder grade seniority of the officers assessed as fit would be maintained in the promoted grade.

Relative Seniority of Direct Recruits and Promotees

7.3.10(1) The relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies between available direct recruits and promotees which shall be based on the quota of vacancies reserved for direct recruitment and promotion respectively in the Recruitment Rules.

(2) If adequate number of direct recruits does not become available in any particular year, rotation of quotas for the purpose of determining seniority would take place only to the extent of the available direct recruits and the promotees. In other words, to the extent direct recruits are not available the promotees will be bunched together at the bottom of the seniority list below the last position up to which it is possible to determine seniority, on the basis of rotation of quotas with reference to the actual number of direct recruits who become available. The unfilled direct recruitment quota vacancies would, however, be carried forward and added to the corresponding direct recruitment vacancies of the next year (and to subsequent years where necessary) for taking action for direct recruitment for the total number of vacancies for direct recruits and promotees as determined according to the quota for that year. The additional, direct recruits selected against the carried forward vacancies of the previous year would be placed en-bloc below the last promotee (or direct recruit as the case may be), in the seniority list based on the rotation of vacancies for that year. The principle holds good for determining seniority in the event of carry forward, if any, of direct recruitment or promotion quota vacancies (as the case may be) in the subsequent year.

7.3.11 A new roster will have to be started in the following cases:

- (i) From the date the recruitment rules are notified in the gazette.
- (ii) When there is an amendment to the Recruitment Rules which changes the percentage allotted for the various modes of recruitment.

Note: The method of recruitment 'Transfer' has been re-named as 'Absorption' and 'Transfer on Deputation' as 'Deputation' vide DOP&T's OM No.AB.14017/2/97-Estt.(RR) dt. 25.5.1998.

Seniority of absorbed candidates

7.3.12 The seniority of candidates of A&E stream getting absorbed in Civil Audit stream after passing SAS (Civil Audit) would be determined as below:

- (i) All the A&E candidates on their absorption as ASSISTANT AUDIT OFFICER shall rank below the promotees of Civil Audit Offices promoted as ASSISTANT AUDIT OFFICER on the same occasion.

- (ii) Among the A&E candidates of the same batch of SAS(Civil Audit), their seniority in the cadre of ASSISTANT AUDIT OFFICER would be determined as per their inter-se-seniority in the parent A&E office subject to provisions of para 5.7 of CAG's M.S.O (Admn.) Vol.I. However, in the cases of A&E candidates coming to a Civil Audit office from more than one A&E office, their seniority would be determined as per their length of service in the feeder cadres in their respective offices.

(Authority: O/o the C&AG of India Circular No.31/NGE/2003 vide Lr.No.611-NGE (App)/37-2003 dt. 12th August, 2003)

7.3.13 The A&E officials of previous batches who join for absorption after promotion of the last departmental candidate in the subsequent batch will be placed junior to the last departmental candidate promoted in the subsequent batches.

As an illustration, if any SAS(CA) passed A&E Official of March 2012 batch reports for absorption after promotion of departmental candidate of SAS(CA) September 2012 batch, then they will be placed below the last departmental candidate promoted in SAS(CA) September 2012.

(Authority: O/o the C&AG of India Lr. No.181-Staff(App-II)/51-2014/Vol.III dt. 16th February, 2015)

Seniority in Special types of Cases

7.3.14 In the case of such ex-T.B. or ex-Pleurisy ex-Leprosy patients, as have been declared non-infective and medically fit for Government service, on reemployment in the same posts from which they were discharged the actual previous service rendered by them should be counted for seniority. The seniority of such persons re-employed in other posts will be fixed in consultation with the DoPT.

Seniority of an officer under suspension and of officers against whom enquiries are pending

7.3.15 An officer under suspension who on conclusion of the departmental proceeding against him/her, is completely exonerated, the suspension being held to be wholly unjustified, should be promoted in the first vacancy that could be made available for the purpose and his/her seniority in the next higher grade fixed as if he/she had been promoted in accordance with his/her position in the select list. In such a case, the period during which any officer junior to the suspended officer concerned was promoted to the higher grade should be reckoned towards the minimum period of service prescribed for purpose of eligibility for promotion to the higher grade.

Seniority of officers who have been recommended for promotion by a DPC during the currency of a penalty

7.3.16 An officer who has been recommended for promotion by a DPC despite imposition of a minor penalty on him/her, will be promoted on the basis of the recommendation of the said DPC, only after expiry of the penalty and his/her seniority would be fixed according to his/her position in that panel.

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

7.3.17(1) An order imposing the penalty of reduction to a lower service, grade or post or to a lower time-scale should invariably specify:-

- (i) the period of reduction, unless the clear intention is that the reduction should be permanent or for an indefinite period

- (ii) whether on such re-promotion, the Government servant will regain his original seniority in the higher service, grade or post or higher time-scale which had been assigned to him prior to the imposition of the penalty.
- (2) In cases where the reduction is for a specified period and is not to operate to postpone future increments, the seniority of the Government servant may, unless the terms of the order of punishment provide otherwise, be fixed in the higher service, grade or post or the higher time scale at what it would have been but for his/her reduction.
- (3) Where the reduction is for a specified period and is to operate postpone future increments, the seniority of the Government servant on re-promotion may, unless the terms of the order of punishment provide otherwise, be fixed by giving credit for the period of service rendered by him/her in the higher service, grade or post or higher time-scale.

Fixation of inter se seniority of the staff rendered surplus and redeployed on different occasions but in the same office

7.3.18(1) The surplus employees are not entitled for benefit of the past service rendered in the previous organisation for the purpose of their seniority in the new organisation. Such employees are to be treated as fresh entrants in the matter of their seniority, promotions etc.

- (2) When two or more surplus employees of a particular grade in an office are selected on different dates for absorption in a grade in another office, their inter-se seniority in the latter office will be same as in their previous office provided that
 - (i) no direct recruit has been selected for appointment to that grade in between these dates; and
 - (ii) if there are no fixed quotas for direct recruitment and promotion to the grade in question in the new office no promotee has been approved for appointment to that grade in between these dates.
- (3) When two or more surplus employees of a particular grade in an office are simultaneously selected for re-deployment in another office in a grade, their inter se-seniority in the particular grade, on redeployment in the latter office, would be the same as it was in their previous office.
- (4) The above orders would not be applicable in respect of personnel who are appointed on the recommendations of the UPSC to posts/services recruitment to which is made through the Commission. Seniority of surplus officers appointed on the recommendations of the Commission will be decided on merits in consultation with the Commission.

Seniority in cases of delay in reporting for duty after selection

7.3.19(i) An offer of appointment issued by appointing authority should clearly specify the period (which shall not normally exceed one month) after which the offer would lapse automatically if the candidate did not join within the specified period.

- (ii) If, however, within the specified period, a request is received from the candidate for extension of time, it may be considered by the appointing authority, but extension beyond three months will be granted only as an exception where facts and circumstances so warrant and in any case only up to a maximum of six months from the date of issue of the original offer of appointment. The candidates who join within the above period of six months will have their seniority fixed under the seniority rules applicable to the service/post concerned to which they are appointed, without any depression of seniority.

- (iii) If, even after the extension(s), a candidate does not join the within the stipulated time, which shall not exceed a period of six months, from the date of issue of the original offer of appointment, the offer of appointment will lapse.

(Authority : C&AG's Circular No-18 staff wing/2017 dt.17.04.2017)

- (iv) An order of appointment which has lapsed, should not ordinarily be revived later, except in exceptional circumstances and on grounds of public interest. The Commission (UPSC) should in all cases be consulted before such offers are revived.
- (v) In a case where after the lapsing of the offer, the offer is revived in consultation with the commission as mentioned in sub-para (iv) above, the seniority of the candidates concerned would be fixed below those who have already joined the posts concerned within the prescribed period of six months; and if the candidates joins before the candidates of the next selection examination join, he/she should be placed below all others of his batch. If however, the candidates join after some or all the candidates of the next selection examination have joined he/she should be
- (a) In case of selection through interview, placed at the bottom of all the candidates of the next batch;
- (b) In the case of examination, allotted to the next year's batch and placed at the bottom.

Determination of seniority of re-employed officers for promotion/confirmation

- 7.3.20(1)** The question of determination of seniority of re-employed officers should arise only in cases where the officers are re-employed before they attain the age of normal superannuation.
- (2)(i) Officers re-employed after they had retired/discharged, whether from Defence or Civil employment prior to the attainment of the age of superannuation under the civil rules, will, if appointed to civil posts under the provisions of the Recruitments applicable to direct recruits, be treated as direct recruits and their seniority in the grade fixed accordingly.
- (ii) However, where such officers are appointed to civil posts and the Recruitment Rules applicable thereto prescribed re-employment as a distinct mode of recruitment, their seniority will be determined as under
- (a) The inter se-seniority of persons so re-employed shall be determined in accordance with the order of their selection.
- (b) The relative seniority of persons so re-employed in relation to direct recruits and promotees shall be determined
- (i) Where the Recruitments Rules prescribed specific quotas for each of the categories, on the basis of rotation of vacancies based on the said quota
- (ii) In other cases, on the basis of the chronology of selection
- (3) In the case of officers referred to in previous para, their confirmation and promotion to higher posts would take place with reference to the seniority so fixed.

- (4) These instructions would apply subject to any special provisions that may be applicable to particular services/posts in terms of the Recruitment Rules applicable to those services/posts.

Fixation of seniority of a person who has been transferred to a lower post under FR-15A

7.3.21 When the Government employee is transferred to a lower post on his own request under FR 15(a)(2), it neither, identifies itself as a case of penal action on the employee nor as a case of transfer to a lower post in public interest. As the person already stood promoted to the next higher grade, in case of his/her reoccupying the lower post at the top of the seniority (original position), would affect adversely not only the existing officers in the grade, but would apparently nullify the very purpose of his /her transfer to the lower post. As such an officer seeking transfer to a lower post under FR-15, at his own request, would be placed below all officers appointed regularly to the lower grade on the date of transfer.

Seniority of meritorious sportsmen appointed in relaxation of recruitment rules

7.3.22 Where sportsmen are recruited through the Employment Exchange or by direct advertisement and are considered along with other general category candidates, they may be assigned seniority in the order in which they are placed in the panel for selection. Where recruitment to a post is through a selection made by the Staff Selection Commission, whether by a competitive examination or otherwise, the sportsmen recruited by the department themselves should be placed *en bloc* junior to those who have already been recommended by the Staff Selection Commission. The inter se-seniority of sportsmen will be in the order of selection.

Seniority of persons appointed on compassionate ground

7.3.23 DOP&T's O.M. No.14014/6/94-Estt.(D) dated the 9th October, 1998 provides for the Scheme for Compassionate Appointment in Central Government. Para 15 of the said Scheme provide that

- (a) The inter-se seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment. Their interpolation with the direct recruits/promotees may also be made with reference to their date of appointment without disturbing the inter-se seniority of direct recruits/promotees.
- (b) Date of joining by a person appointed on compassionate grounds shall be treated as the date of his/her regular appointment.
- (c) The person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of the date of joining of the candidate on compassionate ground.

Determination of seniority of persons selected for appointment to different posts in the same grade requiring different qualifications.

7.3.24 According to the Annexure to M.H.A., O.M. No. 9/11/55- RPS, dated the 22ndDecember, 1959 [Item-I], the relative seniority of all direct recruits shall be determined by the order of merit in which they are selected for such appointment on the recommendation of the UPSC or other selecting authority; persons appointed as a result of an earlier selection being senior to those, appointed as a result of a subsequent selection.

7.3.25 In cases where persons are selected either by the UPSC for appointment to different posts in the same grade with different qualification (e.g., posts of Assistant Lecturer in History, Economics, Physics & Chemistry, etc.), the UPSC should be requested to recommend candidates for such posts in a

consolidated order of merit. Similarly, other selecting authorities should also be requested to indicate such an order of merit while making selections for recruitment such posts. The seniority of persons appointed to posts indicated above will be determined in the order in which their names appear in the consolidated list.

Fixation of seniority of Civil Government servants who are permitted to take up military service during emergency and of Civil Government servants who are members of Defence Reserves/Territorial Army/Auxiliary Air Force and are called up for military service during emergency

7.3.26 In the case of all such Civil Government servants, the period spent in military service/training will be counted towards seniority in their Civil posts. If such a Government servants is promoted to a higher post in his parent Department/office during his absence on military service, his military service, from the date of such promotion will count for seniority in the higher post.

Fixation of seniority of Released Emergency Commissioned officer and Short-Service Commissioned officers of the Armed forces of the Union appointed against vacancies reserved for them in Central Civil Services and posts, Group 'A' and Group 'B' (other than Engineering and Medical Services and posts)

7.3.27(1) Seniority of such officers shall be determined on the assumption that they entered the Service or the post, as the case may be, as the first opportunity they had after joining the training prior to their Commission where there was only post Commission training that is-

- (a) In the case of services or posts recruitments to which is made on the results of a competitive examination conducted by the Commission, the released Emergency Commissioned Officer or Short Services Commissioned Officers who complete successfully at the first or second available opportunity would be deemed to have passed the examination at the first or second occasion he could have appeared at the relevant examination had he not joined military service and shall be assigned the year of allotment correspondingly; and
 - (b) In the case of services or posts recruitment to which is made otherwise than through a competitive examination conducted by the Commission, seniority shall be fixed on the assumption that the Emergency Commissioned Officers would have been appointed on the date arrived at after giving credit for the approved military services as Emergency Commissioned Officers or Short Service Commissioned Officers, as the case may be, including the period of training, if any and shall be deemed to have been allotted the corresponding year for the purpose of fixation of seniority.
- (2) Seniority inter-se of candidates who are appointed against the vacancies reserved under sub-rule (1) of Rule 4 of the Released Emergency Commissioned Officers or Short Service Commissioned Officers (Reservation of vacancies) Rules, 1971, and allotted to a particular year shall be determined according to the merit list prepared by the Commission on the basis of the results of their performance at the examination or test or interview.
- (3) All candidates who have been appointed against the vacancies reserved under sub-rule (1) of Rule 4 of the rules referred to at 2 above shall rank below the candidates who were appointed against unreserved vacancies in the services or posts through the competitive examination or

test or interview conducted by the Commission corresponding to the year to which the former candidates are allotted.

CHAPTER - VIII

LEAVE

GENERAL

8.1 The rules regulating the conditions under which regular leave may be granted to and availed of by the members of the office other than Gazetted Officers are incorporated in the Manual of General Procedure.

8.2 All Heads of field Offices in IA&AD who are of the rank of Principal Accountant General/Accountant General/Director General of Audit (Central) may grant leave of all kinds except special disability leave, Study leave, 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 up to 45 days.
- (b) Other IA&AS Officers up to 60 days, the above power is subject to the following conditions:
 - (i) The Accountant General/Director General of Audit, etc., is satisfied that work will not suffer by the absence of the officer on leave.
 - (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
 - (iii) If the Accountant General/Director General of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.
 - (iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due up to 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.

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

NOTE-3: The instructions will not apply in cases where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the C&AG 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.

(Para 3.29.2 of M.S.O. (Administration) Vol.I)

Other Gazetted Officers

8.3 The grant of leave to Senior Audit Officers is regulated with reference to paragraph 4.9.2 of M.S.O. (Admn.) Vol.I.

Issue of notification

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

(Para 4.7.1 of M.S.O.(Admn.) Vol.I)

CERTIFICATE OF OFFICIATION

8.5 In all cases in which the benefit of second provision to the explanation below Rule 40 of C.C.S. (Leave) 2nd Amendment Rules, 2014 (corresponding to Rule 15 of R.L.Rs 1933) is allowed to a non-Gazetted Government servant, a certificate in the following form shall be signed by the authority competent to fill the specified post in respectof which the benefit is proposed to be granted “certified that on * _____ Shri/Shrimati/Kumari _____ has been continuously officiating in the post ** _____ for more than three years.

* The date preceding the date of commencement of leave to be specified here.

** Designation of the post to be specified here.

(G.O.I.MOF O.M.No.F.7(8)- Estt.IV(A)/60 dt. 26-2-1960 P.2c File 3-8/71-73 EB.II)

NOTE: On the first of each month, a consolidated list of all employees for whom such certificates who obtained during the previous month should be sent to the Senior Audit Officer, i.e., the Director of Audit (Posts and Telegraphs), Hyderabad inclusive of the following periods which he/she would have officiated in that post but for the following events.

Particulars of the event

- | | <u>From</u> | <u>To</u> |
|---|-------------|-----------|
| 1. Period of officiation in the specified post. | | |
| 2. Periods of officiation in equivalent of higher posts in the same department. | | |
| 3. Periods of deputation. | | |
| 4. Foreign service. | | |
| 5. Periods of leave. | | |

Signature

Designation

Leave reserve

8.6 (a) A leave reserve at 10% of the sanctioned permanent and temporary strength of (i) Senior Audit Officers, Asst. Audit Officers, Sr. Auditors/Auditors is permitted in Auditors cadre and for Clerks in Clerks cadre.

(Para 6.4.1. of M.S.O.(Admn.) Vol.I)

(b) The leave reserve in respect of all the cadres in the two audit offices of AG (Audit), Telangana, and DGA (Central), Hyderabad are placed at the disposal of the Group Officer(Admn.) and he will have the power to grant leave subject to management (c)

(c) No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. When the number of officials on leave is less than the sanctioned strength of leave reserve, the surplus leave reserve will have to be attached to sections. In such cases the result will be that the number of men working in a section will be more than the sanctioned strength temporarily. This is not a permanent addition to the particular section.

NOTE: If a permanent increase is necessary, sanction should be obtained in the ordinary way for the additional staff required.

(C&AG's No.5924.E.1173-26 dt.23rd Nov.76-Impt. Orders file)

Leave Sanctioning Authority

8.7(a) The **Group Officers are empowered** to sanction all kinds of leave with Pay and allowances in respect of all Group-B Officers (including AAOs) not exceeding 30 days where no substitute is required and the Group Officer(Admn.) is empowered to sanction all kinds of leave with pay and allowances exceeding 30 days and in cases where substitutes are required and also in cases of E.O.L. with or without M.C. irrespective of the duration of leave.

(b) Branch Officers are competent

(i) to sanction regular leave with pay and allowances, i.e., E.L, H.P.L., Commuted Leave, Leave Not Due etc., to the Assistant Audit Officer working under them up to a maximum of 15 days at a time on the condition that no substitutes are asked for. The exercise of these powers is subject to other conditions like verification of title, production of medical certificate where leave is applied for on medical grounds etc. In respect of leave sanctioned to ASSISTANT AUDIT OFFICERS, the Senior Audit Officer should not himself be on leave during such period.

(ii) to sanction regular leave with pay and allowances, i.e., E.L, H.P.L. Commuted Leave and Leave Not Due etc., to the Senior Auditors/Auditors/DEO/Clerks/MTS working under them up to a maximum of 30 days at a time without asking for substitutes. The exercise of this condition is subject to other conditions like verification of title, production of Medical Certificates etc., where leave is applied for on medical grounds;

(iii) to grant casual leave beyond 3 days and up to 05 days at a time to the staff working under the AAO/Welfare Assistant/Manager, when the period exceeds the AAO's powers of sanction.

(Authority: HQ Circular No.44/NGE/2000- No.1046-NGE(App)/96-97 dated 12.10.2000);

(iv) Casual leave to ASSISTANT AUDIT OFFICERS/Welfare Assistants/Managers may be granted up to a maximum of 05 days at a time by the Branch Officer.

(c) ASSISTANT AUDIT OFFICERS/Welfare Assts/Managers are competent to sanction Casual Leave up to a maximum of 3 days at a time to the staff working under them.

8.8 The ASSISTANT AUDIT OFFICERS/Welfare Assts./Managers/Senior Audit Officer may allow the staff working under them to avail Restricted Holiday when such a holiday is required in combination with Casual Leave. It should not be taken into account for computing the limit of 3/5 days up to which the A.A.O/S.A.O's respectively is competent to sanction Casual Leave. Sanction of Accountant General/Director General or the Deputy Accountant General/Deputy Director to whom the powers in this regard may be delegated is necessary for sanction of casual leave beyond 5 days.

(C&AG Lr.No.F.4 OSD (P)/73 (Vol.II) dt.17-7-1973, P.25 8-12/72-73)

8.9 A.A.Os are delegated with Powers to grant permission to the staff to leave headquarters up to the period they are empowered to grant Casual leave.

(C&AG Lr.No.4-OSD)(P)/73-III dt.31-1-74-P.51 File 8-12/Misc/72-73 KW)

8.10 (a) Proposals to refuse L.P.R. will require the approval of authorities mentioned below :

- (i) In respect of Group-A officers - C&AG
- (ii) In respect of Group-B officers - Deputy C&AG
- (iii) Remaining Categories of staff - A.G

(b) All cases in which L.P.R. is refused in terms of (iii) in the sub-paragraph above should be reported to C&AG's Office by 31st July, and 31st January, each year giving the names and designations of the individuals and the reason for the refusal of the L.P.R. in part or whole.

(C&AG's Confdl. Lr.No.1539-GE.I/333-72 dt.27-2-73 P.13-3-8/74-75 KW)

Procedure

8.11 Applications for leave should be submitted in the form prescribed for the purpose. The ASSISTANT AUDIT OFFICER should in respect of staff working in his section, record his recommendations and state whether a substitute will be necessary and whether the applicant has stayed away from duty and if so from what date. The application should then be sent to Administration-I Section with recommendations of Branch Officer. The concerned Bill Section will verify the entries regarding regular leave and certify as to the admissibility of the leave applied for. The leave application is then submitted to the Branch Officer/Group Officer for sanction.

NOTE: The A.A.O of Bills Sections is not competent to issue leave admissibility reports.

(C&AG's Lr.No.405.D.(P)/73 (Vol.II), dated 11-11-1974 P.63 of File 8-12/Misc./72-73 K.W)

8.12 After the sanction, the application shall be sent to the Bills Group for further action such as entry in the leave account, service book etc.

8.13 In case it is not possible to manage the work within the leave reserve allotted to each group and a substitute is necessary, the leave application will be sent to Administration-I Section for arranging a substitute and to the concerned Bills Section for obtaining the sanction of Group Officer (Admn.)

8.14 Applications for leave will be considered in the order of priority as and when substitutes become available, subject to administrative convenience and exigencies.

Instructions to be observed

8.15 The following instructions should be observed in connection with the grant of leave to non-gazetted staff.

- (i) Leave cannot be claimed as a matter of right. When the exigencies of public service so require, discretion to refuse or revoke leave of any public description is reserved to the authority empowered to grant it.
- (ii) No member of the staff should avail himself of leave before it is sanctioned.
- (iii) Except in case of sudden and serious illness, leave application should be submitted by the staff through the Branch Officers at least 15 days before the date on which they intend to proceed on leave. In case the leave is to be spent out of India, such application should be sent two months before the date on which they intend to proceed on leave.
- (iv) Leave is not to be applied for piece-meal. Extension of leave shall not normally be allowed except for special reasons. Even such extensions on special grounds, shall be applied for sufficiently in advance. The applications therefore should reach the office at least seven days in advance of the date of expiry of the leave originally applied for, so that suitable action may be taken for obtaining orders of sanction.
- (v) In the case of leave on medical ground the leave applications should be accompanied by a medical certificate.

NOTE: It has come to the notice of Government of India that a number of Government servants have been absenting themselves, from duty on short leave by producing M.C. (Medical Certificate) not only from Civil Assistant Surgeons/Civil Surgeons but also from other registered Medical practitioners including Hakim Vaid, and Homeopaths. Certain members of the staff who have qualified in Homeopathy and Ayurvedic system of medicines and have got themselves registered are also issuing such certificates to the staff. It has been decided that Medical Certificates issued by Authorised Medical Attendants only (including the Doctors employed under the CGHS) should be accepted. Even in these cases greatest vigilance should be exercised in accepting such certificates. If there is any doubt the genuineness of the certificate, the applicant should be referred to the Civil Surgeon/Medical Board and drastic action should be taken against those who are found guilty of issuing Fake Certificates.

(G.O.I., M.O.H. & F.A) OM No.A.17011//1/75, MC., dt.14-7-1975 communicated in C&AG's Endt. No.973-Audit/155-74, dt.21-8-1975) File C.C.S. Leave Rules, 1972-E.B. II)

- (vi) Branch Officers while recommending leave should state whether the work in the section can be carried on without any substitutes being given.
- (vii) Members of the staff who were sanctioned leave by Branch Officer without any substitute being posted in their places, should report themselves to the concerned Sections. Others for whom substitutes are posted by the respective groups should report

themselves to those groups. But Administration should also be consulted before admitting the staff to duty on return from leave in the following cases:

- (a) Where leave was not sanctioned and the Government servant had stayed away from duty;
- (b) Where leave had been availed of in excess of the amount of leave originally granted to the individual;
- (c) In all cases where the Government Servant returning to duty is neither permanent nor Quasi-permanent and the period of absence exceeds three months irrespective of the fact whether sanction of leave was obtained or not. The joining report of the individual should also contain full particulars of (1) the date of commencement of absence (2) whether leave was sanctioned and (3) whether any application for extension of leave of absence was made and the date of such application.

(E.B. Circular E.B.I/5-8/70-71/314, dt.14th July, 1970)

8.16(a) Rule 32 of CCS (Leave) Rules, 1972, provides that unless the President, in view of the exceptional circumstances of the case otherwise determines, no Government servant who is not in permanent employ or on probation, shall be granted Extra-ordinary leave on any one occasion in excess of certain limits mentioned in Clause (2) of that rule.

- (b) It is irregular on the part of any temporary Government Servant to absent himself from duty without the sanction of the competent authority. Where the leave applied for exceeds the limits prescribed in this rule, it is the responsibility of the official to ensure that he applied to the competent authority in time through proper channel stating the full reasons therefor and obtain his orders. In case the official is asked to rejoin duty within a specified period, he will do so failing which action under C.C.S. (TS) Rules, 1965, or CCS(CCA) Rules, 1965, may be resorted to. In this context, it is necessary that unauthorised absence of officials is taken up immediately as and when each occasion arises. As and when each case exceeding a period of 15 days arises, a recall memo in the form in the Annexure-I should be issued to official concerned by Registered Post Acknowledgement Due by the concerned Branch Officer and in case there is no response within 30 days the case along with the office copy of the recall memo and acknowledgement should be transferred to Administration-I Section within 45 days from the date the official stayed away for further action. Instead of reporting for duty if the official concerned sends a representation or applied for leave, the leave application indicating eligibility may be put up to the authority competent to sanction leave for his orders.
- (c) Administration Section will, in all cases of temporary officials, initiate such action under C.C.S. (CCA) Rules, 1965 or CCS (TS) Rules, 1965 as may be necessary before the expiry of the maximum period of Extraordinary leave that can be granted to a temporary Government Servant so that no case arises for regulation of such period as may fall in excess of the maximum permissible period of Extraordinary leave that can be granted to such officials. In the case of probationers and permanent Government Servants, each case will be reviewed on its merits for further action.
- (d) If the official desires to report for duty before final orders are issued on his unauthorised absence, he may be permitted to do so, in consultation with Administration Section in all cases where a report has been sent to Administration Section as contemplated in this order.

(O.O.E.B.I/C.R./3-18/3-18/73-74/614, dated 15-2-1974)

Prefixing/Suffixing of holidays

8.17 Suffixing of holidays to leave on medical certificate is not permissible where the fitness certificate is of the date on which the Government servant resumes duty or of the date just preceding the date of joining or of a date intervening the holidays. If, however the fitness certificate is of the date preceding the holidays, the holidays may be allowed to be suffixed at the request of the Government servant.

(C&AG Lr.No.1938-NGE I/103-66, dt.17th August 1966)

Holidays may be allowed to be prefixed to leave on medical certificate as under:

8.18(i) When the medical certificate is issued on the day immediately preceding the holidays:

The holidays may be treated as part of the leave and not allowed to be prefixed.

(ii) When the medical certificate is issued during the holidays as in (1) above.

(iii) When the medical certificate is issued on the day leave is to commence, the holiday may be allowed to be prefixed at the request of the Government Servant.

(C&AGs Lr.No.1502/NGE I/103-68, dt.18th June 1968)

Compulsory recall

8.19 Compulsory recall from leave: All cases of compulsory recall from leave require the sanction of the Group Officer (Admn.).

Fitness certificate

8.20 A Government servant who has taken leave on Medical Certificate should produce the Medical Certificate of fitness before he resumes duty.

8.21 A Government Servant suffering from T.B. who is on medical leave can rejoin duty after the expiry of the leave on production of a certificate of fitness from a T.B. Specialist.

8.22 A temporary Government Servant who has been granted Extraordinary leave up to 18 months for the treatment of T.B. under Rule 32(2) (d) of C.C.S. (Leave Rules) 1972 should be required to produce physical fitness certificate before resuming duty from the following medical authorities.

(a) A temporary Gazetted Government Servant suffering from pulmonary T.B. or T.B. of any other part of the body should produce a fitness certificate from Medical Committee (as laid down in Rule 24(3) of C.C.S. leave Rules 1972) whether the treatment is at the Sanatorium or at the residence of the Government Servant. A T.B. Specialist should also be counted as a member of the Committee.

(b) A temporary Non-Gazetted Government Servant suffering from pulmonary T.B. should produce a certificate of fitness either from the Medical Officer incharge of a recognised Sanatorium or from a T.B. Specialist recognised by a State Government while such a Government Servant suffering from T.B. of any other part of the body should produce a certificate from a qualified T.B. Specialist or a Civil Surgeon.

(G.I., Min. of Fin. Memo No.F-7(137) E-IV/56, dt.18th Feb. 1958)

- (c) T.B. Patients should report themselves for a preliminary checkup within the first two months of their resuming duty and thereafter for subsequent periodical checkups in accordance with the opinion of the specialists who should indicate the periodicity of the checkups.

(G.I.O.M. No.F-5-35-55 M.II dt.25th November, 55/3-5 Bills Section Medical unit)

Special Casual Leave on account of bandh, curfew, etc.

8.23 While the Government may issue specific instructions regarding treatment of the period of absence of employees during any particular bandh, ordinarily a Government servant may be granted special casual leave as explained below, if the competent authority is satisfied that the absence of the individual concerned was entirely due to reasons beyond his control, e.g. due to failure to transport, or disturbances or picketing or imposition of curfew, etc. If the absence was due to failure of transport facilities, the special casual leave may be granted if the Government servants had to come from a distance of more than 3 miles (5 kms) to their places of duty.

8.24 If the absence was due to picketing or disturbances or curfew, the special casual leave may be granted without insisting on the condition that the distance between the place of duty and residence of the Government servant should be more than 3 miles (5 kms).

8.25 Special casual leave in these cases may be granted by the Head of the Department.

(DOP&T OM No.27/6/71-Estt(B) dated 1st Nov, 1971, OM No.28016/1/79- Estt(A) dated 28th May 1979, OM No.3011/(S)/87-Estt(B) dated 16th Feb 1987).

8.26 A report of such cases where special casual leave has been granted may be sent to Headquarters office half yearly so as to reach Headquarters Office not later than 10th July or 10th January next in respect of half years from 1st January to June and 1st July to December each year.

(Hqrs. Office Lr.No.1747-NGE.I/56-78 dated 20.06.1979)

Special Casual Leave for Central Government Employees with disabilities

8.27 In terms of DOPT Lr.No.25011/1/2008-Estt(A) dated 19.11.2008, Government employees with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 may be granted Special Casual Leave for 4 days in a calendar year for specific requirements relating to the disability of the official.

Special Casual Leave on account of blood donation

8.28 Government servants who donate blood on a working day are entitled for Special Casual Leave for that day.

(MHA OM No.46/11/56-Estt(A) dated 8th October 1956)

ANNEXURE -I

(Para 8.17(b))

DRAFT RECALL MEMO

Registered Post Ack. Due.

Office of the AG((Audit)
Telangana)/DGA(Central), Hyderabad

Dated _____

Shri _____ ASSISTANT AUDIT
OFFICER/Sr.Auditor/Auditor/Clerk/MTS was not attending the office from _____.
There is no report from him explaining the circumstances in which he began absenting himself from
duty without obtaining proper sanction to leave. Further it is also noticed that he did not submit any
leave application for his absence also. He is directed to report for duty on or before
_____ failing which suitable disciplinary action will be taken against him.

Senior Audit Officer/DAG/Dy.Director/Sr.DAG/Director

To

Sir _____

Note-1: The number and date of Recall Memo should be noted in R.P. Acknowledgement Form. It should be stiched to the cover by the Section itself.

Note-2: To be issued under the signature of Group Officer in the case of A.A.O. and that of Senior Audit Officers in other cases.

CHAPTER - IX

INCREMENTS

Increments

9.1 In view of the provisions of F.R.24, the Head of an Office is not required to adopt the elaborate procedure of requiring each case of annual increment to be put up to him for orders as to whether the increment should be passed or not. If the work or conduct of any Assistant is so bad as to justify the increment being with-held, orders to this effect should be issued separately as occasion arises. The annual increments in all cases of Asst. Audit Officers (Group B) and Group C staff will therefore be passed by the Branch Officer (Bills) who will satisfy himself that no orders stopping the increment exist and that there are no default entries requiring stoppage of increments. The increment register will also be signed by the Branch Officer (Bills) in such cases.

(CAG's Lr.No.1295-NGE-I/182-60, dt.15-6-1960 to AG.P&T Shimla).

Regulation of increments

9.2 An increment should be granted from the first of the month in which it falls due instead of from the actual date on which it accrues, under the operation of the normal rules and orders regulating increments. These orders shall take effect from 1st November 1973 and shall cover Central Government Employees in Groups A,B,C.

(Government of India MOF (DOE) No.22-E.III(A)/73 dt.7-1-1974 Government of India MOF OM No.F(22) E.III/A/73 dt. 27-5-1974)

9.3 After implementation of 7th CPC, there shall be two dates for increment namely 1st January and 1st July of every year, instead of the provision of one date of increment on the 1st July during the 6th Pay commission pay structure.

(Rule 10 of CCS (RP) Rules, 2016)

9.4 To enable the Branch Officer (Bills) to discharge his responsibility in the matter, the Branch Officers and A.A.O. will see that all orders regarding stoppage of increments and making of entries in the APARs are promptly sent to the Administrative Section for noting and necessary action and that APARs of those under their charge are written up to-date as prescribed.

Increment register

9.5(i) An increment register in Form No.S.Y.299 should be maintained, separately for different categories of staff viz., A.A.O., Sr. Auditor, Auditor, etc., and maintained in two parts - (1) for Permanent officials, (2) for Temporary officials. Separate pages should be allotted. In the relevant folios, all increments which are due to be sanctioned in the month of July should be recorded. Enough space should be left in between the names and also some blank pages left after the entries for the month of July so that remarks affecting the date of increment or entries relating to new names can be made. If for any reason the increment dates of some staff are changed to another month, the names of the persons concerned should be scored through on the page where it is and a note kept against it showing the folio (month) to which it has been transferred.

- (ii) Names of persons newly appointed or promoted to the higher grades should be entered immediately on appointment or promotion in the relevant folios.
- (iii) Before the preparation of monthly bills for the month of January and July, this register should be reviewed to see that sanction to increments due in July are obtained and increments so approved, drawn in the bill. The officer who draws the bill should see that increments have been duly drawn for all those whose increments are due.

Review of Increment Register

9.6. The increment register should be reviewed every month with a view to taking action in all cases where increments are due during that month. At the end of each increment register, some loose sheets should be attached for indicating the results of review of increment register. It should be indicated in two parts as follows:-

Part I	Part II
Opening Balance_____	No. of increments sanctioned during the month of July but not given effect to in the bill.
Increments during July _____ Total _____	
Increment sanctioned during the month _____ And reasons for delay _____	(Details of name etc., should be given).

9.7 The Register together with review should be put up on the 5th of each month, indicating the position in respect of the previous month.

Increments while on deputation or Foreign Service

9.8 In the case of officiating Government Servants on deputation/ foreign service to other departments, copies of the certificates regarding the extent of period to which they would have continued to officiate in the post (from which they proceeded on deputation) but for their deputation shall be furnished to the department to enable that department to regulate increments accruing during the period of deputation.

Increments for clerks

9.9 No clerk recruited on or after 01-10-1967 will be eligible to draw increments in the pay band attached to the post unless he has passed the test English Typing at 30 w.p.m.

NOTE: With the issue of letter quoted below, only those candidates who qualify in the typewriting test in English with a speed of 30 WPM (25 WPM in the case of Hindi Typewriting) are called for interview for the purpose of final selection and empanelment for recruitment.

(CAG. Lr.No.1932-NGE.II/81-74 dt.13-8-1974 dt.13-8-1974 P.209 File 3-70/73-75)

Increments withheld

9.10(i) Whenever it is proposed to withhold increments as a disciplinary measure, the proper order to make is to withhold increments falling due after the date of the order.

(ii) Question whether all the increments or only one increment to be withheld during the currency of the penalty: When the penalty of withholding of increment is awarded to an employee, it is obligatory on the part of the disciplinary authority to specify the period for which the penalty should remain current. A doubt has been raised whether in such a case, all the increments falling due during the currency of the penalty or only one increment should remain withheld during the specified period. It is clarified that an order of withholding of increment for a specified period implies withholding of all the increments admissible during that specified period and not the first increment only, in case the next increment but not the one increment is withheld.

(D.G., P&T Lr.No.20/41/66-Disc. dated 14 th April, 1967)

(iii) Withholding of increment clarification: A question has been raised whether in accordance with the clarification contained in Sub-para (ii) above, if the next increment is withheld for a specified period all the increments falling due during the period should be withheld. This question has been considered carefully and it is further clarified that where an order of penalty purports to withhold the “next increment” for a specified period, it implies that all the increments falling due during that period would be withheld because without getting the next increment, officer cannot get increments falling after the ‘next increment’. All disciplinary authorities should, therefore, ensure that orders of penalty are correctly worded in accordance with their intention. Thus if it is intended that only one increment should be withheld over a specified period it should not be stated in the order that the next increment be withheld for a specified period. The proper course of action in such a case would be to specifically order that ‘one increment’ be withheld for a specified period instead of ordering that ‘next increment’ be withheld for a specified period. Such an order will have the effect of withholding one increment only over a specified period and the official concerned will be able to draw the subsequent increments falling during the period, of course, depressed by the one increment which is withheld.

(D.G.P. & T Lr.No.20/41/66-Disc. dated 14th April, 1967)

Pay & increments in the case of erroneous promotion or appointment

9.11 The following provisions shall govern the pay and increments of a Government servant whose promotion or appointment in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts:

(i) The orders or notification of promotion or appointment of a Government servant should be cancelled as soon as it is brought to the notice of the appointing authority that such a promotion or appointment has resulted from a factual error and the Government servant concerned should immediately on such cancellation, be brought to the position which he would have held but for the incorrect order of promotion or appointment.

(ii) In the case, however, of a Government servant, who has been erroneously promoted and appointed to a post in a substantive capacity the procedure laid down in Para 7.2.14 and 7.2.15 of the Chapter relating to “Confirmation” of this Manual may be followed and only thereafter

the Government servant concerned should be brought down to the position which he would have held but for the erroneous promotion/ appointment by the issue of orders as mentioned above. Service rendered by the Government servant concerned in the post to which he was wrongly promoted/ appointed as a result of the error should not be reckoned for the purpose of increments or for any other purpose in the grade/post to which he would not normally be entitled but for the erroneous promotion/appointment.

- (iii) Any consequential promotions or appointments of other Government servants made on the basis of the incorrect or appointment of particular Government servant will also be regarded as erroneous and all such cases will also be regulated on the lines indicated in the preceding subparagraphs.
- (iv) Except where the appointing authority is the President, the question whether promotion/ appointment of a particular Government servant to a post was erroneous or not should be decided by an authority next higher than the authority in accordance with the established principles governing promotions/ appointments. Where the appointing authority is the President the decision should rest with the President and should be final. In case of doubt, the Ministry of Home Affairs may be consulted through the Comptroller and Auditor General.
- (v) The cases of erroneous promotion/appointment in a substantive or officiating capacity should be viewed with serious concern and suitable disciplinary action should be taken against the officers and staff responsible for such erroneous promotion. The orders refixing the pay should be issued expressly under F.R. 31-A and a copy thereof should be endorsed to the Ministry of Finance (Depart. of Expenditure) through the Comptroller and Auditor General.

(G.I., M.F. OM. No.F.1(3)-Estt. III/59 dated 14-3-1963)

- (vi) The rate of increment in the revised pay structure (7th CPC) will be based on Pay Matrix. Basic Pay of the Official consequent on Increment is equal to the next higher cell in the same Level of the Pay Matrix.
- (vii) In cases where an employee reaches the maximum of his pay in the same pay level, he shall be placed in the next higher pay level, benefit of one increment will be provided. Thereafter, he will continue to move in the higher pay level till his pay in the pay level reaches the maximum of pay level 14, after which no further increments will be granted.

CHAPTER - X
SERVICE BOOKS
&
ANNUAL PERFORMANCE APPRAISAL REPORT

10.1 SERVICE BOOKS

10.1.1 The detailed rules regarding the maintenance of Service Books are contained in Supplementary Rules 197 to 203.

10.1.2 The Service Books should be a complete record of the service of a Government servant. Every step in his official life such as grant of increment, promotion, reduction, transfer and going on leave and return therefrom etc., must be recorded in his Service Book.

Maintenance of Service Book and Leave Account

10.1.3 Service Books should be maintained for all Gazetted Officers in Group-B and all Non-Gazetted members of Group-C of the office from the date of their first appointment to Government Service. The cost of the Service Books should be borne by the Government. The Service Book should not be returned to the Government Servant on retirement, resignation or discharge from service even in cases where the Government Servant might have paid the cost.

(G.I.M.F. OM No.12(6)-E.IV/54 dt.31st January 1955) and CAG Lr.No.1325 TAI/1295-71 12-9-72 P.32 File IRLA/72-74 EBIV)

NOTE 1: A certified copy, however of a service book may be supplied on payment of copying fee of Rs.5/- to a Government servant who asks for it on quitting Government service by retirement, discharge or resignation.

(G.I.M.F. OM No.F.12 (16)-E. IV (A)/61 dt.2-5-1961)

NOTE 2: For supply of certified copy of service book to Gazetted Officer a copying fee of Rs.5/- is to be charged. The copying fee should be accounted for under the appropriate Receipt Major Head of the Office/Ministry/Department. Under the Minor Head "Other Receipts".

(G.O.I.MHA Deptt. of Personnel & Administrative Reform OM No.17012/2/TE Dt.27-9-80 received through C&AG Lr.No.1342 TA/191-71 Dt.1-11-80).

10.1.4 Necessary entries should be made in the leave accounts (in Form 2 of C.C.S. (Leave) 2nd Amendment Rules, 2014) attached to the Service Books wherever a person proceeds or return from leave.

Date of Birth

10.1.5 At the time of opening the Service Books, the date of birth of the individual concerned should be verified with the Matriculation or School Leaving Certificate and the date entered in the Service Book.

Alterations in the Date of Birth

10.1.6 An alteration of date of birth so declared by the Government servant can be made, with the sanction of a Ministry or Department of the Central Government, or the C&AG of India in regard to persons serving in the IA&AD or an Administrator of a UT under which the Government Servant is serving, if -

- (a) Request in this regard is made within five years of his entry into Government service.
- (b) It is clearly established that a genuine bona fide mistake has occurred; and
- (c) The date of birth so altered would otherwise make him ineligible to appear in any school or University or UPSC examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government service.

(GOI Ministry of Personnel, PG & Pensions, DOPT OM F.No.19017/1/2014- Estt.(A-IV) dated 16.12.2014)

10.1.7(i) The requests for alterations should be supported by satisfactory evidence together with an explanation of the circumstances in which the wrong date happened to be got recorded and statement of any previous attempts made to have the record amended.

- (ii) It should be examined whether the date of birth accepted originally had given the official concerned any advantage in securing admission to service etc., and the change proposed later on is for bonafide reasons and not to gain any fresh advantage.

Entry regarding Appointing Authority

10.1.8 With a view to keeping a record of the authority who actually appointed the various Government servants, an entry as to the designation of the authority who actually appointed the particular employee should be made in the Service Book of each Group-C employee under the signature of the Branch Officer in-charge of Administration.

(C&AG's Lr.No.833-MGE II/303-61 dated 29-3-62)

Entry regarding P.F A/c No.

10.1.9 As soon as a Government servant is admitted to a Provident Fund the account number allotted to him should be entered on the right hand top of page 1 of the Service Book by means of a rubber stamp.

(G.I.M.F. OM NO. F.3(1) E.IV (A)/66 dt.7-10-66)

Other entries

10.1.10 Entries regarding passing of departmental examinations, like Departmental Examinations for Auditors, RAE and CPD for AAOs/SAOs, SAS, etc., passing of the recognised examination in Hindi Typewriting, Stenography Examinations, etc., should be made in the Service Books. Date of Joining Service, Personal Number, Aadhar Card No, PAN No and GPF/PRAN A/C No should also be shown in Service Book.

Quinquennial Attestation

10.1.11

(a) The entries in the opening page of each Service Book should be renewed or re-attested at least once in every five years by the Government Servant and signatures against items 14 and 15 should be dated.

(b) Declarations received from the Government Servant like (i) Declarations of Home town for purpose of leave travel concession; (ii) details of family members for the purpose of family pension etc., may be appended (in original) with the Service Book.

(Vide Notes in Service Book form as revised in GOI., Min. of Fin OM. No.F.3(2)-E.IV(A)/68 dt.5-2-72-C&AG's Endt. No.100-OM21-62 dt.23-2-72 P.258-File 3-36 Vol.I/EB.II)

10.1.12 Punishments such as Censures etc., may be noted in the Service Books of the Government Servants concerned under the special order of the Branch Officer, Group Officer (Admn.) as the case may be.

Verification of Service Book by the Government Servant

10.1.13

- (i) It is the duty of every member of the office to see that his service book is maintained properly and for this propose he will be permitted to examine his Service Book. In token of having examined the Service Book, the Government Servant shall affix his signatures, which he will do after ensuring that the service has been duly verified and certified as such.
- (ii) It shall be the duty of the Branch Officer(Bills) to initiate action to show the Service Books to the employee and to obtain his/her signature therein, in token of his/her having inspected the Service Book once a year.
- (iii) The events should be verified and all changes of appointments, leave, transfer, etc., should be recorded in the Service Book and attestation of A.A.O. in-charge of the concerned Bills Section obtained.

Annual verification of services

10.1.14

- (i) At a fixed time early in the year the Service Books shall be taken up for verification by the Head of office, as enjoined in Rule 81 of the Compilation of G.F.Rs.
- (ii) The main purpose of the annual certificate of verification of Services is to ensure that the entire service recorded in the service books is completely borne out by actual facts and as service includes all periods of leave including Extraordinary leave, the periods of Extraordinary leave should also be included in the annual verification of service.

(C&AG's Lr.No.395-NGE I/68-71-I dt.17thFebruary 1968)

- (iii) The annual verification of services of Gazetted (Group-B) and non-Gazetted staff should be conducted for the preceding financial year and a certificate to the effect submitted to the Comptroller and Auditor General by the 31st July each year.

(CAG Lr.No.1325 TAI/295-71 dt.12-9-72 and CAG. Lr.No.1611.TA II/465-63 dt.1-10-64)

Powers to attest entries in service book

10.1.15 Powers have been delegated to the A.A.Os in the Indian Audit and Accounts Department to attest the entries in the Service Books of Non-Gazetted staff other than those on the first page of the Service Book and annual verification of the Services. These powers will not however, be exercised by them in respect of entries in their own service books and leave accounts and will be subject to the condition that Gazetted Officers who are delegated powers to attest entries on the first page of Service Books continue to inspect 10% of the Service Book and initial them in token of their having done so.

NOTE: The delegation of powers as in the Government of India's above order to the A.A.O of Office Establishment and Administrative Section is subject to the following further conditions.

- (i) Entries regarding increments, fixation of Pay, etc., should be based on increment certificates, pay fixation statements, etc., duly approved by the Branch Officer.
- (ii) In the case of leave, the title to leave should be verified by the Branch Officer-In-charge of Bills Sections, before the sanction to leave is accorded.

(GOI MOF. Lr. No.3(3)-EG.I/67 dated 20-4-67 and CAG Lr.No.1384, TA I/698-66 dt.3-5-67 P.2 File 3-35/EB.II 68-69).

10.1.16 No certificate of verification need be recorded in the Service Book by the Head of office in respect of periods of Foreign Service. The entry made therein by the Senior Audit Officer under S.R.203 will be sufficient for this purpose.

(C&AG's Lr.No.899-NGE.I/151-65 dated 4th May, 1967)

10.1.17 Service Books of transferred Government Servants

Service Books of transferred Government Servants should be made available by the Old offices to the New offices, with the Provident Fund Account numbers duly entered therein, immediately or as soon as possible after their transfer but not later than one month after such transfer.

(G.I., Min. of Fin. Memo. No.F.3(1)-E.IV(A)/66 dt.7th October 1966)

10.1.18 The programme for the annual, quinquennial attestation will be chalked out by the general units and communicated to all sections in the Office.

(EB.II/Genl/8-32/66-67/O.O.2 dt.2-5-67)

10.1.19 A periodical physical verification of the Service Books should be done by a responsible officer preferably by one who is not connected with the office administration twice a year.

NOTE: The service books in the Section library should be verified with the register by the Senior Audit Officer (Training) half yearly i.e., in the month of June/December and the fact recorded under his dated signature.

(C&AG Lr.No.2387-TA II/78-79 dt.20-11-79 and AG orders Dt.13-12-79 in file No. Bills-II/Library/79-80)

Personal Files

10.1.20 Personal files of Government Servants are kept in the concerned Establishment (Bills) Sections.

NOTE: In order to ensure that the community certificates furnished by the candidates at the time of their appointment are available for verification whenever required, it has been decided to keep the original community certificates duly pasted in the Service Books of the official concerned.

(E.B. 1/8-43/75-76 O.O.97 dt.27-6-75)

10.2 ANNUAL PERFORMANCE APPRAISAL REPORT

Importance of Annual Confidential Reports (Annual Performance Appraisal Report)

10.2.1 Since Government has accepted the principle that confirmation, promotion etc., should be based on the assessment of the confidential dossiers, it is very important that the reports are written with the greatest possible care so that the work, conduct, character & capabilities of the officers reported upon can be accurately judged from the recorded opinion.

Objectivity in Confidential Reports

10.2.2 In order to minimize the operation of subjective human element and of conscious or unconscious bias, the confidential report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above the officer reported upon.

Period of reporting

10.2.3 Confidential reports are recorded annually for the period covered by the financial year.

Frequency of reporting and eligibility to write report

10.2.4 While normally there should be only one report covering the year of report, there can be situations in which it becomes necessary to write more than one report during a year. There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year, provided that no report should be written unless a reporting officer has at least three months experience on which to base his report.

Nomenclature of Confidential Reports

10.2.5 The nomenclature of confidential reports was changed from the existing Annual Confidential Report to Annual Performance Appraisal Report with effect from the appraisal year 2009-10 and numerical gradings were introduced for assessment of various attributes of the officers reported upon.

Entries in Annual Performance Appraisal Reports

10.2.6 The space allotted for self-appraisal is to be used for making any entries and no extra sheets are to be attached.

10.2.7 Annual Performance Appraisal Reports will be maintained in the form prescribed for each member of the staff. The Annual Performance Appraisal Reports of all permanent and temporary staff are required to be written up once in a year in April. The reports should also be written up when the Branch Officers or Section Supervisors are transferred or depart on long leave or when a member of a section is transferred from the section.

10.2.8 In respect of non-gazetted staff the reports will be written up by the ASSISTANT AUDIT OFFICERS/Section Supervisors and submitted to the Branch officer-in-charge of the section, who will sign them after adding such remarks as he may consider necessary if the period of stay of a person in a section is not less than three months. If in a few cases, due to frequent changes of the official for one reason or the other, the period of stay of such official is less than three months, the A.A.O/Branch Officer under whom the official had worked for the longest period should write the APAR. The main object in view is to obtain a trustworthy report based on sufficient knowledge and experience of the employee's work.

10.2.9 Every Branch officer shall, at the end of the year or during the year on the occasion of his proceeding on transfer or leave when he is unlikely to return to the same charge, write up the APAR of every ASSISTANT AUDIT OFFICER under him.

10.2.10 To avoid multiplicity of forms it has been decided that forms intended for ASSISTANT AUDIT OFFICERS, etc., may be used for writing APARs of Welfare Assistant.

10.2.11 In the case of Senior Audit Officer/Assistant Audit Officer the practice of fixing physical/financial targets/objectives/goals for each year shall be adopted as far as practicable. Targets should be set at the beginning of the year in consultation with the officers concerned. These targets/objective/goals should be specified in part-II of the format. Achievement against each targets/goals/objectives should also be indicated in the report.

10.2.12 In the case of A.A.Os attached to field parties in inspection wings who have not worked under any single officer for a period of three months or more in a year, the Branch Officer at the headquarter should write up the reports based on his opinion formed during the scrutiny of inspection reports submitted by the field parties during the relevant period and if necessary, after calling for reports from inspecting officers.

10.2.13 An assessment of their work and conduct should be done carefully and while reviewing these APARs, the Group Officer of the concerned inspection wing would take into account the reports from the different officers as well as his own estimate.

10.2.14 The Annual Performance Appraisal Reports should give the full name (and not abbreviations), designation (Indicating whether official is Permanent, Quasi-Permanent or Temporary). The name of the section, duties on which employed and the period to which the report pertains should also be mentioned. Remarks against all the items should invariably be recorded. The entries should be made in such a way as to help the Administrative Officer in making an objective assessment of the individual's work, capacity, capability and merits etc. In writing the APARs, the AAOs/Branch Officers should first settle in their own minds what exactly should be entered in the several columns provided in the report. Vague and confusing remarks such as 'tolerable', 'so-so', etc. should be avoided. It is most essential to state in what degree the individual has exhibited the various qualities during the period under report. The remarks of the reporting officer should be so vivid as to enable easy classification of the person concerned depending upon the entries regarding efficiency in work and conduct as and when the occasion arises. It should be borne in mind that the remarks should be such as to enable the next superior authority or the Departmental Promotion Committee, to come to a decision regarding his fitness for promotion to the next higher post.

10.2.15 Officers writing the APARs should have carefully observed the work and conduct of those under control, and have provided the required training and guidance where necessary. The APARs should be based upon the results of such observation as well as the periodical inspections.

APARs of Retired and Deceased officers:

10.2.16 Annual Performance Appraisal Reports or copies thereof should not be given to a retired officer or anybody who has otherwise relinquished government service. However, on request from such a person, there should be no objection to the issue of objective testimonial based on his work and conduct.

10.2.17 Annual Performance Appraisal Reports relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government Servant, five years after his date of retirement.

Forwarding of Annual Performance Appraisal Reports of government servants to private/semi-government/autonomous bodies etc.

10.2.18 Copies of Annual Performance Appraisal Reports of Government servants or even the substance of such reports should not be sent to private bodies, in connection with appointment to post advertised by them or for other purposes.

10.2.19 If a request is received from a public or semi-autonomous body controlled by Government, a list of the relevant reports may normally be supplied. There may, however, be cases in which it is in Government's own interest that the management of a corporate public enterprise should see the APAR(s) in full. In such cases the reports may be shown under the orders of the Head of the Department/Ministry concerned if the reports relate to a Group "A" or Group "B" officers.

Propriety of issue of letter of appreciation or notes of commendation to government servant

10.2.20 The General policy should be to discourage the practice of granting letter of appreciation or notes of commendation to Government servant and placing them in the APARs. Exceptions may however, be made in the following cases.

10.2.21 Letters of appreciation issued by the Government or a Secretary or Head of Department in respect of any outstanding work done should go into the APAR dossier.

10.2.22 Letters of appreciation issued by special bodies or Commissions or Committees, etc. or excerpts of their reports expressing appreciation for a Government servant by name should only go into the APARs dossier, and Letter of appreciation from individual non-officials or from individual officials (Other than a Secretary or Head of department), if any, go into the APAR if confined to expressing appreciation for services rendered beyond the normal call of duty, provided that the Secretary or the Head of the Department so directs.

10.2.23 Appreciation of work should more appropriately be recorded in the annual APAR rather than in such letters of appreciation which do not give a complete perspective of the employee's good and bad points. However, the mere fact that a stray letter of appreciation goes into his APAR does not give the officer undue advantage in the matter of promotion which is governed more by consideration of general and consistently high performance than by occasional flashes of good work.

(G.I. Deptt. Of personnel No.51/5/72-Ests (a) dated 20.5.1972. C&AG' letter No. 3316-GE-II/174 dated 29.12.80. O.O.No.Sr.DAG(A)/CR/X-A-2/1983/18/194 dated 07.03.1983)

Communication of all entries in Annual Performance Appraisal Reports

10.2.24 The full Annual Performance Appraisal Report including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer & the Accepting Authority wherever such system is in vogue.

10.2.25 The section entrusted with the maintenance of Annual Performance Appraisal Reports after its receipt shall disclose the same to the officer reported upon.

10.2.26 The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

10.2.27 The new system of communicating the entries in the APAR shall be made applicable prospectively only with effect from the reporting period 2008-09 which is to be initiated after 1st April 2009.

10.2.28 The competent authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.

10.2.29 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

Pen picture, Numerical grading and Time schedule

10.2.30 All cadre authorities shall include a box in the APAR for reflecting by the reporting officer the pen picture of the officer reported upon where the reporting officer will be required to indicate his comments on the overall qualities of the officer including areas of strengths and lesser strength and his attitude towards the weaker sections. A column will also be added in the section relating to the reviewing authority for giving the reviewing authority's remarks on the pen picture reflected by the reporting officer. There will be no other separate column in the APAR for overall assessment apart from the pen picture.

10.2.31 A provision may be made in the APAR in the relevant section for remarks by the reviewing officer to indicate specifically the differences, if any, with the assessment made by the reporting officer and the reasons therefor.

10.2.32 Numerical grading are to be awarded by reporting and reviewing authorities for the quality of work output, personal attributes and functional competence of the officer reported upon. These should be on a scale of 1-10, where 1 refers to the lowest grade and 10 to the highest. The guidelines given in Annexure-I shall be kept in mind while awarding numerical gradings.

10.2.33 The format for the purpose of numerical grading in the three areas of work output, assessment of personal attributes and assessment of functional competency is in Annexure-II. For Group 'B' and 'C' officials however, suitable changes may be made by the concerned cadre authorities in the next promotional post for them. The overall grade on a score of 1-10 will be based on 40% weightage on assessment of work output, and 30% each for assessment of personal attributes and functional competency. The overall grading will be based on addition of the mean value of each group of indicators in proportion to weightage assigned.

10.2.34 Wherever 'accepting authority' has been prescribed in the existing system in the cadre, columns may also be provided for such authority to give his comments on the remarks of the reporting/reviewing authority and details of difference of opinion, if any, with reasons for the same. In such cases, the accepting authority will also give overall grade on a score of 1-10.1.

10.2.35 A schedule for completion of all activities relating to the APAR is given in Annexure-III.

10.2.36 The above provisions would be applicable for the APAR from the reporting year 2009-10 onwards. The concerned authorities may accordingly make necessary changes in the APAR format for numerical grading to be given by reporting and reviewing officer. This O.M. does not in any way affect the part to be filled in by the officer reported upon and other existing columns in the APAR format like attitude towards SC/ST/OBC, relations with public (wherever applicable), integrity, training requirement etc. for descriptive remarks.

Officers on deputation

10.2.37 In the case of Central Government Officers who are deputed to other departments/ State Governments or are on Foreign Service, the APARs should be maintained by their parent department and the periodicity of such Annual Performance Appraisal Reports should be the same as in the parent department. It will be the responsibility of the parent department to obtain the reports of their officers on deputation and maintain them.

Custody of Annual Performance Appraisal Reports

10.2.38 Legal cell is entrusted with the maintenance, upkeep and custody of Annual Performance Appraisal Reports of all staff members.

Annexure-I

Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect of specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and short of 6 will be rated as 'good' and will be given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

Annexure-II

Assessment of work output (weightage to this Section would be 40%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
<p>i) Accomplishment of planned work/work allotted as per subjects allotted</p> <p>ii) Quality of output</p> <p>iii) Analytical ability</p> <p>iv) Accomplishment of exceptional work/ unforeseen tasks performed</p> <p>Overall Grading on ‘Work Output’</p>			

Assessment of personal attributes (weightage to this Section would be 30%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
<p>i) Attitude to work</p> <p>ii) Sense of responsibility</p> <p>iii) Maintenance of Discipline</p> <p>iv) Communication skills</p> <p>v) Leadership qualities</p> <p>vi) Capacity to work in team spirit</p> <p>vii) Capacity to work in time limit</p> <p>viii) Inter-personal relations</p> <p>Overall Grading on ‘Personal Attributes’</p>			

Assessment of functional competency (weightage to this Section would be 30%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
<p>i) Knowledge of Rules/Regulations/ /Procedures in the area of function and ability to apply them correctly.</p> <p>ii) Strategic planning ability</p> <p>iii) Decision making ability</p> <p>iv) Coordination ability</p> <p>v) Ability to motivate and develop subordinates</p> <p>Overall Grading on ‘Functional Competency’</p>			

Annexure-III

Time schedule for preparation/completion of APAR (Reporting year – Financial year)

Sl.No	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned (i.e., to officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31 st March (This may be completed even a week earlier).
2.	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable).	15 th April
3.	Submission of report by reporting officer to reviewing officer	30 th June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 st July
5.	Appraisal by accepting authority, wherever provided	31 st August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority (b) Disclosure to the officer reported upon where there is accepting authority	01 st September 15 th September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding of representations to the competent authority (a) Where there is no accepting authority for APAR (b) Where there is accepting authority for APAR	21 st September 06 th October
9.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation.
10.	Communication of the decision of the competent authority on the representation by the APAR Cell	15 th November
11.	End of entire APAR process, after which the APAR will be finally taken on record	30 th November

CHAPTER – XI

PUNISHMENT, COURT CASES, DISMISSAL, RESIGNATION AND RETIREMENT

11.1 PUNISHMENT

11.1.1(a) Gazetted Officers are authorised to administer official reprimands to Auditors and Clerks and Multi-Tasking Staff and allot additional work in the case of Senior Auditors, Auditors and Clerks under them. The authority competent to impose penalty and the concerned appellate authority is indicated in Section. II part E of M.S.O. (Administrative-Vol.II).

NOTE:The distinction between warning and Censure is explained in Government of India, Ministry of Home Affairs O.M.No. Ests. 39/21(A), dt.13-12-1956, communicated in CAG's Lr.No.178-192-54 dt.1-2-1957 vide Annexure I.

(b) As the offices of the Accountant General (Civil Audit) and Accountant General (C&RA), Andhra Pradesh have been restructured into the offices of the Accountant General (Audit) Telangana and Accountant General (Audit) Andhra Pradesh, and Director General of Audit (Central), Hyderabad, such authorities in the restructured offices in whom the powers under the provisions of clause (b) of sub-rule (2) of Rule 12 and sub-rule (2) of Rule 24 of the CCS (CCA) Rules 1965, are vested shall exercise the powers of the Disciplinary/ Appellate Authority as were hitherto exercised by the corresponding authorities prior to restructuring.

Contravention of prohibition law

11.1.2 (i) Criminal charge used in provision (a) to clause (2) of Article 311 of the Constitution, includes conviction under any law which provides for punishment for a criminal offence, whether by fine or imprisonment. No distinction is made between crimes involving moral turpitude and other crimes. Conviction under prohibition law would, therefore attract proviso (a) to clause (2) of Article 311 of the Constitution. Further, departmental action can be taken against him under the Prohibition law. This position is confirmed by the provision contained in Rule 22 (a) of CCS (Conduct) Rules 1964. It is true that there cannot be any violation of the Prohibition law where there is no prohibition but even in such area Government servants are required to observe the provisions of clauses (b), (c) and (d) of Rule 22 of the CCS (Conduct) Rules, 1964 and departmental action can be taken against them also for violation of any of those provisions.

(ii) The quantum of punishment in the case of persons, convicted of offences under the Prohibition Law is a matter to be determined by the competent authority on merits with reference to the relevant facts and circumstances of each case and the mere fact of conviction need not necessarily lead to the extreme penalty of dismissal/removal from service. This provision adequately ensures uniformity in treatment at the hands of departmental officers in the case of Government servants serving in areas where prohibition is in force and those serving in areas where no such law exists.

(DGS (P&T) Lr.No.6/4/67-Disc. dt.4-8-1967. addressed to PMG, Gujarat Circle, Ahmedabad)

Suspension during pendency of proceedings in a Court of Law

11.1.3(i) The various cases shall be dealt with in the following manner :

- (a) A Government servant who is detained in custody under any law providing for preventive detention or as a result of a proceedings either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be deemed to be under suspension from the date of detention until further orders as contemplated in Rule 10 (2) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965. A Government servant who is undergoing a sentence of imprisonment shall be also dealt with in the same manner pending decision on the disciplinary action to be taken against him.
- (b) A Government servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g., a person released on bail) may be placed under suspension by an order of the competent authority under clause (b) of Rule 10(1) of the Central Civil Services (Classification, Control & Appeal) Rules, 1965. If the charge is connected with the official position of the Government servant or involving any moral turpitude on his part, suspension shall be ordered under this rule unless there are exceptional reasons for not adopting this course.
- (c) A Government servant against whom a proceeding has been taken for his arrest for debt but who is not actually detained in custody may be placed under suspension by an order clause (a) of Rule 10(1) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, i.e., only if a disciplinary proceeding against him is contemplated.

(G.I., M.F. Memo. No.15 (8)-E.IV/75 dt.28-3-1959)

- (ii) A show cause notice may be given to the Government servant concerned and the representation if any, in reply to that notice considered before an order under F.R. 54B(3) or (5) is made. This procedure may be followed in all disciplinary cases arising in future where an order is to be made under F.R.54B(3) or (5).

(CAG's Lr.No.2569-NGE.III/2-70 (ii) dt.19-12-1970)

- (iii) A criminal offence for which proceedings have been taken need not necessarily relate to his official position alone. Three alternative situations may arise: (i) the charge made or proceedings taken against him is connected with his position as a Government Servant or (ii) is likely to embarrass him in the discharge of his official duties or (iii) involves moral turpitude. While the first situation speaks definitely cases arising out of Government servants' official capacity, the other two need not necessarily relate to official position alone. A criminal offence committed by a Government servant in his private capacity may also cause embarrassment in discharge of his official duties. Similarly, moral turpitude is also not confined to wrongful acts committed in ones official capacity only. An offence committed in private or official capacity revealing a vitiated state of moral character may amount to moral turpitude. All these cases have, therefore, to be dealt with in a manner prescribed in sub-para (1) above.

(Authority: (1) Government of India, Min. of Fin (Dept. of Expenditure), O.M.No.F.15(8)-EIV/57, dt.28-3-1959. (2) Confidential D.O. No.603 NGE III/99-57-II dt.5/6 March, 1959 of Shri. T.B. Nagarajan, Asst. Comptroller and Auditor General)

11.1.4 On occasions action to place the Government servants under suspension cannot be taken by the competent authorities because in a number of cases, the fact of arrest of the person concerned does not come to their notice at all or comes to notice only when it is too late. Therefore, it shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have subsequently been released on bail. On receipt of the information from the person concerned or from any other source the departmental authorities should decide whether the fact and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government Servant to so inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for in the outcome of the police case against him.

(G.I.M.HA-O.M.No.39/59/54-Estts.(A) dt.25-2-1955- with CAGs Endt. No.566-NGE.III/ 105-55 dt.18-3-1955)

Action to be taken in cases where Government Servants are convicted in a criminal charge

11.1.5 In cases where Government servants are convicted in a criminal charge action is to be taken in accordance with instructions contained in Government of India, Ministry of Home Affairs O.M.No.371/3/74-AVD III/dt.19-9-1975 (Communicated in CAGs Endorsement No.5796-GEI/123-75 dt.17-10-1975. P.250C File 3-18 Vol.(v)). The disciplinary authority may, if it comes to the conclusion that an order with a view to imposing a penalty on a Government servant on the ground of conduct which had led to his conviction on a criminal charge should be issued, issue such an order without waiting for the period of filing an appeal or if an appeal has been filed without waiting for the decision in the first court of appeal.

11.1.6 In order that the departmental authorities of a Government servant who has been convicted by a court of law may be in a position to consider his case and pass suitable orders therein, it shall be the duty of a Government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so.

11.1.7 Failure on part of any Government servant so to inform his superior official will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which the conviction was based.

(Government of India, Min. of Home Affairs, O.M.No.52/60/49-Ests.. dt.20th December, 1949, forwarded with C&Ar.Gl's Endt. 4032-NGE, II/410-49, dt. the 29th December 1949-File Estt. 7-49)

11.1.8 No mention should, however be made in orders of dismissal or discharge, of a legal adviser's opinion taken, if any.

(Ar.Gl.'s No.6606-E933-26, dt. the 18th December, 1926 Important Orders File)

Cases of Misconduct

11.1.9 As soon as sufficient evidence is available in the course of investigation in cases of misconduct whether such investigation is conducted departmentally or through the Police including the Special Police (Establishment) action should be taken under the Central Civil Service (Classification, Control and Appeal) Rules, 1965, or other appropriate disciplinary rules, and disciplinary proceedings need not interfere with the police investigation, which may be continued and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such material as may have become available as a result of the investigation.

(Government of India, Ministry of Home Affairs O.M.No.39/30/54-Estt.(A) dated 20-10-1955, with C&Ar. Gl's Endt. No.2320-NGE/III/182-55, dated 22-11-1955)

11.1.10 In suitable cases, criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government council and in more important cases from the Attorney General or the Solicitor General. Where the conduct of an officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such officer criminal prosecution should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

11.1.11 Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

11.1.12 Failure to observe the statutory requirements under Article 311(2) of the Constitution renders the orders passed null and void and therefore legally inoperative. In case of such failure, the Government servant concerned is deemed to have continued in service, or in the grade from which he was reduced and subject to compliance with the provisions of any rules regarding allowances he is entitled to the pay and allowances he would have drawn if such action had not been taken. According to the ruling of the Supreme Court given in a case, it would be open to a Government servant to obtain a decree from a Civil Court against the Government for payment of these amounts. It is, therefore, necessary for the competent authority to observe strictly the statutory requirements of Art. 311(2) in all cases in which it is attracted. Compliance with these requirements is not however required in cases covered by clause (a), (b) or (c) of the provision to that article. Where, however, action is taken under clause (a) of this provision on the basis of the conviction of a person in a court of law and conviction set

aside in appeal, the orders passed under the proviso automatically become in operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules, and where necessary, under the substantive provisions of Art. 311(2).

(O.M.No.39/30/54-Estt., dt.7-5-1955 from the Government of India Minister of Home Affairs forwarded in C&Ar. Gl's Lr.No.1302-NGE. II/182-55, dt.8-7-1955)

Q.P. Employees not to be relegated to temporary status

11.1.13 It has been decided by Government of India that a quasi-permanent employee may not be relegated to a temporary status on ground of inefficiency or as a disciplinary measure but that the penalties permissible under the CCS (CCA) Rules, 1965, may be awarded in the manner prescribed therein.

(G.I.H.M.H.A. OM No.78/23/57-TS, dt. 9th September, 1957 forwarded in CAGs Endt. No.2327-NGE.III/157-58, dt. 4th October, 1957)

Forwarding of applications in the context of disciplinary proceedings

11.1.14 Application of a Government servant for appointment, whether by direct recruitment, transfer on deputation or transfer, to any post should not be considered/forwarded, if –

- (a) (i) he is under suspension; or
 - (ii) disciplinary proceedings are pending against him and a charge sheet has been issued; or
 - (iii) sanction for prosecution, where necessary has been accorded by the competent authority; or
 - (iv) where a prosecution sanction is not necessary, a charge-sheet has been filed in a Court of law against him for criminal prosecution;
 - (v) where he is undergoing a penalty – no application should be forwarded during the currency of such penalty.
- (b) When the conduct of a Government servant is under investigation (by the CBI or by the Controlling Department) but the investigation has not reached the stage of issue of charge-sheet or prosecution sanction or filing of charge-sheet for criminal prosecution in a court, the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if by that time any of the situations in (a) above arises.

(O.M. No.14017/101/91-Estt(RR) dated 14th July, 1993)

Termination of service of temporary Government servants under Rules 5(1) of C.C.S. (T.S) Rules, 1965

11.1.15 The question of the propriety of taking action under this rule without following the normal procedure in cases of specific misconduct has been considered. There is an obvious difference between action on the ground of general unsuitability and action on the ground of misconduct. In either case, it

is necessary for the authority dealing with the matter to satisfy itself about the correctness of the charge before taking action, but any undue emphasis on this may come in the way of suitable action being taken. Subject to these considerations, the Ministry of Home affairs is of the opinion that it is inappropriate to take action under rule 5 as a shortcut to the normal procedure in a case where the Government servant is guilty only of a specific act of misconduct. At the same time, no hard and fast rule can be laid down in the matter and it will be necessary to consider each case on its merits and decide whether the circumstances indicate a charge of specific misconduct or not. While rule 5 should not be utilised in case in which action is to be taken on the basis of an incident or a series of incidents which only form a specific offence or misconduct the authorities concerned should not hesitate to use rule 5 (1) merely because among the reasons justifying the termination of employment there may be some which might come under the description of specific faults of misconduct.

11.1.16(i) When action is taken under rule 5(1) to terminate the services of a temporary employee, the order of termination, which should be passed by the appointing authority, should not mention the reasons for such a termination. The two standard forms prescribed for serving the notice of termination of service of temporary employees under rule 5(i) of the Central Civil Services (Temporary Service) Rules, 1965, are given in Annexure II.

(ii) The following procedure shall be adopted by the appointing authority while serving notice on such Government servant under clause (a) of Rule 5(1).

- (a)** The notice shall be delivered or tendered to the Government servant in person.
- (b)** Where person service is not practicable the notice shall be served on such a Government servant by registered post acknowledgement due at the address of the Government servant available with the appointing authority.
- (c)** If the notice sent by registered post is returned undelivered it shall be published in the official Gazette and upon such publication, it shall be deemed to have been personally served on such Government servant on the date it was published in the official Gazette.

(Notification received in G.I., Cabinet Secretariat dt.4th September 1970-Ests(c)dt.13th April, 1971 Copy endorsed in CAGs No.531 Audit/117-65-II dt.24th April, 1971- File 3-18/67-71/Vol.II)

11.1.17 Under Rule 5(1) of the C.C.S. (T.S) Rules, 1965, the appointing authority can give one month's pay in advance to a temporary employee and release him from service, but it is not open to the temporary employee to pay one month's pay in lieu of notice. It is for the appointing authority to determine whether having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice, and if he remains absent from duty during that period it is open to Government to take such disciplinary action against him as they may deem fit in addition to treating the period of absence as extraordinary leave. If on the other hand the appointing authority is satisfied that sufficient cause exists for waiver of the notice, the Government servant should be released forthwith and the question of withholding pay or both pay and allowances for the period he actually worked does not arise.

(CAG's Lr.No.734-NGE.II/494-51 dt.7th March, 1952 and 318 23-NGE-II/308-53, dt.17th September, 1953-File 3-2)

11.1.18 When a temporary Government servant submits a letter of resignation, a distinction should be drawn between a letter of resignation purporting to be a notice termination of service and one which is not. This is because of notice of termination of service given by a temporary Government servant under Rule 5(1) of the Central Civil Services (Temporary Services) Rules, 1965 is something different from a mere letter of resignation submitted by him without any reference, direct or indirect, to the said Rule. While the former is an exercise of the right conferred by statutory rules enabling a temporary Government servant to cease performance of his duties automatically on the expiry of the prescribed period of notice, the latter requires acceptance by the competent authority in order to become effective. Therefore, if a Temporary Government servant submits a letter of resignation in which he does not refer to rule 5(1) of the C.C.S.(T.S) Rules 1965, or does not even say that it be treated as a notice of termination of service, the provisions of rule 5(1) *ibid* will not be attracted. In such a case, the resignation of the temporary Government will be dealt with under the provisions of this Ministry's OM No.39/657-Est (A), dt. the 6thMay, 1958, and he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will, therefore, be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternative arrangements. This will not be repugnant to the provisions of the CCS (T.S) Rules, 1965, in any way because when a temporary Government servant submits a letter of resignation without invoking the provisions of the said Rules they will not come into picture, withstanding the fact that, being a temporary Government servant, he is governed by those rules.

(G.O.I. MHA OM No.4/1/65-Ests(C), dt.25th May, 1966 communicated in CAG Lr.No.1112-NGE.III/70-65 dt.4-6-66-P.120-3-2Vol. III/63-69)

11.2 Processing and Pursuance of Court Cases

11.2.1 Processing and Pursuance of court cases filed by serving / retired officials of IA&AD and by others before various courts i.e., APAT, City Civil Court, CAT, High Court against the O/o AG(Audit) Telangana will be dealt by Legal Cell.The details are shown in Annexure III.

(i) Copy of certified order, legal opinion of the Standing Counsel and comments of the concerned section are forwarded to Headquarters Office for instructions whether to comply with the Tribunal's/Court's order or to challenge the same before the appropriate court.

(ii) Facts of the case and para wise comments will be forwarded to the Standing Counsel for preparation of draft reply statement / written statement.On obtaining due approval from the competent authority, draft reply statement/draft written statement received from the Standing Counsel will be forwarded to Headquarters office for vetting. On receipt of approval from Headquarters office, 6 sets of reply statement/ written statement along with the supporting documents will be forwarded to the Standing Counsel for filing before the Tribunal/Court.

(iii) If the Hon'ble Tribunal/Court grants interim stay of departmental proceedings in any OA, the departmental proceedings will be stalled till further orders.

(iv) After obtaining due approval of the competent authority, Miscellaneous Application will be filed for vacation of stay at field office level.

(v) As and when the case comes up for hearing, any clarifications raised by the Tribunal/Court, will be attended by briefing the Standing Counsel or by filing an additional reply statement/written arguments, if necessary.

(vi) Copy of the certified order, legal opinion of the Standing Counsel and comments of the concerned section will be forwarded to Headquarters office for instructions whether to comply with the Tribunal's/Court's order or to challenge the same before the Appropriate Court.

(vii) As per the instructions of Headquarters office, the orders of the Hon'ble Tribunal/Court will be complied with.

(viii) If Headquarters office directs to challenge the orders of the Hon'ble Tribunal/Court, facts of the case will be forwarded to Standing Counsel for preparation of draft Writ Petition. On receipt of approval of draft Writ petition from Headquarters office, 6 sets of WP will be forwarded to the Standing Counsel for filing before the Hon'ble High Court of Telangana. If orders of Hon'ble High Court have to be challenged, SLP will be filed by Headquarters Office before the Hon'ble Supreme Court of India, after obtaining the required inputs/necessary documents from field office.

(ix) If the applicant in the OA challenges the orders of the Hon'ble Tribunal before the High Court of Telangana, procedure at Sl.No. (ii) will be followed.

11.3 DISMISSAL

Dismissal with retrospective effect not permissible

11.3.1 An order of dismissal cannot be given retrospectively from the date of commencement of suspension but only from the date on which the order of dismissal is passed. Whenever orders of dismissal/removal are passed on a Government servant consequent on his desertion or conviction in a Court of Law or for any other reason the orders should be made effective only from the date of issue of the orders and not from an earlier date.

(DG (P&T) Memo/ESB.III/7/32 dt.10-6-1933 and PMG-Madras Lr.No.Ic/N-168/50dt.31-12-1957)

11.4 RESIGNATION

11.4.1 Resignation is an intimation in writing sent to the competent authority by the incumbent of a post, of his intention or proposal to resign the post either immediately or from a future specified date. A resignation has to be clear and unconditional. The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

11.4.2 It is not in the interest of Government to retain an un-willing Government servant in service. The general rule, therefore, is that a resignation from service should be accepted except in the circumstances indicated below:

- (i) Where the Government servant concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightaway but only when alternative arrangements for filling the post have been made.
- (ii) Where a Government servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of the disciplinary case pending against

him, whether it would be in the public interest to accept the resignation. Normally, as Government servants are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from the Government servant under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused person is not strong enough to justify the assumption that if the departmental proceedings were continued, the Government servant would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

(G.I., Dept OM No.2803425/87-Est(A) dt.11th Feb, 1988)

11.4.3 A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. If a Government servant who had submitted a resignation, sends an intimation in writing to the appointing authority withdrawing his earlier letter of resignation before its acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question of accepting the resignation. In case, however, the resignation had been accepted by the appointing authority and the Government servant is to be relieved from a future date, if any request for withdrawing the resignation is made by the Government servant before he is actually relieved of his duties, the normal principle should be to allow the request of the Government servant to withdraw the resignation. If however, the request for withdrawal is to be refused, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Government servant concerned.

11.4.4 The procedure for withdrawal of resignation after it has become effective and the Government servant had relinquished the charge of his earlier post, are governed by the following statutory provisions in sub-rules (4) to (6) of Rule 26 of the CCS(Pension) Rules,1972, which corresponds to Art. 418(b) of the Civil Service Regulations:-

The appointing authority may permit a person to withdraw his resignation in the public interest on the following conditions, namely :-

- (i) That the resignation was tendered by the Government servant for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request of a material change in the circumstances which originally compelled him to tender the resignation.
- (ii) That during the period intervening between the date on which the resignation became effective and the date from which the request for withdrawal was made, the conduct of the person concerned was in no way improper.
- (iii) That the period of absence from duty, between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days.
- (iv) That the post, which was vacated by the Government Servant on the acceptance of his resignation or any other comparable post, is available.
- (v) Request for withdrawal of a resignation shall not be accepted by the Appointing Authority where a Government Servant resigns his service or post with a view of taking up an appointment in or under a

private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

(vi) When an order is passed by the Appointing Authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall no count as qualifying service.

(vii) In case the Government Servants appointed after 31.12.2003 i.e., who are covered under the National Pension System (NPS) and for whom CCS (Pension) Rules, 1972 is not applicable no withdrawal from NPS corpus shall be permissible within a period of 90 days from the date on which the resignation is accepted by the competent authority and the Government servant is relieved of his duties. However the aforesaid condition shall not be acceptable in case of death of Government Servant after the resignation becomes effective.

(G.I., Dopt OM No.28035/2/2014-Est(A) dt.10th June, 2019)

11.4.5 Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the Appointing Authority, entails forfeiture of past service.

11.4.6 In cases where Government Servants apply for posts in the same or other departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, resignation in such cases is treated as a 'Technical Formality'. Resignation in such cases shall not entail forfeiture of past service. Fixation of Pay in the new post in may be fixed under FR-27. The Government servant at the time of resignation should specifically make a request, indicating the dates that he is resigning to take up another appointment under the Government/Government organisation for which he applied before joining the Government service and that his resignation may be treated as 'Technical resignation'.

11.4.7 Interruption in service in such a case, due to the two appointments being at different stations, not exceeding the joining time permissible under the rules of transfer, shall be covered by grant of leave of any kind due to the Government servant on the date of relief or by formal condonation to the extent to which the period is not covered by leave due to him.

11.4.8 In all cases of acceptance of resignation, Competent Authority, shall insist, as a mandatory measure, on prior vigilance clearance, before taking decision on the request of resignation. When an authority refers a case for vigilance clearance, the authority competent to accord vigilance clearance should ensure expeditious consideration of the request.

11.4.9 (a) Government Servants on deputation to international organisations who wish to resign from service have to return to India before resignation is considered. In the matter of submission of resignation no distinction is to be made between one foreign assignment and another i.e., whether the assignment is under an international organisation or directly under a foreign Government in a bilateral arrangement

11.4.9 (b) It is also not sufficient that the officer concerned should submit his resignation in India. The real intention is that he must return to his parent job or parent cadre in India before submitting his resignation.

(GOI, Dept. of Personnel OM.1/32-72-FAs, dated .3-1-1973 and OM No.1-32/72-FAs dated 17-7-1975 read in CAG's Endt. No.2789-GE.II/188-75, dt.3-9-1975 File EB, 1/8-28-75-76)

11.4.10 For the purpose of expeditious disposal of cases of resignation from Government service including notices given by temporary Government Servants, a list of points with reference to which such cases may be examined has been prescribed by the Government as provided in Annexure – IV.

[Reference O.M. No. 24011/11/1/76-Estt. (B), dated the 17th May, 1976 G.I., M.H.A. (D.P. & A.R.)]

11.5 RETIREMENT

11.5.1 Every Government servant shall retire from service on the afternoon of the last day of the month in which he attains the age of 60 years.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gazette Notification No.25012/2/97 Estt (A) dated 13th May 1998)

11.5.2 Where the date of birth is first of a month the date of retirement on attaining the age of 60 years, will be the afternoon of the last day of the preceding month.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gadget Notification No.25012/2/97 Estt.(A) dated 13th May, 1998)

ANNEXURE I

(Vide Note Under Para 11.1)

Copy of Office Memorandum No.39/21/56-Ests.(A), Dated 13thDecember, 1956 by the Government of India, Ministry of Home Affairs.

Sub: Distinction between 'Warning and Censure'.

The Ministry of Home Affairs Office Memorandum No.51/1/54-Ests., dated 12th February, 1954, sought to clarify the distinction between 'Warning and Censure'. The contents of the office Memorandum did not, however, define certain aspects of the two actions in clear terms and have given rise to certain doubts and misapprehensions. The position, has therefore, been examined again and is restated in the following paragraphs in supersession of the Office memorandum referred to above.

1. The foremost aspect to bear in mind is the fundamental and formal distinction between the two terms. An order of '**Censure**' is a formal and public act intended to convey that the person concerned has been held guilty of some blame-worthy act or omission for which it has been found necessary to award him a formal punishment. And nothing can amount to a 'Censure' unless it is intended to be such a formal punishment and imposed for 'good and sufficient reasons' after following the prescribed procedure. A record of the punishment so imposed is kept on the officer's confidential roll and fact that he has been 'Censured' will have its bearing on the assessment of this merit or suitability for promotion to higher posts.

2 There may be occasions, on the other hand, when a superior officer may find it necessary to criticise adversely the work of an officer working under him (e.g. point out negligence, carelessness, lack of thoroughness, delays, etc.,) or he may call for an explanation for some act or omission and taking all circumstances into consideration, it may be felt that, while the matter is not serious enough to justify the imposition of the formal punishment of 'censure' it calls for some informal action, such as the communication of a written warning admonition or reprimand. If the circumstances justify it, a mention may also be made of such a warning etc., in the officer's confidential roll; however, the mere fact that it is so mentioned in the character roll does not convert the warning etc., into a 'censure'. Although such comments, remarks, warning etc., also would have the effect of making it apparent or known to the person concerned that he has done something blame-worthy and, to some extent, may also affect the assessment of his merit and suitability for promotion, they do not amount to the imposition of the penalty of 'Censure' because it was not intended that any formal punishment should be inflicted.

3. The fact that a mere informal '**Warning**' cannot be equated to a formal '**Censure**' should not, however, be taken as tantamount to suggesting that a written warning may be freely given without caring whether or not it is really justified. It is a matter of simple natural justice that written warnings, reprimands etc., should not be administered or placed on an officer's Confidential record unless the authority doing so is satisfied that there is good and sufficient reasons to do so. Para 6 of the Home Ministry's O.M. No.51/5/54-Ests.(A), dt. the 27th January, 1955 provides detailed guidance in the matter of recording adverse remarks in confidential reports. It may be reiterated here that in the discharge of the responsible task of recording the confidential reports, every reporting officer should be conscious of the fact that it is his duty not only to make an objective assessment of his subordinate's

work and qualities but also to see that he gives to his subordinates at all times the advice, guidance and assistance to correct their faults and deficiencies. If this part of the reporting officer's duty has been properly performed there should be no difficulty about recording adverse entries because they would only refer to the defects which have persisted inspite of reporting officer's efforts to have them corrected. If after having taken such care the reporting officer finds that for the purpose of a truly objective assessment mention should be made of any warning, admonition, etc., issued especially those which have not produced the desired improvement, it is his right and duty to so mention them. In the process of bringing the defects to the notice of person concerned, where an explanation is possible, an opportunity to do so should be given. This cannot, however, be equated to the formal proceedings required to be taken under Rule 55-A of Central Sectt. (Classification, Control and Appeal) Rules, 1965, nor the warning given to the imposition of a formal penalty.

ANNEXURE - II

(Vide para 11.1.16)

FORM - I

Notice of termination of service issued under rule 5 (i) of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of sub-rule (1) of rule 5 of the Central Civil Services (Temporary Services) Rules, 1965, I hereby give notice to Shri/Smt/Kumari _____(Name) that his/her services shall stand terminated with effect from the date of expiry of a period of one month from the date on which this notice is served on or, as the case may be tendered to him/her.

(Signature of the Appointing Authority)

Station:

Date:

ACKNOWLEDGEMENT

I hereby acknowledge the receipt on this day of the notice of termination from service.

Signature of the individual

Designation:

Place:

Date:

(Authority:- G.O.I. MHA OM.No.4/1/65 Ests.(C), dt.30-3-1967 rec'd in CAG's Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2/Vol.III/63-69 EB.V).

ANNEXURE - II

(Vide para 11.1.16)

FORM - II

Order of termination of service issued under the proviso to Sub-rule (1) of rule 5 of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of the proviso to Sub-rule (1) of Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965. I hereby terminate forthwith the services of Shri/Smt./Kumari _____ and direct _____ (name) _____ that he/she shall be paid a sum equivalent to the amount of pay and allowances for a period of one month (in lieu of the period of notice) calculated at the same rate at which he/she was drawing them immediately before the date on which this order is served on or, as case may be, tendered to him/her.

Signature of the Appointing Authority.

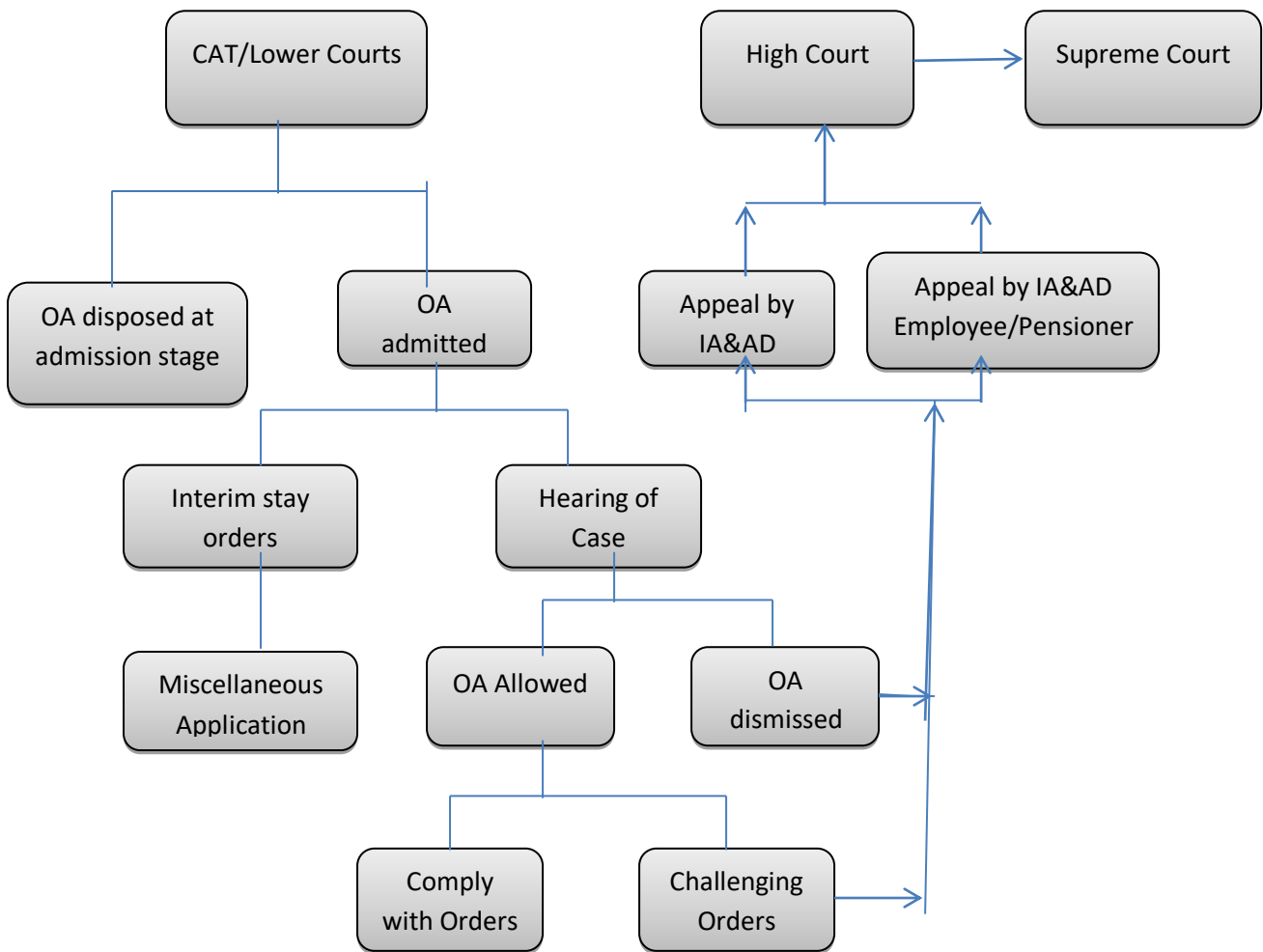
Station:

Date:

(Authority: GI, MHA OM. No.4/1/65-Ests.(C), dt.30-3-1967 rece'd in CAGs Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2-Vol.III/63-69 EB.V.)

ANNEXURE - III

(Vide para 11.2.1)



ANNEXURE-IV

(Vide para 11.4.10)

Check-list of points for consideration of cases of resignation

Part – I – General Information

1. Name and present designation
2. Post held including name of establishment:
 - (i) Substantive
 - (ii) Officiating
3. Any post, other than the present appointment, held during 6 months prior to the month in which resignation is tendered
4. Permanent residential address

Part-II – Points to be checked up before accepting resignation

5. The date on which the Government servant wants to be relieved from service
6. (i) Whether any inquiry or investigation or disciplinary case is pending or contemplated
- (ii) Whether under suspension
7. Whether the Government servant concerned has executed any Bond for serving the Government for a specified number of years on account of his being given specialized training, fellowship/scholarship for studies or deputed for training whether in India or abroad, and if so, the Bond period is over ...
8. Time required for filling up the post and/or making alternative arrangements
9. Authority competent to accept resignation, i.e., Appointing Authority

Part-III – If the resignation is accepted, points to be checked up before relieving the Government servant

10. Whether alternative arrangements have been made for discharge of the duties of the post including arrangements for taking over charge of cash/stores in the custody of Government servant (wherever applicable)

Controlling Officer

11. Whether the Government servant has surrendered and obtained 'No Demand Certificates' in respect of
 - (i) MHA/Departmental Identity Card

(ii) Library cards/Tokens of the Central Sectt. Library and/or Departmental Library, etc.

(iii) CGHS Identity card

(iv) Typewriters, brief-cases, cycles, Liveries, etc. (wherever applicable)

(v) Headgear set and locker in case of To and other tools in case of other cadres

12. Arrangement made for recovery of outstanding advances/loans, if any taken or any other category of dues, viz., -

(i) Training allowance paid to the official

(ii) House Building Advance

(iii) Advance for purchase of Personal Computer

(iv) Any other advances such as –

(a) Amounts due to be recovered from or settled by the employee in respect of money /material entrusted to him in the course of his official duties in this or earlier post

(b) Recoveries ordered to be made as a result of disciplinary proceedings

13. whether the Government servant is in occupation of Government accommodation. If so, whether the dues in respect of such accommodation (including electrical appliances, etc.) have been settled and a No Demand Certificate obtained.

14. Whether accounts in respect of water and electricity charges in respect of Government accommodation held by the Government servant have been settled with the concerned Municipality/Corporation

15. In case where the Government servant has not been in occupation of any Government residential accommodation during the service, whether 'No Demand Certificate' has been issued by the Ministry/Department as required in Ministry of W.H. & R. Memo. No. 15-362-ACC. I, dated the 19th October, 1963

16. Whether any cash deposit/security of sufficient value has been taken where it is not found possible to make a correct assessment of the dues immediately

17. Leave sanctioned to the official from previous half-year and any leave sanctioned extra, if so leave salary paid. The Personal File and Service Book may also be forwarded

18. Any other section concerned

[Reference O.M. No. 24011/11/1/76-Estt. (B), dated the 17th May, 1976 G.I., M.H.A. (D.P. & A.R.)]

CHAPTER - XII

ADDITIONAL ESTABLISHMENT

Powers of Head of Department

12.1 The extent of powers delegated to the Accountant General (Head of Department) for sanction of temporary/casual/seasonal/emergent posts is contained in Section-A item 3 of M.S.O.(Admn.) Vol. II. The extent of powers delegated to him for the continuance of posts is contained in Section-A item-5 *ibid*.

Powers to create Group A and Group B posts

12.2 The Accountant General (Head of Department) has no powers to create Group 'A' and Group 'B' posts, the full powers to create such posts lies with the C&AG. In this regard C&AG has full powers to redistribute sanctioned posts amongst the Offices under his control. The powers of the Comptroller and Auditor General are subject to the following conditions:-

12.2.1(a) that the post is created on a scale or rate of pay up to and inclusive of posts of Heads of Department without any limit of time in the prescribed and revised scale of pay approved by the President for posts of similar character under the Central Government irrespective of whether a post of similar character exists in the Indian Audit and Accounts Department or not.

12.2.1(b) that the funds to meet the cost of post, if temporary can be found by valid appropriation or re-appropriation from within the provisions placed at his disposal, or if permanent, recurring saving is available to meet its cost.

12.2.2 Temporary posts of ADAI can be created for a period of not exceeding two years, provided such posts, are created in a scale or rate of pay already existing in the Indian Audit and Accounts Department and that funds to meet its cost could be found by valid appropriation or re- appropriation from within the provision placed at his disposal.

Powers to create Group C posts (Permanent)

12.3 C&AG has full powers to create Group C posts (Permanent) whereas Accountant General (Head of Department) has Full powers for conversion only of temporary posts into permanent posts. The powers of Accountant General are exercisable subject to the conditions

- (1) the temporary posts have been in existence for three years
- (2) they are required for work of a permanent nature
- (3) these have been included in the approved budget and
- (4) not more than 90 percent of the temporary posts are converted into permanent

Powers to create Group C posts (Temporary including Ad hoc temporary)

12.4 The powers delegated to the Accountant General (Head of Department) for the creation of regular temporary posts in Group-C grades are subject to the following conditions:

- (i) only such posts in the Group 'C' grades as have already been approved unconditionally by the Office of the Comptroller and Auditor General of India after scrutiny at the Budget preparation stage, and provision for which has been included in the Revised Estimates/Budget Estimates can be created under the delegated powers.
- (ii) the posts to be operated in the new financial year can be sanctioned by the Head of Department subject to vote on account being passed by Parliament.
- (iii) the allotment under Revised Estimates/Budget Estimates as communicated by the Office of the Comptroller and Auditor General of India should not be exceeded.
- (iv) while creating the new posts, posts identified as surplus to requirements if any, should be adjusted against the new posts.
- (v) Suitable portion of the budget allotment for pay of Establishment and personal allowances should be reserved for operating unforeseen post or posts which was earlier approved provisionally at Budget preparation stage by the O/o the Comptroller and Auditor General of India. Such posts may be sanctioned for creation on submission of necessary information statistics etc., to the Comptroller and Auditor General of India. The reserved funds may be of a margin equal to the proportion which the provisionally approved additional posts may bear to the total number of posts, existing and additional, provided for in the budget.
- (vi) A report regarding the total number of posts created by the Head of Department under the delegated powers, as up to the end of the preceding month will be submitted to Comptroller and Auditor General of India by 10th of every month in the prescribed proforma. A 'NIL' report will also be necessary.
- (vii) Sanction of Comptroller and Auditor General is necessary for creation of (a) additional posts even though unconditionally approved at Budget preparation stage but for which provision cannot be found by Head of Department within his own budget allotment and which require re-appropriation of savings from other Offices and; (b) posts which were approved only provisionally by Comptroller and Auditor General's Office at budget preparation stage pending submission of additional information, justification etc. The proposal for sanction of provisionally approved posts will be considered by C&AG's Office on it being certified by the Head of Department that funds are available to cover the expenditure involved. If such posts cannot be accommodated by the Head of Department within the budget allotment indicated for his Office, sanction of provisionally accepted posts will depend upon availability of saving within the overall budget allotment of the Department.

(C&AG's Lr.No.1267-BRS/60-69 dt.12th May, 1970) P.5 File 3-35 Vol.III)

Powers to create Group C posts (For casual/seasonal emergent work)

12.5 The powers exercisable by the Accountant General and other Heads of Departments in Indian Audit and Accounts Department shall be subject to the following conditions

- (i) No regular/temporary/ad hoc posts for enlisting casual/seasonal employee can be created except with the approval of C&AG.
- (ii) that the post sanctioned on a rate or scale of pay which has been approved by the president for the posts of the same character in offices concerned.
- (iii) that in respect of seasonal / temporary posts, there should be a specific allotment of funds under primary unit of appropriation.
- (iv) that half-yearly reports showing the sanctions issued in exercise of these powers should be submitted to Comptroller and Auditor General in September and March every year.

Power for continuance of temporary AAO posts

12.6 Head of Department is delegated with the power to sanction Continuance of temporary posts of A.A.O initially sanctioned by C&AG of India, subject to the following conditions

- (i) That all the circumstances justifying the original sanction by the C&AG continue to exist.
- (ii) that funds have either been provided in the budget estimates or can be found by valid re-appropriation from within the sanctioned budget allotment; and
- (iii) that a report will be submitted to the C&AG of India of having extended the posts with brief reasons for such extension.

Power for continuance of temporary Group C posts

12.7 Head of Department has been delegated with full powers to sanction the continuance of temporary posts in Group-C initially sanctioned by the C&AG provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimates or can be found by valid re-appropriation from within the budget allotment.

CHAPTER - XIII

BUDGET AND REVISED ESTIMATES CONTROL AND REVIEW OF EXPENDITURE

Preparation and submission of Budget Estimates

13.1 In preparing the Budget Estimates of this office, the provisions in Rules 50 to 53 of Compilation of the General Financial Rules 2017 as also the provisions in paragraphs 11.2 to 11.5 of M.S.O. (Administration) Vol.I should be observed.

13.2 The Budget proposals for the current years i.e., Revised Estimates and Budget Estimates for the subsequent year is proposed in the Form 'A' to 'D' in respect of Group 'B' official & Non-Gazetted establishment and in form 'E' to 'H' in respect of Group 'A' officers. The forms are annexed to the circular which this office receives from the Headquarters Office and the same is uploaded to Headquarters Office through Ibems and hard copy is also forwarded after approval of the Head of Department.

(CAG letter No. 294-BUDGET/RE-BE/01-2018 dated 17 August 2018)

13.3 The various items included in the Budget should be supported by detailed statements which work up to the totals shown under these items.

13.4 The Budget proposal for the current year, i.e., revised estimate and budget estimates for the subsequent year is proposed in form 'A' to 'D' in respect of Group 'B' & Non-Gazetted establishment and in form 'E' to 'H' in respect of Group 'A' officers. The forms are annexed to the circular which this office receives from the Headquarters Office and same is uploaded to Headquarters Office through Ibems and hard copy is also forwarded after approval of the Head of Department.

(CAG letter No. 294-BUDGET/RE-BE/01-2018 dated 17 August 2018)

Draft Revised Estimates & Budget Estimates

13.5 The draft Revised Estimates for the current year and the Budget Estimates for the next year have to be framed in respect of Group 'A', 'B' and 'C' officials separately on the basis of the existing Persons-in-Position as also the addl. posts proposed to be filled and the same may be furnished to the Comptroller and Auditor General by 20th September, in the prescribed proforma. The following points should be kept in view in this regard:

- (1) The provision for the purchase of items like Accounting Machines, Staff Car, Water coolers and Grants-in-aid, etc., should be indicated separately in the estimates.
- (2) Provision for the grant of cash awards to the employees acquitting creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragma Examinations under the Hindi Teaching Scheme is to be made under the Sub-head 'A'- Other charges and shown distinctively in the Budget papers.
- (3) Provision for hospitality and entertainment expenses (other than light refreshments served at meetings) should be made in accordance with the instructions contained in Government of India orders issued from time to time.

Revised Estimates and Budget Estimates second stage

13.6 The following procedure is to be followed:

- (1) The budget estimates relating to both permanent and temporary establishment (combined) have to be submitted to the Comptroller and Auditor General in forms prescribed by Comptroller and Auditor General.
- (2) The details of provision proposed for pay and allowances of establishment are to be abstracted in a statement in the proforma prescribed and sent along with the Budget Estimates. However, before abstracting the details in this proforma the entries in the register should be independently rechecked by some other agency and certificate to that effect given by the Head of Department either in the forwarding letter or on the form.
- (3) A statement showing the number of vacancies as on 1st November under each category of staff and their likelihood of being filled up should be appended with the estimates.
- (4) The explanations for variations between the Budget Estimates and Revised Estimates for the current year and between the Revised Estimates for the (current) year and Budget Estimates for the ensuing year should invariably be furnished in duplicate with Budget Estimates.

Proposals for Supplementary Grants

13.7 The Comptroller and Auditor General has observed that proposals for additional expenditure should be carefully scrutinised before submitting them to him for sanction. If the expenditure on a new item could be met from within the sanctioned budget grant of the office, the same should be mentioned clearly in the proposals for additional expenditure. In case it is not possible to meet the additional expenditure from within the sanctioned grant, very strong justification should be given and a cast iron case made out. Sanctions can be given and expenditure authorised only on those new items of work which are of such a character that the expenditure on them is unavoidable and absolutely essential in the year, for instance, expenditure on account of the staff, furniture etc., required for sudden unanticipated additional items of work which cannot be postponed without serious detriment to the interests of Government.

(C&AG's Lr.No.2314-G.G.E/395-48, dt.23rd May, 1949)

13.8 In submitting proposals for supplementary grants, the details of staff and expenditure to be included therein should also be shown in the same manner as in the original Budget Proposals. Posts which are likely to continue from year to year and the posts which are only of a casual nature should be shown separately.

(C&AG's Lr.No.818-B.E./74-50, dt.1st May, 1950)

Control over progress of expenditure

13.9 The procedure laid down in paragraphs 11.12 to 11.15 of M.S.O. (Administrative) Vol.I in regard to control over expenditure should be carefully followed.

13.10 The reconciliation of expenditure under 2016-Audit in a month with the figures booked in PAO (Audit) should be completed by 10th of the next month, as the concerned vouchers will be sent by

PAO (Audit) to the Director of Audit and Accounts, Posts and Telegraphs, Hyderabad by the 25th of the month.

(D.A.G's orders in O.O.No.T.M./Try/15-25/59-60/90, dated 22nd June, 1959 File 8-18/58-60)

13.11 To ensure that the reconciliation of the actual expenditure shown in the monthly reviews with the figures booked in the office of the Pay & Accounts Officer is carried out regularly a certificate of reconciliation should invariably be given at the foot of the statement of the review of expenditure.

13.12 The Comptroller and Auditor General has emphasised that a special responsibility in regard to control over progress of expenditure and timely surrender of savings rests on the heads of Audit Offices and he has desired that, to avoid large variations, the Group Officer incharge of Administration should devote his personal attention to this important work and exercise the fullest care and foresight in the preparation of the monthly statements and memoranda of the review of expenditure vide Annexures IV to VII referred to in paras 11.13 and 11.14 of M.S.O.(Administrative) Vol.I submitted to Comptroller and Auditor General's office. The following instructions have been issued by him with reference to the defects noticed in preparation and submission of this return:-

- (1) The due date for the submission of the statements, i.e., the 10th of the month succeeding that to which the return relates, should be strictly observed.
- (2) Totals under each sub-head and the grand total should be worked out.
- (3) The variations should be worked out with the figures of the grants and not with the estimates.
- (4) The unanticipated credits should be shown in the Statements. Even where there are no such credits, 'NIL' 'Unanticipated Credits' should be shown separately.

(C.A.G's Lr.No.778-B.E./58-50, dt.26thApril, 1950)

CHAPTER - XIV

BILLS

14.1 The Bills Section of the Administration Branch prepares the pay bills of the members of both Gazetted (Group 'A' and Group 'B') and Non-Gazetted Establishment.

14.2 The bills should be prepared in Form No.T.R.22 with reference to the date available for claim viz., sanction, scales, orders regarding promotions, increments and leave.

Time schedule

14.3 The pay bills have to be sent to the Pay & Accounts Office sufficiently in advance, at least five clear working days before the last day of the month. With this end in view, the following time schedule has been prescribed for observance by the various sections:

S.No.	Name of the Returns	From whom due	Date
1.	Bank demands	A.G's Office Co-op Credit Society	20 th of the month
2.	Short drawl list	Cash Section	20 th of the month
3.	Court attachment orders	Bills-I	20 th of the month
4.	Events Statements	All sections	22 nd of the month
5.	P.R.S., L.I.C., Co-op. Housing Society demands	Bills and Cash sections	22 nd of the month

NOTE-1: The number of clear working days before the last day of the month required by the P.A.O., Hyderabad for arranging payment of monthly Pay Bills must also be kept in view.

Bills of Group 'A' & Group 'B' Officers

14.4(a) The claims of Group 'A' & Group 'B' officers will be drawn in a separate bill in the same form in which such claims of Non-Gazetted Officers are drawn. In order to distinguish the bills in respect of claims of Group 'A' & Group 'B' Officers from those of Non-Gazetted personnel the words 'Gazetted Officers Bills' will be written prominently at the top of the front page of the bill. Also all certificates which are required to be given in a bill in support of a claim will be given by the Head of the Office. Thus for regular monthly Pay and Allowances of Group 'A' and Group 'B' Officers, the head of office will draw a consolidated bill and present it at the Pay and Accounts Office.

(b) In making payment of a bill the P.A.O. will make out separate cheques for each of the items stated in the requisition sent by the head of the office on the form used for making disbursement to Gazetted Government Servants and for the rest of the items of the bill he will make out a

single cheque in favour of the drawing officer on the form used for disbursement of bills relating to Pay and Allowances of non-gazetted Government Servants.

(G.O.I., Min. of Fin. OM. No.F.10 (25)-B/72 dt.20-7-1972 forwarded in C&AG Endt. No.1325-TA.I/395-71 dt.12-9-1972 (P.32-EB.II-File)

Bills of Non-Gazetted staff

14.5 The Department of Administrative Reforms has evolved a revised procedure of maintaining the office copies of the Bills of non-Gazetted staff and new Forms have been devised for the purpose. The revised procedure of maintaining the office copies of the Pay bills of non-gazetted staff in Forms TR 22-A, TR 22-B and TR 28-B, as detailed below will be adopted by all the Government of India Offices and the present practice of preparation of office copies of pay bills separately is dispensed with.

Note: TR 22A(GAR Form 17; TR 22-B(GAR Form 18) and TR 28-B(GAR Form 19) of Receipts & Payments Rules, 1983.

14.6 The revised procedure of maintaining office copies of pay bills of non-gazetted staff is as follows:

- (i) The procedure envisages that one page of the new form T.R.22-A will be allotted to each employee and a record of his dues and deductions and net amount drawn for him is kept month by month on that single page.
- (ii) The above form is bound into registers of suitable size adding at the end of the registers two or three forms for abstract of pay bill in Form T.R. 22-B. Each pay bill clerk has to maintain a register for the number of persons whose pay bill is prepared by him.
- (iii) The top of the sheet shows certain items of essential information which will be needed for the preparation of schedules or for computing recoveries of income-tax and information which affects his dues or deductions. Some of these entries are made by the bill auditor at the beginning of the year when starting a new register, and other as events take place.
- (iv) On a fixed date, about the middle of the month the pay bill auditor starts noting the dues and deductions for the month keeping in view the events already noted. Entries on each page of the register are then checked by the checker. They are thereafter faired into a bill and totaled.
- (v) At the end of the register will be given, in Form T.R.22-B, the totals of each column of the bill.
- (vi) An abstract giving the names of persons, and the net amount drawn for each is prepared simultaneously, in a register in T.R.28-B. This is useful in preparing the section-wise acquaintance rolls in large establishments where pay is disbursed through the Section Supervisors. The net total can be copied out on acquaintance roll forms on which acquaintance are taken at the time of disbursement, separately for each bill.
- (vii) The claims of arrears of pay and allowances are drawn separately and a 'note' to this effect is invariably be made in the 'Remarks' column of Form T.R. 22-A against the entries of the period to which they relate.
- (viii) The overtime claims of the staff car drivers are drawn separately in accordance with instructions, contained in the Ministry of Fin. (Department of Economic Affairs) OM No.F10(57)-B/65, dt.17th July, 1965 and 1st September, 1967 and separate office copies of

overtime allowance bills are retained. Entries regarding these claims are however, made in the relevant column of the Form T.R. 22-A.

- (ix) Other casual payments like honorarium are also drawn through separate bills and not along with regular monthly pay and allowances bills and their office copies are retained.

(G.I., M.F.No.F.10(51)-B/172 dt.24-11-72 and C&AG's Endt. No.2024-TA.II/233-62 (II) dt.19-12-1972)

14.7 The pay and allowances shall be paid on the last working day of the month to which they relate except in the case of Pay and allowance for the month of March which shall be paid on the first working day of April. If however the last working day happens to be a Bank holiday for e.g., 30th September on account of Half Yearly closing, even then the pay and allowances will be paid one day prior to such holiday. For further details in respect of this rule 64 (1) & (2) and explanation 1 there under of Central Government Account (Receipts and Payments) Rules, 1983 may be referred to.

Implementation of e-payment system in IA&AD

14.8 In order to increase the efficiency in day to day work using information technology, the system of e-payment was introduced by the C&AG of India in all offices within IA&AD which facilitates payment directly into the beneficiaries' bank account. The procedure reduces cash handling and writing of large number of cheques by PAOs. The objective of the e-payment system is to make all payments including salary through Government of India Electronic Payment Gateway System (GePG).

14.9 The e-payment system is implemented with effect from 01.01.2014 in respect of all kinds of payment such as Pay, Supplementary Pay, TA Advances, Medical adjustments, LTC adjustments, Contingent payment to staff, etc. Details, viz., Beneficiaries' Account Number, Bank name, Branch code, IFS code, MICR code, etc. have to be obtained by each DDO and furnished to PAO for making payments through e-payment system. The full time implementation of e-payment was effected from 01.09.2014.

Implementation of Budget Expenditure and Monitoring System (BEMS) in IA&AD

14.10 BEMS is a web-based application designed to capture office-wise budget allocation, creation of organisation by DDO including branches, booking of expenditure by DDO, passing of expenditure by PAO, additional demand by DDOs, etc.

14.11 As per Headquarters instructions, the BEMS was implemented in all the offices of IA&AD w.e.f. July 2014 after uploading B.E.s for the year 2014-15 and all additional allotment under all object heads allotted from time to time. The BEMS was implemented by capturing data on real time basis with effect from September 2014 after updating expenditure figures up to August 2014.

Procedure of BEMS

14.12 For accessing the BEMS, each DDO is allotted with a User ID & Password by Headquarters office. DDO is authorised to create sub-users (for the AAOs of respective Bills Section) for booking expenditure figures under relevant object heads for transmitting the same to the DDO for authorising the expenditure. After the transaction is saved by the sub-user, a BEMS-ID is generated by the system. The BEMS-ID is noted on the physical copy of the bill which is forwarded to the DDO for authorising the payment. The DDO accesses the BEMS-ID in the DDO console and after checking the correctness of the bill and forwards the same to PAO for authorising the payment. A "Pending Tag" is displayed which is a sign that the bill is under process with PAO.

[Since the Acquaintance Rolls are computerised and a separate pay index no. is allotted to each employee, Bills Sections will only feed the data of amounts payable etc., for each Government Servant with necessary changes for incorporation in the computerised Acquaintance Rolls. On receipt of the acquaintance rolls from the IS Wing, the same will be sent to sections for purpose of disbursement.]

(Hqrs.Cir.No.2556/152/Budget/BEMS/2013-14 dt.31.07.2014)

(Hqrs.Cir.No.2433/152/Budget/BEMS/2013-14 dt.15.07.2014)

(Hqrs.Cir.No.2254/152/Budget/BEMS/2013-14 dt.19.06.2014)

(Hqrs.Cir.Lr.No.2111/152/Budget/BEMS/2013-14 dt.06.06.2014)

(Hqrs.Cir.Lr.No.2069/152/Budget/BEMS/2013-14 dt.03.06.2014)

Arrear claims

14.13 The Assistant Audit Officer in charge of bills section will attest the note of arrear claims in office copy of the original bills, subject to the condition that 5% of the entries are test checked by the Branch Officer responsible for signing the arrear bills.

(C&AG's Lr.No.2690-Admn.II/131-58, dt.1st November 1958-Case.8-70/58-59 Bills)

NOTE: For purposes of this test-check the Branch Officer (Bills) will sign sufficient number of entries in respect of supplemental bills drawn each day.

(DAG's orders, dt.13th November, 1958-Case 8-70/58-59 of Bills)

Transmission of vouchers

14.14 After payment all the vouchers including, T.A., contingent vouchers for advances under paragraphs 194,195, 199, 221-A of the Compilation of General Financial Rules and vouchers for honorarium to the staff are sent to the Director, Audit and Accounts, Posts and Telegraphs, Hyderabad by the Pay and Accounts Officer (Audit).

Period of preservation of bills

14.15(a) Verification of Services and period of preservation of Pay Bills: The pay bills and of the office establishment including MTS should be preserved for 35 years vide item (8) of para (2) in Appendix-9 of G.F.Rs 2017.

- (b) The verification of services of all Non-gazetted/Gazetted staff has to be done to the end of February each year with reference to pay bills and a certificate to that effect is to be recorded in the Service Books and a completion report submitted to the Head of Department on 31st July each year.

(C&AG's Circular No.NGE/1982/2873-NI/68-81 dt.29-9-1982)

14.16 Period of preservation of bills: When a non-gazetted Government Servant is transferred from one office to another, the Head of the Office under whom he was originally employed should record in the service book under his signature, the results of the verification of service, with reference to pay bills, in respect of the whole period during which the Government Servant was employed under him before forwarding the service book to the office where the services are transferred.

(G.I. decision No.3, Rules 81 of G.F.Rs)

TA and Medical Reimbursement Bills

14.17(a) The TA and Medical Bills after they are signed by the Branch Officer (Bills) as drawing officer and countersigned by the Group Officer(Admn.) are made over to the office cashier for presentation in the Pay and Accounts Office.

NOTE: Branch Officer(Bills) will sanction advance of TA on tour to non-gazetted staff and Assistant Audit Officer after the tour programme has been duly approved by the competent authority. He will also countersign advance/detailed Tour TA Bills of the above staff.

(Orders of A.G dt.11-5-1984 filed in 8-72/84-85)

b) Sanction of advance in lieu of leave salary to non-gazetted staff and A.A.O./ Group Officer(Admn.) will be the sanctioning authority for GPF advances as also advance of pay and TA on transfer of Non-Gazetted staff.

(EB.II/Genl.8-22/Vol.III/62 dt.17-5-1971 C&AG Lr.No.1414-NGE I/147-70 dt.23-6-1970 and 2298 NGE I/147-70 dt.23-10-1970 P.128 of File 8-22 Vol.III)

NOTE-1: Medical reimbursement Bills for more than Rs.50 will be countersigned by Group Officer(Admn.)

NOTE-2: Cases of Government Servants whose progressive total of medical reimbursement bills exceeds Rs.1,000 per annum should be brought to the notice of Group Officer.

(C&AG Lr.No.2034-NGE.I/147-70 dated 19-8-1971/P.136, File 8/22, Vol.III)

14.18 Consequent on the Recommendations of the Seventh Pay Commission the TA Rules have been modified as per Government of India, Ministry of Finance (Department of Expenditure OM No. 19030/1/2017/-E.IV dated 13th July 2017).

Daily Allowance

(a) When the employee stays in Government/Public Sector Guest House or makes his own arrangement :

Pay Level in Pay Matrix	Reimbursement of		
	Hotel Accommodation per day	Charges for travel within the city	Food Bill per day not exceeding
14 and above	Rs.7500/-	Re-imburement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city	Rs.1200/-
12 and 13	Rs4500/-	Re-imburement of AC taxi charges up to 50 kms per day for travel within the city.	Rs.1000/-

9 to 11	Rs.2250/-	Re-imburement of Non-AC Taxi charges up to Rs 338/- per day	Rs.900/-
6 to 8	Rs750/-	Re-imburement of Non-AC Taxi charges up to Rs 225/- per day	Rs.800/-
5 and below	Rs.450/-	Re-imburement of Non-AC Taxi charges up to Rs 113/- per day	Rs.500/-

The TA/DA rates (mileage for road journey by taxi/own car/auto rickshaw/own scooter/bicycle, etc.), all components of daily allowance on tour including rate of DA for journey on foot and rates of transportation of personal effects shall automatically increase by 25%, whenever DA payable on the revised pay structure goes up by 50%.

(GI, MF, OM No. 19030/1/2017-E.IV dated 13.July 2017)

14.19 Sanction has been accorded by the President in relaxation of GOID(1) under Rule 50 of GFR on Compendium of Rules on Advances to C.G. Servants to enable Group-B Officers of IA&AD to draw second T.A advance on tour so long as the non-gazetted staff enjoy this concession under Ministry of Finance Lr.No.F.13(3)/EG/64, dt.30th March 1974.

(C&AG Lr.No.1581-GE.II/143-73 dt.5-6-1975)

14.20 Ordinarily claims on account of T.A. should be made on completion of a tour, but where the tour is prolonged one, they may be made monthly. Only in very special cases claims for T.A. otherwise than for a whole month or on completion of a tour will be passed by the Head of Department at his discretion.

Note: A Government Servant shall submit his claim for TA/DA on tour/transfer/training/journey on retirement within 60 days succeeding the date of completion of the journey failing which the claim shall stand forfeited or deemed to have been relinquished.

14.21 The adjustment claim as well as tour T.A. claims should normally be submitted within 15 days of completion of journey or the 15th of the succeeding month for which the advance is paid.

(O.O.No.144, dt.8th June 1959-Case T.A. File)

Note: A Government Servant shall submit his claim for TA/DA on tour/transfer/training/journey on retirement within 60 days succeeding the date of completion of the journey failing which the claim shall stand forfeited or deemed to have been relinquished

14.22(i) Each T.A claim of Sr. Auditors/Auditors in Inspection parties should bear the signature of the A.A.O. concerned in token of the movement etc., having been checked. The claims of personal assistants, stenos and MTS servants accompanying Gazetted Officers on tour should be certified by the officer, whom they accompany.

(O.O.No.6/P.B/T.A., dt.6th April, 1960)

- (ii) While claiming mileage for the journey by road, the A.A.O. in-charge of the concerned party should ensure that the distances are correctly recorded for the journey performed by all members of the party with reference to explanation below S.R.32. They will be personally responsible for assessing the distance correctly. A certificate that the mileage in respect of the journey by road is correctly claimed with reference to S.R.32 should also be given in the T.A. Bills.

(O.O.No.194/P.B/T.A., dt.14th November, 1958)

House Rent Allowance

14.23 As per Ministry of Finance, Department of Expenditure OM No. 2.5/2017-E. II(B) dated 7th July 2017, consequent upon the decision taken by the Government on the recommendations of the 7th CPC, the admissibility of House Rent Allowance (HRA) shall be as under:-

Classification of Cities/Towns	Rate of House Rent Allowance per month as a percentage of Basic Pay only
X	24 %
Y	16 %
Z	8 %

The term basic pay in the revised pay structure (7th CPC) means the pay drawn in the prescribed pay levels in the pay matrix and does not include NPA, MSP or any other type of pay hike like special pay etc.

HRA at above rates shall be paid to all employees (other than those provided with Government owned/hired accommodation) without requiring them to produce rent receipts. These employees shall, however be required to furnish a certificate to the effect that they are incurring some expenditure on rent/contributing towards rent. HRA at above rate shall also be paid to Government employees living in their own houses subject to their furnishing certificates that they are paying/contributing towards house property tax or maintenance of the house vide Annexure I to V.

(Dept. of Expenditure OM No. 2/5/2017-E.II (B) dated 07.07.2017)

Washing Allowance

14.24 As per GOI MF OM No. 19051/1/217-E.IV EFFECTIVE FROM 1st July 2017, all uniform related allowances viz., kit maintenance allowances, shoe allowances, uniform allowance and washing allowance have been subsumed in "Dress allowance" which shall be payable @ Rs. 5,000/- once in a year in the month of July. The rates of Dress allowance will go up by 25%, each time DA rises by 50%.

Transport Allowance

14.25.1 Consequent upon the decision taken by the Government on the recommendation of the 7th CPC, it is decided that the Transport Allowance be admissible to Central Government employee at the following rates:

Employee drawing pay in pay level	Rates of Transport Allowance per Month	
	Employees posted in the X class cities	Employees posted at all other places
9 and above	Rs. 7200 + DA thereon	Rs. 3600 + DA thereon
3 to 8	Rs. 3600 + DA thereon	Rs. 1800 + DA thereon
1 & 2	Rs. 1800 + DA thereon	Rs. 900 + DA thereon

(GOI/MoF OM No. 21/5/2017-E.II (B) dated 07.07.2017)

14.25.2 The grant of Transport Allowance under these orders shall be regulated according to, and will be subject to the following conditions:

- I. The allowance shall not be admissible to those employees who have been provided with the facility of Government transport;
- II. In respect of those employees who opt to continue in their pre-revised pay-structure/pay scales, the corresponding level in Pay Matrix of the post occupied on 01.01.2016 as indicated in CCS (RP) Rules, 2016 would determine the allowance under these orders;
- III. Physically disabled employees as mentioned in DoE OM No. 19029/1/78-E.IV (B) dated 31.08.1978 and subsequent orders in respect of the categories *viz.* visually impaired, orthopedically handicapped, deaf and dumb/hearing impaired, spinal deformity, shall continue to be paid Transport Allowance at double the normal rates, subject to fulfilment of the stipulated conditions, which shall, in no case, be less than Ts. 2250/- per month plus applicable rates of Dearness allowance;
- IV. The allowance will not be admissible for the calendar month(s) wholly covered by leave;
- V. The allowance will not be admissible during the period of deputation abroad;
- VI. If an employee is absent from the Headquarters/Place of Posting for full calendar month(s) due to tour, he/she will not be entitled to Transport Allowance during that/those calendar month(s). However, if the absence does not cover any calendar month(s) in full, Transport Allowance will be admissible for full month;
- VII. As a Government servant under suspension is not required to attend office, he/she is not entitled to Transport Allowance during suspension where suspension covers full calendar month(s). This position will hold good even if the suspension period is finally treated as duty. Where suspension period covers a calendar month partially, Transport Allowance payable for that month shall be reduced proportionately.

Court attachment

14.26(a) The instructions contained in M.G.P for the maintenance of Court attachment Register should be followed.

(b) Government of India have clarified that even where the orders/Warrants of attachment of salary and/or allowances of Government's Servants appear violative of G.I.M.F.A. O.M. F.10(67) B/63, dt.06-06-1964 (stipulating the amount exempt from being attached) the disbursing officers are responsible for strict compliance of the orders/Warrants of attachment issued by the Courts. The judgement Debtors concerned may approach the Court concerned for such remedy in that regard as may be open to them.

(G.I.M.F.A. OM. No.F.10 (78)B/67 dt.27-7-1967 received in CAGs Endt. No.2126 Tech. Admn.II/447-63, dt.24-8-1967 P.26 File 3-Vol.I/67-73 EB.II)

(c) Demand drafts have to be obtained in favour of concerned courts in respect of recoveries on account of court attachments which have been recovered from the pay of the officials duly noting the same in Register of recovery of court attachments under proper attestation. (Rule 225-228 of CTR – Volume 1)

Cash transaction - Cash Handling Allowance and Security Deposit

14.27(a) As per MOF Resolution dated 6th July 2017 published in Gazette of India effective from 1st July 2017, cash handling allowance has been abolished and subsumed in 'Cash handling and Treasury allowance'. The rate of 'Cash handling and Treasury allowance' shall be admissible at the following rates subject to conditions mentioned in subsequent paras.

Amount of Average monthly Cash handled (in Rs.)	Revised Rates of Cash Handling and Treasury Allowance (in Rs.)
<=5 Lakh	700
Over 5 Lakh	1000

- (b)** The power to grant 'Cash handling and Treasury allowance' remain delegated to the Head of the Department who will appoint an official holding substantive post upto Level 7 of Pay Matrix, to perform the duty of the Cashier.
- (c)** The Amount of 'Cash handling and Treasury allowance' to be granted depends on the average amount of monthly Cash disbursed, excluding payment by cheques/drafts/ECS/online payments/other modes where cash handling in physical form is not involved.
- (d)** Head of the Department concerned should certify, on the basis of previous financial year's average, the amount of Cash disbursed and sanction the rate of 'Cash handling and Treasury allowance' appropriate to the quantum.
- (e)** The 'Cash handling and Treasury allowance' granted to the official should be reviewed every financial year.
- (f)** Every official, who is appointed to work as Cashier, unless he is exempted by the competent authority, should furnish security, whichever is later.
- (g)** No more than one official should be allowed the 'Cash handling and Treasury allowance' in the Office.

(h) Sanction in each case should invariably issued in the name of the person who is appointed to do the Cash work and for whom the 'Cash handling and Treasury allowance' is sanctioned.

14.28 Heads of Departments may themselves grant special pay to cashier in newly created offices during the first year of existence on the basis of the estimated average monthly cash disbursement. The other conditions prescribed in G.O.I. Ministry of Finance, O.M.No.F.11(42) E-III/60, dt.4-9-1961 and 28-6-1962 will however apply.

(G.O.I. Min. of Fin. O.M. 11(42)-E-III/60, dt.17-6-1965 forwarded in C&AG's Endt. No.1388-N.G.E.I/109-65, dt.28-6-1965-P.152 of 8-111/63-66 Vol.II)

14.29 The amounts of Security Deposits to be furnished by and the Special Pay payable to the Cashiers/Assistant Cashiers have been fixed as follows:

Amount of average monthly cash disbursed by the cashiers	Amount of Security Deposits to be obtained from the cashiers
Up to Rs.4,000	Rs.1,000
Up to Rs.4,001 to 20,000	Rs.3,000
Rs.20,001 to 50,000	Rs.5,000
Rs.50,001 to 1,00,000	Rs.7,000
Over Rs.1,00,000	Rs.8,000

(C&AG. Lr.No.2239-N.G.E.I/250-6/III, dt.14-9-1965, G.O.I.O.M.No.F.(42) E.III (B)/60, dt.9-1-1974 forwarded in C&AG Lr.No.242-Audit/9-74 dt.14-2-1974) P.15/File 2-1/E.B.1/ 73-75) P.182/8-111 63-66 Vol.III)

14.30 In the circumstances in which security deposits are required from an employee in this office, the Comptroller and Auditor General approves the fidelity bonds from the Indian Insurance Companies Association Pool being taken in lieu of cash or Government Promissory Notes, on the conditions laid down in Rule 306(3) of GFR, 2017 (Compendium of Rules on Advances to C.G. Servants). It is essential in such cases that the policy should be kept alive from time to time to prompt payment of premia.

14.31 The pledging of property as Security from Government Servant entrusted with Cashier's duties is not favoured as the work of verifying the legal title of the pledger and ascertaining whether it is free from any mortgage or other prior encumbrances would entail avoidable labour and may sometimes even lead to legal complications. Moreover, it will unduly restrict selection of suitable persons for cash work if the tendering of security in any particular form (e.g., partly cash and partly property) is made compulsory in every case. The actual form in which security is held is, therefore, left to the discretion and responsibility of the head of the office who should ensure that the prescribed procedure in regard to the obtaining of adequate securities is in easily realisable form.

NOTE-1: In addition to the Fidelity Guarantee Insurance Policy furnished by the Government Servant, a security bond in the form given in Annexure as prescribed in Memo No.1894-B-I/51, dt.02-03-1951 of the Government of India should also be obtained.

NOTE-2: The security Bond referred to above need not be obtained on stamp paper.

14.32 When the Cashier takes regular leave or is deputed to other duty the provisions of Rule 306(4) of GFR, 2017 are to be followed.

Registers

14.33 The following registers should be maintained in respect of cash transactions of this office.

- (1) Bill Register
- (2) Cash Book
- (3) Undisbursed Pay Register

14.34 A bill register in form T.R.28-A, should be maintained. Columns 1 to 3 of the Register should be filled in by the Bills Section and initials of the Branch Officer obtained while submitting the bills for approval. The bill together with the Register should be transmitted to the Cashier for recording the particulars of the bills sent to the Pay and Accounts Office, and for the encashment of the bill. Other columns in the register should be filled in by the Cashier and got attested by the Branch Officer (Bills).

14.35 The Cashier maintains the Cash book in form T.R.3. The amounts received on account of Pay and Allowances of the Office staff and other cash receipts are entered by the Cashier in the book.

14.36 All receipts and disbursements will be attested against each entry by the Branch Officer (Bills). The daily totals of the transactions relating to office contingencies whether met out of permanent advance or the amounts drawn for disbursing pay of menials (or payment to suppliers) should also be entered in the cash book from the contingent register relating to pay of menials as the case may be. Contingent bill endorsed in favour of suppliers and the value of service postage stamps obtained on contingent bills from the Hyderabad Treasury need not be entered in the cash book.

14.37 The cash books should be closed each day and submitted to Branch Officer (Bills) with the following details for closing balance:

Cheques	...	
Cash	...	
Permanent advance	...	
Total	...	<hr/>
		<hr/>

14.38 The total should work up to the cash balance in the cash book.

14.39 The Branch Officer (Bills) should arrange to get the totals of the entries in the Cash Book checked by A.A.O. who should certify to that effect in the cash book.

Check of cash balance

14.40 The Branch Officer (Bills) should make surprise check of the cash balance as often as possible. Besides the Branch Officer (Bills) making a surprise check, one surprise check of the cash balance with the cashier should also be conducted by one of the Group Officers selected for that purpose by the Head of Department each month.

(C&AG's Lr.No.1909 - Admn.I/422-53, dt.9th October, 1954)

14.41 The Branch Officer (Bills) besides making surprise check of the cash balance as often possible should invariably check the cash balance on the last working day of each month and record a certificate to that effect in the cash book.

14.42 Group Officer (Administration) should ensure that the cash balances are kept at the minimum and that undisbursed amounts are refunded within the prescribed time limit.

(C&AG's Lr.No.1750-T.A.II/347-65, dt.31-8-1965) P.I File 3-32/E.B.II) R&P Rules, 1983 – Rule 92(2)

Undisbursed pay register

14.43 The cashier should maintain the undisbursed Pay Register wherein in names of persons (for whom the pay not disbursed on the day of encashment of the bill and the amount due to him) should be noted.

14.44 The register of undisbursed Pay & Allowances being a subsidiary Cash Book should also be preserved for the same period as main cash book viz., 10 years.

(C&AG's Lr.No.1750-TA.II/347-65 dt.31-8-65 P.I. File 3-32 EB.II)

Check of Cash Book

14.45 The check of cash accounts is conducted with reference to the orders issued from time to time on the subject.

Non-Government deductions from salary bill

14.46(i) The deductions made in salary bills on account of non-government recoveries such as pay roll savings scheme, Benevolent Fund, Court attachment, Co-operative Society dues should be recorded in a "Register of Deductions" and the receipt entries attested by Branch Officer (Bills). As this register is subsidiary to the main cash book it is imperative that every entry of receipt and payment noted in the main cash book should be supported by full and authenticated details in the subsidiary register.

(ii) Daily closing balance should be worked out and the split up of the closing balance in the main cash book under "Miscellaneous" should also be shown daily. At the end of each month details

of outstanding balances under each of the non-Government funds showing the name of the individual from whom recovered, date of recovery and reasons as to why it has not been remitted should also be furnished.

- (iii) The register should be submitted to Group Officer (Admn.) on the last working day of each month or on the first working day of the following month.

(O.O.No.E.B.II/Genl./B.R./and U.D.P/69-70/47 dt.23rd July 1970)

Pay Roll Savings Scheme - D.C.B. Register

14.47 Para (viii) of Government of India, Ministry of Finance O.M.F31 (16)-N.S./65 dt.17-05-1966 lays down that a register with 12 monthly columns shall be maintained by the Cashier or other disbursing officer entrusted with the work of effecting recovery from salaries in respect of Pay Roll Savings Scheme. The following instructions are issued in this regard.

- (i) The treasurer should prepare the demand in duplicate in respect of each bill unit, retain one copy in his file and send the other to Bill unit. These demands should be posted in the column Demand for the month concerned against the names of individuals. The totals posted in the register should be agreed with the total of demand sent to the several bill units. The "Collection" column should be posted as and when recoveries are effected and totaled at the end of the month. Below the months total at the foot of "Collection" column, the particulars of remittance made into P.O. should be shown and the balance yet to be remitted (for which individual wise details should be available in the column "Balance") should be suitably explained.
- (ii) The "Demand" sent to bill units should show the amount due for current month as well as arrears separately against each individual.
- (iii) This register should be submitted to Group Officer (Admn.) every month on 25th.
- (iv) The posting in the "Collection" column should be checked by A.A.O. Bills section with reference to Register of non-government recoveries, undisbursed Pay Register etc., to ensure that the recoveries have, in fact, been made from the individual concerned. He should rewrite a certificate to that effect at the foot of the entries in each month.

(Bills section/Genl./8-169/69-70 Vol.II/46, dt.23-7-1970)

Custody of cash

14.48 The cashier should deposit the office cash in the office cash box, the keys of which will be held by him. He should not mix office cash with private money. At the close of each day, the cash box containing the office cash should be deposited in the cash chest which should have double locking arrangements, one key of the cash chest will be with the cashier and the other with Branch Officer (Bills). The cash chest should be opened or closed when both the Branch Officer (Bills) and the cashier are present.

Protection to cashier

14.49 The following limits/scales are prescribed in regard to the quantum and nature of protection to be given to Cashier on days other than pay days for bringing cash from Bank or for remittance into Bank.

(i) For Bringing Cash:

(a) Without Police protection:

Up to Rs.3,000	The Assistant Cashier
Up to Rs.6,000	Two Assistant Cashiers
Up to Rs.8,000	Cashier
Up to Rs. 10,000	Cashier and Assistant Cashier

(b) With the protection of Police Guards:

Amount not exceeding Rs.15,000	One Assistant Cashier and MTS
Amount not exceeding Rs.20,000	One Cashier and one MTS or Two Assistant Cashiers and one MTS
Amount not exceeding Rs.25,000	One Cashier, one Assistant Cashier and one MTS
Amounting exceeding Rs.25,000	One Cashier, two Assistant Cashiers and MTS

(c) For cash varying between Rs.10,000 and Rs.50,000 one armed police guard and for cash over Rs.50,000 two armed guards may be requisitioned.

(d) Whenever the amount exceeds Rs.10,000 the staff car should invariably be used. When the amount does not exceed this limit, cycle-rickshaw or other ordinary modes of conveyance may be engaged and the charges may be met from contingencies.

Protection to Cash Chest

(ii) As regards protection to Cash, Strong room during nights, whenever the cash balance held in the chest exceeds Rs.50,000 Police armed guard for the night vigil shall be engaged. On the other days, the Chowkidars on night duty should be alerted to keep special vigil on cash strong room.

Remittance of Cash

(iii) Whenever small amounts are to be remitted, an MTS (Permanent) may be engaged for amounts up to Rs.250 and an MTS and a member of Cash Section for amounts ranging from Rs.251 to Rs.500. (*Bills Section Order of 22nd April, 1970-File 9-11*)

14.50 Public Financial Management System (PFMS)

Public Financial Management System (PFMS) was established as a web-based online transaction system for fund management and e-payment to implementing agencies and beneficiaries. The Primary objective of is to link with the financial networks of Central and the State Governments and the agencies of State Governments. The PFMS System in linked to the Core Banking System (CBS) of banks, to get real-time reporting of banking transactions and for making e-payment of subsidy under Direct Benefit Transfer (DBT).

Employees Information System (EIS) is a Centralised, Integrated (with PFMS) Web based system/ package for personnel information and payroll. It provides comprehensive structural facilities for Drawing and Disbursing Offices working for different departments/ Ministries of the Government of India.

It works on the concept of dual user *i.e.*, “DDO Maker” & “DDO Checker” and both registered under the domain of Drawing & Disbursing Officer. The DDO Maker work is to input the details and prepare the all types of bills and DDO Checker work is to verify and submit to PAO for further processing of Bill payment.

All the officials (dealing hand) working for the preparation of Salary Bills can be designated/ registered separately as DDO Maker in EIS. All the Data Entry work are required to done by them.

DDO Checker – The DDO (Admn) itself may be registered as DDO Checker for working in the EIS. He/She verifies and authenticates after scrutiny of all the work done by DDO Maker. The submission of bills to PAO is routed through DDO Checker. However, this is in the jurisdiction of concerned DDO to make the users accordingly.

Registration of DDO/PD shall be authorised by PAO/CPAO concerned. After completion of registration all the basic information like personal details, postings, pay, contact, loan, quarters has to be entered in PFMS portal.

However, if discrepancy noted after bill generation/locking & verification of data, Change module has been provided for necessary correction at DDO Maker level. Such corrections are required to be verified by DDO Checker also to have its effect in system.

The Bills group created by system against a Scheme Code (Account Head) are called Default Bill Groups. It is required to be created once in a financial year. The system creates three default bill groups for each scheme code as under:

- a. Bill Group for Pensionable employees (Regular Bill)
- b. Bill Group for NPS employees.
- c. Bill Group for Supplementary Bill.

Once the entry has been completed at the Maker level, then the same has to be checked and locked by the DDO *i.e.*, Checker level. Then the data is available in EIS to generate Pay Bills.

Since November 2019, this office has switched over to PFMS platform for making pay and allowances and other Bills like Honorarium, RTF, arrear bills if any.

Though there were some technical issues arose initially, the same were encountered by the Headquarters PFMS team and other nodal offices designated locally. Any issues related to PFMS shall be resolved by Headquarters PFMS team by contacting them over telephone or through e-mail.

**Annexures-I to V
(vide Para 14.23)**

ANNEXURE-I

- (1) I certify that I am residing in a house hired/owned by me/ my wife/husband/son/daughter/father/mother a Hindu undivided family in which I am a co-partner.

ANNEXURE-II

- (2) (i) I certify that I am incurring some expenditure on rent contributing towards rent.
- (ii) I certify that I am paying/contributing towards house/ property tax or maintenance of the house.

ANNEXURE-III

- (3) I certify that I am not sharing accommodation allotted to my parent (child) by the State/Central Government, an autonomous public undertaking or Semi-Government organisation such as municipality, port trust etc., allotted rent-free to another Government servant.

ANNEXURE-IV

I certify that I my husband/wife/children/parents who is/are sharing accommodation with me allotted to another employee of the Central/State Government/autonomous public undertakings or semi-government organisation like municipality, port etc., is/are not in receipt of house rent allowance from the Central/State Government/autonomous public undertakings or semi-government organisations like municipality, port trust etc.

ANNEXURE-V

I also certify that my wife/husband has not been allotted accommodation at the same station by the Central/State Government autonomous public undertakings or semi-government organisations such as municipality, port trust etc.

Date :

Signature : _____

Designation: _____

CHAPTER - XV

OFFICE CONTINGENCIES - PERMANENT ADVANCE

15.1 The amount of permanent advances sanctioned to the Offices of the Accountant General (Audit) Telangana and Director General of Audit (Central), Hyderabad are Rs. 11,000, and Rs. 10,000 respectively, for meeting urgent contingent expenditure of each of the office subject to periodical review in due course. The welfare officer who is incharge of welfare activities for both the Offices has a permanent advance of Rs. 2,000. Apportionment of permanent advance in respect of AG (Audit) Telangana is as follows:

L&S Section	-	Rs.10,000.00
RAO, Hyderabad	-	Rs. 1,000.00
Total	-	Rs.11,000.00

(C.AG. 's letter No.327-Staff(App.2)19-2012 dt.18.9.2012)

15.2 The balance of permanent advance on hand will be verified by the Branch Officer(Bills) weekly on the last day, and by the Group Officer nominated for the purpose once a month. The work of maintaining the Contingencies Register and the preparation of bills in this regard will be done by the Bills Section.

Contingent Expenditure

15.3 Contingent Expenditure can be incurred only after sanction is obtained from the authorities competent to sanction the expenditure. In case of large and unusual expenditure such as purchase of office furniture, *etc.*, sanction of the Head of the Department should be obtained before the charge is incurred. It is the duty of the Branch Officer (L & S section) to submit to the Head of the Department for sanction, all requisitions from Gazetted Officers which may see to be unusual or excessive.

Powers in regard to Contingent Expenditure

15.4 Powers to incur expenditure have been laid down in M.S.O.(Admn.) Vol-II. The following are the powers in the matter of incurring recurring and non-recurring expenditure on contingencies on items other than those in respect of which specific limits or scales have been prescribed.

Sl. No.	Authority	Monetary limit up to which expenditure may be sanctioned in each case	
		Recurring (Rs. P.A)	Non-Recurring (Rs. P.A.)
1.	Heads of Department	10,000 (in each case)	40,000 (in each case)
2.	Heads of Offices	6,000 (in each case)	5,000 (in each case)

(Page 19 of C&AG's M.S.O.(Admn) Vol.II, 3rd edition)

(Revision made in C&AG's Circular No.71/MGE/2001 IN No.1391-NGE(App.)/58-2001 dt.27.12.2001)

(Redelegation of powers in Prl.AG(Au.I)/Admn.III/Misc.II/8-50/93-94/57 dt.18.2.1994)

15.5 The Branch Officer (L & S) has been authorised to incur expenditure on miscellaneous items of expenditure and office contingencies up to Rs.2,000 on each occasion.

(Sr.DAG(Admn) Note Orders dated 3.10.2012)

Office Machines

15.6 Government of India has laid down rules and regulations regarding purchase, hiring, maintenance and repairs of Office Machines in GFR 2017.

Purchase of and repairs to furniture

15.7 The Comptroller and Auditor General has delegated to the Heads of Department the power to sanction expenditure on the purchase of and repairs to the furniture for his office and the offices under his administrative control, subject to the availability of funds and the scale of furniture as indicated in Annexure-II. The purchase of non-scale items of furniture is governed by item 18 (XVI) of Section-A to MSO(Admn.) Vol-II.

The Heads of Department have power to incur expenditure on the purchase of non-scale items of furniture for his office and offices under his administrative control up to Rs.1,00,000/- per anum. Sanction of the Comptroller and Auditor General would be necessary for any expenditure beyond this limit.

(Revision made in C&AG's Circular No.61/MGE/2001 in No.1391-NGE(App)/58-2001 dt.27.12.2001)

Conveyance Hire

15.8(A) For Gazetted Officers: The taxi hire or other conveyance hire actually paid may be reimbursed to a Gazetted Government Servant, who performs a journey in the public interest within a radius of 8 kilometers from his Headquarters in taxi or other conveyance when a staff car is not available and where no travelling allowance is admissible, subject to the following conditions

- (i) The place visited on official duty is not less than 1.6 KM by the shortest route from the office of the Government servant concerned;
- (ii) If more than one officer is required to proceed to a particular place on official duty, they should share the taxi or other conveyance as far as possible; and
- (iii) The Controlling Officer shall certify that the staff car could not be made available for the journey by the Gazetted Government Servant concerned.

NOTE 1: Heads of Departments may sanction to themselves the reimbursement of taxi or other conveyance charges subject to the conditions mentioned above.

NOTE 2: The power to sanction reimbursement of conveyance charges to a Gazetted Government servant vests in the Ministries/Departments of the Government of India and Heads of Department.

(G.I.O. (1) SR.89)

The total amount of conveyance hire reimbursed in any one month should not exceed Rs.300/- per individual (only with PAO).

Officers of Group-A are eligible for taxi/scooter/bus fare while those belonging to Group 'B' 'C' and MTS are entitled for scooter/bus fare.

(B) For Non-Gazetted Officers: Conveyance hire may be reimbursed to a non-gazetted Government Servant who (i) is dispatched on duty to a place at some distance from his office, if the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey or (ii) is summoned to office outside the ordinary hours of duty by special order of a Gazetted Officer. However, the use of taxi by a non-gazetted Government Servant is permissible only when the competent authority is satisfied that it is necessary for such a Government Servant to hire taxi in the interest of public service.

NOTE-1: The power to sanction reimbursement of conveyance charges to a non-gazetted Government servant rests with the Head of the office.

NOTE-2: The taxi or other conveyance hire should not be reimbursed in respect of a journey, if non-gazetted Government servant concerned is granted any compensatory leave or is otherwise entitled to receive any special remuneration for the purpose of the duty which necessitated the journey. However, where such a Government servant has been recalled from his residence to perform overtime work the competent authority may allow conveyance charges to him in addition to the overtime allowance admissible to him.

(G.I. Min. of Fin., Notification No.F.12(9) E.II(A) 61, dt. the 9th November 1961 and O.M.No.F.1(64) E-II(A)/62, dt.the 9th December, 1962)

Procedure for payment of actual expenditure

15.9(a) Whenever a non-gazetted Government servant or MTS is officially sent on duty to a place at some distance from this office, the Branch Officer issuing this order should send a copy of the same to the Branch Officer (L & S) for admitting conveyance charges, if any, claimed under Sl. No.3 of the Delegation of Financial Powers Rules, 1958 and the delegation orders, dated 1stJune, 1962 and 18thOctober, 1968 (Fourth Edition). The Branch Officer should also indicate the approximate amount of conveyance charges that may be admitted. The persons concerned should present their claims for the conveyance charges duly countersigned by the Branch Officers immediately on return to the Office on the same day or at least next day to Branch Officer (L & S). All the conveyance charges sanctioned by Branch Officer (L & S) will be paid from out of the imprest held by him.

(E.B.III Contg. 10.0 No.1 dt. January, 1972)

- (b) In cases of regular visits to outside places like the Press (for proof reading, the concerned Branch Officer, will get the prior approval of the Group Officer(Admn.) regarding the number of persons and the number of days on which they would be deputed (and the sections to which they belong). Without such a permission more than two journeys for any single purpose will not be admitted. If journeys are performed without such a permission no charges will be reimbursed. In such cases also, where permission is obtained and the journey is performed, claims for reimbursement should be sent on the same day or the next day and the claim got reimbursed immediately.

Entertainment and light refreshment

15.10 Monetary limits for incurring the expenditure are as follows:

a) Light refreshments at formal inter-departmental or other meetings/ conferences	Rs.5 per head per official meeting for tea and Rs.50 per head per official meeting for lunch subject to Rs.2,000/- p.a.
b) Hospital and entertainment other than light refreshments	Rs.1,000/- p.a.

(Revision made in C&AG’s Circular No.61/MGE/2001 in No.1391-NGE(App.)/58-2001 dt.27.12.2001)

15.11 The instructions in the OM referred to above apply equally to all attached and Subordinate offices. No relaxation is possible. However, there is no objection, if the meeting/conference, etc., of a respective nature which are considered specially important are identified in advance and approval of Secretary/Addl. Secretary for the serving of Coffee/Tea is obtained.

(G.O.I., Min. of Fin. OM F.14(30)-E (Cordn.)/73 dt.13-6-1974 read in C&AG’s Endt. No.1466-TA.II/244/72 dt.10-9-1974)

15.12 No expenditure on the entertainment of invigilators at departmental examinations is permissible. *(C&AGs Lr.No.926-NGE.I/174-71 dt.17th April, 1972)*

15.13 While forwarding such contingent bills to audit, the controlling authority should also furnish the following certificate along with the contingent bills containing such charges:

“Certified that the expenditure on entertainment charges contained in Bills datedas incurred in accordance with the terms and conditions prescribed by the Government of India in this respect from time to time.

(G.I.Lr.No.F.2(6)-E II(A) 60 dated 22nd August, 1960, forwarded with C&AG’sLr.No.1788 Admn.III/334-60, dated 2nd September 1960)

Telephone Bills

15.14 All the telephone Bills of Government subscribers are paid through e-payment instead of by book-adjustment.

NOTE: The expression ‘Telephone Bills’ includes besides trunk call bills, rent bills, bills for electric clocks, call bells, indicator bells, indicator drops, etc., and bill for other miscellaneous items.

Printing

15.15 Consequent on the decentralisation of budgeting relating to the expenditure on the work of printing and publications, *etc.*, the Indian Audit and Accounts Department has been treated as a paying department. Accordingly, necessary provision for printing of forms and publications including the cost of paper has to be met from the Budget under the Major Head 2016 - Audit.

15.16 In respect of Printing work got done at the local Government Press as well as through the Controller of Printing and Stationery, necessary provision will have to be made in the Demand for 2016-Audit.

15.17 Sanction of the Chief Controller of Printing and Stationery, will be necessary to entrust any jobs of printing and binding to State Government Presses in accordance with Rule 43 of the Rules for Printing and Binding. In cases where standing sanction exists, no fresh sanction is required. However, for getting any jobs done locally through private presses (either directly or through State Government Presses) prior sanction of Chief Controller of Printing and Stationery is necessary beyond the limits prescribed in items 18(ix) of Section-A of MSO (Admn.) Vol. II and Serial No.16 of Annexure to Schedule-V to the Delegation and Financial Power Rules, 1958. Where such sanction is issued by the Chief Controller of Printing and Stationery, his prior approval of rates would also be necessary in the case of bills from private presses to examine the reasonableness of rates quoted vis-a-vis the schedule of rates.

15.18 The bills towards the charges for printing will be received directly in this office from the Director of Printing and Stationery and necessary adjustments towards the cost carried out. This bill need not be sent to Chief Controller of Printing and Stationery as these bills being raised by the State Government requires no technical sanctioning by the Chief Controller of Printing and Stationery.

(Lr.No.409-N.G.E.I/253-68, dated 3rd March, 1969, No.96 N.G.E.I 253-68, dated 12th January, 1970 and D.O.No.1918-N.G.E.I/219-70-II, dated 7th August, 1971, from C&AG's read with U.O.No.I-15011/4/71-P dated 7th March, 1971 from the C.C.P. and S., New Delhi to C&AG's File 10-4-69-72 and 10-5/68-70)

15.19 It has been decided that in the event of the inability of the Controller of Printing and Stationery to print the Manuals *etc.*, of this Office, the cost of printing of the Codes, Manuals, *etc.*, should be met from the budget allotment of the Office of the Chief Controller and Printing and Stationery and there is no need to make provision in this Office Budget for such charges.

(Chief Controller of Printing and Stationery No.6/1/60-P. dated 23-11-1960)

Advertisement

15.20 Advertisements inserted in news papers for the purpose of inviting applications for appointments, calling for tenders, *etc.*, should contain no unnecessary detail. Words should be used sparingly with a view to cutting down the length of advertisement to the minimum necessary to serve the object for which they are inserted, namely invitation of inquiries from such members of the public as may be interested.

(G.I., F.D.Lr.No.F.20(2)-Ex/11-39, dated 6th February, 1939)

Miscellaneous

15.21 Postage and other charges in connection with the reservation of accommodation in Inspection Bungalows, Rest Houses, *etc.*, for inspecting officers should not be incurred from Government Funds.

(Lr.No.2219-N.G.E.417/38 dated, 7th September, 1938, from the Auditor General of India and orders thereon-Case No.R 6-14 of 1938-39)

Expenditure on Mounting of Photos

15.22 The expenditure incurred on enlargement and mounting of photos of Officers presented to the Department may be charged to 'Office Contingencies'.

(Auditor General's Lr.No.993-G.B.E./88-47, dated 12th March, 1947)

Water Coolers

15.23 Water Coolers would fall under the category "Other Stores required for the working an Office Establishment" for which Head of the Department, *etc.*, have full powers vide item No. 18(iv) of Section-A of CAG's MSO (Admn.) Vol. II. Subject to the Budget provision duly accepted by CAG's office. Water coolers can be purchased by the Heads of the Departments under the delegated powers referred to above. This does not however, cover items like Room Coolers/Desert Coolers and the like for which sanction of CAG's office would be necessary.

(CAG's No.731, NGE II/2-75/dated 8-4-1975 File C /11-3/72-75 Welfare)

Additional Inspection Vehicle for Group Officers

15.24 The Comptroller and Auditor General of India has decided to provide an additional inspection vehicle in each office, to enhance the operational efficiency of the Group Officers. Accordingly, HODs may immediately take action to hire an inspection vehicle for exclusive use by the Group Officers on a regular (monthly/yearly) basis. The usage of inspection vehicle shall be subject to the following conditions:

- a. While no monthly monetary limits are prescribed, relevant GFRs would be followed for procuring services on the basis of availability of funds and ensuring value for money. HoDs should assess their requirements of funds, and project to BRS accordingly for allotment of funds.
- b. The inspection vehicles can be used to pick up and drop Group Officers to and fro from their residences, at the option of officers, for which they would have to forego the transport allowance. The inspection vehicle would service a maximum of three Group Officers for this pick up and drop facility.
- c. For Group Officers heading branch offices, the HOD of the Parent Office shall coordinate with the HOD of the office which is located nearest to the branch office, to ensure that these officers are picked up and dropped by the Inspection vehicle of the office, if required.
- d. In case there are more than three Group Officers opting for pick up and drop facility and there is difficulty in implementation of 2 and 3 above, HOD may approach Headquarters for consideration of alternate proposals in this regard.

- e. Branch offices may hire vehicles for surprise inspections, as and when required, with the approval of their own HODs in terms of the existing instructions of January 2002.
- f. These inspection vehicles are solely for the use of the Group Officers, and will not be available for use by HODs either within or beyond office hours.

Bouquets and Gifts

15.25 It has been decided by CAGs offices that, No bouquet or gift would be presented either to the CAG or to the other officers during their official visits.

(CAG No. 161-Estates/09-2018/dated 22/03/2018)

ANNEXURE - I

(Vide Paragraph 15.7) Scale of Furniture

1.	Head of Office	
	Woolen Carpet*	1
	Cotton Durry	1
	Officers' Table	1
	Side Table	1
	Chair Armed	6
	Chair Armless	1
	Easy Chair	1
	Door Mat	1
	Side Rack	1
	Book case (Revolving or Glazed)	1
	Foot Rest	1
2.	Group Officer	
	Woolen Carpet (Size 12x9)	1
	Cotton Durry	1
	Officers' Table	1
	Side Table	1
	Chair Armed	3
	Chair Armless	1
	Door Mat	1
	Side Rack	1
	Book Case (Revolving or Glazed)	1
	Foot Rest	1

* Size will depend upon the size of the room.

3.	Branch Officers	
	Officers' Table	1
	Side Table	1
	Side Rack	1
	Chair Armed	2
	Chair Armless	1
	Cotton Durry	1
	Book Case	1
4.	AAOs	
	Table	1
	Side Rack	2
	Chair Armed Chair Armless	2 1
5.	Auditors/Stenos/Clerks/	
	Table Chair Side Racks	1 1 1
6.	DEOs	
	Table	1
	Clerks Chair	1
7.	MTS	
	One stool each	1

(C.A.G's Lr. No.80-N.G.E.I/26-65, dated 15th January 1965)

CHAPTER - XVI

TRAINING

16.1 TRAINING SECTION/UNIT

16.1.1 The task of organising and supervising the training of staff of Group 'B', Group 'C' and MTS of the two Audit Offices of AG (Audit) TS, and DGA (Central) is entrusted as follows:

Audit Office	Branch/Section/Unit	Branch Officer	Group Officer
AG(Audit), TS	Training Section	Branch Officer /Training	
Director General of Audit (Central)	Training Unit/ Admn Section	Branch Officer/Admn	Group Officer /Administration

16.1.2 The Training Section/Unit coordinates the arrangements and caters to the training needs of respective Audit offices.

(CAG's Lr.No.JD (P)/Trg-73/135 dt.31-12-1973 File 1-1/74-75)

16.1.3 The various training programmes conducted by the Training Branch/Section/Unit include the training of (i) MTS officials, (ii) Clerk/Typists (iii) Auditors and (iv) Candidates for the Subordinate Audit Services Exam and Revenue Audit Examination, (v) DEO Grade 'A' to DEO Grade 'B' promotion examination training and (vi) DEO Grade 'B' to DEO Grade 'D' promotion examination training. The various courses conducted by the Training Branch/Section/Unit are detailed in the Annexure-I & II. The training curricular drawn up by the Comptroller and Auditor General are as given in the Manual of Instructions for Restructuring of Cadres in IA&AD.

16.1.4 Training for S.A.S. Examination candidates is governed by the provisions of paragraphs 9.2.8 and 9.2.9 of M.S.O (Admn.) Vol.I.

Revenue Audit Examination

16.1.5 The syllabus for Revenue Audit Examination with effect from 27.08.2019 is as follows:

There are following two papers as mentioned below:

Paper -1	RAE 1	Income Tax (common for all candidates)	100 marks
Paper - 2	RAE 2	Goods and Services Tax and Branch Specific Revenues	100 marks
Section I – Goods and Services Tax		40 %	
Section II – Branch Specific Revenues		60 %	

(CAG's Lr. No. 810/14-Exam/Revised syllabus/2010 dated 27.08.2019)

16.1.5.1 Training for Revenue Audit Examination is imparted by Training Wing/RTI Hyderabad as instructed by Headquarters Office.

16.1.6 For appearing in Revenue Audit Examination, attendance in Training classes is compulsory. Periods of deficiency up to 15 days in the theoretical training may be condoned by the Head of Department in suitable cases where absence for reasons other than leave. Where, however the training period is not more than 8 weeks condonation beyond 10 days (up to 15) should be really in hard cases only.

(C&AG's Lr.No.398-REc.A.IV/360-67-II, dated 25th May, 1974. Page 14 File 3-66/Vol.II)

16.1.7 Training for DEO Grade 'A' candidates to the post of DEO Grade 'B' is given for two weeks.

(C&AG's Circular. No.04-Staff (App I)/2016 No. 94- Staff (App 1)/11-2014 dated 15.01.2016)

16.1.8 Training for DEO Grade 'B' candidates to the post of DEO Grade 'D' is to be given for two weeks.

(C&AG's Circular. No.24-Staff (App I)/2016 No. 1071- Staff (App 1)/15-2015 dated 01.07.2016)

ANNEXURE - I

(vide Paragraph 16.1.3)

Training courses conducted by the Training Wing

Sl. No.	Category	Course	Nomenclature	Nature of course
(1)	(2)	(3)	(4)	(5)
A.	MTS	1.	Promotion Course	Training to 12 th pass MTS for promotion to Clerk's grade through a Limited Departmental Competitive Examination.
		2.	Refresher Course	As and when necessary
B.	Clerks	1.	Promotion Course	Training for S.A.S. for clerks who have passed S.A.S. preliminary test.
		2.	Refresher Course	As and when necessary.
C.	DEO's	1.	Promotion Course	Training for Data Entry Operators (DEO), Grade 'A' with Five years' regular service in the grade for promotion to the post of DEO, Grade 'B' for two weeks
		2.	Promotion Course	Training for Data Entry Operators (DEO), Grade 'B' with Six years' regular service in the grade for promotion to the post of DEO, Grade 'D' for two weeks
D.	Auditors	1.	Initial Course	Induction-Cum-job training for direct recruits.
		2.	Initial Course	Training for promotee Auditors.
		3.	Promotion Course	Training for S.A.S. (Civil and Commercial Audit)
		4.	Promotion Course	Practical training for S.A.S. (Commercial Audit)
		5.	Promotion Course	Practical training in PWD, etc., for S.A.S. (Civil) passed Auditors.

		6.	Refresher Course	As and when necessary.
D.	SAOs/AAOs	1.	Initial Course	Training for promotee Sr.AOs and AAOs
		2.	Refresher Course	As and when necessary

ANNEXURE - II

(vide Paragraph 16.1.3)

Authority: C.A.G Lr.No.J.D.(P)/Trg-73/135, dated 31-12-1973, P.1 to 5 of Trg. File 1-1/74-75)

TRAINING OF CLERKS

(A) Theoretical Training: Duration 3 weeks

- (i) Brief description of machinery of Government and the place of the I.A.D. herein.
- (ii) The duties and responsibilities of clerks, their place in the organisation and the role they are expected to play.
- (iii) Office discipline, attendance, cleanliness and orderliness,
- (iv) Office procedures bearing on the functions of clerks (diary, despatch, record, filing, flagging etc.)
- (v) Departmental security instructions and broad coverage of conduct and Disciplinary Rules and conditions of Service.

(B) Practical Training: duration 5 weeks

- (i) Attachment to (a) Central Registry (b) Typing on computer and issue section.
- (ii) Attachment to regular section. To learn practical work of a diarist and a recording and indexing and preparation of returns as also tracing of previous references and maintenance of files, records etc.
- (iii) Attachment to Establishment Sections to learn about procurement of stationery and forms, maintenance of service books, leave accounts and general housekeeping matters.

(C) Data Entry on Computers

Classes in typing on computer including elementary computer knowledge (about 50 to 60 hours)

TRAINING OF AUDITORS

Training of new recruits (3 months whole time training)

(Essentially to bridge the gap between his educational attainment and the professional requirement of work in our offices. It will be induction-cum-job training)

(A) General

- (i) Functions and set up of the Government of India.
- (ii) Basic features of the Indian Financial system including budgetary and monetary systems in Government elements of public finance and financial control exercised by Parliament.

- (iii) Position, Powers, responsibilities of the Comptroller and Auditor General of India.
- (iv) Functions and organisation of the Accountant General -work in different branches and wings of the offices and their inter-relationship.
- (v) Functions and organisation of the I.A.D.
- (vi) Office discipline and conduct rules, Departmental security Instructions.
- (vii) Fundamental and Supplementary rules, G.P. Fund Rules, F.Rs. Treasury Rules etc.

(B) Planning and Economic Development

- (i) Elementary Economic theory. Planning process, Planning Commission 5 years plans and plan resources.
- (ii) Agriculture development and land reforms.
- (iii) Industrial Development.
- (iv) Social Services.
- (v) Transport and Communication and elements of Engineering with reference to P.W.D systems and procedures.
- (vi) Water management and generations and utilisation of power, Rural Employment etc.

(C) Office Procedure

Channel through which a letter passes till it is disposed of (a) Inward No. in purport register, (b) Diary Report, (c) Half margin register, (d) Copy Despatch Register, (e) Audit Register, (f) U.O. Reference, (g) D.O. letter, (h) Express letter and email (i) Calendar of Returns, (j) Rules for correspondence, (k) Method of putting up papers and (l) Opening of files etc.

(D) Precis writing and Drafting with Practical Exercises

(E) Accounting

- (i) General outline of the system of Government Accounts, period of accounts, main divisions of Government Accounts-Commercial Accounts and elementary book-keeping.
- (ii) Treasuries and their working in relation to Accounts Offices. Withdrawal of money from Public Accounts and general instructions regarding preparation and form of bills.
- (iii) Receipt of Treasury Accounts in the Office and various stages of classification and consolidation.
- (iv) Compilation of Finance Accounts, Appropriation Accounts and CAG's Audit Report.
- (v) Suspense slips and Transfer entries.
- (vi) Maintenance of Broadsheets.

- (vii) Raising and pursuance of objections, Maintenance of objection books and six monthly registers.
- (viii) Account Current - Settlement and exchange Accounts.
- (F) Auditing**
- (i) General Principles and rules of audit.
- (ii) Sanction and classification of expenditure, Audit against propriety, provision of funds and rules and orders.
- (iii) Establishment Audit, Contingent Audit, Audit of Grants-in-aid, Audit of loans and borrowings, Audit of Advances, T.A. Bills etc.
- (iv) Pension and G.A.D. Audit including average pay calculations fixation of pay, joining time rules, leave rules etc.
- (v) Revenue Audit covering statutory and non-statutory Receipts, General Principles and Procedures.
- (vi) Commercial Audit - General Principles and procedures including basic concepts of Performance Audit.

ATTACHMENT TO SECTIONS

Attachment to various sections (at least 5 sections). The trainee will be entrusted with regular work under the guidance of 'AAO' dealing Auditor.

The emphasis will be on a clear idea of the practical work involved. There will be exercises and problems at every stage.

(Where an Auditor is posted to work in a particular branch like GAD, WAD, PF, etc., for the first time, he will be routed via the Training Branch where he can have a brief orientation before actually starting to work in the new Branch)

TRAINING OF DEO

As per the model Recruitment Rules (RRs), Data Entry Operators (DEO), Grade 'A' (Pay level 4) with five years' regular service in the grade and who have successfully completed training in the relevant areas are eligible for promotion to the post of DEO, Grade "B" (Pay level 5). The Recruitment Rules to the posts of DEO, Grade "A", Pay level - 4 and DEO, Grade "B", Pay level -5, are in the process of notification.

In the revised RRs, (yet to be notified) it has been prescribed that DEO, Grade "A" (Pay level 4) with five years' regular service in the grade and who have successfully completed two weeks of training in relevant area as prescribed by the Department from time to time will be considered for promotion to the post of DEO, Grade "B" (Pay level 5).

As per the eligibility criteria for promotion DEOs, Grade "A" (Pay level 4) who joined the IA&AD up to 01.04.2011 and have successfully completed two weeks training will become eligible for promotion to the post of DEO, Grade "B" (Pay level 5) during the panel year 2016-17. Therefore, in order to consider the suitability of DEO, Grade "A" for Promotion to the post of DEO Grade "B" by the

Departmental Promotion Committee, two weeks of training has to be arranged and imparted by the field office through in-house arrangements.

(CAG No. 94 – Staff (App I)/11-2014, dt: 15.01.2016)

a. Model 1: Introduction to Statutory background of IA&AD and Rules and Regulations

- ✓ Constitution (Art 148 to 151) – **one session.**
- ✓ C&AG’s DPC Act 1971- **two sessions.**
- ✓ Regulations on Audit and Accounts, 2007- **two sessions,**
- ✓ Exposure to FR&SR, CCS (Leave) Rules, CCS (Conduct) Rules, GPF (GS) Rules, CCS (Pension) Rules and entitlements such as LTC, CGHS/Medical, Staff advances etc.- **eight sessions,**
- ✓ Manual of Office Procedures, 2003 (chapter 1-7 and 21) – **two sessions.**

b. Model 2: Job Skills

- ✓ Ms Word (Advanced) – **ten sessions**
- ✓ MS Excel (Advanced) – **six sessions**
- ✓ MS Access (Basic) – **one session**
- ✓ Introduction to PowerPoint – **two sessions**
- ✓ Drafting office correspondence – **two sessions**
- ✓ Audit Report formatting standards – **two sessions**

c. Evaluation

- ✓ Paper 1- Statutory background of IA&AD and Rules and Regulations – **one session**
- ✓ Paper 2- EDP Skills – **one session.**

In pursuance of Headquarters Office instructions contained in circular (CAG No. 24 – Staff (App I)/2016, dt: 01.07.2016), the post of Senior Console Operator in the office was re designated as Data Entry Operators (DEO), Grade ‘D’. Further, Entry Operators (DEO), Grade ‘B’ with Six years’ regular service in the grade and who have successfully completed two weeks training in the relevant areas are eligible for promotion to the post of DEO, Grade “D”.

TRAINING OF MTS

- 1. 2 weeks half-a-day course:** In this course, the newly appointed MTS will be acquainted with the general working arrangements in the office including, office timing, attendance, administrative set up of the Government of India, duties of MTS in general, departmental security instructions, the manner of receiving visitors, conduct rules, GPF leave rules, etc.

This course is based on the instructions contained in the pamphlet 'Monograph for use by Trainers' published by the Institute of Secretariat Training & Management, New Delhi, for the conduct of training for MTS.

- 2. Departmental promotional course to the cadre of Clerks** (for MTS having 12 years service or more) - 4 weeks in English, Arithmetic and computer typing, according to the syllabus prescribed.
- 3. Promotional course to the Clerks cadre for 12th Pass MTS** (with five years service or more) for Limited Departmental Competitive Examination - 6 weeks, half-a-day course.

CHAPTER - XVII

IMPLEMENTATION OF OFFICIAL LANGUAGE

17.1 With the enforcement of the Constitution on 26th January, 1950 Hindi became the Official Language of the Union of India according to article 343 of the Constitution. Government of India was entrusted with the duty to promote the spread and development of the Hindi language under article 351 so that it might serve as a medium of expression for all the element of the composite culture of India. As a follow up, the Official Language Act, 1963 was enacted by Parliament and followed by Official Language Rules, 1976.

17.2 In pursuance of the constitutional provisions, this Office is required to implement the Official Language Policy of India. The important provisions of Official Language Act, 1963 and Official Language Rules, 1976 are reproduced below for information and guidance.

17.3 Following documents are to be issued in both Hindi and English, invariably, Under Section 3(3) of the Official Language Act, 1963:

- (i) Resolution, General Orders, Rules, Notifications, Administrative Report or other reports or Press Communique.
- (ii) Administrative and other Reports and Official papers laid before a House or the Houses of Parliament.
- (iii) Contracts and Agreements executed and licenses, permits, notices and forms of Tenders issued.
- (iv) The term “General Orders” means and includes, the following. All orders, decisions, instructions and circulars intended for departmental use and which are of standing nature and all such orders, instructions, letters, memoranda, notices, circulars etc., relating to or intended for a group or groups of employees.

17.4 Replies to Communications received in Hindi whether they are received from any region or from any State Government individual or from Central Government Office should be in Hindi.

(Rule 5 of Official Language Rules)

17.5 Any application or Representation when made or signed in Hindi shall be replied to in Hindi.

(Rule 7 of Official Language Rules)

17.6 An employee shall be deemed to possess proficiency in Hindi if

- (i) he has passed the matriculation or any equivalent or higher examination with Hindi as the medium of examination; or
- (ii) he has taken Hindi as an elective subject in the degree examination or any other examination equivalent to or higher than the degree examination or
- (iii) he declares himself to possess proficiency in Hindi in the form annexed to these rules.

(Rule 9 of O.L. Rules)

17.7 An employee shall be deemed to have acquired a working knowledge of Hindi: if he has passed the Pragma examination conducted under Hindi Teaching Scheme of the Central Government or when so specified by that Government in respect of any particular category of posts, any lower examination under that scheme; or any other examination specified on that behalf by the Central Government; or if he declares himself to have acquired such knowledge in the form annexed to these rules.

(See Rules 9 and 10)

FORM

I hereby declare that I possess proficiency in Hindi/have acquired a working knowledge of Hindi in view of the following:

Date:

Signature:

(Rule 10 (Read with O.M.No.14013/1/85/OL(D), Dt.11.4.1989 & Lr.No.14013/1/85-OL(D), Dt.19-1-1990)

Manuals, Codes, other procedural literature articles of stationary etc.

17.8(i) All manuals, codes and other procedural literature shall be printed or cyclostyled, as the case may be and published both in Hindi and English in diglot form.

(ii) The forms and heading of registers used in this office shall be in Hindi and in English.

(iii) All name-plates, sign boards, letters heads and inscriptions on envelopes and other items of stationery written, printed or inscribed for use shall be in Hindi and in English.

(Rule 11 of O.L. Rules)

Responsibility for compliance

17.9(a) It shall be the responsibility of the Administrative Head viz., Group Officer (Admn.)

(i) to ensure that the provisions of the Act, the rules and directions issued under sub-rule are properly complied with; and

(ii) to devise suitable and effective check-points for this purpose.

(b) The Central Government may from time to time issue such directions to its employees and officers as may be necessary for the due compliance of the provisions of the Act and the rules (These are formally circulated by the Headquarters Office).

In case any officer or employee violates the provisions regarding official language intentionally action can be taken against him/her on the basis of violation of rules and orders in the context there of;

(Rule 12 of O.L. Rules)

(c) In pursuance of above directions following check points are devised to ensure effective implementation of provisions of the Act and the Rules.

(i)	Obligatory issue of general orders, and other documents specified in Sec. 3(3) of the Official Language Act, 1963	Concerned Group Officers and Branch Officers
(ii)	Replies to letters issued in Hindi to be sent in Hindi (Rule 5 of the Rules)	- do -
(iii)	Letters required to be sent in Hindi (Rule 4 of the Official Language Rules)	- do -
(iv)	Printing of forms, Codes, Manuals and Gazette Notification in bilingual form. (Rule 11 of Official Language Rules)	Branch Officer/L&S AG(Audit) TS, DGA(CENTRAL)
(v)	Purchase of Hindi Books/ periodicals	- do -
(vi)	Purchase of computer system according to the prescribed percentage	The Branch officer/IS Wing shall act as check point for purchasing the computer that supports Hindi Language/fonts and also act as additional check point by installing them in all the sections
(vii)	Writing of addresses in Devanagari on envelopes to be sent to Region A & B (Annual Programme of OL Department)	Branch Officer/L&S AG(Audit) TS, DGA(CENTRAL)
(viii)	Rubber Stamps, name plates, sign boards, all stationary items such as letter heads file covers, envelopes etc. (Rule 11 of the OL Rules)	- do -
(ix)	Entries in Service Books	Branch Officer/Bills AG(Audit), Telangana, DGA(C), Hyderabad
(x)	Overall responsibility	Group Officer (Admn) and O.L. Officer

- (d)** All Group Officers, All Branch Officers of controlling Sections (who are OLIC members) and those who are signing such documents shall ensure that these are issued simultaneously in Hindi and English. Where only English version is issued, it should be done with the permission of the Group Officer concerned with a suffix “Hindi Version shall follow”. In such cases the Officer signing the document shall ensure that its Hindi version is issued within 24 hours from the date of issue of English version.

- (e) Branch Officer (L&S) shall act as additional check point by insisting on the Hindi version along with English version
- (f) All sections where such documents originate, shall maintain a guard file containing both Hindi and English versions of the documents issued for verification by Group Officer (Admn.)&OL Officers, or by the Inspecting Party of Hqrs. Office

(No.AG(AU)I/Admn.I/HA/Committee-Assurances/91-92, Circular No.107, dt.28-11-1991).

Official language implementation Committee

17.10(a) The Official Language Implementation Committees one for the Office of the Accountant General (Audit) Telangana and one for the Office of DGA (Central), Hyderabad have been constituted with Accountant General ((Audit) Telangana and Director General of Audit (Central) as chairmen of the respective committees in accordance with the orders issued from time to time by the Government of India, Ministry of Home Affairs, Department of Official Language. (O.M.No.12017/14/75-OL(B), Dated 24-2-1975 and O.M.No. 12024/ 2/92-OL (B-2), dated 21-7-1992) Group Officers (Admn) will be the Official Language Officer for respective offices.

- (b) The other members of the Committee are Group Officers, Branch Officers of Controlling Sections and Officials Trained in Translation at the Central Translation Bureau. The Asst. Director, Kendriya Hindi Prasikshan Samsthan/Hindi Teaching Scheme or Hindi Pradhipika as a representative of O.L Department is co-opted as invitee member of the Committee.
- (c) All Assistant Accountant Generals, if any, have also been co-opted as the members of OLIC as per the decision taken in OLIC meetings (OLIC decision dated 4th August, 1987).

17.11 Holding Regular Meetings of OLIC - Quarterly meetings of the OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEE should be held regularly every Quarter and Minutes of such meetings forwarded to the Hqrs. Office, Regional Implementation Office and Town OLIC.

(O.M.No.12024/59/85-OL(A-2), dt.27-9-1985)

Functions of the OLIC

- 17.12(1)** To review the implementation of Orders relating to use of Hindi and to take action in that regard.
- (2) To review Quarterly progress Report and to ensure their timely submission to Head-Quarters Office.
- (3) To review the difficulties encountered in implementation and give suggestions where necessary.
- (4) To ensure that appropriate number of employees are released to undergo training in Hindi, Hindi Typewriting and Hindi Stenography and Translation

(O.M.No.5/69/69-OL, dated 25-10-1969 and (2) O.M.No.1/14011/1/77/O.L.(A-1), Dated 19-5-1977)

Town Official Language Implementation Committee

17.13 The Accountant General (Audit) Telangana and Director General of Audit(C), Hyderabad are members of Town Official Language Implementation Committee set up at the Central Research Institute of Unani Medicines, Hyderabad under the Chairmanship of Head of the Institute.

Only Head of Department/Heads of Office should personally attend these meetings as and when these are convened.

(Hqrs. Office letter No.131-RBA/135-2010 dt.01.02.2013 TOLIC File)

Periodical Returns

17.14 With a view to assess the progress made in the progressive use of Hindi for Official purposes following returns are required to be sent to Hqrs. Office.

(1) Quarterly Progress Report (QPR)

According to the Hqrs Ir. No. /354□/□□.□□.□2019-91/ dt. 19.02.2020 the revised date for sending the Quarterly Progress Report is now **30th** of the month following the end of the quarter i.e., **April 30/July 30/ October 30/January 30** respectively. In addition to it as per the O.M F.N.No. 12016/07/2018-□□.□□).□□ (2-of Dept. Of OL, Home Ministry dt. 10.01.2019 a Certificate duly signed by H.O.D for the authenticity of data of the report is to be forwarded to Hqrs. The sections which are required to furnish material for compilation of Quarterly progress Report duly approved by the concerned Group Officers should send the same to the Group Officer (Admn)& OL Officer invariably by April 05/July 05/ October 05 and January 05 for the quarters ending March/ June/September/ December respectively.

(OLIC meeting decision held on 22.01.2014, OLIC file 2012-14)

(2) Material for award of Rajbhasha Shield is required to be sent to Hqrs office by 15th May following the close of the financial year.

(Hqrs. Office Lr.No.536-Ra.Bha.A/14-2010 dt. 23.03.2012)

(3) Material for preparation of Annual Assessment Report on use of Official Language Hindi is required to be sent to Hqrs. Office by 30th April following the close of the Financial year.

(Hqrs.Lr.No.515-RBA/65-2012 dt. 07.03.2012)

Incentive scheme for doing work in Hindi

17.15 Cash awards should be given each year to the Officers and employees on the basis of the work done by them in Hindi.

The details of the scheme are follows:

i) **Scope of the scheme:** All Ministries/Departments/ attached and subordinate offices of the Central Government may introduce this scheme independently for their Officers/employees.

- (ii) **Eligibility:** Officers/Employees of all categories who do their official work wholly or partly originally in Hindi can participate in this scheme.

Only those Officers/Employees will be eligible for award who write atleast twenty thousand words in Hindi in a year in regions 'A' and 'B' and atleast ten thousand words in Hindi in a year in region 'C' (which comprises all other States and Union Territories except region 'A' and 'B'). In addition to original noting and drafting, this will also include such other items of work done in Hindi which can be verified, such as entry in the register, preparation of lists, accounting work etc.

Stenographers/typists who are covered under some other scheme for encouraging the use of Hindi in Official work are not eligible to participate in this scheme.

Hindi Officers and translators who generally do their work in Hindi also are not eligible to participate in this scheme.

- (iii) **Prizes:** The following cash awards will be given to the participants every year according to the work done by them in Hindi :

- (a) Independent for each Ministry/Department/attached offices/ Subordinate offices of Central Government:

First Prize (2 prizes)	...	Rs.5000/- each
Second Prize (3 prizes)	...	Rs.3000/- each
Third Prize (5 prizes)	...	Rs.2000/- each

- (iv) For purpose of this scheme every geographically separate located office may be treated as an independent unit. For instance an office of an Assistant Commissioner etc., under Commissioner of Income Tax or Area Superintendent's Office etc., under Divisional Railway Manger of the Railways will be independent units for operation of this scheme. Same will be the case in respect of subordinate and attached offices of the Ministry of Defence or the P&T Department etc.

- (v) **Criteria for awarding prizes**

- (a) For facilitating assessment, a total of 100 marks will be allotted. Out of this 70 marks will be earmarked for the quantum of work done in Hindi and 30 for the clarity in expression of thoughts.
- (b) The competitors whose mother tongue is Tamil, Telugu, Kannada, Malayalam, Bengali, Oriya or Assamese may be given additional weightage up to 20%. The exact weightage to be given to such an employee will be determined by the Assessment Committee. While doing so the Committee will also keep in view of the standard of work of those officers/employees who otherwise rank higher to him/her.
- (c) The competitors will maintain a record of the words written by them every day in the attached proforma. Each week's record will be verified and countersigned by the next

higher officer. If Section head himself keeps a record then it won't be necessary for the employee to maintain such record.

- (d) At the end of one year every competitor will submit the record of his/her work done in Hindi to the Assessment Committee through the countersigning officer. If countersigning officer or section head himself keeps an overall watch and account of the work, then this would not be necessary and he would furnish details.
- (e) **Assessment Committee:** The Assessment Committee in the Ministries/Department may consist of the Joint Secretary in charge of Hindi, the Under Secretary in charge of O&M and the Senior Hindi Officer/Hindi Officer. In the attached and subordinate Offices, it may comprise of the Head of Department/Office, Hindi Officer and one more gazetted Officer or Rajbhasha Adhikari. However, the composition of the Committee may be changed to suit the availability of officers in various concerned offices.

A mention of winning such a prize will be made in the service records of the Officer/employee concerned in a suitable form.

The expenditure on operating this scheme will be met by each Ministry/Department/ Office from its own budget provision. A head of Department/Office can sanction the prizes on the recommendations of the Assessment Committee under the authority of this circular. The scheme has been approved by the Ministry of Finance/Department of Expenditure, vide letter u.o. No.H.78/E/III/ 87, dated 27-1-1988. This scheme has come into force with effect from 1st April, 1988.

(GOI,MHA, DOL O.M. No.A,11/12013/87-OL(A-2) dt.16-2-1988; 11/12013/18/93-OL(Policy-2) dt.16-09-1998; 11/12013/01/2011-OL(Policy/ CTB) dt.30.10.2012; O.M. No. 12013/01/2011-OL(Policy) dt.14-9-2016 received with Hqrs Lr. No. 1094/OLS/62-2016-III dt. 17.10.16)

With a view to encouraging use of Hindi for Official purpose it was decided to grant incentives to those who write 1500 words in a year, has been introduced as per the decision taken by O.L.I.C. on 30.4.1993, on the similar lines vide para 17.15.

(O.L.I.C. Decision dated 30.04.93)

PROFORMA

Weekly statement of the original work done in Hindi by Shri/Smt./ Kum..... For the week ending.....

Sl. No.	Date	Total No. of files & Registers wherein work was done in HINDI	No. of words used in draft written in HINDI
(1)	(2)	(3)	(4)
Other items of works done in HINDI			Signature of Senior Officer (once in a week)
Brief description	No. of words		
(5)	(6)	(7)	

(O.M.No.II/12013/3/87-OL(A-2), dt.16-2-1988)

17.16 Training in Hindi, Hindi typing and Hindi Stenography

(Compilation of Orders relating to Hindi Teaching Scheme)

(A) Obligatory in Service Training to Administrative personnel in Hindi

In accordance with the Government of India, Ministry of Home Affairs, O.M.No.16/22/60-OL, dt.20-07-1980, in service training is obligatory for all categories of administrative personnel.

- (i) The Central Government employees for whom educational qualification prescribed is matriculation or below and who are not required to do any ministerial work in offices, write notes of or deals with the correspondence (e.g., staff car and engine drivers, record sorters, electricians, fitters, Gestetner operators, postmen, telephone operators etc.,) may qualify in Prabodh examination only.
- (ii) The Central Government employees who are generally not required to do any ministerial work themselves but have to be conversant with the Hindi to be able to attend the correspondence and reports etc., in that language (Doctors, Scientists, Supervisory staff in workshops and laboratories may qualify up to Praveen examination only.
- (iii) The Central Government employees who have to do ministerial work, record notes or deal with correspondence must qualify up to Pragya examination.

(O.M.No.3/18/68-H, dt/21-9-1968)

Clarification: In partial modification of the orders contained in O.M.No.16/22/60-OL, dt.30-7-1980, it has been decided that no exemption shall be granted to the Central Government employees etc., on the basis of age.

(O.M.No.11016/10/87-OL (D), dt.23-9-1988)

B. In compliance with the orders of the President of India given on the recommendation No. 16.7 (A) of the 7th Report of the Parliamentary Committee on Official Language, it was decided by the Central Government to start a new practice based training programme, namely, "Parangat". All the employees of the Central government who has got working knowledge of Hindi will be eligible for the programme.

17.17(A) Training in Hindi Typing and Hindi Stenography is obligatory in terms of O.M.No.1/1/61-HA(B), dated 15-12-1960.

Eligibility

- (1) Only those employees who have already acquired knowledge of English Typewriting and who have studied Hindi atleast up to Praveen or middle (8th standard are eligible for admission to Hindi Typing class (O.M.No.11016/17/88-OL(D) dt.27-10-1988 of the O.L. Deptt. and O.M.No.21011/5/90-KHPS/4110 dt.25-10-1990, Received in Hqrs No.669-HA/61-90, dt.21-11-1990, File No.1-10 of Hindi Anubhag).

- (2) Training in Hindi Typing is obligatory for all LDCs and for those knowing English Typing, including DEOs.
- (3) UDCs, Hindi Assistants, Hindi Translators also can undergo training on optional basis.
- (4) Those who have studied Hindi at matriculation standard or any other equivalent examination such as Pragya (O.M.No.1/1/61-H(B), dt.15-12-1960). Those who have studied Hindi at middle (8th standard) or any equivalent examination such as Praveen etc. can also be eligible for admission to Hindi Typewriting.
- (5) Training in Hindi Stenography is obligatory for all Stenos, PAs, Sr.PAs.
- (6) LDCs/Typists who have passed Hindi Typewriting through HTS can also be admitted, provided that there are vacancies, to Hindi Stenography if it is certified by the Department/Office concerned that the training is in public interest and that his services would be utilised in office after training.
- (7) Those who have studied Hindi at matriculation standard and passed its equivalent exam such as Pragya (O.M.No.19013/1/95-type/KHPS/3574-4-74/dt.14-10-1996 received through Hqrs endt. No.859-RBA/1-96-I, dt.14-11-1996) will be eligible for training in Hindi Stenography.
- (8) It is obligatory for the Central Government employees for whom Pragya examination has been prescribed as the last Hindi examination have to pass the above exam even though they might have passed Hindi Typing exam on the basis of Praveen examination (O.M.No.11016/ 17/88-OL(D), dt.nil, received in Hqrs., endt No.422-HA/43-87, dt.12-6-1989) File No.1-10 of the Hindi Anubhag.

(B) Clarification to Rule 10 of the OL Rule regarding working Knowledge

- (1) In non-Hindi speaking States the Central Government employees, who have studied Hindi as a second language, or third language or as a combined subject at matriculation standard but have not obtained the minimum marks prescribed by the respective education board/University to pass the examination in Hindi will be considered to have knowledge of Hindi of the Praveen standard but not of the Pragya standard. They will not be considered to have working knowledge of Hindi. Pragya Training is obligatory for them.

(O.M. No.21034/47/2007-RB(Trng) dt. 12-10-2007)

- (2) The Central Government employees who have passed matric or equivalent or any higher examination with Hindi as second, third or combined subject with passing marks in Hindi prescribed by the education board/University will be considered to have knowledge of Hindi of Pragya standard and have working knowledge of Hindi, for them, Pragya training is not obligatory.
- (3) As per Government of India, Ministry of Home affairs Department of OL O.M.No.22011/8/93-C-TI, dt.4-8-1993 (communicated through CAG's letter No.354 - Raj Bhasha Anubhag/2.8.91, dt.24-8-1993 a roster of officials to be trained in

Hindi, Hindi Typewriting and Hindi Stenography has to be prepared in the prescribed proforma.

- (4) Officials nominated for various Hindi classes and appearing in the examination on conclusion of the training is absolutely compulsory and, absence therefrom would be treated as dereliction of duty.
- (5) Permission to persons nominated for training should be withheld by Senior Officers only if it is essential in the public interest.
- (6) Exemption from attending classes can be given by the Accountant General or Accountant General, as the case may be, in exceptional cases.
- (7) If the trainee does not attend classes regularly, he should, first be warned orally, and then in writing. If however, inspite of this, there is no improvement, disciplinary action may be initiated against the concerned trainee.
- (8) (A) **OLIC DECISION**, dt.29-07-1992 :

Half a day's Casual leave should be debited in respect of officials who do not attend Hindi class though they attend office on that day.

- (B) **OLIC DECISION**, dt.28-01-1993 :

"It is further resolved that nominated employees should be relieved for training by the concerned Branch Officer, Group Officer immediately. For exempting any official for attending training class, the Group Officer should obtain specific approval of Accountant General/ Accountant General concerned before granting the actual exemption."

- (C) **OLIC DECISION** dt.26-07-1993 :

In terms of GOI, Ministry of Home Affairs, Department of Official Language OM dated 30-7-1987, enrolment in class, regular attendance in class and appearing for examination are all obligatory, for those who have been nominated for training in Hindi..... If any of the conditions are not fulfilled, appropriate action as per Rules may be initiated against the defaulter (file containing minutes of the OL(C))

- (D) Officials who are trained in translation at the Central Translation Bureau, New Delhi/Bangalore should do the translation work of the Group/Section where they are working.

(Orders of Accountant General (Audit) I dated 03-07-97 followed by O.O.No.110 dt: 9-7-97 on the file No.HA/1-8/89-)

Grant of Cash Award

17.18(1) Cash Awards which are sanctioned to Central Government Employees-Gazetted as well as non-Gazetted for acquiring credibility in Prabodh, Praveen & Pragya examination made under the Hindi Teaching Scheme will, for the examination conducted in 12/68 and onwards, be sanctioned by the Administrative Ministries/Departments of Government of India and expenditure on this account will be borne by them.

I.	Prabodh	
	For securing 55% of or more marks but less than 60% marks	Rs.400-00
	For securing 60% of or more marks but less than 70%	Rs.800-00
	For securing 70% or more marks	Rs.1600-00
II.	Praveen & Pragya	
	For securing 55% or more but less than 60% marks	Rs.600-00
	For securing 60% or more than less than 70% marks	Rs.1200-00
	For securing 70% or more marks	Rs.1800-00
III.	Pragya	
	For securing 55% or more but less than 60% marks	Rs.800-00
	For securing 60% or more but less than 70% marks	Rs.1600-00
	For securing 70% or more marks	Rs.2400-00

The Cash award will be granted in addition to the grant of personal pay to which the employee may be eligible in accordance with the instructions issued in this regard from time to time.

In so far as employees of IA&AD are concerned, these orders are issued with the concurrence of C&AG of India who will exercise the powers of the administrative ministry for purpose of these orders.

The other conditions to be fulfilled for grant of Cash award are as follows:

An employee who has already passed matriculation equivalent or higher examination conducted by a Board/University/Government Agency/Private body with Hindi as a subject (in any form) or part of Higher Secondary examination or medium of examination or whose mother tongue is Hindi will not be eligible for grant of cash award.

An employee who has already passed the Middle standard or equivalent or a higher examination conducted by a School/ Authority/Government Agency/ Private body/Board with Hindi as a subject or belongs to Category 'B' under the Hindi Teaching Scheme, viz., whose mother tongue is Punjabi, Urdu, Kashmiri, Sindhi or other allied languages, will not be eligible for grant of cash award on passing the Praveen examination.

An employee who has already passed the primary, equivalent or a higher examination conducted by a School authority/Government Agency or a Private Body with Hindi as a subject or medium of examination or whose mother tongue is Hindi or who belongs to Category 'B' or 'C' under the Hindi Teaching Scheme, viz., whose mothertongue is Punjabi, Urdu, Kashmiri, Sindhi (Category 'B'), Marathi, Gujarati, Bengali, Oriya, Assamese (Category 'C') or other allied languages, will not be eligible for grant of Cash awards on passing Prabodh examination.

(OM No.1/4/55-H dated 20.05.1957; OM No.4/5/62-H(R) dated 04.04.1964; OM No.15/1/69-H-1 dated 14.05.1969; OM No.15/11/71-H(1) dated 11.10.1971; OM No.12033/33/72-H-1 dated 26.4.1974; OM No.E12012/11/76-OL(D) dated 17-06-1976; OM No.12012/1/78-OL(D) dated 24-02-1978)

Rate of cash award: OM No.21034/66/2010-RB (Trng) dt.29-07-2011 communicated with Hqrs Lr.No.1695-RBA/27-2011 dt.16-11-2011.

17.18(2) Grant of Cash Award for acquitting creditably in Hindi Typewriting and Hindi Stenography examination:

Cash Awards which are sanctioned to a non-gazetted Central Government employees for acquitting credibility in Hindi Typewriting and Hindi Stenography under Hindi Teaching Scheme, will for the examinations, conducted in January, 1969 onwards, be sanctioned by the administrative Ministries/Departments of the Government of India and expenditure on this account will be borne by them.

Provided that:

- (i) an employee who has already stated before joining the services of Central Government that he knows Hindi Typewriting or Hindi Stenography and
- (ii) an employee who has received training from an institution recognised by the Government or passed the Hindi Typewriting or Hindi Stenography test there from

shall not be eligible for the grant of Cash awards on passing the Hindi Typewriting or Hindi Stenography test, as the case may be. The cash awards will be granted to the employees on the following scales

(a) Hindi Typewriting

Marks obtained		Rate of Cash Award
(1)	97% or more marks	Rs.2400/-
(2)	95% or more marks but less than 97% marks	Rs.1600/-
(3)	90% or more marks but less than 95% marks	Rs.800/-

(b) Hindi Stenography

(1)	95% or more marks	Rs.2400/-
(2)	92% or more marks but less than 95% marks	Rs.1600/-
(3)	88% or more marks but less than 92% marks	Rs.800/-

(OM No.15/5/69-H-(1) dated 14.05.1969, Rate of cash award: OM No.21034/66/2010-RB(Trng) dt. 29-07-2011 communicated with Hqrs Lr.No.1695-RBA/27-2011 dt.16-11-2011)

(3) In Ministry of Home Affairs O.M.No.15/19/67-H, dt.24-11-1967, wherein it has been stated that no representation regarding grant of cash awards will be considered if it is received after the lapse of one year from the date of declaration of the results of such examination. In the light of these instructions, no fresh case may be entertained and only such cases may be considered as had been represented earlier in time but which could not be decided for want of some clarification etc.

(4) **Exemption from Income Tax**

In terms of O.M.No.24/16/67-IT(AI), dated 31-3-1967, Cash awards being in the nature of casual receipts are exempted from Tax under section 10(3) of the Income Tax Act 1961 and are not to be included in the total income of the recipients.

(5) **Classification**

The Expenditure on account of Grant of Cash award is debit to the sub-head (A-10 OTHER CHARGES "below MH 2016-Audit) and shown distinctly in the Budget estimates.

(Hqrs Lr.No.6-BRS/93/No.1591-BRS/224-93, dated 6-8-1993), on the File of Admn.III section.

17.19 Personal Pay

Hindi, Hindi Typing & Hindi Stenography Examinations

In terms of O.M.No.12014/2/76/-OL(D), dt.2-9-1976, personal pay equal in amount to one increment for a period of 12 months to the Central Government employees, on passing the Hindi, Hindi Typewriting and Hindi Stenography Examination of the Hindi Teaching Scheme, subject to the fulfillment of the following conditions:-

(1) **PRAGYA Examination:** The personal pay shall be granted only to those Government employees for whom the Pragya course has been prescribed as the final course of the study.

(a) To the non-gazetted employees on obtaining pass marks in the Pragya examination.

(b) To the Gazetted Officer on passing Pragya examination with 60% or more marks

Provided that an employee who has already passed Matriculation or an equivalent examination or a higher examination conducted by a Board or a University or a Private body with Hindi as an elective regular, additional or optional subject or as medium of examination or an employee whose mother tongue is Hindi and who can express himself well in Hindi or an employee who has been exempted from in-service training in Hindi, will not be eligible for grant of personal pay on passing the Pragya Examination.

Pragya course is prescribed as final course of study in Hindi to the level of clerk.

Prabodh is prescribed as final course of study in Hindi for Record Keepers and Staff Car drivers and Senior Gestetner operators.

(Circular No.E.11015/1/70-Ad.I(A), dated 16-4-1970)

- (2) **PRABODH Examination:** The personal pay shall be granted only to those non-gazetted Government employee for whom the Prabodh course has been prescribed as a final course of study and who pass this examination with 55% or more marks.

Provided that an employee, who has already passed the Primary (Class V) or an equivalent or higher examination conducted by a School/Authority/ Government/Agency/Board or Private body with Hindi as a subject or as a medium of examination or an employee whose mother tongue is Hindi or an employee, who is holding a post for which knowledge of Prabodh (Primary) standard has been prescribed as an essential qualification for recruitment/ appointment or who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the Prabodh Examination.

The Gazetted Officers will not be granted personal pay on passing the Prabodh Examination.

- (3) **Hindi Typewriting Examination**

The Personal pay shall be granted to the non-gazetted employee on passing Hindi Typewriting Examination.

Provided that an employee, who has already passed a test in Hindi typewriting for whom the training in Hindi typewriting is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Typewriting Examination.

- (4) **Hindi Stenography Examination**

- (a) The personal pay shall be granted to the non-gazetted employees on obtaining **70% marks** in Hindi Stenography Examination
- (b) The personal pay shall be granted to the gazetted Stenographers, on passing the Hindi Stenography Examination with **75% or more marks**.

(O.M F.N.No. 21034/08/2017-□□.□□).□□□□□ (of Dopt. Of OL, Home Ministry dt. 26.07.2017)

Provided that an employee, who has already passed an examination in Hindi Stenography, or for whom the training in Hindi Stenography is not obligatory will not be eligible for the grant of personal pay on passing the Hindi Stenography Examination.

The Steno typists and Stenographers (gazetted as well as non-gazetted) whose mother tongue is not Hindi will be granted personal pay, equal in amount to two increments, on passing the Hindi Stenography examination. These increments will be absorbable in future increments of the concerned employees, who will get personal pay equal in amount to two increments in the first year, and after absorption of one increment in the second year they will get personal pay equal in amount to one increment only. In the case of gazetted Stenographers, the condition of marks would be the same as in para 19(4)(b) above.

- (5) A Government servant for whom personal pay has been sanctioned on passing the Hindi, or the Hindi Typewriting or the Hindi Stenography Examination, may forego the same from a day of his choice, if it results in some monetary loss to him. The Government servant, if he so desires, may otherwise also forego the incentive from a day of his choice without assigning any reasons therefor. In both the cases, he will have to inform his office in writing.
- (6) The personal pay will be granted to the concerned employees with effect from any one of the following dates of his choice:
- (a) the first of the month following the month in which the results of the examination are announced, or
 - (b) the date of annual increment which falls due after the announcement of the results of the examination (which would mean an advance increment over and above the normal increment).
- (7) The concerned employee will have to exercise his/her option in this connection within a period of three months from the date of declaration of the results. The option once exercised shall be treated as final. If a Government servant is on leave on the date of the declaration of result, the period of three months will count from the date on which he resumes duty after return from leave.
- (8) If a Government servant does not exercise his option within a period of three months, from the date of declaration of the results of the examination, it will be deemed that the concerned employee is not interested in the personal pay. No personal pay will be granted to such an employee. In special circumstances, the administrative Ministry/Department of the Government of India concerned should themselves take a decision for extending the date of exercising the option on the merit of each case and no reference need be made to the Department of Official Language.
- (9) The other terms and conditions regarding grant and payment of the personal pay will be as under :
- (i) The personal pay will be in addition to the grant of cash awards and lump sum awards to which such employees may be eligible in accordance with the instructions issued in this connection from time to time.
 - (ii) The personal pay will be granted only to those Government servants who pass the prescribed examination within a period of 15 months after the completion of the course. In respect of the employees who pass the examination as private candidates without undergoing regular training, the period of 15 months would count from the date of their first appearance in the said examination.
 - (iii) In case an employee passes the Hindi, the Hindi-Typewriting or the Hindi Stenography Examination simultaneously or in quick succession, personal pay should be granted to him separately for each examination. Personal pay for the second examination should be admissible after completion of a full year after the grant of the first personal pay and it will also be for the period of 12 months only.

- (iv) The post, which a Government servant was holding on the date of announcement of the results, or on the date as given in the option exercised by him/her shall be the post in which the personal pay will be allowed to him.
- (10) However, in the case of Lower Division Clerks, who are promoted as Upper Division Clerks during the period of their training in Hindi Typewriting, or after they have appeared in the Hindi Typewriting Examination but before the results are declared or after the results are declared but before the date they start drawing the personal pay, the personal pay will be granted at the rate and for the period they would have drawn it, had they not been promoted as Upper Division Clerks.
- (a) An employee, in receipt of a personal pay in a lower post:-
- (1) On being promoted from a non-gazetted post to a higher post (non-gazetted), will continue draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted to the higher grade.
- (2) On being promoted from a non-gazetted post to a gazetted post, will continue to draw the personal pay for the remaining period only if he would have drawn it in the gazetted post; however, the rate and the period would be the same as he would have drawn it, had he not been promoted to the gazetted post.
- (b) A Lower Divisions Clerk in receipt of personal pay on passing the Hindi Typewriting Examination on being promoted as Upper Division Clerk will also continue to draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted as an Upper Division Clerk.
- (i) An employee mentioned at (a) above, if reverted to the lower post, will continue to draw the personal pay as he would have drawn according to his option, had he not been promoted to the higher post.
- (ii) An employee, who has been granted personal pay while holding a higher post, will, on the reversion to the lower post draw the personal pay at the rate equal to his increment in the lower post for the period he would have drawn in the higher post but for his reversion, subject to the condition that the total pay plus personal pay shall not exceed the maximum of the scale of the lower post.

On the basis of the particulars furnished in the declaration form, the eligibility of the grant of personal pay shall be decided.

- (11) The personal pay will be sanctioned by the respective Ministries/Departments/Offices and the expenditure on this account will be borne by them.
- (12) **Grant of personal pay on passing the Hindi Typing Examination- Incentive to the clerks who are promoted to other posts during the course of their training**

In terms of O.M.No.12011/1/76-OL(D), dt.29-7-1978, Clerks who are promoted to other posts, during the course of their training in Hindi typewriting or after appearing at the Hindi Typewriting Examination or after declaration of the results of the examinations but before the date from which personal pay could have been drawn as per the options, shall, subject to fulfillment of other prescribed conditions, be entitled to the personal pay at the same rate and for

the same period as it would have been admissible to them had they not been promoted to other posts.

This order will come into force with immediate effect. The employees, who were not eligible for personal pay but have become eligible under this order, shall also be granted personal pay with effect from date of issue of this order for the remaining period of 12 month.

(13) Computation of Personal Pay for calculation of average emoluments on retirement

(Clarification to O.M.No.12014/2/76/-OL(D), dt.2-9-976 issued in O.M.No.12014/2/86-OL(D), dt.29-12-1986)

The personal pay admissible to an employee for a period of 12 months on passing the Hindi, Hindi Typewriting and Hindi Stenography examinations would be taken into account for calculating average emoluments for pension and gratuity in case of retirement on Superannuation, Compulsory retirement or Voluntary retirement.

Miscellaneous

17.20(1) Honorarium for translation work from Hindi to English and Vice Versa :

The new rates for the honorarium have been fixed as follows

- (a) As per the O.M f.N.No. 13034/2/2018/□□.□□./□□□□of Dept. Of OL, Home Ministry dt. 15.05.2018 the maximum rate of translation is Rs.300/- per page and as per the O.M .No. 13034/2/2018/□□.□□./□□□□of Dept. Of OL, Home Ministry dt. 24.07.2018 a standard page contains 300 words for the purpose of translation.The translation, typing and vetting work are included in the rate of RS. 300/- per page.
- (2) (a) The work of translation can be got done from the officers/staff of the same or other Government Officers but not from outsiders.
- (b) The work of translation should be assigned on the consideration that it is not detrimental to the efficient discharge of normal official duties and responsibilities of the persons concerned”
- (c) Translation should not be got done through officials related to Hindi Anubhag on the basis of Honorarium.
- (d) The Head of Department may certify that the translation was necessary and the amount of Honorarium being sanctioned is for the words which have actually been translated.

(Government of India, Ministry of Home affairs, Dept. of OL, O.M.No.13034/2/2018/OL/Policy dt.05.05.2018)

Rate of Honorarium for :	(a)	review or vetting Rs.2.00 per page
	(b)	Typing @Rs.1.50 per page
	(c)	Comparison @0.75 paise per page

(Standard one page to contain 333 words)

(Hqrs.Lr.No.78-HA/35-88, dt.14-2-1990, File No.5-5)

- (3) Head of account for debiting expenditure on visits of parliamentary committee etc., for various offices outside Delhi is to be shared proportionately and debited to the Head "Office expenses".

(Hqrs.Lr.No.3117-BRS/415-89II, dt.Nil, File-HA/subcommittee/ 30.9.91)

(4) Expenditure on Account of Publication of KALIKA

Provision for additional funds to meet expenditure on publication of magazines to be included under the head 'OFFICE EXPENSES'.

(Hqrs.Lr.No.77-HA, dt.13.2.1992) (File No.7-1)

NEW CHAPTER-XVIII
RIGHT TO INFORMATION ACT
(No.22 of 2005)

Introduction

18.1.1 The Right to Information Act was enacted in 2005 to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities. The Act covers almost all matters of governance and has the widest possible reach, being applicable to government at all levels - Union, State and Local as well as recipients of Government grants.

Basic Objective of the Right to Information (RTI) Act

18.1.2 The basic objective of the Right to Information Act is to empower the citizens, promote transparency and accountability in the working of the Government, contain corruption, and make our democracy work for the people in real sense.

Group Officer (Admn) designated as Public Information Officer

18.1.3 In pursuance to the Act, Headquarters office has designated Principal Director(Staff) as Public Information Officer in Headquarters Office and Group Officers in charge of Administration as Public Information Officer in field offices.

(CAG Lr.No.541-LC/III-2005 dated 26.08.2005)

18.1.4 Accordingly, Sr.DAG (Admn.) has been designated as the Public Information Officer (PIO) in the office.

Right to Information

18.1.5 Right to information means the right to information accessible under the Act which is held by or under the control of public authority and includes the right to inspection of work, documents, records, taking notes, extracts or certified copies of documents or records, taking certified samples of materials, obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device.

18.1.6 All citizens have the right to information.

Obligations of Public authorities

18.1.7 The public authority should maintain all its records duly catalogued and indexed in a manner and form which facilitates the right to information under the Act and ensure that all records that are appropriate to be computerized are, within a reasonable time and subject to availability of resources, computerized and connected through a network all over the country on different systems so that access to such records is facilitated.

18.1.8 The public authority should update the following publications every year

- (i) The particulars of its organization, functions and duties
- (ii) The powers and duties of its officers and employees
- (iii) The procedure followed in the decision making process, including channels of supervision and accountability
- (iv) The norms set by it for the discharge of its functions
- (v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions
- (vi) a statement of the categories of documents that are held by it or under its control
- (vii) the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof
- (viii) a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public
- (ix) A directory of its officers and employees
- (x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations
- (xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made
- (xii) The manner of execution of subsidy programs, including the amounts allocated and the details of beneficiaries of such programs
- (xiii) Particulars of recipients of concessions, permits or authorizations granted by it
- (xiv) Details in respect of the information, available to or held by it, reduced in an electronic form
- (xv) the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use
- (xvi) The names, designations and other particulars of the Public Information Officers
- (xvii) Such other information as may be prescribed.

18.1.9 The public authority should publish all relevant facts while formulating important policies or announcing the decisions which affect public.

18.1.10 The public authority should provide reasons for its administrative or quasi-judicial decisions to affected persons.

18.1.11 The public authority should provide as much information suo moto to the public at regular intervals through various means of communications, including internet, so that the public have minimum resort to the use of the Act to obtain information.

18.1.12 Every information should be made known or communicated to the public, through notice boards, newspapers, public announcements, media broadcasts, the internet or any other means, including inspection of offices of public authority, widely and in such form and manner which is easily accessible to the public.

18.1.13 All materials should be disseminated taking into consideration the cost effectiveness, local language and the most effective method of communication in that local area and the information should be easily accessible, to the extent possible in electronic format, with the Public Information Officer, available free or at such cost of the medium or the print cost price as may be prescribed.

18.1.14 A copy of the document published and also copies of publications referred to in above paras should be kept with an officer of the public authority and should be made available for inspection by any person desirous of inspecting these documents. (DOPT OM No.1/18/2007-IR dt.21.9.2007)

Appeals

18.1.15 The Act contains provisions of two appeals:

(1) The First Appellate Authority is an officer senior in rank to the Public Information Officer

(2) The Second Appeal lies with the Information Commission.

18.1.16 If an applicant is not supplied information within the prescribed time of thirty days or 48 hours, as the case may be, or is not satisfied with the information furnished to him, he may prefer an appeal to the first appellate authority who is an officer senior in rank to the Public Information Officer. Such an appeal should be filed within a period of thirty days from the date on which the limit of 30 days of supply of information is expired or the date of receipt of decision of the Public Information Officer.

18.1.17 The Officer may admit the appeal after the expiry of the period of thirty days if he or she is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

18.1.18 If an appeal is preferred against an order made by Public Information Officer under section 11 of the Act to disclose third party information, the appeal by the concerned third party should be made within thirty days from the date of the order.

18.1.19 If the first appellate authority fails to pass an order on the appeal within the prescribed period or if the appellant is not satisfied with the order of the first appellate authority, he may prefer a second appeal with the Central Information Commission within ninety days from the date on which the decision should have been made by the first appellate authority or was actually received by the appellant.

18.1.20 The Central Information Commission may admit the appeal after the expiry of the period of ninety days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

18.1.21 If the decision of the Public Information Officer against which an appeal is preferred relates to information of a third party, the Central Information Commission should give a reasonable opportunity of being heard to that third party.

18.1.22 In any appeal proceedings, the onus to prove that a denial of a request was justified will be on the Public Information Officer who denied the request.

18.1.23 The appellate authority of the public authority shall dispose of the appeal within a period of thirty days of the receipt of the appeal or within such extended period not exceeding a total of forty-five days from the date of filing thereof, as the case may be, for reasons to be recorded in writing.

18.1.24 The decision of the Central Information Commission will be binding.

18.1.25 In its decision, the Central Information Commission has the power to

(i) require the public authority to take any such steps as may be necessary to secure compliance with the provisions of the Act, including - (a) by providing access to information, if so requested, in a particular form (b) by appointing a Public Information Officer (c) by publishing certain information or categories of information (d) by making necessary changes to its practices in relation to the maintenance, management and destruction of records (e) by enhancing the provision of training on the right to information for its officials (f) by providing it with an annual report in compliance with clause (b) of sub-section(1) of section 4 of the Act

(ii) Require the public authority to compensate the complainant for any loss or other detriment suffered;

(iii) Impose any of the penalties provided under this Act;

(iv) Reject the application.

18.1.26 The Central Information Commission gives notice of its decision, including any right of appeal, to the complainant and the public authority.

18.1.27 The Central Information Commission will decide the appeal in accordance with such procedure as may be prescribed.

Penalties for refusal to accept an application

18.1.28 Where the Central Information Commission at the time of deciding any complaint or appeal is of the opinion that the Public Information Officer has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of Rs.250 each day till application is received or information is furnished; however, the total amount of such penalty should not exceed Rs.25000/-.

18.1.29 Provided that the Public Information Officer should be given a reasonable opportunity of being heard before any penalty is imposed on him. Further, the burden of proving that he acted reasonably and diligently will be on the Public Information Officer.

18.1.30 Where the Central Information Commission, at the time of deciding any complaint or appeal is of the opinion that the Public Information Officer, without reasonable cause and persistently, failed to receive an application for information or has not furnished information within the time specified in the Act or malafidely denied the request for information or knowingly given incorrect, incomplete or

misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall recommend for disciplinary action against the Public Information Officer under the services applicable to him.

18.1.31 Refusal to accept an application on the ground that the demand draft/banker's cheque /IPO submitted by the applicant has been drawn in the name of the Accounts Officer may amount to refusal to accept the application. It may result into imposition of penalty by the Central Information Commission on the Public Information Officer under Section 20 of the Act. Therefore, payment of fee by demand draft/banker's cheque /IPO made payable to the Accounts Officer of the public authority should not be denied.(DOPT OM No.F.10/9/2008-IR dt.5.12.2008)

Meaning of Information

18.1.32 Information means any material in any form . It includes records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form. It also includes information relating to any private body which can be accessed by the public authority under any law for the time being in force.

18.1.33The term 'information' as defined in the Right to Information Act does not include answers to the questions like 'why'. The public information authorities cannot expect to communicate to the citizen the reason why a certain thing was done or not done in the sense of a justification because the citizen makes a requisition about information. Justifications are matter within the domain of adjudicating authorities and cannot properly be classified as information.

(DOPT OM No.1/7/2009-IR dt.1.6.2009)

Request for obtaining information

18.1.34 A citizen, who desires to obtain any information under the Act, should make an application to the Public Information Officer of the concerned public authority in writing in English or Hindi or in the official language of the area in which the application is made. The application should be precise and specific on the information sought by him or her. He should make payment of application fee at the time of submitting the application as prescribed in the Fee Rules. The applicant can send the application by post or through electronic means or can deliver it personally in the office of the public authority. The application can also be sent through an Assistant Public Information Officer.

18.1.35 Where such request cannot be made in writing, the Public Information Officer should render all reasonable assistance to the person making the request orally to reduce the same in writing.

18.1.36 The information seeker is not required to give reasons for seeking information.

Information held by another public authority

18.1.37 Where an application is made to a public authority requesting for an application which is held by another public authority or the subject matter of which is more closely connected with the functions of another public authority, the public authority to which such application is made, should transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer. The transfer of an application should be made as soon as practicable but in no case later than five days from the date of receipt of the application

18.1.38 If the details of public authorities who may have the information sought by the applicant are available with the PIO, such details may also be provided to the applicant.
(DOPT OM No.F.10/2/2008-IR dated: 24.9.2010)

Disposal of Request

18.1.39 The Public Information Officer, on receipt of a request should, as expeditiously as possible, either provide the information on payment of such fee as may be prescribed or reject the request within thirty days of the receipt of the request. If the information sought for concerns the life or liberty of a person, the same should be provided within forty-eight hours of the receipt of the request.

18.1.40 If the Public Information Officer fails to give decision on the request for information within the specified period, the Public Information Officer is deemed to have refused the request

18.1.41 If a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Public Information Officer should send an intimation to the person making the request, giving (a) the details of further fees representing the cost of providing the information as determined by him, together with the calculation made to arrive at the amount in accordance with fee prescribed, requesting him to deposit that fees, and the period intervening between the dispatch of the said intimation and payment of fees should be excluded for the purpose of calculating the period of thirty days; (b) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms

18.1.42 If the person to whom access to record or part thereof required to be provided under the Act is sensorial disabled, the Public Information Officer should provide assistance to enable assess to the information, including providing such assistance as may be appropriate for the inspection.

18.1.43 Where access to information is provided in the printed or in any electronic format, the applicant, should pay such fee as may be prescribed. The fee prescribed should be reasonable and no such fee should be charged from the persons who are of below poverty line as may be determined by the appropriate Government

18.1.44 If the public authority fails to comply with the time limits, the person making request for the information should be provided the information free of charge

18.1.45 Before taking any decision, the Public Information Officer should take into consideration the representation made by a third party

18.1.46 If the request has been rejected, the Public Information Officer should communicate to the person making the request --

- (i) the reasons for such rejection;
- (ii) the period within which an appeal against such rejection may be preferred; and
- (iii) the particulars of the appellate authority to whom an appeal can be made

18.1.47 The information to the applicant should ordinarily be provided in the form in which it is sought. However, if the supply of information sought in a particular form would disproportionately divert the

resources of the public authority or may cause harm to the safety or preservation of the records, supply of information in that form may be denied.

Information Exempted From Disclosure

18.1.48 The following types of information are exempt from disclosure:

- a) Information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence
- b) Information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
- c) Information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature
- d) Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information
- e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information
- f) Information received in confidence from foreign Government
- g) Information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes
- h) Information which would impede the process of investigation or apprehension or prosecution of offenders
- i) Cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers, however, decisions of Council of Ministers, the reasons there of, and the material on the basis of which the decision were taken, which are not covered under information exempted from disclosure specified in the Act can be made public after the decision has been taken, and the matter is complete or over.
- j) Information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Public Information Officer is satisfied that the larger public interest justifies the disclosure of such information; however, the information which cannot be denied to the Parliament or a State Legislature should not be denied to any person.

18.1.49 Information exempted under sub-section (1) or exempted under the Official Secrets Act, 1923 can be disclosed if public interest in disclosure outweighs the harm to the protected interests.

18.1.50 The information which, in normal course, is exempt from disclosure under sub-section(1) of Section 8 of the Act would cease to be exempted if 20 years have lapsed after occurrence of the incident to which the information relates. However, the types of information indicated at (a), (c) and (i) would continue to be exempt from disclosure even after lapse of 20 years.

18.1.51 RTI Act does not prescribe a record retention schedule. The records are to be retained by the public authority as per the record retention schedule applicable to the public authority. It is however, important to note that weeding out of a file or any other record does not necessarily result into destruction of all the information contained in that file or record. It is possible that information

generated in a file may be available in the form of an OM or a letter or in any other form even after the file has been weeded out. Information so available may be required to be furnished after the lapse of 20 years even if such information was exempt from disclosure under the Act. It means that the information which, in normal course, is exempt from disclosure under the Act, would cease to be exempted if 20 years have lapsed after occurrence of the incident to which the information relates.

(DOPT OM No.1/14/2007-IR dt. 31.10.2007)

Grounds for rejection to access in certain cases

18.1.52 The Public Information Officer may reject a request for information where such a request for providing access would involve an infringement of copyright subsisting in a person other than the State.

Severability

18.1.53 If request was made to access record which contains information exempt from disclosure under the Act as well as information that can be disclosed, access may be granted to that part of the record which does not contain information exempt from disclosure under the Act

18.1.54 In such a case, the Public Information Officer should give a notice to the applicant, informing:

- (a) That only part of the requested, after severance of the record containing information which is exempt from disclosure is being provided;
- (b) The reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based;
- (c) The name and designation of the person giving the decision;
- (d) The details of the fees calculated by him or her and the amount of fee which the applicant is required to deposit; and
- (e) His or her rights with respect to review the decision regarding non-disclosure of part of the information, the amount of fee charged or the form of access provided, including the particulars of the senior officer specified under sub-section of section 19 or the Central Information Commission, as the case may be, time limit, process and any other form of access.

Disclosure of Third Party Information

18.1.55 If the Public Information Officer intends to disclose any information or record, or part thereof on a request made under the Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Public Information Officer should, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Public Information Officer intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party should be kept in view while taking a decision about disclosure of information:

18.1.56 Except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

18.1.57 The third party is given the opportunity to make representation against the proposed disclosure within ten days from the date of receipt of such notice.

18.1.58 The Public Information Officer should, within forty days after receipt of the request for information should make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party including a statement therein that the third party may prefer an appeal against the decision

18.1.59 The third party should be given full opportunity to put his case for non-disclosure if he desires that the information should not be disclosed

Fee for obtaining information

18.1.60 As per 'Right to Information (Regulation of Fee and Cost) Rules, 2005 issued by Department of Personnel & Training vide Notification dated 16.9 2005, a request for obtaining information shall be accompanied by an application fee of Rs.10/-by way of cash against proper receipt or by an IPO or demand draft or bankers cheque payable to the Accounts Officer of the Public Authority. Further, the following fees shall be charged for providing information

A-3 or A-4 size paper created or copied	Rs.2/- per page
For larger size paper	Actual charge or cost price
For samples or models	Actual cost or price
For inspection of records	First hour no fee; each subsequent hour or fraction thereof-Rs.5/-
For information provided in DVD	Rs.50-per DVD
For information provided in printed form	The price fixed for supply of publication or Rs.2/- per page of photocopy for extracts from the publication

18.1.61 Any application without the prescribed fee or deposit of fee in any mode other than the mode prescribed in the Rules, may not be acceptable for invoking the provisions of the Act. Such a request need not be entertained and can be rejected under intimation to the applicant.

Time Period for Supply of information

18.1.62 The PIO should supply the information within 30 days of the receipt of the request. Where the information sought for concerns the life or liberty of a person, the same should be provided within 48 hours of the receipt of the request. If request for information is received through the APIO, the information may be provided within 35 days of receipt of application by the APIO in normal course and 48 hours plus 5 days in case the information sought concerns the life or liberty of a person

18.1.63 In case of an application transferred from one public authority to another public reply should be provided by the concerned public authority within 30 days of the receipt of the application by that

public authority in normal course and within 48 hours in case the information sought concerns the life or liberty of a person.

18.1.64 The PIOs of the intelligence and security organizations specified in the Second Schedule of the Act may receive applications seeking information pertaining to allegations of corruption human rights violations Information in respect of allegations of violation of human rights, which is provided only after the approval of the Central Information Commission, should be provided within forty-five days from the date of the receipt of request. Time limit prescribed for supplying information in regard to allegations of corruption is the same as in other cases.

18.1.65 Where the applicant is asked to pay additional fee, the period intervening between the dispatch of the intimation about payment of fee and the payment of fee by the applicant should be excluded for the purpose of calculating the period of reply The following table shows the maximum time which may be taken to dispose of the applications in different situations.

S. No.	Situation	Time limit for disposing off applications
1.	Supply of information in normal	30 days
2.	Supply of information if it concerns the life or liberty of a person	48 hours
3.	Supply of information if the application is received through APIO	5 days shall be added to the time period indicated at SI No.1 and 2
4.	Supply of information if application/request is received after transfer from another public authority: (a) in normal course (b) in case the Information concerns the life or liberty of a person	(a) Within 30 days of the application by the concerned public authority. (b) Within 48 hours of receipt of the of the authority application by the concerned public
5.	Supply of information organizations specified in the Second Schedule (a) If information relates to allegations of violation of human rights (b) In case information relates to allegations of corruption	(a) 45 days from the receipt of application. (b) Within 30 days of the receipt of application.
6.	Supply of information if It relates to third party and the third party has treated it as confidential	Should be provided after following the procedure for 'disclosure of third party information'
7.	Supply of information where the applicant is asked to pay additional fee	The period intervening between informing the applicant about additional fee and the payment of fee by the applicants shall be excluded for calculating the period of reply.

18.1.66 The Central Information Commission in one of its orders has mentioned that while there cannot be any hard and fast rule about when exactly the intimation about the photocopying charges should be conveyed to the information seeker, it is implied in the prescribed time limit that the demand for the photocopying charges must be made soon after the RTI application is received so that the information seeker has time to deposit the fees and receive the information within the prescribed thirty days period. If the information sought is not voluminous or is not dispersed over a large number of files, computation of the photocopying charges should not be a time consuming task. As soon as the RTI application is

received, the holder of the information should decide about how much information to disclose and then calculate the photocopying charges so that the CPIO can immediately write to the information seeker demanding such fees.

(DOPT OM No.F.No.12/31/2013-IR dt.11.2.13)

18.1.67 If the Public Information Officer fails to give decision on the request for information within the prescribed period, he shall be deemed to have refused the request. It is pertinent to note that if a public authority fails to comply with the specified time limit, the information to the concerned applicant would have to be provided free of charge.

Administration Matters

18.1.68 In respect of documents relating to office management, Administrative Reports brought out by each office can be made available for the prescribed cost.

18.1.69 Information relating to the budget details, details regarding welfare activity, recreation, details regarding tenders, etc. after conclusion of the contract, promotion, appointment, pay fixation, gradation list, roster details can be disclosed.

18.1.70 Information that are purely personal in nature the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of Section 8(1) of the Act. In this category the personal details of the Government servants, their family, GPF balance, APAR's, etc. should be disclosed.

18.1.71 The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure.

18.1.72 File noting can be disclosed except file noting containing information exempt from disclosure under the Act.

(DOPT OM No.1/20/2009-IR dt.23.6.2009)

18.1.73 An APAR contains information about the character, capability and other attributes of the official reported upon, disclosure of which to any other person amounts to cause unwarranted invasion of the privacy of the individual. The Official Secrets Act, 1923 is not completely superseded by the Right to Information Act. Sub-section (2) of Section 8 of the 2005 Act gives a discretion to the public authority to disclose or not to disclose the ACRs of an officer to himself or to any other applicant. It is clear from the above that the public authority is not under obligation to disclose APARs of any employee to the employee himself or to any other person inasmuch as disclosure of APARs is protected by clause (j) of sub-section (1) of section 8 of the RTI Act; and an APAR is a confidential document, disclosure of which is protected by the Official Secrets Act, 1923. However, the public authority has a discretion to disclose the AAPR of an employee to the employee himself or to any other person, if the public authority is satisfied that the public interest in disclosure outweighs the harm to the protected interests. If it is felt that the public interest in disclosure of APAR of any employee outweighs the protected interests, decision to disclose the APARs should be taken with the approval of the competent authority. Competent authority in the matter may be decided by the public authority.

(DOPT OM No.10/20/2006-IR dt.21.9.2007)

Audit Matter

18.1.74 According to Article 151(1) of the Constitution of India, the Reports of the Comptroller and Auditor General of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of parliament. Under Clause (2) of the Said Article, the Reports of the comptroller and Auditor General of India relating to the Said Article, the Reports of the Comptroller and Auditor General of India relating to the accounts of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. Under Section 8(1) (c), there is no obligation to disclose information that would cause breach of privilege of Parliament or the State Legislature.

18.1.75 The Audit Report goes through various processes before finalization. Having regard to the intent and provisions of the RTI Act, all documents/information contained in Inspection Reports and other like documents issued to the auditee may be disclosed. The intent to report any matter to Parliament /State Legislature is established for the first time only when ‘Draft Audit Para/ Draft Review’ is sent to the Government (auditee entity) for confirmation of facts & figures and for comments.

18.1.76 Accordingly, privilege may be claimed only in respect of Draft Audit Paras/Draft Reviews and ‘Bond copies’ of Audit Reports sent for signature of CAG. Once the Audit Report is laid on the Table of the Parliament/ State Legislature(s) it would come within the public domain.

18.1.77 The forwarding letter enclosing Inspection Reports, SAR, Report of Certification on Accounts, Copies of approved paragraphs already laid on the table of Parliament/ Legislature etc. supplied to an applicant under the RTI Act, 2005 shall contain the following disclaimer statement.

“The Inspection Report has been prepared on the basis of Information furnished and made available by ----- (Name of auditee entity). The Office of Accountant General (Name) disclaims any responsibility for any misinformation and/or non-information on the part of auditee”.

18.1.78 In respect of information being sought on past Inspection Reports, information may be disclosed to any person with a similar disclaimer statement.

18.1.79 In case of request for letters and other communications issued by the auditee entity, action may be taken in terms of Section 6(3) of the Act to transfer the request to the concerned public authority under intimation to the petitioner within the time limit prescribed under the Act. This will relate to all letters and communications issued by the auditee entity and mentioned in the Inspection Report and Audit Reports already placed before Parliament/Legislature.

(HQRS. LR.No.629/LC/III-2005 dt.07.10.2005)

Miscellaneous

18.1.80 Protection of action taken in good faith: No suit, protection or other legal proceeding should lie against any person for anything which is in good faith done or intended to be done under the Act or any rule made thereunder.

18.1.81 Act to have overriding effect: The provisions of the Act will be effective notwithstanding anything inconsistent therewith for the time being in force or in any instrument having effect by virtue of any law other than the Act.

18.1.82 Bar of jurisdiction of courts: No court can entertain any suit/application or other proceeding in respect of any order made under the Act and no such order shall be called in question otherwise than by way of an appeal under the Act.

18.1.83 Act not to apply in certain organizations: This Act does not apply to the intelligence and security organizations specified in the Second Schedule, being organizations established by the Central Government or any information furnished by such organizations to the Government.

18.2 ROLE OF PUBLIC INFORMATION OFFICERS

(As extracted from 'Guide on RTI' published by GOI on October 2009)

18.2.1 The Public Information Officer of a public authority plays a vital role in making the right of citizens to information a reality. The Act casts specific duties on him and makes him liable for penalty in case of default. It is, therefore, essential for a Public Information Officer to study the Act carefully and understand its provisions correctly. A Public Information Officer should keep the following aspects in view while dealing with the applications under the Act.

Applications Received Without Fee

18.2.2 Soon after receiving the application, the Public Information Officer should check whether the applicant has made the payment of application fee or whether the applicant is a person belonging to a Below Poverty Line (BPL) family. If application is not accompanied by the prescribed fee or the BPL Certificate, it cannot be treated as an application under the RTI Act. It may, however, be noted that the Public Information Officer should consider such application sympathetically and try to supply information sought by way of such an application.

Transfer of Application

18.2.3 Sometimes requests are made to a public authority for information which does not concern that public authority or only a part of which is available with the public authority to which the application is made and remaining or whole of the information concerns another public authority or many other public authorities.

18.2.4 Rendering Assistance to Applicants

Assistance Available to PIO

18.2.5 The Public Information Officer may seek the assistance of any other officer as he or she considers necessary for the proper discharge of his or her duties. The officer, whose assistance is so sought by the Public Information Officer, would render all assistance to him. Such an officer shall be deemed to be a Public Information Officer and would be liable for contravention of any provisions of the Act the same way as any other Public Information officer. It would be advisable for the Public Information Officer to inform the officer whose assistance is sought, about the above provision, at the time of seeking his assistance.

18.2.6 Some Public Information Officer, on the basis of above referred provision of the Act, transfer the RTI applications received by them to other officers and direct them to send information to the

applicants as deemed Public Information Officer. Thus, they use the above referred provision to designate other officers as Public Information Officer. According to the Act, it is the responsibility of the officer who is designated as the Public Information Officer by the public authority to provide information to the applicant or reject the application for any reasons specified in Sections 8 and 9 of the Act. The Act enables the Public Information Officer to seek assistance of any other officer to enable him to provide information to the information seeker, but it does not give him authority to designate any other officer as Public Information Officer and direct him to send reply to the applicant. The import of the provision is that, if the officer whose assistance is sought by the Public Information Officer, does not render necessary help to him, the Information Commission may impose penalty on such officer or recommend disciplinary action against him the same way as the Commission may impose penalty on or recommend disciplinary action against the Public Information Officer.

Supply of Information

18.2.7 The answering Public Information Officer should check whether the information sought or a part thereof is exempt from disclosure under Section 8 or Section 9 of the Act. Request in respect of part of the application which is so exempt may be rejected and rest of the information should be provided immediately or after receipt of additional fees, as the case may be.

18.2.8 If the request has been rejected, the Public Information Officer should communicate to the person making the request-

- (i) the reasons for such rejection;
- (ii) the period within which an appeal against such rejection may be preferred; and
- (iii) the particulars of the appellate authority to whom an appeal can be made

18.2.9 If additional fee is required to be paid by the applicant as provided in the Fee and Cost Rules, the Public Information Officer inform the applicant:

- (i) the details of further fees to be paid;
- (ii) the calculations made to arrive at the amount of fees asked for;
- (iii) the fact that the applicant has a right to make appeal about the amount of fees so demanded;
- (iv) the particulars of the authority to whom such an appeal can be made; and
- (vi) the time limit within which the appeal can be made.

Supply of Part Information by Severance

18.2.10 Where a request is received for access to information which is exempt from disclosure but a part of which is not exempt, and such part can be severed in such a way that the severed part does not contain exempt information then, access to the part of the information/record may be provided to the applicant. Where access is granted to a part of the record in such a way, the Public Information Officer should inform the applicant that the information asked for is exempt from disclosure and that only part of the record is being provided, after severance, which is not exempt from disclosure. While doing so,

he should give the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based. The Public Information Officer should take the approval of appropriate authority before supply of information in such a case and should inform the name and designation of the person giving the decision to the applicant also.

18.2.11 The time period for supply of information as specified in Para Nos.18.62 through 18.67 may be followed.

Disclosure of Third Party Information

18.2.12 Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, is exempt from disclosure. Such an information shall not be disclosed unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.

18.2.13 If an applicant seeks any information which relates to or has been supplied by a third party and that third party has treated that information as confidential, the Public Information Officer shall consider whether the information should be disclosed or not. The guiding principle in such cases is that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party. However, the Public Information Officer would have to follow the following procedure before disclosing such information.

(i) If the Public Information Officer intends to disclose the information, he shall within five days from the receipt of the application. gives a written notice to the third party that the information has been sought by the applicant under the RTI Act and that he intends to disclose the information. He shall request the third party to make a submission in writing or orally, regarding whether the information may be disclosed. The third party shall give time of ten days, from the date of receipt of the notice by him, to make representation against the proposed disclosure, if any.

(ii) The Public Information Officer shall make a decision regarding disclosure of the information keeping in view the submission of the third party. Such a decision should be taken within forty days from the receipt of the request for information. After taking the decision, the Public Information Officer should give a notice of his decision to the third party in writing. The notice given to the third party should include a statement that the third party is entitled to prefer an appeal under section 19 against the decision.

(iii) The third party can prefer an appeal to the First Appellate Authority against the decision made by the Public Information Officer within thirty days from the date of the receipt of notice. If not satisfied with the decision of the First Appellate Authority, the third party can prefer a second appeal to the Information Commission.

(iv) If an appeal has been filed by the third party against the decision of the Public Information Officer to disclose the third party information, the information should not be disclosed till the appeal is decided.

Suo-Moto Disclosure

18.2.14 The Act makes it obligatory for every public authority to make suo-moto disclosure in respect of the particulars of its organization, functions, duties and other matters, as provided in section 4 of the Act. The information so published, according to sub-section (4) of section 4, should be easily accessible with the Public Information officer in electronic form. The Public Information officer should, therefore, make concerted efforts to ensure that the requirement of the Section 4 of the RTI Act 2005 are met and maximum information in respect of the public authority is made available on the internet. It would help him in two ways. First, the number of applications under the Act would be reduced and secondly, it would facilitate his work of providing information in as much as most of the information would be available to him at one place.

Imposition of Penalty

18.2.15 An applicant under the Act has a right to appeal to the Information Commission and also make complaint to the Commission. Where the Information Commission at the time of deciding any complaint or appeal is of the opinion that the Public Information officer has without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished subject to the condition that the total amount of such penalty shall not exceed twenty-five thousand rupees. The Public Information officer shall, however, be given a reasonable opportunity of being heard before any penalty is imposed on him. The burden of proving that he acted reasonably and diligently and in case of denial of a request that such denial was justified shall be on the Public Information officer.

Disciplinary Action against PIO

18.2.16 Where the Information Commission at the time of deciding any complaint or appeal is of the opinion that the Public Information officer has without any reasonable cause and persistently, failed to receive an application for information or has not furnished information within the time specified or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it may recommend disciplinary action against the Public Information officer.

Protection for Work done in Good Faith

18.2.17 Section 21 of the act provides that no suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under the Act or any rule made thereunder. A Public Information officer should, however, note that it would be his responsibility to prove that his action was in good faith.

Annual Report of the CIC (Chief Information Commission)

18.2.18 The Central Information Commission prepares a report on the implementation of the provisions of the RTI Act every year, which is laid before each House of the Parliament. This report, inter alia, has

to include information about the number of requests made to each public authority, the number of decisions where the applicants were not entitled to access to documents request for, the provisions of the Act under which these decisions were made and the number of times such provisions were invoked. The amount of charges collected by each public authority under the Act Each Ministry Department is required to collect such information from all the public authorities under its jurisdiction and send the same to the Commission. The Public Information officers should maintain the requisite information in this regard so that it may be supplied to the it administrative Ministry Department soon after the end of the year, which in turn may supply to the Commission.

18.3 For First Appellate Authorities

18.3.1 It is the responsibility of the Public Information Officer of the public authority to supply correct and complete information within the specified time to any person seeking information under the RTI Act 2005. There are possibilities that a Public Information Officer may not act as per provisions of the Act or an applicant may not otherwise be satisfied with the decision of the Public Information Officer. The Act contains provisions of two appeals to tide over such situations. The first appeal lies within the public authority itself which is made to an officer designated as the First Appellate Authority by the concerned public authority. The First Appellate Authority happens to be an officer senior in rank to the Public Information Officer.

First Appeal

18.3.2 The information sought by an applicant should either be supplied to him or his application should be rejected within the time prescribed by the Act. If additional fee need be charged from the applicant, communication in this regard should be sent to him within the time limit prescribed for sending information. If the applicant does not receive information or decision about rejection of request or communication about payment of additional fee within the specified time, he can make an appeal to the First Appellate Authority. Appeal can also be made if the applicant is aggrieved by the decision of the Public information Officer regarding supply of information or the quantum of fee decided by the Public Information Officer.

18.3.3 A third party can prefer an appeal to the First Appellate Authority if it is not satisfied with the decision made by the Public Information Officer about disclosure of the information for which it has objected. Such an appeal can be made within thirty days from the date of the receipt of notice from the Public Information Officer to the effect that he proposes to disclose the concerned information. if not satisfied with the decision of the First Appellate Authority, the third party can prefer the second appeal to the Information Commission.

Disposal of Appeal

18.3.4 Deciding appeals under the RTI Act is a quasi-judicial function. It is, therefore, necessary that the appellate authority should see to it that the justice is not only done but it should also appear to have been done. In order to do so, the order passed by the appellate authority should be a speaking order giving justification for the decision arrived at.

18.3.5 If an appellate authority while deciding an appeal comes to a conclusion that the appellant should be supplied information in addition to what has been supplied by the Public Information Officer, he may either (i) pass an order directing the Public Information Officer to give such information to the appellant; or (ii) he himself may give information to the appellant. In the first case the appellate

authority should ensure that the information ordered by him to be supplied is supplied to the appellant immediately. It would, however, be better if the appellate authority chooses the second course of action and he himself furnishes the information along with the order passed by him in the matter.

18.3.6 If, in any case, the Public Information Officer does not implement the order passed by the appellate authority and the appellate authority feels that intervention of higher authority is required to get his order implemented, he should bring the matter to the notice of the officer in the public authority competent to take action against the Public Information Officer. Such competent authority shall take necessary action so as to ensure implementation of the provisions of the RTI Act.

Time Limit for Disposal of Appeal

18.3.7 The First appellate authority should dispose of the appeal within 30 days of receipt of the appeal. In exceptional cases, the Appellate Authority may take 45 days for its disposal. However, in cases where disposal of appeal takes more than 30 days, the Appellate Authority should record in writing the Reasons for such delay.

CHAPTER - XIX

MISCELLANEOUS

Communications of Sanction to the Branch Office

19.1 All sanctions accorded by the Heads of Department under Rule 15(1)(2) of Compendium of Rules on Advances to Central Government Servants should be communicated to the Deputy Director/Director of Audit (P&T), Abids, Hyderabad.

Calendar of Returns

19.2 A Calendar of Returns shall be maintained by the ASSISTANT AUDIT OFFICER of Administration Branch in the form prescribed in Annexure-I for the observance of the due dates for the various items of work and the calendar submitted to the Branch Officer every Tuesday and to the Group Officer (Admn.) on the 3rd of each month together with the monthly progress report and the AAO's note book.

Gradation List

19.3 A gradation list showing the establishment of the office as it stood on the 1st March, should be prepared each year, according to the instructions issued by the Comptroller and Auditor General in his letter No.623-NGE.I/86-58, dated 28th May, 1959 vide Annexure-II.

19.4 The suffix SC/ST against the names of employees belonging to SC/ST in the gradation list may be followed. The suffix SC/ST should not however be added in the office orders communicating promotions etc.

(C&AG's Lr.No.356-NGE.II/53-73-I, dt.15-2-1974 (E.B.V))

19.5 The names of the permanent members of staff who were transferred to other Audit Offices on voluntary basis should continue to be maintained in the Gradation List until they are finally confirmed in the offices to which they have been transferred.

(C&AG's Lr.No.1934-NGE.II/38-60 Pt.I, dt.11-7-1960) P.147-File 3-29 Vol.I/50-58)

19.6 The preparation of the list should be taken up sufficiently early so that it may be completed in time and submitted to the Comptroller and Auditor General by the 15th June.

19.7 The Gradation List should be got printed periodically on receipt of necessary instructions from Comptroller and Auditor General in this regard. In the years the lists are not printed, soft copies should be prepared. Soft copies (in CDs) of the list should be submitted to the Comptroller and Auditor General.

(C&AG's Circular No. 25/Staff/2014 issued under No. 576-Staf (Apt.-III)/199-2014 dated 26.06.2014)

NOTE: The Gradation List should be made available after printing or in soft copies to the members of the staff including those on deputation and Foreign Service, for perusal, so that discrepancies, if any, in the Gradation List can be pointed out by them.

Grant of advance of Pay and travelling allowance to Government servants on mutual transfer

19.8 Advance of pay and travelling allowance should not be sanctioned to Government servants on mutual or unilateral transfer as the transfer has been effected at the request of the official concerned.

(C&AG's Lr.No.96-A/557-58/Dt.2nd February, 1960 case 3-23/59-60 and No.355-A/657-58, dt.13th February, 1959 - Case T.A. File)

Grant of Travelling Expenses to attend Courts

19.9 A Government servant may be allowed to draw travelling allowance as for a journey on tour for his journey to attend the Courts to produce official documents or to give evidence in his official capacity in Civil cases to which Government is not a party. The amount of travelling allowance may be paid initially from the Central Government funds and charged to the Head of Account to which their pay and allowances are debitible. No part of the travelling expenses should be accepted by the Government Servant concerned from the Court. The amount of travelling allowances so paid will be got reimbursed from the Courts concerned. It shall be the duty of the Controlling Officers to see that the amount due is recoverable from the Courts.

(G.I.M.F. Memo.No.2/59-E.IV(B)/63, dt.27th December, 1963) (GID (2) Under Rule 231 of GFRs)

Leave Travel Concession

19.10 While preparing Leave Travel Concession claims, the following certificates have to be furnished by the Government servants preferring the claim.

Certificate to be given by a Government Servant:

(1) I have not submitted any other claim so far for Leave Travel Concession in respect of myself and/or my family members in respect of the block years 20_____ and 20_____

(2) I have already drawn advance for the Leave Travel Concession in respect of journey performed by me/family wife with _____ Children in respect of the block of two years 20_____ and 20_____. This claim is in respect of the journey performed by my wife/myself with _____ Children _____ children none of whom availed of the concession relating to that block.

(3) I have already drawn advance for the Leave Travel Concession in respect of a journey performed by me in the year 20_____. In respect of block of two years 20_____ and 20_____. This is against the concession admissible once every year in a prescribed block for visiting home town as all the members of my family are living away from my place of work.

(4) The journey has been performed by me/my wife with _____ Children _____ children to the declared place/home town viz., _____

(5) That my husband/wife is not employed in Government Service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of two years.

(6) My declared place/home town is/is not connected by a public transport system.

(7) Certified in respect of the claims of L.T.C towards my Children that they are wholly dependent upon me and they reside with me.

(8) Certified that my wife/husband for whom L.T.C is claimed by is employed in _____ (Name of the public sector undertaking/Corporation Autonomous body etc.) which provides L.T.C facilities but she/he has not preferred and will not prefer, any claim in this behalf to her/his employer.

(9) Certified that my wife/husband for whom L.T.C. is claimed by me is not employed in any Public Undertakings/ Corporation/Autonomous Body financed wholly or partly by the Central Government or a local body, which provided L.T.C facilities to its employees and their families.

(10) Certified that my * _____ is wholly dependent on me and he/she resides with me and his/her income from all sources including pension temporary increase graded relief and pension equivalent of D.C.R.G. benefits does not exceed Rs.500/- per month.

(11) Journeys have been performed by the class of accommodation/mode of conveyance for which the claim has been preferred.

Signature of the Government Servant

Name & Designation/Section

Bill No.

Dated:

Certificate to be given by the Controlling Officer

(1) that Shri/Smt/Kum (Name of the Government Servant) _____ has rendered continuous service for one year or more on the date of commencing the outward journey.

(2)* That necessary entries as required under para 8 of the Ministry of Home Affairs, O.M.No.43/I 55-Estt. (A) Part-I/II dated the 11th October, 1956 have been made in the Service Book of Shri/Smt/Kum _____

Sr.Deputy Accountant General/Director (Admn.)

Leave Travel Concession for journeys to any place in India

19.11 Once in a block of 4 calendar years commencing from 1974, a Central Government employee is entitled to avail himself of the Leave Travel Concession for journey to any place in India subject to the condition laid down in the Leave Travel Concession scheme for Home Towns. Travel concessions for journeys to any place in India are regulated with reference to Government of India, Cabinet Secretariat

* State relationship of the dependent with the Government Servant.

* for non-gazetted officers only.

O.M.No.43/6/73-Ests(A) dated 11-03-1974 and even No. dated 03-05-1974 forwarded in C&AG's Endt. No.472-Audit/7-74, dated 22-02-1974 and No.794-Audit/7-74, dated 22-05-1974 respectively as modified from time to time.

19.12 Fresh recruits to Central Government are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility is available to the employees only for the first two blocks of four years applicable after joining the Government for the first time. The blocks of 4 years will apply with reference to the initial date of joining the Government even though the employee changes the job with Government subsequently. The existing blocks will remain the same but the entitlements of the new recruits will be different in the first eight years of service. Those who have not completed eight years of service as on 01.09.2008 are also eligible for the concession. (Rule 8, GIDs(1) and (2).

(DoP&T OM No. 31011/8/2017-Estt.A-IV dated 19.09.2017)

19.13 Central Government Servants are eligible to draw advance for purposes of journeys under Leave Travel Concession Scheme to any place in India once in a block of four years. In order to ensure of that the advances drawn for availing of L.T.C are not misutilised for any reasons so refunded without any delay, documentary evidence of utilisation of the advance for the outward journey such as cash receipts or tickets for the journey by bus or Railway shall be produced to the competent authority within 10 days of the drawl of the advance.

(Government of India OM3/1011/44/83-Estt(a) dated 29-11-1983 forwarded with C&AG's Circular No.114-TA II/130-82 letter No.1903/TA-II/130-82 dt.6-1-1984)

Journey for children studying elsewhere

19.14 Journey fare for such of the children of Central Government employees as are studying away from them for the prosecution of studies will be regulated with reference to DoP&T OM No. 31011/5/2015-Estt.A-IV dated 31.10.2017)

(DoP&T OM No. 31011/5/2015-Estt.A-IV dated 31.10.2017)

Reimbursement of Medical Expenses

19.15 The Central Government Health Scheme has been extended to certain areas in the twin cities w.e.f. 16-2-1976. Reimbursement of treatment charges and other facilities is regulated in accordance with the compilation of CGHS (Orders and instructions) as amended from time to time. Medical claims relating to treatment of Central Government Employees and members of the families covered under CGHS scheme in the areas not covered under CGHS are however regulated under Central Services (M.A) Rules 1944 and All India Services Rules 1956. The Central Government Pensioners/family pensioners residing in areas not covered by Central Government Health Scheme administered by the Ministry of Health and Family Welfare are eligible for a fixed medical allowance of Rs.1,000/- p.m. for meeting expenditure on day-to-day medical expenses that do not require hospitalisation. Existing pensioners as well as the future retirees shall have to exercise one time option to avail of medical facilities under Central Government Health Scheme or other similar Health Scheme of their respective Ministry/Department or to claim fixed medical allowance of Rs.1,000/- p.m.

(Government of India Ministry of Personnel, Public Grievances and Pensions (Department of Pension and Pensioners Welfare O.M. No.4/34/2017-P&PW(D) dated 19th July 2017)

Grant of Reimbursement of Tuition Fee, etc. under Children Education Allowance Scheme and Hostel Subsidy

19.16 Orders relating to grant of concessions under the Children Educational Allowance Scheme, viz., Tuition fee, Special fee, laboratory fee, etc. and Hostel Subsidy, are governed by conditions mentioned under OMs dated 02.09.2008, 11.09.2008, 11.11.2008, 13.11.2009, 17.07.2018 etc., which may be referred to.

(Government of India Ministry of Personnel, Public Grievances and Pensions, DoP&T O.M. No. A-27012/02/2017-Estt. (AL) dated 17th July 2018)

19.17 Personal Computer Advance

Orders relating to grant of Personal Computer Advance are governed by conditions mentioned under OM No. 12()/E.II(A)/2016, dated 07.10.2016, which are as follows

Conditions of Grant of Computer Advance:

Rule 21(5)

Advance	Quantum	Eligibility Criteria
Personal Computer Advance	Rs. 50,000 or actual price of PC, whichever is lower.	All Government employees

(II) The Computer Advance will be allowed maximum five times in the entire service.

House Building Advances

19.18 The rules regulating grant of house building advance are contained in the booklet 'Rules to regulate the grant of advances to Central Government Servants for the building etc., of Houses'.

19.19 To review the sanctions to HBA and to watch the compliance by the loanees of the various terms and conditions stipulated under HBA rules is maintained in one register (vide Annexure-III). The submission of this register monthly to the Branch Officer and quarterly to the Group Officer may be watched through calendar of returns.

(Authority: Circular No.34-TAI/83 issued in Hqrs. Letter No.1548-TAI/68-83 dated 5-12-1983)

Benevolent Fund

19.20 A benevolent Fund has been setup on contribution basis, to provide (i) relief of distress of hardship amongst the employees; (ii) sickness or maternity benefits in cases of special hardship to initiate and carryout other objects of general utility and welfare of the fund are available in the "Rules of the Indian Audit and Accounts Department Benevolent Fund".

Deposit Linked Insurance Revised Scheme

19.21 On the death of an Official in service, the person entitled to receive the Provident Fund amount standing to the credit of the subscriber shall be paid by the Accounts Officer (PAO), an additional amount equal to the average balance in the account during the 3 years immediately preceeding the death of such subscriber, subject to the condition that

- (i) the balance at the credit of such subscriber shall not at any time during the 3 years preceeding the month of death have fallen below the limits as mentionsd in Annexure-IV
- (ii) the additional amount payable shall not exceed Rs. 60,000/-
- (iii) the subscriber has put in at least 5 years service at the time of his/her death.

Honorarium

19.22 No honorarium is admissible in the following cases:

- (i) For temporary increases in work which are normal incidence of Government work and form part of legitimate duties of Government servants according to the general principle enunciated in F.R.11.
- (ii) When a Government Servant performs duties of another sanctioned post in addition to the normal duties attached to his own post;
- (iii) In cases where over time allowance has been paid to the staff in connection with the same work.

(G.O.I., Min. of Fin. O.M.No.12(9)-E.II(B)/69, dated 2-12-1969, received in C&AG's Endt.No.29-Audit/1-70, dated 8-1-1970, P.108-File 3-5/5/75)

19.23 Honorarium for delivering lectures, talks etc., i.e., in connection with Training programs, Refresher course etc., is to be regulated as follows:

- (i) The rates of honorarium payable to guest faculty for delivering lectures are given below:

S.No.	Training wing	Rates for a lecture/session of 75 minutes duration
1.	In-house training/Pre-examination training for departmental examinations/Induction course for newly promoted SAOs/AOs/Auditors/Clerks in field offices: (i) For expert Faculty from IA&AD (ii) For Guest Faculty outside IA&AD for specialized lectures.	Rs. 250/- Rs. 400/-

The above rates are applicable subject to the following conditions:

- (1) Maximum payment per annum to an individual will be restricted as per DOPT OM No.13024/2/2008. Trg.I dated 03.03.2009 and instructions under FR 46B which provide for an annual ceiling of Rs.5000/- as honorarium to government employees, stands

amended for in-service guest faculty to provide for a ceiling of up to 30 days or 60 sessions in a year, whichever is lower.

- (2) In case of non-serving officers and expert faculty, the ceiling per individual per annum would be Rs.10000.
- (3) Expert faculty should be invited only for all India programs, programs relating to the RTIs domain specialisation and Headquarters driven programs.
- (4) No exceptions to the above will be allowed.

(Hqrs. Cir.No.16-Staff Entt-II/2015 Lr.No.31-Staff Entitlement-II/25-2015 dt.05.05.2015)

19.24 The outside guest faculty for specialised lectures shall be paid the higher rates of honorarium from the new head of account “Professional Services”.

(Hqrs Cir.No.24/NGE/2006 Lr.No.398/NGE(Entt)/54-2002 dt.22.8.2006)

19.25 Officers posted whole time for training will not be entitled to any honorarium.

(C&AG's No.2173/59-79 dt.31-7-1979 and also Lr.No.3497 NGE I/59-79 dt.09-10-1980)

19.26(a) The revised rates of honorarium payable in case of departmental proceedings will be regulated within the range of rates as indicated in table at Annexure-I to DOPT O.M. No.142/15/2010-AVD-I dated 31.07.2012.

IO (serving – Pt time)	: Minimum- Rs.5000,	Maximum – Rs.10000
IO (retired)	: Minimum-Rs.15000,	Maximum – Rs.75000
PO (serving – Pt time)	: Minimum- Rs.5000,	Maximum – Rs.10000

(b) The honorarium payable to the Inquiry Officer and Presenting Officer for conducting inquiry in departmental proceedings would be outside the purview of the General Delegation under FR 46 B which limits the maximum amount payable as honorarium to an individual in a financial year to Rs.5000/-.

(DOPT OM No.142/15/2010-AVD.I dt.23.6.2014)

Issue of Official Publications

19.27 This is dealt with in item 17 of the Annexure to Schedule-V of the Delegation of Financial Power Rules, 1958. A monetary allotment is fixed for this office and an Account Number assigned them to all publications of the Central Government (Government of India, Comptroller and Auditor General of India, etc.) should be obtained in accordance with the rules mentioned above while publications of the Governments of Telangana required for this office are obtained free of cost.

NOTE: Two copies of the Central Public Accounts Committee Report can be had by this office free of cost (i.e.,) without their cost being debited against the monetary allotment.

Grant of Compensation

19.28 The Grant of compensation to Civil Officers for loss of property will be regulated with reference to the provisions of Rule 271 of General Financial Rules, 2005.

Issue of orders for the payment of Subsistence and Compensation allowances

19.29 A Government servant under suspension or deemed to have been placed under suspension by an order of the appointing authority is entitled to a subsistence allowance at an amount equal to the leave salary which the Government servant would have drawn if he had been on leave on half average pay or on half pay and in addition, dearness allowance, if admissible on the basis of such leave salary: provided that where the period of suspension exceeds three months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of subsistence allowance, for any period subsequent to the period of the first three months as follows:

- (i) the amount of subsistence allowance may be increased by a suitable amount, not exceeding 50 per cent of the subsistence allowance admissible during the period of the first three months, if, in the opinion of the said authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the Government servant;
- (ii) the amount of subsistence allowance may be reduced by a suitable amount, not exceeding 50% of the subsistence allowance admissible during the period of the first three months, if, in the opinion of the said authority, the period of suspension has been prolonged due to reasons, to be recorded in writing, directly attributable to the Government servant;
- (iii) the rate of dearness allowance will be based on the increased or, as the case may be, decreased amount of subsistence allowance admissible under sub-clauses (i) and (ii) above.

Average cost

19.30 According to the provisions of F.R.127 the amount to be recovered on account of an addition made to a regular establishment from the persons for whose benefit the additional establishment is created shall be the gross sanctioned cost and it shall not vary with the actual expenditure every month.

19.31 Out of the five factors that go to determine the average cost (viz., the maximum, the minimum, the period of rise in the scale, the age of retirement and the age of entry) the first four generally remain constant unless some general revision of scales or conditions of service takes place. The fifth factor viz., the age of entry varies in respect of each category of the staff. Even this factor is more or less stable in respect of grades where direct recruitment is generally made (e.g., Clerks, Auditors, Stenographers in the Lower grade, etc.), even though a fixed quota might be reserved for promotion.

19.32 For purposes of working out the average cost, the average age of entry fixed by C&AG in respect of various categories in Civil Senior Audit Officers is as follows

A.A.O. Grade	31.22
Senior Auditor	39.11
Auditor	23.00

(C&AG's Lr.No.971, N.G.E.III/38-63, dated 3-4-1963, P.80 File 8-40/58-70 and C&AG Lr.No.230, Codes.1/14-75/Group-IV, dated 30-5-1975 P.183, File 8-40/69, 76)

19.33 The average cost of the Senior Audit Officers to be recovered from other Government Departments under FR.127 will be worked-out taking into account the revised pay scales as on 01-01-1996.

Giving of Oral Evidence

19.34 Section 59 of the Indian Evidence Act, 1872, stipulates that all facts, except the contents of documents, may be proved by oral evidence. Under Sections 64 and 65 of the Act, oral evidence is not admissible as to the contents of a Public document except under the circumstances mentioned in Section 59. If a Government servant giving oral evidence in a Court of Law is asked questions about the contents of any Public document, the counsel for the Government will raise the necessary objection as to the admissibility of the question. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.

19.35 Where a Government servant giving oral evidence is asked questions on matters communicated to him in official confidence, he can claim privilege under Section 124 of the Evidence Act. This privilege covers all communications, oral or documentary. When a Government servant summoned for giving oral evidence is not in position of the requisite Affidavit from the Competent Authority for claiming privilege under Section 124 of the Act, he may explain the position to the Court suitably through the Counsel and, if necessary, request the Court to give him time to obtain instructions.

19.36 These instructions should be followed by members of staff deputed to give oral evidence.

NOTE: For detailed procedure Annexure to para 2.41 of M.S.O. Admn. Vol.I may be referred to.

Issue of no objection certificate

19.37 Issue of no objection certificate for grant of pass-port facilities to Government officials. Issue of such certificates is governed by the Secret Instructions of Comptroller and Auditor General in his Lr.No.2197-NGE.III/1-74, dated 11-11-1974 P.7 File.

19.38 Before a no objection certificate is issued it has to be ensured that there are no dues or charges pending against the Government Servant.

(DAG's Orders, dated 12-11-1958 P.4 File 3-26/58-65)

Scope of Communication of Advice Tendered by Law Ministry

19.39 The advice given by the Ministry of Law and Justice or the opinion of its Law Officer is intended for the guidance of the Ministry/ Department/Office seeking such advice or opinion and should ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Government of India or to persons affected by such advice or opinion, or any authority who is not administratively concerned with the matter, without the Ministry's knowledge or consent. If in any special case, it becomes necessary to communicate the views of this Ministry, to the individual concerned, the administrative Ministry/Department/Office should be discreet in doing so and only a paraphrase there of may be conveyed without disclosing that they are the view of the Ministry of Law & Justice.

19.40 The extent to which the advice tendered by the Law Officers of the Law Ministry on litigation matter could be communicated by the Ministries/ Departments to the Government Advocates is as follows:

- (a) If the advice given by this Ministry is about the way in which a particular case should be handed or argued, it would then be obviously necessary to give a copy of it to the Government Counsel.
- (b) No objection can be taken to giving copies of opinion to the Government Advocates in the Central Agency Section for they are officers of Law Ministry.

19.41 The problem would arise only the reasoning contained in another case where advice was sought or in that very case when a decision taken on the basis of advice to adopt a particular line of conduct is to be conveyed to the Counsel. In that case so much of the notes recorded by this Ministry or the substance there of as would be necessary for Counsel to understand Government's action as to defend should be made available to the Counsel in the interest of the successful conduct of the litigation.

(O.M.No.14(1)-73-O&M, dated 18th September, and 28th February, 1973 of Min. of Law, Justice and Company Affairs communicated in C&AG's Lr.No.682-N.G.E.II/146-72 (Confidential), dated 28th March, 1973)

Review of cases of indebtedness

19.42 While mere indebtedness may not warrant removal or a less punishment, inefficiency or untrustworthiness arising in and through indebtedness indicate the need for disciplinary proceedings. Gradual deterioration in work, irregular attendance and frequent applications for leave are symptomatic. Under Rule 17 of Central Civil Services (Conduct) Rules, 1964 the Head of Department will take cognizance of all instances of insolvency and habitual indebtedness and appropriate action will be instituted with reference to Central Service (Control, Classification and Appeal) Rules, 1965.

19.43 To ensure uniformity of treatment, a list of debtors should be maintained by the Establishment Section and submitted half-yearly to the Head of Department for review. If during such a review signs of chronic indebtedness are noted proceedings should be instituted, mild at first and more severe afterwards if warnings do not suffice. If it is decided by the Head of Department that the time has come to take disciplinary action beyond warning or censure the full procedure laid down by the Central Service (Control, Classification and Appeal) Rules, 1965 should be instituted before orders imposing any penalty are passed.

19.44 The list of debtors should be placed before the Comptroller and Auditor General during his inspection of the office to keep him informed of the action taken in this connection and if necessary, to obtain informal advice on such cases.

(CAG's Lr.No.206/-N.G.E/212-41, dated 25-10-1941)

Staff Associations

19.45 Under the terms of recognition accorded to Staff Associations, the Association may take up only such matters as are of common interest to its members and should not take up cases of individual employees.

(CAG's Lr.2837.II/260 58, dated 4-8-1958) The Central Civil Services (recognition of Service Associations) rules 1993 are appended in Annexure-IV to this Chapter.

Supply of circulars etc., relating to Service matters

19.46(i) In order to help service associations in their legitimate activities, it has been decided that copies of orders containing decisions of general interest relating to service matters which are not marked Top Secret, Secret, Confidential or for Official use only, may be supplied to recognised associations of Government Servants who are likely to be interested in such orders. Orders which are marked 'For Office use only' may also be supplied at the discretion of the Ministry concerned, to the President or the Secretary of such an Association and it is made clear that their contents should not be disclosed to anybody except the office bearers of the Association. Documents marked 'Secret' or 'Confidential' should not ordinarily be supplied to Association, but where a Ministry considers it appropriate to do so, copies may be supplied to the President or the Secretary of the Association, making it clear that the contents thereof should not be disclosed to other members of the Association or outsiders. Top Secret documents should not be supplied at all.

- (ii) Government orders convey the current decisions of Government which are liable to be cancelled or amended from time to time. The fact that copies of such orders are supplied to associations does not constitute an assurance that the conditions of service prescribed therein cannot be changed by Government at any time without notice.
- (iii) The object of supplying copies of these orders is to keep associations informed of the decisions of Government to enable them to make representation to Government in suitable cases. The orders or contents thereof should not be published in bulletins, journals, etc., or otherwise supplied to persons other than members of the association. Association should take appropriate measures to ensure that copies of orders to them do not fall into unauthorised hands, especially in the case of documents with a security marking.

(G.I., MHA OM No.24/3/54 Ests.(B), dated 10th January, 1955 received with CAG's Lr.No.747 NGE.II/69 Admn.I/55, dated 2nd March, 1955)

19.47 A suitable summary of all the points discussed with the staff representatives may be issued soon after every meeting and the office copy may also be got authenticated by responsible members of the Association.

(CAG's Lr.No.2385 NGE.II/10-1971, dated 15th October 1971)

ANNEXURE -I

(Vide para 19.2)

(I) O/o AG (AUDIT) TELANGANA

(a) CALENDAR OF RETURNS OF ADMINISTRATION-I SECTION

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
SECTION-I				
(A)ANNUAL				
1.	Resolutions/Representations Appeals addressed to CAG but withheld by A.G.	C&AG	30 th April	Hqrs.Circular No.16/NGE/1994 dated 1-3-1994.
2.	Yearly report on Recruitment of Minorities.	C&AG	20 th April	Hqrs. Circular No.14 Staff wing/2013 No.851 Staff(App-II)/71-2013/Vol.I Dt. 31.05.2013
3.	Information regarding number of Civilian posts, pay bands, grade pay etc.,(as on 1 st March every year)	C&AG	10 th April	Hqrs. Circular No. 280-Budget/MMIS/23-2017 dated 31.08.2017
4.	Return relating to representation of SC/ST/OBC's/PH in Service.	C&AG	1 st January	Dopt OM No.43011/297/2010-Estt(Res.) dated 15.10.2012.
(B)HALF YEARLY				
1.	Return regarding hiring of retired officers/CAs/CMAs on short term contract basis	C&AG	10 th April & 10 th October	Hqrs. Circular No.06-2015 No.150-Staff(App)/22-2012 Dated 10.03.2015.
2.	Statement of Officers drawing pay in P.B-Rs.37400-67000 and above for giving invitations of Independence day & Republic day functions.	Government of AP& TS	1 st July, 1 st Dec., & as and when asked by Government	No. 1721/Pdl/A/71-3 dt.17-7-1971.

Sl. No.	Name of return	To whom due	When due	Authority
3.	Grant of Spl. CL to the Employees under the delegated powers of Head of Department.	C&AG	10 th Jan & 10 th July	Hqrs. Circular No. 14/NGE/99/ No. 271-NGE(App)/21-99 dated 09.03.1999
4.	Report on Pending Compassionate Appointments.	C&AG	10 th July & 10 th Jan	37-Staff Entt (Rules)/CA/12-2017 dated 05.11.2015 10-Staff Entt (Rules)/CA/09-2015 dated 10.04.2015.
(D)MONTHLY				
1.	Monthly SS & PIP in respect of all cadres and EDP Staff and Canteen staff with details of posts held in abeyance.	C&AG	10 th of the following month.	Hqrs. Lr.No 15-BRS/2009 issued vide Lr.No.1530/09/BRS/SS/2008-09/ dated 16.04.2009.

SECTION-II

(A)ANNUAL				
1.	Return on IT Asset in Admn-I Section	IS Wing	15 th April	IS Wing Circular No.PAG(AUDIT) TELANGANA)/IS Wing/2014-15/8 Dt. 16.03.2015
2.	Extract of register of Good and Bad work done by the employees	Sr. DAG (Admn.)	1 st June	C&AG's Lr. No. NGE.II/ 46-72 dt.26-04-1972
3.	Delivery of old records to Old Records Branch	Old Records Branch	5 th June	M.G.P.
4.	Performance Assessment of Field Offices	SS Coordination	31 st July	Hqrs. Lr. No.207-Audit(AP)/16-2004 Dt. 22.11.2004

5.	Note regarding information to the DPC about the eligible AAOs for convening DPC.	Sr. DAG (Admn.)	10 th Oct	E.B. Manual
6.	Report regarding watching of recovery of leave salary and pension contribution in respect of employees sent on foreign service	PAO(A)	15 th Oct.	AG's orders dt.24-12-1977
7.	Preparation of Panels for promotion of clerks. Auditors list of eligible persons to be submitted	Sr. DAG (Admn)	31 st Oct.	C&AG Lr.No.NGE-III/96/72 Dt:24/8/72
8.	Annual Indent for Standard Forms	Stationery (OE) Branch	31 st Decem ber	OE I/Form Circular No.4 dt.23-11-1989
9.	Submission of Rosters relating Direct Recruitment/Promotion	Sr. DAG (Admn)	15 th Jan.	E.B. Manual
10.	Certificates of Physical verification of Codes and Manuals	O.E	31 st March	OM No.I/Lib/14-1/77-78 dt.6/77
11.	Renewal of Fidelity Guarantee of Insurance Policy of Cashier & Asst. Cashier	Sr. A.O. (Admn.)	During the month in which policies lapse	E.B. Manual
12.	Performance report of SAI, India	SS Coordination	As & when called for	Audit Coordination Letter Dt. 31.01.2011
(B)HALF YEARLY				
1.	Submission of cases for processing of Modified Assured Career Progression Scheme	Sr. DAG (Admn.)	July: For Cases Maturing during Oct	DOPT OM No.35034/3/2008-Estt(D) Dt:19/5/09

	(MACP)		to March, Jan.: For cases maturing during April to September	
2.	Review of Index Registers for shifting persons who are in the same wing for more than 5 years.	Sr. DAG (Admn.)	1 st July 1 st Jan	E.B. Manual
(C)QUARTERLY				
1.	Material for Quarterly Progressive Report on Progressive use of Hindi	Hindi Anubhag	5 th of April, July, Oct. & Jan.	No.PrI.AG(A)/ H.A/QPR/95-96/O.O.No.25. dt.13-10-1995
2.	Deputation register	Sr. A.O (Admn.)	10 th of Apr, July, Oct& Jan.	E.B. Manual
3.	Material for inclusion in the state of work done and quarterly D.O. to CAG	Secretary to A.G.	5 th May, Aug., Nov. & Feb.	C&AG's D.O. Lr. No.2490-M.69-78 with O.O.No.3 dt.5.1.79 of O/o A.G., A.P., Hyderabad
4.	Register of Good and Bad work done by the employees	Sr. DAG (Admn.)	25 th of June, Sept., Dec.& March	C&AG's Lr.No.2556-NGE,III.21-67 dt.17- 12-1970
(D)BI-MONTHLY				
1.	Auditors Note Book	Sr. A.O (Admn.)	25 th (alternate month)	M.G.P.

(E)MONTHLY				
1.	Monthly Performance Report	Sr. A.O. (Admn)	7 th	M.G.P.
2.	Calendar of Returns	Sr. A.O. (Admn)	7 th	M.G.P
3.	Request for Stationery and Indent for forms	OE	5 th	M.G.P.
4	Report regarding late attendance	Sr. A.O. (Admn.)	5 th	M.G.P.
5.	Certificate of completion of Index sheets/Registers	Sr. DAG. (Admn.)	5 th	E.B. Manual
6.	Vacancy Registers	Sr. AO (Admn)	5 th	Note orders of Sr.AO (Admn) dt.8.8.1975
7.	Duty Register	- do -	5 th	E.B. Manual
8.	Return regarding deputation where recommendations sent to Depts./ Organisations within AP & TS, but selection awaited for more than 1 month.	Sr. AO (Admn)	5 th	A.G. orders dt.3-7-1982
9.	Events Statement	- do -	10 th	A.G. orders dt.3-7-1982
10.	Submission of Temporary employees register	Sr. D.A.G (Admn.)	10 th	Annexure-II to MHA Circular No.2 issued in 1/49-73 dt.10-6-1969
11.	Register of Grievances of SC/ST Employees	Sr. DAG (Admn)	10 th	Note Orders of PAG dt. 30.07.2002
12.	Register of Grievances of Persons with	Sr. DAG (Admn)	10 th	Para(f) of DOPT O.M. No.36035/3/2013 Estt.(Res) Dt. 31.03.2014 read with Hqrs.

	Disability.			Circular No.59 Staff Entitlements (Rules)/05-2014 Dt.15.04.2014
13.	Register of Codes & Manuals	Sr. A.O. (Admn.)	15 th	M.G.P.
14.	Review for watching re-verification of character and antecedents of Stenos holding secret and top secret work.	Sr. A.O. (Admn.)	15 th	EB Manual
15.	Closing of Dispatch Registers	- do -	18 th	T.M.O.O. No.535 dt.3-2-1963
16.	Register of Good and Bad work done by the employees	Sr. DAG (Admn)	25 th	C&AG Lr. No.2556/NGE.III/21-67 dt.17-12-1970
17.	AAOs Note Book	Sr.A.O. (Admn.)	25 th	E.B. Manual
(F)FORTNIGHTLY				
1.	Register of pending cases	Sr. A.O. (Admn.)	5 th & 25 th of every month	E.B. Manual
(G)WEEKLY				
1.	Calendar of Returns	Sr. A.O. (Admn.)	Tuesday	M.G.P.
2.	Purport Registers	Sr. A.O. (Admn.)	Monday	M.G.P

(b) CALENDAR OF RETURNS OF ADMINISTRATION-II SECTION

SECTION-I				
(A) ANNUAL				
1.	REs and BEs in respect of MH 7610- Loans and Advances to Govt. Servants	C&AG	28th September	4271-BRS/HBA/91-2010 dated 16.08.2010.
2.	List of Candidates to appear for SAS/RAE/CPD Examinations	C&AG	On receipt of dates with HOD approval	Para 9.2.3 of Chapter 9 of C&AG's MSO (Admn) Vol-I
3.	Names of SAS(Comml) passed candidates List to be communicated.	C&AG	After the results of SAS are announced	Sr.DAG 1057/Admn 25-118/63 dated 18-06-1993
4.	Gradation List.	C&AG	15 th June	Para 10.13 of CAGs MSO (Admn.) Vol.1
5.	Advance Increment to AAOs/SAOs on passing of RAE/CPD Exam	C&AG	No specific date (only post facto)	C&AG Letter No. 144-Staff (App)/26-2013 dated 20-02-2014
6.	Review of cases of Group 'B' Officers of Commercial Cadre under F R 56 (j)	C&AG	January	Hqrs. Office Circular No. 1650-1708/CA-I/05-2019/ FR 56 (j) dated 17-10-2019
(C) QUARTERLY				
1.	Review of cases of Government servants on attaining the age of 50/55 years or completing 30 years of service and their premature retirement.	C&AG	10 th of the following month of the Quarter.	Hqrs.Circular No. 21/Staff Entt.II/2018 issued vide Lr.No. 77-Staff Entt.II/10-2016 dated 26.07.2018.

(D) MONTHLY

1.	Statement of Expenditure in respect of Loans of Govt. Servants from October to March.	C&AG	15th of the following month.	4271-BRS/HBA/91-2010 dated 16.08.2010.
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SECTION-II**RETURNS DUE FOR SUBMISSION TO HIGHER OFFICERS OR DUE TO BE SENT TO OTHER SECTIONS
(Returns due within office)****(A) ANNUAL**

Sl. No	Name of Return	To whom due	When due	Authority
1.	Annual Hardware location confirmation report	IS Wing	15 th April	No.PAG(G&SSA)/IS Wing/2014-45/8 dated 16-03-2015
2.	Progress Report on revision/updation of Local Manuals	APRC	15 TH April	C&AG Lr.No. 169-PPG/20-2016 dated 30-06-2017
3.	Performance Report of IA&AD	SS-Coordination	As and when called for by Hqrs	Whenever
4.	Annual Certificate of Insurance and maintenance of houses constructed with the aid of HBA from Loanees (If certificate is not received by 30th Salary for the June to be withheld)	B.O.	15 th June	OM NO/1701175/III dated 18/12/1975
5.	Delivery of Old Records to old Records Branch	Old Records Branch	5 th June	M.G.P.

6.	Incentive Examination for Senior Auditors (calling for applications)	Sr.DAG (A)	March 1 st week	MSO (Admn) Vol-I
7.	Incentive Examination for Senior Auditors (Nomination of PO and date of Exam along with approval of candidature)	AG	April 1 st Week	MSO (Admn) Vol-I
8.	Indent for Standard forms	O.E. (Forms Section)	On receipt of circular from OE	MGP
9.	Representations/Resolutions and appeals etc addressed to C&AG with held by PAG/AG	Admn-I	31 ST March	EB Manual
10.	Register of Members of CGEGIS	SAO (Bills)	31 st March	CGEGIS Rules
11.	Physical verification of all articles of furniture	B.O.	31 ST March	MGP
(B) HALF-YEARLY				
1.	Departmental Exams for Auditors (DEA)	AG	Feb/Aug	Para 9.4.1 of MSO(A) Vol-I
(C) QUARTERLY				
1.	Quarterly Progress report regarding Progressive use of Hindi to the end of March, June, September, December.	Hindi Cell	5-4 5-7 5-10 5-1	No.PrI.AG(A)/ H.A/QPR/95- 96/O.O.No.25. dt.13-10-1995
2.	Civil suits/Writ filed by Serving /Retired state govt employees and other persons not belonging to IA&AD against Govt where in CAG/PAG/Director of Audit has been impleaded as defendant /respondent	SS-coord	7-4 7-7 7-10 7-1	SS Coordination letter
3.	Report regarding incorporation of Correction Slips to EB Manual	SAO	15-4 15-7 15-10 15-1	EB Manual
4.	Review of cases of Government servants on attaining the age of 50/55 years or	Sr.DAG/AG	15-6	Pension Rules

	completing 30 years of service and their premature retirement.		15-9 15-12 15-3	
5.	Register of Good and Bad work	Sr.DAG (Admn)	25-6 25-9 25-12 25-3	C&AG's Lr.No.2556- NGE,III.21-67 dt.17- 12-1970
6.	Register of Watching Progress of clearance of Internal Audit reports	Sr.DAG (Admn)	25-6 25-9 25-12, 25-3	Orders dated 02/01/1982 O&M File
7.	Quarterly report regarding expenditure under the Head OTA to the Quarter ending June, Sept, Dec, March.	Bills-IV	10/7 10/10 10/1 10/4	C&AG's Lr. No. 1565/BRS/319/922 dated 13-10-1993
8.	Quarterly D.O.	Admn-I	1/5 1/8 1/11 1/2	MGP
(D) MONTHLY				
1.	Green Book	Sr.DAG(A)	7th	MGP
2.	Calendar of Returns	Sr.DAG(A)	7th	MGP
3.	Late Attendance Register	SAO	5th	MGP
4.	Register of pending cases	SAO	5th	MGP
5.	Requisition of Stationery and Forms	OE	5th	MGP
6.	Duty List	SAO	5th	MGP
7.	Register of HBA cases	SAO	5th	MGP
8.	Report regarding receipt, disposal of HBA cases - Monthly report.	A.G.	5th	MGP
9.	Site Advance Register.	SAO	5th	MGP
10.	HBA Application Register	SAO	5th	MGP

11.	Staff position statement.	Admn.I	5th	MGP
12.	Register of Furniture	SAO	5th	MGP
13.	Original Document Register of HBA (sent to PA to PAG)	SAO	10th	HBA
14.	Original Documents Control Register (HBA)	Sr.DAG(A)	10 th	HBA
15.	Consolidated Document Register (MCA)	Sr.DAG(A)	10th	Note orders of Sr.DAG (Admn.)
16.	Register to watch return of old records obtained from old records branch	SAO	10th	MGP
17.	Register to watch subsidiary recoveries in respect of HBA Cases	SAO	15 TH	HBA
18.	Register to watch insurance policies in respect of HBA cases	Sr.DAG(A) SAO	15 th	HBA
19.	Register to watch completion of reports in respect of HBA Cases	SAO	15 TH	HBA
20.	Register of Codes and Manuals	SAO	15 TH	MGP
21.	Corrections to MSO(A) Register	SAO	15 TH	AG orders
22.	Dispatch Registers of all Units. HBA I, HBA II, MCA, Insurance, Exam, APAR, General	SAO	18th	MGP
23.	Monthly report regarding non- production of documents in respect of PCA	Sr.DAG(A)	20th	PCA
24.	Register of watching progress of clearance of ITA reports	I.T.A/ SAO	25th	ITA
25.	Compliant cases pending over six months from Govt Servants	SAO	25 TH	MGP

26.	Register of Good and Bad work.	SAO	25th	C&AG's Lr.No.2556- NGE,III.21-67 dt.17- 12-1970
27.	Auditor's Note Book (Alternate Months) HBA I, HBA II, MCA, Insurance, Examination, General.	SAO	25 th	MGP
28.	AAO's Note Book	SAO	25th	MGP
29.	Issue of commendation letters to the retiring officials of the civil Audit	AG	30th	Local orders of PAG

(E)WEEKLY

1.	Calendar of Returns	Sr. A.O. (Admn.)	Tuesday	M.G.P.
2.	Purport Registers	Sr. A.O. (Admn.)	Monday	M.G.P

(i) CALENDAR OF RETURNS OF ADMINISTRATION-III SECTION

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
SECTION-I				
BI-ANNUAL RETURN TO BE SENT TO OUTSIDE OFFICES				
1.	Survey of occupational-cum-educational profile of employees in public sector.	Employ-ment exchange	Position as on 30.09.2020 due for submission by 31.12.2021	CAGs Lr.No.3-BRS/12-60 dt.11-1-1960
2.	Survey of occupational-cum-educational profile of employees in public sector.	Regional Employment Officer	Position as on 30.09.2020 due for submission by 31.12.2021	Regional Emp.Officer Lr.No.ER II/6007/316/92 dt.28.11.1992
SECTION-I				
(A) ANNUAL RETURNS TO BE SENT TO OUTSIDE OFFICES				
1.	Annual Return on CCS (Conduct) Rules for sexual harassment of working women- Position of the cases pending for the period ending with 31 st March of the previous year	C&AG	15th April.	CAGs Circular letter no. NGE 12/2000 (no. 15-NGE (Disc.)/ 34-99 dated 24.01.2000
2.	Submission of documents of Annual Account of recognized Asssociations to the Head Quarters Office.	C&AG	1 ST July	Hqrs. Circular No. NGE/13/2008 issued vide letter no. 274-NGE (JCM)/27-2006/V dated 18.05.2008.
3.	Census of Central Government employees-Distribution according to pay ranges, Misc.File8-45/76-78	Regl. Employment exchange	15 days from the date of receipt of circular	CAGs C. No.733-BRS/147-77-1, Dt.15-7-77

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
4.	Proposals for continuance of temporary posts of IA&AS and SAOs	C&AG	10 TH Feb	EB Manual
5.	Proposals for conversion of temporary posts of AAOs and PS (Group 'B' Posts) into permanent ones as on 1 st March of the Year	C&AG	15 TH April	C&AG Letters 1) 3207-BRS/59-88-II dated 27.07.1989 2) 3699-BRS/214-89 dated 12.12.1990
6.	Proposals for conversion of temporary posts of SAOs and Sr.PS into permanent ones as on 1 st March of the Year	C&AG	30 th April	CAGs Lr No. 4669-BRS/154-82 dated 27.11.1982
7.	Posts for Hindi Work utilization	C&AG	31 st March	CAGs Lr No. 381-HA/31-81 dated 25.05.1983
8.	Report of verification of services of IA&AS officers under Rule 32 of CCS(Pension) Rules, 1972 (from Jan to Dec)	C&AG	1 ST January	C&AG's circular letters 1) 224-TA-II/204-83 dated 06.03.1984 and 2) 517-TA-II/204-83, (Filed at 172 and 18 respectively in file no. 3-1/84-85)
9.	Statement showing the particulars of the temporary posts of SAOs converted into permanent ones during the Year	C&AG	15 th July	C&AGs letter no. 1636-CA-1/1-80 dated 03.07.1980
(B) HALF YEARLY				
1.	List of officials who will attain the age superannuation between 24 to 30 months	PAO O/o % PAG(A&E) Hyderabad	31/1 31/7	GOI, MOF, OM NO.5-7 (B)EV.158 Dt.9-3-1959
(C) QUARTERLY				
1.	ESR-I Statement,	Regl. Employment , Exchange Hyd.	30/4 31/7 31/10 31/1	CAG Lr. No.250/BRS-258-70 dated 22.08.1980

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
2.	Prompt Settlement of terminal claims and other complaints of retiring staff.	C&AG	15/04 15/07 15/10 15/01	Circular No. 10/ NGE/10-91 issued vide letter No. 339-NI/100-91 dated 15.02.1991.
3.	Quarterly return on detailed updated information of retired IA&AS officers	C&AG	15/04 15/07 15/10 15/01	CAGs DO letter No. 44/Welfare/29/CV/04 dated 21.01.2010 and vide PAG note orders dated 13.04.2010
SECTION-II				
(A) ANNUAL				
1.	Proposals for continuance of temporary posts pertaining to the N.G. Establishment for next Year	AG	15 th Feb	EB Manual
2.	Conversion of temporary posts up to the AAO level into permanent ones	AG	30 th April	Hqrs.Lr No. 1224-N.III/64-82/IV dated 28.04.1983
3.	Delivery of old records to records section.	old records section	5/6	MGP
4.	Indent for standard forms.	Stationery Br.OE (Through Admn.I)	31/12	MGP
5.	Proforma Regarding the printing of the list of official publications.	OM Section	15/12	Manual of CAG Endt. No.338/BRS/91/61, Dt.19-7-1961
6.	Immovable Property returns submission of report of immovable property returns of Staff	A.G	15/2 (15-4 progress to A.G)	CCS(Conduct) Rules, AGs orders Dt.18.11.1982
7.	Intimation in respect of transactions in sale and purchase of shares, securities, debentures, mutual funds scheme etc.,	SAO	31/01	Hqrs.Lr.No. 11013/6/2018-Estt-A-III dated 07.02.2019

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
(B) HALF-YEARLY				
1.	Return of obsolete forms to the end of 30th June/31st December.	Admn.I	5/7 5/1	OE.I/C-20-12/85-86, Dt.11-10-1985
2.	Half yearly statement showing particulars of employees in whose cases pension was not determined within 6 months of retirement (Stt.No.5)	A.G.	15/7 15/1	CAGs, C.No. NGE/31/1983, No.924-NI/7-85, Dt.10-5-83. (DAGs O.O Dt.10.5.1983 Pen.File 3-1/82-89)
3.	Half yearly Statement showing the position regarding verification of services of employees who have completed 25 years of services (Rule 32 of CCS(P)) Rules.	A.G	31/7 31/1	Rule 32 of CCS (Pension) Rules
(C) QUARTERLY				
1.	Statement to cover the cases where pension and provisional DCRG had to be paid and made final after the expiry of a period of 6 months (up to the end of previous month (i.e., 31/3, 30/6, 30/9, 31/12)	A.G	10/4, 10/7 10/10 10/1	CAGs Lr.No.414-NGE.I/107-1976, Dt.24-2-1977.
2.	Statement showing particulars of Government servants where presumption have been made in favor of retiring Government servants because of incomplete improper maintenance of service records (for the quarter ending 31/3, 30/6, 30/9 & 31/12)	A.G	15/4 15/7 15/10 15/1	CAGs Lr.No.414-NGE.I/107-1976, Dt.24-2-1977
3.	Quarterly progress report regarding use of Hindi in the work of Union Government for the quarter ending 31/3, 30/6, 30/9 & 31/12)	Hindi Anubhag	5/4 5/7 5/10 5/1	No.PrI.AG(A)/ H.A/QPR/95-96/O.O.No.25. dt.13-10-1995

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
4.	Submission of registers of good and bad work done by the staff of the section	Group officers Sr.DAG (A)	25/6 25/9 25/12 25/3	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
5.	Progressive settlement of pension cases & other retirement benefits	A.G	5/1 5/4 5/7 5/10	CAG Lr.No.NGE. 10/91 Dt.15.2.1991
6.	Particulars of Govt Servants who intend to go abroad	AG	15/1 15/4 15/7 15/10	O.O. No. 159 dated 04.06.1997
(D) MONTHLY				
1.	Report of watching disposal of pension cases of pensioners due to retire within 1 year	DAG(A)	20th	EB Manual
2.	Monthly Statement showing particulars of Government servants who became due for retirement in the next 8 months.	A.G	3 rd	CAGs Lr.No. 414-NGE.I/107-1976, Dt.24.2.1977
3.	Monthly Statement showing particulars of Government servant who became due for retirement in the previous calendar months and the date of authorisation of final pension.	A.G	3 rd	CAGs Lr.No. 414-NGE.I/107-1976, Dt.24.2.1977
4.	Monthly report	AG	7 th	MGP
5.	Calendar of Returns	Sr.DAG(A)	7 th	MGP
6.	Report regarding late attendance of staff	SAO	5 th	MGP
7.	Requisition of stationery and forms	Stationery & forms section	5 th	MGP
8.	Register of pending cases.	SAO	5 th	MGP

Sl. No	Name of Return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
9.	Register of codes and Manuals	SAO	5th	MGP
10.	Submission of Register of Furniture	SAO	5 th	MGP
11.	Pursuance of replies to ITA Paras	SAO	5 th	(Included in COR as per Note Orders of Sr.DAG(A) at P.15/N in replies to ITA paras file for the Year 2012-13)
12.	Submission of the Register of Good & Bad work done by the staff	SAO	25 th	Confdl. Letter of Admn no. 8c-18/70-71 dated 05.12.1971
13.	Register to watch the returns of old records obtained from old records branch	SAO	10th	Sr.DAG(A) D.O. letter No. 1, Dt.6-8-1974
14.	Use of Hindi in original correspondence	Admn. 1	10 th	PAG(Au)I/HA/2000-01/OO no. 227 dated 01.05.2000
15.	Closing of Dispatch Registers:	SAO	18th	MGP
16.	Case Registers	SAO	5th	MGP
17.	AAOs Note book	SAO	25th	MGP
18.	Duty Registers	SAO	5th	MGP
19.	Staff Position Statement	Admn.1	5 th	MGP
20.	Auditors Note Book (Bi-monthly)	SAO	25th of alternate month	MGP
(F)	WEEKLY			
1.	Calendar of returns	SAO	Tuesday	MGP
2.	Purport registers	SAO	Monday	MGP

Sl. No	Name of Return	To whom due	When due	Authority
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
SECTION-III				
(F) OCCASIONAL				
1.	Sanctioned Strength of AG(Au) Telangana	As and when required or requested for		

(d) CALENDAR OF RETURNS OF BILLS SECTION AG (AUDIT) TELANGANA

Sl. No.	Name of return	To whom due	When due	Authority
(1)	(2)	(3)	(4)	(5)
SECTION-I				
RETURN TO BE SENT TO OUTSIDE OFFICE/AUTHORITIES				
(A) ANNUAL				
1.	Statement of Income-tax deductions from pay bills.	I.T.O. (Salary circle)	30th April	Section (i) of I.T. Act, 1961.
2.	Certificate regarding completion of verification of services of all Non-Gazetted Officials.	A.G.	31st July	Hqrs. C.No. NGS/103/1982 No.2873-NI/68-81/ dt.20-9-1982
3.	Monthly Estimates of inclusion in REs and BEs	C&AG	15 TH September	Circular to the Field offices issued every year.
4.	Estimates of Ad-hoc Grants in Aid and contribution for Recreation clubs, Special Contingencies, Minor works etc.,	C&AG	10 TH August	Circular to the Field offices issued every year.
5.	Final Review of Expenditure for the Year.	C&AG	10 TH July	Circular to the Field offices issued every year.
6.	Acknowledgement of:			
	(i) Permanent imprest	C&AG	10th April	Circular No. 12/Staff Entt/2014 issued letter No. 56-Staff Entt.II/19-2013 (I) dated 18.02.2014.
	(ii) Copy of Acknowledgement	PAO(A)	15th April	Rule 90 of GFR (CS 13)
(C) QUARTERLY				
1.	Statement of Actual Expenditure incurred on Pay and various types of Allowances of Central Government Employees.	C&AG	10 th July 10 th Oct 10 th Jan 10 th April	M/o Finance, GOI, OM No.F.No-11(1) 88 PRU dated 29.07.1988

2.	Guidelines to ensure effective check in settlement of Abstract Contingent Bills, Allowances for TA/LTC and timely remittance of the receipts in Govt. Accounts for prudent management of the allocated funds.	C&AG	10 th of the month following the quarter	Hqrs. Circular No. 11, letter No. 30-Staff(Entt.I)/122-2015 dated 15.04.2015.
3.	Quarterly statement of pay roll savings scheme	Cash Section	10-4 10-7 10-10 10-1	C&AG Government of India Min. of Fin. New Delhi, MOR Lr.No. dt.14-4-66. Item No.21 of E.B. Manual
4.	Disbursement made by State & Central Govts. and Major Administrative/ Authorities to contractors/ Supplies & non-officials	The Commnr. of I.Tax A.P., Hyd	15/4 15/7 10/10 15/1	CIT, Lr.No.51/B/69-70, dt.6.9.69
5.	Deduction of Tax at source from contractors in cases of Rs.5,000/- or more	I.T.O. F-ward Circle-I Hyd	-do-	Section 194(4) of I.T. Act 1961
SECTION-II				
(A) ANNUAL				
1.	Issue of receipt (in T.R.22A) for Income Tax deduction (AAOs unit I)	To all NGOs	15th April	A.Gs orders dt.9-8-1971
2.	Delivery of old records to records section.	Old records section	5th June	MGP
3.	Indent for standard forms	Stationery branch of O.E-I	30th Dec.	MGP and O.O No.18 dt.7-12-1981 of O.E.I
4.	Balance of long term advances as on 29th February of each year (to be indicated in February pay bill)	P.A.O(A)	Last working day of February	PAO

(B)	HALF-YEARLY			
1.	Half-yearly progress report under H.T.S	Training wing	5th April 5th Oct.	EB I/HTS 9-4/78-79 C.No.271/ 30-8-78 Trg Wing O.O. No.54 dt.17-3-83
2.	Detailed check of cash book (one month in every Half year) by AAO (Cash Section)	Sr.DAG (A)	1st Jan. 1st July	Director of Inspection
3.	Half yearly physical verification of SBs by an S.A.O. other than S.A.O(B)	Sr. DAG (A)	1st Jan 1st July	Director of Inspection
(C)	QUARTERLY			
1.	Review of over time allowance register maintained by Bills-I Section (General Unit)	A.G	15 Mar. 15 June 15 Sep. 15 Dec	A.Gs order dt.7-3-73 vide note pasted in register
2.	Register of Good and Bad work.	Sr. DAG(A)	25 Mar 25 June 25 Sep. 25 Dec.	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
3.	Quarterly progress report regarding use of Hindi in the work of Union Government for the quarter ending 31/3, 30/6, 30/9 and 31/12	Hindi Cell	10/4, 10/7, 10/10, 10/1,	O.O. No.16 dt.6-7-79 of Admn.II/HTS/ 91/78-79
4.	Representations resolutions and appeals etc., to C&AG of India withheld by the Prl.A.G for the Quarter ending	Admn.I	31-3, 30-6, 30-9, 31-12	EB Manual
(D)	MONTHLY			
1.	Monthly Report	SAO Bills/ Sr.DAG (Admn.)	3rd	MGP

2.	Calendar of Returns	SAO Bills/ Sr.DAG (Admn.)	3rd	MGP
3.	Report regarding CL account late attendance etc., of the members of the section	SAO (Bills)	5th	MGP
4.	Requisition of stationery and forms	O.E.I	5th	MGP
5.	Closing of leave control Register and issued of consolidated sanction orders	SAO Bills/ Sr.DAG (Admn.)	5th & 20th	Item No.8 of Annexure of EB Manual. O/o No.Bills I/Genl./ 3-2/83-84/14 dt.17-5-1983
6.	Register of Review of pending cases	SAO (Bills)	15th	EB Manual
7.	Inspection register of service books	SAO (Bills)	10th	GOI/MOF/DE Lr.No.3137/EG/67 of C&AG End No.1384 Tech. Admn.I 69866 dt.3-5-67
8.	Register of provisional payments of salary	SAO (Bills)	10th	EB II/Gl./ Misc./69-70. No.41, dt.29-4-1982
9.	Closing of Register of codes and manuals	SAO (Bills)	15th	EB Manual
10.	Register of cases (Clerk)	SAO (Bills)	15th	EB Manual
11.	Closing of Dispatch register	SAO (Bills)	18th	M.G.P
12.	Register of valuables (payment to third party by means of DDs/ Crossed cheques Contingent of (cash section)	SAO (Bills)	20th	GOI/MOF & A.Gs orders B-68, dt.28-2-68 in notes at p.6/N on maintenance of Bills Register and cash book. O.M.No.F10 (16)
13.	Closing of Bills Register (Cash section)	SAO (Bills)/ Sr.DAG (A)	20th	EB Manual

14.	Register of review of Bank Drafts and DDs for salaries. Cash section (Crossed cheque Register)	SAO (Bills)	20th	DAG's order dt.8-6-67. File No.320 767-68
15.	Events Statement	Bills III	20th	DAG(A) orders vide O.O. No. EB II/Genl./ Misc 6-81
16.	Register of Review of increments	SAO/Bills	3rd	EB Manual
17.	Register of Good and Bad work	SAO (Bills)	25th	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
18.	Register of consolidated temporary receipt of remittances made by cashier to get the details from PAO(A) Challan Register	SAO (Bills)	Last working day of month	O.O No.EBII/ Genl./8-169 Vol.II/69-76/42 dt.25-5-70. Item No.58 of EB Manual
19.	Register of Non-Government deductions (Cashier)	Sr.DAG (A)	1st of the following month	EB Manual
20.	Closing of undisbursed pay and allowances (UDP) (Cashier)	SAO Bills/ Sr.DAG (A)	Last working day of the month	EB Manual
21.	P.R.S. Monthly report submitted to Sr.DAG(A) showing the amount collected during the previous month and remitted and balance available	Sr.DAG (A)	10th	G.O.I./Lr.No.F 31(32) NS
22.	Auditors Note Book	SAO (Bills)	25th of alternative month	MGP
23.	A.A.Os Note Book	SAO (Bills)	25th of alternative month	MGP
24.	Duty List	SAO (Bills)	10th	MGP

25.	Register for watching disposal of ITA reports/ director of Inspection reports (General).	SAO (Bills)	15th	ITA
26.	Complaints of delays in the settlement of personnel claims	SAO (Bills)	25th	ITA/5-21 79-80/ Vol.-IV. O/o No.41, dt.30-6-81
27.	A.C Bill Regr.	B.O.	5th	E.B. Manual
28.	Review of T.A (To end of previous month)	Group Officer	last working day of the month	EB Manual
29.	Certificate of disbursement of final payment of GPF accumulation	PAO(A)	15th	E.B. Manual
30.	Statement of sanction accorded for withdrawal and Temporary advances from GPF	DAA (P&T) Hyd	20th	Para 30 of MSO
31.	General Index Regarding	SAO(A)	15th	EB Manual
32.	Submission of ledger A/cs and broad sheet of Group 'D' employees	SAO(A)	5th	GOI OM NO.FS/1-9/ E-5 60 dt.27-6-60
33.	Court attachment Register	SAO/Bills	5th	MGP
(E)	FORTNIGHTLY			
1.	Register of watching the compliance with the remarks of A.G. on the test Audit report of I.T.A on the records of Bills I Section.	Sr.DAG (A)	1st 15th	I.T.A. Note 5/26/ 77-78. T.R.61 dt.12-4-78
2.	Closing of Bill transit Register (Token register Cash)	SAO/Bills	1st 15th	Bills.I/Genl./ 84-85 TR.149 Dt.18-10-1984

(F)	WEEKLY			
1.	Closing of purport registers	SAO/Bills	Every week letters received up to 3 working days before	MGP
2.	Calendar of Returns	SAO(Bills)	Tuesday	MGP
3.	Intimation of disposal of C&AG letter/D.Os letter and complaint letters address to A.G by name to A.Gs Secretariat.	A.Gs Sectt. to DAG(A) through Bills-II as per AG orders dt.11-1-88	Monday	O.O No.A.G., A.P./ 80-81/7 dt.31-12-1980

(e) CALENDAR OF RETURNS OF LEGAL CELL

Sl. No.	Name of return	To whom due	When due	Authority
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
	SECTION-I			
(A)	ANNUAL			
1.	Position in respect of Annual Performance Appraisal Reports of Gazetted and non-Gazetted employees	C&AG	16th December	Hqrs.Circular No. 11-Staff (Disc.I)/2011 dated 21.03.2011.
(B)	HALF YEARLY			
1.	Vigilance cases of Gazetted and non-Gazetted Staff	C&AG	10th Jan 10th July	Hqrs. Circular No. 22/Staff (Disc-II)/2018 dated 26.07.2018.
(C)	QUARTERLY			
1.	Quarterly return on pending disciplinary cases in r/o Gazetted and non-Gazetted employees.	C&AG	15 th of the month following the quarter.	Hqrs. Circular No. 30/Staff (Disc)I/2011 dated 17.08.2011.
	SECTION-II			
(A)	ANNUAL			
1.	Return to L&S. giving specific instructions in respect of records which are required to be pre-served beyond the period of preservation (on receipt of circular from L&S).	L&S	31st May	O.E.I/GA/83-84/ O.O.No.15 dt.28.11.1983
2.	Annual indent of requirement of approved standard forms and registers	Control-ling section	15th January	Audit-I/O.E.I/ C.201/ 84-85/O.O.No.36 dt.17-12-1984

Sl. No.	Name of return	To whom due	When due	Authority
(B)	HALF YEARLY			
1.	Report forwarding digest of important and interesting cases (As per AG's orders of O&M Section, deleting item 2 of Section-I, B of calendar of returns)	Admn.I	15th April 15th October	104-272 Admn. -49-50/29-11-50 of 67 dt.11.4.52 (File 1-1/52 of HAD) revised in Lr.No. 1411/IA/78-68.
2.	Return of obsolete forms to the end of 30-6 and 30-12 (L&S to be intimated of the obsolete forms deleted and revised and are not to be used by the Section)	Admn.	15th July 15th January	Para 10.32 of M.G.P and O.O. No. OE.I/C 20-12/85-86 dt.11.10.85
(C)	QUARTERLY			
1.	Quarterly Certificate for machines	L&S	1st April 1st July 1st Oct 1st Jan	O.O.No.6 in O.E.I/49/79-80 dt.17.12.79
2.	Register of good and bad work done by the employees	Sr.DAG (A)	25 June 25 Sep. 25 Dec 25 Mar	C&AG Lr. No. 2556/NGE. III/21-67 dt.17.12.70
3.	Quarterly report on the progress in use of Hindi as official language	Hindi cell	April July October January	Orders of A.G. Circulated by O&M
4.	Information for Newsletter.	Admn.I	3rd April 3rd July 3rd Oct 3rd Jan	Co.ord. Audit.I -IV/ 16-2/84-85 dt. .8.84 received from Admn.I Section

Sl. No.	Name of return	To whom due	When due	Authority
(D)	MONTHLY			
1.	Monthly Report	SAO/ Sr.DAG (A)	3rd	M.G.P.
2.	Calendar of returns	SAO/ Sr.DAG (A)	3rd	M.G.P.
3.	Report regarding late attendance to staff	SAO	5th	M.G.P
4.	Register of Codes and Manuals	SAO	15th	M.G.P
5.	Punishment register D.C.I/D.C.II	SAO	5th	E.B. Manual
6.	Review of cases of suspension D.C.I/D.C.II	SAO	5th	E.B. Manual
7.	Duty Register	SAO	5th	E.B. Manual
8.	Disciplinary Cases Register D.C.I/D.C.II	A.G	10th	C&AG's Lr. No.6313-123/75 dt.19.11.1975
9.	Register of complaints in respect of Group 'B' officers D.C.I/D.C.II (Vigilance Cases Register)	SAO	10th	Hqrs D.O.Lr. 914-GE.III/ 99-80 dt.18.4.81
10.	Register of reports on investigation in respect of Group 'B' officers	SAO	10th	Hqrs D.O.Lr. 914-GE.III/ 99-80 dt.18.4.81

Sl. No.	Name of return	To whom due	When due	Authority
11.	Register of disciplinary proceedings in respect of Group 'B' officers.	SAO	10th	Hqrs D.O.Lr. 914-GE.III/ 99-80 dt.18.4.81
12.	Register of complaints in respect of Group 'C' D.C.I (Vigilance Cases Register)	SAO	10th	Hqrs D.O.Lr. 914-GE.III/ 99-80 dt.18.4.81
13.	Case Register	SAO	15th	Item 146 of Appendix-I of E.B. Manual
14.	Register of reports of investigation in respect of Group 'C' D.C.I/D.C.II (Vigilance Cases Register)	SAO	10th	Hqrs. Confdl. DO.No.3295-GE.II/133-79, dt.20-12.1979
15.	Register of disciplinary proceedings in respect of Group 'C' D.C.I/D.C.II (Vigilance Cases Register)	SAO	10th	Hqrs D.O.Lr. No.914-GE.II- 99-80, dt.18-4-1981
16.	Requisition for stationary and forms	Stationary and Forms (L&S)	12th	M.G.P
17.	Closing of Dispatch Register D.C. Unit	SAO	18th	T.M.O.O.No.535, Dt.3-2-63 (Para 3.61 of M.G.P)
18.	Register of good and bad work done by the employee.	SAO	25th	C&AG's Lr. No.2556-NGE. II/21-67, dt.17-12-1970
19.	AAO Note Book	SAO	25th	M.G.P.
20.	Auditor's Note Book	SAO	25th	M.G.P.

Sl. No.	Name of return	To whom due	When due	Authority
(E)	FORTNIGHTLY			
1.	Register of pending cases as per orders of A.G. deleting item 5 of monthly return of the Calendar of Returns for 1982-83.	SAO	1st 16th	M.G.P
(F)	WEEKLY			
1.	Purport Registers D.C. Unit	SAO	Monday	MGP
2.	General Purport Register	SAO	Monday	MGP
3.	Calendar of Returns	SAO	Tuesday	MGP

(I) DIRECTOR GENERAL OF AUDIT (CENTRAL)

(a) CALENDAR OF RETURNS OF ADMINISTRATION SECTION

Section 1-A Yearly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Monetary Estimates of Inclusion in REs and BEs	CAG	15-Sept	Circular to the Field offices issued every year.
2	Estimates of Ad-hoc Grants-in-Aid and contribution for Recreation clubs, Special Contingencies, Minor Works etc.,	CAG	10-Aug	Circular to the Field offices issued every year.
3	REs and BEs in respect of MH 7610-Loans and Advances to Govt. Servants.	CAG	28-Sept	4271-BRS/HBA/91-2010 dated 16.08.2010
4	Census of Central Government Employees distribution according to pay ranges (The information issued to furnish soon after receipt of letter from Regional E.E.)	R.E.E.	Whenever required	Cag Lr.1331 BRS/147-77 Dt.15.7.77 REE's Lr No.NCHI/EMI/2157 1990/900 50 Dt.24.6.91
5	Final Review of the Expenditure for the Year.	CAG	10-July	Circular to the Field offices issued every year.
6	Annual Return on Appeals,Memorials,petitions addressed to C&AG but withheld by DGA	CAG	30-April	Hqrs. Circular No. 16/NGE/1994 dated 01.03.1994
7	Annual return on CCS (Conduct) Rules for sexual harassment of working women in IA&AD.	CAG	2 ND Week of April	Hqrs. Circular No. 09-Staff (Disc.I)/2015 dated 31.03.2015
8	Information regarding number of civilian posts,pay bands, grade pay etc., (as on 1 st March every year)	CAG	10-April	Hqrs. Circular No. 280-Budget/MMIS/23-2017 dated 31.08.2017

I-B Half yearly				
Sl. No	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Half Yearly return regarding hiring of retired officers/CAs/CMAs/ on short term contract basis	CAG	10-April	Hqrs. Circular No. 06-2015 issued under the letter No. 150-staff (App)/22-2012 dated 10.03.2015.
			10-Oct	
2.	Grant of Special Casual Leave to the employees under the delegated powers of Head of Department	CAG	10 th Jan 10 th July	Hqrs. Circular No. 14/NGE/99 No.271-NGE(App)/21-99 dated 09.03.1999.

I-C Quarterly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Statement of Actual Expenditure incurred on Pay and various types of Allowances of Central Government Employees	CAG	10-July	M/o Finance, GOI,OM No.F.no-11(1) 88 PRU dated 29.07.1988
			10-Oct	
			10-Jan	
			10-April	
I-D Monthly				
S.No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Monthly Review of Expnditure	CAG	10th of the following month	3288-BRS/51-84-II dated 03.08.1984

2	Statement of Expenditure in respect of Loans of Govt Servants from October to March	CAG	15 th of the following month	4271-BRS/HBA/91-2010 dated 16.08.2010
3	Monthly SS & PIP in respect of all cadres and EDP staff and Canteen Staff with details of posts held in abeyance.	CAG	10 th of the following month	Hqrs. Circular No. 15-BRS/2009 issued vide letter No. 1530/09/BRS/SS/2008-09 dated 16.04.2009.

II-A Annual

1	Delivery of old records in Records Branch	OR Branch	10-Jun	MGP
2	Report regarding insurance policies in r/o House construction out of HBA	SAO	15-Jun	5478 A.II/113-68 Dt.10.3.68
3	Certificate of entries in Calendar of returns	SAO	02-Apr	MGP
4	Renewal of fidelity to guarantee of insurance policy of Cashier and Asst.Cashier	SAO	13-Mar	EB Manual
5	Register of Good & Bad work done by the staff (Extract to be sent)	SAO	31-Mar	Para 10.29 of EB Manual 2556-NGE III/21-67 Dt. 17.12.78

6	Surrender & Reappropriation statement	A.G	15-Feb	Para 361 of MSO(A) appendix-I Part.II of EB Manual
7	Proposals for continuation of N.G. Staff for the Next year (2-1)	A.G	15-Feb	Appendix I of part II of EB Manual
8	Submission of Immovable property return of Sr.AO/AAOs	A.G	15-Feb	Rules 15 (A) CCS (C) 8 of CCS (C) Rules 64
9	Indent of standard forms	O.E	30-Nov	Para 10.28 of EB Manual
II-C Quarterly				
1	Reports regarding corrections to MGP	SAO(A)	15-May	Para 56 of MSO(A) VOL.I
			15-Aug	
			15-Nov	
			15-Feb	
2	Material for quarterly DO to CAG	Secy. to AG	05-May	AG(A)-II Sectt. Note, Dt. 2.4.85
			05-Aug	
			05-Nov	
			05-Feb	
3	Submission of Quarterly progress report regarding Hindi	Hindi Sn.	05-Apr	6 HA/18-88, Dt. 5.1.90 of Hqrs , PRL.AG/AU-II/HA/QPR.O.O.NO. 25 Dt. 13.10.95
			05-Jul	
			05-Oct	
			05-Jan	
4	Register of Good and Bad work	Sr.DAG(A)	25-Apr	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
			25-Jul	
			25-Oct	
			25-Jan	

5	Register of Fidelity bond	SR.AO(A)	01-Apr	Para 14.36 of EB Manual
			01-Jul	
			01-Oct	
			01-Jan	
6	Compliance Report on Director General Inspection	IAO/IA	15-May	No.AG CASS/AUII/25.3/20 00-01 TR No.387 dt.11.12.2000
			15-Aug	
			15-Nov	
			15-Feb	

II-B Half Yearly				
Sl.No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Review regarding continuance in the same section for over 5 years , 8 years in respect of Receipt Audit	AG	10-Jan	Para 4.11 of EB Manual
			10-Jul	
II-D Monthly				
1	Monthly Report	AG	07	Para 5.11 of MGP corrected vide PAG/Admn.I/Genl /07-08, Dt. 09-05-2007, OO No.6
2	Report regarding receipts and Disposal of HBA Cases	SAO(A)	05	MGP
3	Closing of subsidiary recoveries register relating to HBA	SAO(A)	05	HBA
4	Review of report of register of completion report insurance policies	SAO(A)	05	Para 18.26 of EB Manual
5	Duty list Register	SAO(A)	05	Para 5.43 of MGP
6	Verification/Nomination of Group Officer for surprise check of cash	AG	05	Para 48 of MSO(A)

7	Control Register for HBA	SAO(A)	05	Hqrs. Cir.No. 34-TA-I, 68-83, Dt. 5.12.83
8	Calendar of Returns	DAG(A)	05	Para 2.10 of MGP
9	Report regarding late attendance of Staff	SAO(A)	05	Para 2.10 of MGP
10	Certificate of completion of Index Sheets of Staff (to the end of last day of previous month)	SAO(A)	05	Para 4.10 of EB Manual
11	Progress Report on action taken on observation of Peer Review	IAO/IA	05	Internal Audit Section Circular No.1, Dt.11-11-2009
12	Site advance register and sale deeds due (including ready built houses)	SAO(A)	10	Para 18.26 of EB Manual
13	Events statement	Bills Sn.	10	Para 14.3 of EB Manual
14	Correction of MSO(A)	SAO(A)	15	Para 56 MSO(A) Vol.I
15	Register of Codes & Manual	SAO(A)	15	Para 4.5 of MGP
16	Requisition for stationery forms	O.E Sn.	17	Para 10.8 of MGP
17	Closing of Dispatch Registers	SAO(ADMN)	18	Para 3 of MGP
18	Register of Good and Bad work of Staff	SAO(A)	25	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
19	Information regarding Old Records Sent to Old Records Branch	SAO(A)	25	PrI.AG. AU-I/O.EI/EA.I, O.O Dt.19.7.96
20	Issue of congratulatory message to the retiring staff	P.D	01	Para 11.40 of EB Manual DAG Orders Dt.7.01.61 in file B-146

21	Compliance report on outstanding IRs/Paras	IAO/IA	07	Circular No.11 Dt.11.02.2008 of Internal Audit Section
22	Action taken on peer review	IAO/IA	10	Circular no. Dt-22.12.2011 of IA section.
II-E Fortnightly				
1	Register of pending cases	SAO(A)	15	Para 2.51 of MGP
			30	

II-F Weekly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Calendar of Returns	SAO(A)	Tuesday	Para 5.8 of MGP
2	Register of Complaints of Admn. Section	SAO(A)	Monday	DO No. 1319-NI 25-88 Dt.14.7.88
3	Submission of Purport Registers	SAO(A)	Monday	As per MGP
	Postings			
	General			
	Loans & Advances			
	Budget			
	Training			

(j) CALENDAR OF RETURNS OF BILLS SECTION

Section 1-A Yearly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Annual verification of Service Books of Class-II Officers and NGOs	AG	31 st July	10.14 of Manual of Estt.
2	Certification of Completion of Attestation of Service Books	AG	30 th Sep	10.14 of Manual of Estt.
3	Acknowledgement of Permanent Advance sanctioned to the Office	CAG	10 th April	Hqrs. Circular No.12/staff Entt/2014 issued letter No. 56-staff Entt.II/19-2013 (I) dated 18.02.2014.
I-B Half yearly				
Sl. No	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Detailed check of Cash Book one month in every half year by AAO	DAG (Dates will be intimated by ITA Sn.)	1 st April 1 st Oct.	Lr.No.Admn.I/50-53/95B dt.4.6.53
I-C Quarterly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Settlement of pension and other retirement benefits in Bills Section to the end of	Admn.III of AG (AUDIT) TS	1 st April 1 st July 1 st Oct 1 st Jan	OO No.3828 No./8182 dt.13.1.83 of CAG
	31 st March			
	30 th June			
	30 th September			
	31 st December			

2	Statement of pay rolls saving settlement	GOI, M.O.F.	1 st April	Para 14.56 of Manual of Estt.
			1 st July	
			1 st Oct	
			1 st Jan	
3	Guidelines to ensure effective check in settlement of Abstract Contingent Bills, Allowances for TA/LTC and timely remittance of the receipts in Govt. Accounts for prudent management of the allocated funds	CAG	10 th of the following month of the quarter.	Hqrs.Circular No.11,letter No. 30-staff (Entt.I)/122-2015 dated 15.04.2015.
4	Statement of income tax deduction from the pay bill section 1-92	I.T.O. Salary Circle	15 th May	IT Act 1961
			15 th July	
			15 th October	
			15 th January	
I-D Monthly				
1	Information regarding profession tax deduction	DCTO, Basheerbag, Hyderabad	Up to last working day	Section 5(1) of AP Tax on Profession etc. Act 1987 as amended by ordinance 21 of 1996
2	Sanctioned Strength & Men-in-position	CAG	10	CAG No.12-BRS 84-4539/BRS-264-84 Dt.22.9.84

II-A Annual				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Certificate of entries of items of old calendar of returns in the new one	SAO	2 nd April	Para 5.7 of MGP
2	Report of list of books with verification as on 31 st March	OE Sn.	10 th April	Para 9.3 of MGP
3	Acknowledgement of Permanent Advance	PAO	15 th April	Rule 90 of GFRs
4	Issue of Form 16 of I.T. Deduction (AG orders dt.9.8.79)	To all sections	31 st May	Item 12 of EB Manual
5	Old records sent to Records Section	Records Section	5 th June	Lr.No.PAG(AU)/O EI/ EA dt.7/96
6	Return of Obsolete Forms	Admn	5 th July	OO No.3 dt.15.10.85 of OE AU.II
7	Office Order for attestation of service books by Government servants	To all sections	15 th July	SR202
8	Indent for standard forms	Stationery OE Sn.	15 th December	Para 10.28 of MGP Item 8 EB Manual

II-C Quarterly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1.	Annual programme regarding the use of Hindi by Central Government Office, non-Hindi speaking states	Hindi Cell	4 th Apr	32 AU.I/2073 dt.4.9.93
			4 th Jul	
			4 th Oct	
			4 th Jan	
2	Review of Overtime Allowance	AG	15 th April 15 th July 15 th Oct 15 th Jan	AG's orders dt.7.3.62
3.	Submission of compliance report on O/s paras of DOI Report	ITA	15 th Feb 15 th May 15 th Aug 15 th Nov	No.AG CASS/AUII/25.3/20 00-01 TR No.387 dt.11.12.2000.
4.	Register of Good and Bad Work	Dir(A)	25 th Mar 25 th Jun 25 th Sep 25 th Dec	C&AG's Lr.No.2556- NGE,III.21-67 dt.17- 12-1970
II-B Half Yearly				
1	Certificate of existence of MSO (A) Vol.I & II	OE Section	1 st week of Jan	Para 4.13 of MGP
			1 st week of July	
2.	Review of Indebtedness	AG	15 th July 15 th Dec.	Para 18.44 of Manual of Estt.

Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
3.	Physical verification of Service Books by SAO	DAG	1 st July & 1 st Jan.	EB Manual
II-D Monthly				
1.	Complaint Register	SAO	1 st	AG(AU)II/MISC/ 60/88-89 dt.4.8.84
2.	Register of retiring employees	SAO	1 st	Hqrs Lr.No.7- 35/nl25.80 dt.3.5.88
3.	Register of undisbursed pay and allowances as on last day	DAG(A)	2 nd	Para 51 of Manual of Estt.
4.	Calendar of Returns	DAG(A)	3 rd	Para 5.1 MGP
5.	Pay Bill Register	SAO	3 rd	Para 4.46 Manual of Estt.
6.	Schedule of Rent recovery for staff quarters	Welfare Sn.	3 rd	Bills.I/86/36-81 dt.17.11.82
7.	Duty Register	SAO	5 th	Para 5.43 of MGP
8.	Casual Leave Account/ Late Attendance of the members of SN.	SAO	5 th	Para 2.10 of MGP
9.	Indent for stationery & forms	OE	5 TH	MGP
10.	Punishment Register	SAO	5 th	Para 2.8 MGP
11.	Register of Pending Cases	SAO	5 th	MGP
12.	Closing of Leave Control Register	DAG(A)	5 th	Bills.I/Genl/3.2/8- 84 dt.17.3.83 PB- I
13.	Monthly Report (Green Book)	DAG(A)	7 th	Correction slip to MGP issued by Genl/Admn.II/PA

Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
14.	Register of Service Books	SAO	10 th	Para 14.4 of Manual of Estt.
15.	Closing of Bills Registers	SAO	10 th	Para 10.18 of Manual of Estt PB-I PB-II
16.	Return of old records requisition by old records section	SAO	10 th	Para 12.23 MGP
17.	Receipt of events statement	All sections to Bills.I Section	10 th	Para 14.3 of Manual of Estt.
18.	Register for watching receipt of feedback forms from participants who have attended training	DAG	10 th	Lr.No.AG(C&RA)/ADMN/TRG 8.01/2006-07/54 dt.24.7.06
19.	Compliance of O/S IRS/Paras issued by Internal Audit Section	ITA	10 th	No.A/DG(INSPN)/2007-08 Cir.No.11 dt.11.2.2008
20.	Calendar of Returns for review	Admn Coordination	10 th	No.AG(C&RA)/ADMN/COORD N/2006-07 T.No.16 OO Nil dt.10.5.2006
21.	Register of provisional payment	SAO	10 th	EB II/Misc/89-90/141 dt.29.4.92
22.	Currency of the penalties imposed	SAO Legal Cell	10 th	Para 10.12.4 of Civil Accounts Manual Vol.I
23.	Closing of dispatch register	SAO	18 th	Para 3.61 of MGP
24.	Register of Court Attachment orders	SAO	20 th	Para 2.85 of MGP
25.	AAO Note Book	SAO	25 th	Para 5.18 of MGP
26.	Auditor's Note Book	SAO	25 th of alternate month	Para 5.18 of MGP

27.	DCB Register of PRS	DAG(A)	25 th	Para 14.56 of Manual of Estt.
28.	Consolidated Register of remittances made by Cashier	SAO	Last working day	EB II/D-169 Vol.II/6776-42 dt.25.5.76
29.	Register of watching receipts and sub-vouchers (drafts and contingent bills)	SAO	Last working day	Rule 109 of R&P Rules
30.	Register of review of increments	SAO	5 th	Para 9.6 of Manual of Estt.
31.	No demand certificate for staff retiring in the month	Admn.III/PAG / Pension	16 th	Rule 63 of CCS(P)
32.	Register of codes and manuals	SAO	15 th	Para 4.5 of MGP
II-E Fortnightly				
	--			
II-F Weekly				
1	Purport Registers	SAO	Monday	MGP
2.	Calendar of Returns	SAO	Tuesday	MGP

(k) CALENDAR OF RETURNS OF BILLS.II SECTION

Section 1-A Yearly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	---			
I-B Half yearly				
Sl. No	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
	--			
I-C Quarterly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
	--			
II-A Annual				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1	Certificate of entries of items of old calendar of returns in the new one	SAO	2 nd April	Para 5.7 of MGP
2	Report of list of books with verification as on 31 st March	OE Sn.	10 th April	Para 10.39 of EBM
3	Old records sent to Records Section	Records Section	5 th June	Lr.No.PAG(AU)/OEI/EA dt.7/96
4	Return of Obsolete Forms	Admn	5 th July	OO No.3 dt.15.10.85 of OE AU.II
5	Office Order for attestation of service books by Government servants	To all sections	15 th July	SR202

Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
6	Indent for standard forms	Stationery OE Sn.	15 th December	Para 10.28 of MGP Item 8 EB Manual
7	Register of Good and Bad Work	Director	25 th April	C&AG's Lr.No.2556-NGE,III.21-67 dt.17-12-1970
8	Annual Certificate of existence of Pocket Calculators	OE	31 st March	A.G (Audit)II/ O.E TR 46 dt.30-4-1981
9	Report regarding disbursement of GPF account slips	B.O.	31 st Aug.	Rule 30 of GPF Rules

II-B Quarterly

Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
	--			

II-C Bi-Monthly				
Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
1.	Auditors Note Book	B.O.	25 th April	MGP
			June	
			August	
			October	
			December	
			February	
2.	AAO's Note Book	B.O.	25 th April	MGP
			June	
			August	
			October	
			December	
			February	
II-D Monthly				
1.	Monthly Report	DGA(C)	7 th	MGP
2.	Calendar of Returns	Dir(Admn)	3 rd	MGP
3.	Register of Claims in respect of employee who retired last month	B.O.	1 st	Hqrs Lr.No.735/Nl/25/88 dt.20.9.88
4.	Pay Bill Register	B.O.	3 rd	EBM
5.	CL & Late attendance	B.O.	5 th	MGP
6.	Requisition of stationery & forms	OE	5 th	MGP
7.	Punishment Register	B.O.	5 th	EBM
8.	Register of Furniture	B.O.	5 th	MGP
9.	Duty List of staff	B.O.	5 th	MGP

Sl. No.	RETURN	TO WHOM DUE	DUE DATE	AUTHORITY
10.	Register of feedback on training programs	Dir(Admn)	5 th	Lr.No.AG(C&RA)/AD MN/TRG 8.01/2006-07/54 dt.24.7.06
11.	Register of pending cases	B.O.	5 th	MGP
12.	Register of Review of increments	B.O.	5 th	EBM
13.	Register of Service Books	B.O.	10 th	EBM
14.	Events Statement	Bills.I	10 th	MGP
15.	Closing of Bills Registers	B.O.	10 th	EBM
16.	Register of Return of old records	B.O.	10 th	MGP
17.	Register of Provisional Payments	B.O.	15 th	EB.I/MPS/69/70/41 dt.29.4.82
18.	Register of Codes and Manuals	B.O.	15 th	MGP
19.	Closing of Dispatch Register	B.O.	18 th	MGP
20.	Review of outstanding tour advances to the end of previous month	Dir(Admn)	26 th	EB Manual
21.	Review of outstanding transfer advances to the end of previous month	Dir(Admn)	26 th	EB Manual
22.	Review of outstanding LTC advances	Dir(Admn)	26 th	EB Manual
23.	Closing of leave control register	Dir(Admn)	5 th	Bills.I/Genl/3-218-84 dt.17.3.83
24.	AAO's Note Book	SAO	25 th	MGP
25.	Register of Good and Bad Work	SAO	10 th	MGP
II-E Weekly				
1.	Purport Registers	SAO	Monday	MGP
2.	Complaints Register	B.O.	Monday	MGP
3.	Calendar of Returns	SAO	Tuesday	MGP

APPENDIX

THE CENTRAL CIVIL SERVICES (MEDICAL EXAMINATION) RULES, 1957

- 1(I)** These rules may be called the Central Civil Services (Medical Examination) Rules 1957.
- (II)** These rules apply to every person who is a member of a civil service of the Union or who holds a civil post under the union except railway servants as defined in Rule 101-A of the Indian Railway Establishment Code, Volume-I.
- 2(I)** Where the competent authority has reason to believe that a Government servant to whom these rules apply is suffering from
- (a)** a contagious disease; or
- (b)** a physical or mental disability which in its opinion, interferes with the efficient discharge of his duties, that authority may direct the Government servant to undergo a medical examination within such period not exceeding one month as may be specified by it and may, if it considers it essential to do so, also direct the Government servant to proceed on leave forthwith pending medical examination. Such leave shall not be debited to the leave account of the Government servant, if the examining medical authority subsequently expresses the opinion that it was necessary for the Government servant to have been required to proceed on leave.
- (II)** On the basis of the opinion expressed by the examining medical authority and subject to the provisions of sub-rule (3) the competent authority may require the Government servant either to proceed on leave or, if he is already on leave, to continue to remain on leave or retire from service.
- (III)** The procedure for medical examination, grant of leave and retirement from service under this rule shall be such as the President may by order prescribe.
- (IV)** For the purpose of this rule, “competent authority” in relation to a Government servant means the authority competent to dismiss him and includes such other authority as the President may by order specify in this behalf.

NOTE: The President hereby directs that in relation to persons serving in the Indian Audit and Accounts Department in respect of whom the President is the competent authority, the Comptroller and Auditor General of India shall be the competent authority for purposes of the rule cited above.

(Government of India, Ministry of Home Affairs, Order No.38/11/54-Ests.(A) II dated 16-1-1958)

- (V)** For avoidance of doubt, it is hereby declared that non-compliance with a direction given under sub-rule(1) or sub-rule (2) of this rule will be considered a good and sufficient reason for the imposition of a penalty in accordance with the rules governing discipline applicable to the Government Servant, concerned.

3. A Government servant who has retired from service under sub-rule (2) of rule 2 may be granted such invalid pension gratuity or provident fund benefits as may be admissible to him under the rules applicable to him on the date of such retirement.

4. If any question arises relating to the interpretation of these rules it shall be referred to the Government whose decision thereon shall be final.

(Government of India, Ministry of Home Affairs, Notification No.38/ 11/35-Ests.(A), dated 28-12-1957)

II. In pursuance of sub-rule (3) of rule 2 of the Central Civil Service (Medical Examination) Rules, 1957, the President hereby directs as follows:

1. For the purpose of rule 2 of the Central Civil Services (Medical Examination) Rules, 1957 (hereinafter referred to as the said rules), the examining medical authority shall be

(a) A Medical Board in the case of (i) all Gazetted Government servant and (ii) those non-Gazetted Government servants whose pay, as defined in rule 9(21) of the Fundamental Rules, exceeds Rs.500 p.m.

(b) A Civil Surgeon or a District Medical Officer or a Medical Officer of equivalent status, in other cases.

2(I) The authority directing the Government servant to undergo medical examination under sub-rule (1) of rule 2 of the said rules shall communicate to the examining medical authority all such details concerning the medical history of the case as might be available in his official record of the case and shall include a directive that the standards of physical fitness to be adopted should make due allowance for the age and length of service of the Government servant concerned.

(II) The authority directing the Government servant to proceed on leave pending medical examination under sub-rule (1) of Rule (2) of the said Rules shall also intimate the fact to the examining medical authority and require to express an opinion on the necessity for the Government servant to have been required to proceed on leave.

3(I) If the examining medical authority finds the Government servant to be in a bad state of health and considers that a period of absence from duty is necessary in his case for the recovery of his health, it may recommend the grant of leave to him for that period.

(II) If that authority considers that there is no reasonable prospect of the Government servant recovering health and becoming fit to resume his duties, it shall record the opinion that the Government servant is permanently incapacitated for service and also give detailed reasons for that opinion.

(III) In either case the examining medical authority shall communicate its findings to the authority which directed the Government servant to undergo the medical Examination.

4(I) A Government servant in whose case the grant of leave is recommended by the examining medical authority shall be required to proceed on leave, or, if he is already on leave, to continue to remain to leave, by the authority competent to grant him leave as soon as the findings of the medical authority become available.

(II) The leave granted under sub-rule (1) or sub-rule (2) of rule 2 of the said Rules shall be of such nature and for such period as would be admissible to the Government servant under the rules applicable to him if he had applied for the leave on medical certificate, provided that the period of leave shall not extend beyond the date of expiry of the period of the period recommended by the medical authority.

5(I) A Government servant declared by the examining medical authority to be permanently incapacitated for further service shall be retired from service, but before the Government servant is actually retired from service, the authority which directed him to undergo the medical examination shall inform him in writing of the action proposed to be taken in regard to him indicating briefly the ground on which such action is proposed to be taken.

(II) The Government servant shall also be informed that

(a) Subject to the provisions of Supplementary Rule 233 (1) (b) and (2) or the Note below Article 827-A, C.S.R. as the case may be and any orders regarding grant of leave to persons suffering from specified diseases like tuberculosis, his retirement will have effect of the expiry of a period of one month from the date of communication unless he desires to retire from an earlier date;

(b) He may submit, if he so desires, within the period of one month, a request to be examined by Medical Review Board supported by prima facie evidence that good grounds exist for doing so; and

(c) if he prefers a request for examination by a Medical Review Board, he shall be liable to pay the fees prescribed under paragraph 7.

(III) For the period from the date of the communication up to the date of retirement under paragraph 6, the rules applicable to his post or service as if he had applied for leave on medical certificate.

6. On receipt of an application for review, the competent authority shall take steps to constitute a Special Review Board in consultation with the Administrative Medical Officer of the State. If the Review Board confirms the opinion of the examining medical authority, the retirement of the Government servant shall, subject to the provisions of S.R.233(1)(b) and 2) be effective from the date on which the decision is communicated to the Government servant. If on the other hand, the Review Board recommends grant of leave to the Government servant, action shall be taken as provided in paragraph 4.

7. The entire expenditure incurred in assembling the Review Board shall be borne by the Government, provided that the Government shall be required to pay a prescribed fee which shall be refunded if the Government servant is not retired as recommended by the examining medical authority.

(Government of India, Ministry of Home Affairs, Order No.38/1/154-Ests (A) - I dated 6-12-1957)

III. 1(a) The leave granted will not count as duty for the purpose of earning leave.

(b) It will be regulated under F.R.26(b) for the purpose of increment only in the case of permanent Government servants.

(c) It will be allowed to count for pension without bringing it within the purview of Articles 407 and 408 of C.S.

2. As regards the question of emoluments to be admitted during such period, it has been provided in para 4(2) of the Order, dated the 28th December 1957, that the leave shall be of such nature and for such period as would be admissible to the Government servant under the rules applicable to him, if he

had applied for the leave on medical certificate. The emoluments will, therefore, be the leave salary as admissible during such leave.

(Government of India, Ministry of Home Affairs, Lr.No.38/2/54-Ests(A) - dated 16-2-1959)

ANNEXURE - II

(vide para 19.3)

Instructions regarding preparation of the Gradation List of the establishment of the Offices of the I.A. & A.D

It has been observed that there has been no uniformity in practice both in the contents and the general pattern and arrangement of the matter, in the Gradation Lists, now printed by various Accountants General, etc. Even the nature of information furnished in various columns of the substantive part of the list are not uniform. Accordingly the question of evolving a uniform pattern of gradation list for all the offices of the I.A. & A.D. has been under the consideration of this office for some time past. After careful consideration of the issues involved and the objectives that such a compilation is likely to serve, it has been decided that the Gradation Lists of the offices in the I.A. & A.D should henceforth be prepared on the uniform pattern explained in the following paragraphs.

In addition to a 'Table of Contents' and 'List of Abbreviations used' (vide Annexure-A) the entire body of the Gradation List will be divided in the four sections detailed below:-

Section-I - List of the Gazetted staff as on the 1st March of the year.

In this section, in addition to the particulars of name and designation of Gazetted staff, the sanctioned strength of Group-I and II officers (permanent and temporary) may also be shown in this section. In the case of Assistant Audit Officer/Senior Audit Officer the nature of the post and the capacity in which the post is held by them (whether officiating, provisionally permanent may also be indicated. Please see Annexure 'B' in this connection. No other particulars are necessary therein as all relevant facts in respect of Gazetted Officers are included in the Classified List of the Officers of the I.A. & A.D.

Section-II - This section will contain a statement showing the sanctioned strength (permanent and temporary) of Group-C posts as on the 1st March of the year, with their distribution according to Divisions or Sections of the office or in any other manner most suitable to the organisation concerned. For a specimen statement kindly see Annexure- C.

Section-III- Gradation list proper.

In addition to the strength of the Cadre (permanent and temporary) and various scales of pay applicable to the officials in the cadre, to be indicated at the top, the list proper would contain the following columns:-

- (1) Serial No.
- (2) Full name and educational qualifications (in case of holder of degree and higher qualifications only)
- (3) Date of birth.
- (4) Date of commencement of continuous Government Service.
- (5) Date of continuous appointment/promotion to the cadre. In case of promoted incumbents the facts may be indicated by linking up and asterisk mark in the date in this column, with the word, promotion at the top of the column.

- (6) Date of substantive appointment in the cadre.]
- (7) Pay and date of last increment.
- (8) **Remarks** - This column will be utilised to include miscellaneous information with respect to a person. Such facts as of a person being on deputation to or from any office or on foreign service or his lien having been suspended, or his being on leave preparatory to retirement for a specific period may be indicated here using “abbreviations” freely to save space.

NOTE: In the list of the S.O. Grade there will be an additional column “Year of passing the S.O. Grade examination. This column may be numbered as 5(a). Subsequent columns (6) to (8) will remain in fact.

Section-IV - Appendices

(a) Appendix-I under the Section should comprise of the following three lists of officials divided into four columns each (1) Serial No.(2) Name, (3) Designation and (4) Date of commencement.

- (1) List of persons on deputation to other offices within the Department.
- (2) List of persons on deputation to offices outside the I.A. & A.D.
- (3) List of persons on Foreign Service.

(b) Other appendices may be incorporated giving information peculiar to each organisation in I.A. & A.D. for instance the Proforma seniority list of Assistant Audit Officer and S.A.S. Exam passed clerks, etc., may be re-included in this section in a suitable form. This is merely illustrative and not exhaustive of the manner in which this section could be utilised with advantage for including relevant information.

(c) Since the very nature of things such a compilation cannot be held to be authoritative, the following ‘N.B.’ may be included in the title page:

NOTE: Nothing in this list to be taken as conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government with which it may be at variance.

(C&AG’s Cir. Letter No.623-NGE.I/86-58, dated 28th March 1959)

ANNEXURE- II A**List of Abbreviations used**

C&AG	Comptroller and Auditor General of India
A.G.	Accountant General
D.A.G.	Deputy Accountant General
Ch.Audr.	Chief Auditor
D.A.D.S.	Director of Audit, Defence Services
S.A.O.	Senior Audit Officer
A.A.O.	ASSISTANT AUDIT OFFICER
Sr.Ar.	Senior Auditor
Au.	Auditor
Cl.	Clerk
Typ.	Typist
Sr.PA	Senior Personal Assistant
PA	Personal Assistant
JS	Junior Stenographer
SCD	Staff Car Driver
SGO	Senior Gestetner Operator
RK	Record Keeper
LAP	Leave on Average Pay
EL	Earned Leave
O.A.D.	Outside Audit Department
Offig.	Officiating
D.S.P.	Deputation Special Pay
P.P.	Personal Pay
S.P.	Special Pay
Provl.	Provisionally substantive

Pt.	Permanent
P.&T.	Posts and Telegraphs
T.C.O.	Telegraph Check Office
U.K.	United Kingdom.
U.S.A.	United States of America
M.F.	Ministry of Finance
S.A.S.	Subordinate Audit Services
Q.P.	Quasi-permanent
R.App.	Recruited as S.A.S. Apprentices
D.C.E.	Passed Departmental Confirmatory Examination
D.E.	Passed Departmental Examination for promotion to Upper Division
D.L.	Passed Departmental Examination for promotion Lower Division (in the P.&T. Audit offices only)
S.C.	Scheduled Caste
S.T.	Scheduled Tribe

NOTE-1: As many of the abbreviations may be included in the list of given offices as have been used in the Gradation List of that office.

NOTE-2: Any other abbreviation needed in a given organisation may be included in the list of that organisation.

ANNEXURE- II B

Section-I List of Gazetted Officers of the Office of the..... as on 1st March, 20.....

1.	Sanctioned strength		
		Permanent	Temporary
	(i) Group-A		
	(ii) Group-B		
	Total sanctioned strength		
	Total actually employed		
	vacant -		
2.	List of Group-A Officers.		
	Sl.No.	Name	Designation
3.	List of Group-B Officer (ASSISTANT AUDIT OFFICERS/ Sr.PAs/Senior Audit Officers)		
	Sl.No.	Name	Permanent/ Officiating

ANNEXURE- II C

Section-II- Statement showing the distribution and the sanctioned strength of Group-C staff of the office of the as on 1st March, 20.....

Name of Section	Permanent Strength	Temporary strength
AAOs, SOs, Sr.Ars. ARs. Clerks etc.		
Total sanctioned strength:		
Total actually employed:		
Vacant:		

ANNEXURE - III

(Vide para 19.19)

(HOUSE BUILDING ADVANCE)

1. Name :
2. Designation
3. Amount of Advance
- a) Purchase of land
- b) Construction
- c) Ready built Flat
4. Purpose Amount
- a) Purchase of land
- b) Construction
- c) Ready built Flat
5. Details of sanction
- a) No. & Date of sanction
- b) No. & rate of monthly instalment
- c) Rate(s) of Interest
6. Date of Surety Bond
7. Date of Mortgage
8. Details of payment

(a) No. & Date of Bill

(b) Date of payment

- | | | | |
|------------|------------------|-------|-------|
| I | Ist Instalment | | |
| II | IInd Instalment | | |
| III | IIIrd Instalment | | |
| IV | IVth Instalment | | |

9. Date of Completion/ purchase of house
10. Date of Ist recovery
11. Verification of Annual renewal of Insurance indicating period and amount for which insured which should not be less than the amount paid
12. Verification of payment of local Taxes indicating the period
13. Certificate regarding good condition of House
14. Verification of good condition by D.D.O.

ANNEXURE-IV

(vide para 19.21)

Provident Fund

Deposit Linked Insurance Revised Scheme

1. With a view to providing extra social security to the families of the subscribers to the Provident Funds and as a positive incentive to Central Government employees to save more the President has been pleased to introduce a Deposit linked Insurance scheme which provides as insurance cover to the subscribers without payment or premium.

2. The Scheme will be administered as follows:

- (i) On the death of subscriber in service, the person(s) eligible to receive provident fund balances in terms of the relevant rules will be sanctioned an additional amount equal to the average balance in the account of the deceased Government servant in the Fund during the three years immediately preceding the death of the employee subject to the provisions of sub-para (iii) below:
- (ii) In the case of Contributory Provident Fund only the Subscription of the employee with interest thereon, will be taken as the balance for the purpose of this scheme;
- (iii) The above benefit will be available subject to the fulfilment of the following conditions:
 - (a) The balances in the account of the Government servant should not have fallen below the following limits at any time during the three years preceding the date of death:
 - (i) Rs.25000 in case of subscriber holding a post in the Pay Band 2 (9300 – 34800) or above and drawing a Grade Pay of Rs.4800 p.m. or more as per CCS (RP) Rules 2008.
 - (ii) Rs.15000 in the case of subscriber holding a post in the Pay Band 2 (9300 – 34800) and drawing a Grade Pay of Rs.4200 p.m. or more but less than Rs.4800 p.m. as per CCS (RP) Rules, 2008.
 - (iii) Rs.10000 in the case of subscriber holding a post in the Pay Band 2, Pay Band 1 or Pay Band 1S (Rs.4400-7440) and (9300-34800) and drawing a Grade Pay of Rs.1400 p.m. or more but less than Rs.4800 p.m. as per CCS (RP) Rules 2008.
 - (iv) Rs.6000 in the case of subscriber holding a post in the Pay Band 1S (Rs.4400 – 7440) and drawing a Grade Pay of Rs.1300 p.m. or more but less than Rs.1400 p.m. as per CCS (RP) Rules 2008.
 - (b) The additional amount payable under his rule shall not exceed Rs.60,000/-.
 - (c) The benefit would be admissible only if the subscriber has put in at least five years' service at the time of his/her death.
- (iv) The expenditure under this scheme will be adjustable under major head 2235 Social Security and Welfare - E Other Social Security and Welfare Programs.

(Government of India, Ministry of Finance No.F.9 (10-V (B)/73, dt.8-1-1975 received in CAG's Endorsement No.140 TA II/184, dt.17-2-1975 as amended)

G.P.F. of MTS Staff

1. The work connected with maintenance of General Provident Fund Accounts of Group-D employees was transferred to the Heads of offices with effect from 1stApril, 1960. The procedure to be adopted in the Heads of Offices/Heads of Departments for the maintenance of General Provident Funds Accounts of Group-D Employees of Government, is laid down in G.I.M.F.O.M. No.52(9)-EV-60 dated 27th June 1960 as amended from time to time.

2. The system of pass book has been introduced with effect from the Financial Year 1974-75 indicating the balance at the credit of the subscriber as on 31st March of each year. This scheme will be operated as follows:

- (a) The pass book will be got printed locally by each Ministry/ Dept. in exercise of the power delegated to it.
- (b) Initially the pass book will be supplied free of cost.
- (c) Every Group-D employee who is already subscribing to GPF will be provided with the pass book which at the time of its supply indicate the balance at his credit as on 31stMarch of the preceding financial year.
- (d) Every new Group-D employee will be provided with the pass book at the end of the financial year during which he commences contribution to GPF.
- (e) In case subscriber loses his pass book and asks for a copy there of he may be charged an amount equivalent to twice the cost of the pass book.
- (f) At the end of each year the Head of the Office will obtain the pass book of the employee for completion and return.
- (g) Every subscriber is expected to satisfy himself as to the correctness of the entries made in the pass book and bring to the notice of the head of office errors, if any, within 3 months. The ledger folio of the subscriber if desired by him will be made available for inspection.
- (h) When an employee is transferred to another Ministry/ Dept. the head of office will obtain the pass book from the employee complete it and renew the following endorsement therein and thereafter return the pass book to him.

“The GPF account has been transferred to Ministry/Dept. of _____ vide this Ministry’s/Dept’s letter No. _____
Dt. _____”.

(G.O.I.,M.F.OM No.Q2411/2175/2175-EV(B) dt.24-2-1975 forwarded in CAG’s Endt. No.628-TA Iip 319-65 II, Dt.28-4-1975)

ANNEXURE - V

(vide para 19.45)

NOTIFICATION

In exercise of the powers conferred by the proviso to articles 309 and clause (5) of article of 148 of the Constitution, after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, and in supersession of the Central Civil Services (Recognition of Service Associations) Rules, 1959 except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules, namely:

1. Short title and commencement

- (a) These rules may be called the Central Civil Services (Recognition of Service Associations) Rules, 1993.
- (b) They shall come into force on the date of their publication in the official gazette.

2. Definition: In these rules, unless the context otherwise requires

- (a) "Government" means the Central Government.
- (b) "Government Servant" means any person to whom the Central Civil Services (Conduct) Rules, 1964, apply.

3. **Application:** These rules shall apply to Service Associations of all Government servants including civilian Government servants in the Defence Services but shall not apply to industrial employees of the Ministry of Railways and workers employed in Defence Installations of Ministry of Defence for whom separate Rules of Recognition exist.

4. Service Associations already recognised

A Service Association or a Federation which has been recognised by the Government before the commencement of these rules and in respect of which the recognition is subsisting at such commencement, shall continue to be so recognised for a period of one year from such commencement or till the date on which the recognition is withdrawn, whichever is earlier.

5. Conditions for recognition of Service Associations

A Service Association which fulfills the following conditions may be recognised by the Government, namely:-

- (a) An application for recognition of Service Association has been made to the Government containing Memorandum of Association, Constitution, Bye-laws of the Association, Names of Office-Bearers, total membership and any other information as may be required by the Government;
- (b) the Service Association has been formed primarily with the object of promoting the common service interest of its members,
- (c) membership of the Service Association has been restricted to a distinct category of Government servants having common interest, all such Government servants being eligible for membership of the Service Association;

(d)(i) The Association represents minimum 35 per cent of total number of a category of employees provided that where there is only one Association which commands more than 35 per cent membership, another Association with second highest membership, although less than 35 per cent may be recognised if it commends at least 15 per cent membership;

(ii) The membership of the Government servant shall be automatically discontinued on his ceasing to belong such category;

(e) Government employees who are in service shall members or office bearers of the Service Association;

(f) the Service Association shall not be formed to represent the interests, or on the basis, of any caste, tribe or religious denomination or of any group within or section of a such caste, tribe or religious denomination;

(g) the Executive of the Service Association has appointed from amongst the members only; and

(h) the funds of the Service Association consist exclusively of subscriptions from members and grants, if any, made by the Government, and are applied only for the furtherance of the objects of the Service Association.

6. Conditions subject to which recognition is continued

Every Service Association recognised under these Rules shall comply with the following conditions, namely:-

(a) the Service Association shall not send any representation or deputation except in connection with a matter which is of common interest to members of the Service Association;

(b) the Service Association shall not espouse or support the cause of individual Government servants relating to service matters;

(c) the Service Association shall not maintain any political fund or lend itself to the propagation of the views of any political party or a member of such party;

(d) all representations by the Service Association shall be submitted through proper channel and shall be addressed to the Secretary to the Government/Head of the Organisation or Head of the Department or Office;

(e) a list of members and office bearers, and up-to-date copy of the rules and an audited statement of accounts of the Service Association shall be furnished to the Government annually through proper channel after the general annual meeting so as to reach the Government before the 1st day of July each year;

(f) the Service Association shall abide by, and comply with all the provisions of its constitution/bye-laws;

(g) any amendment in the constitution/bye-laws of the Service Association, after its recognition under these Rules, shall be made only with the prior approval of the Government;

(h) the Service Association shall not start or publish any periodical, magazine or bullet in without the previous approval of the Government;

(i) the Service Association shall cease to publish any periodical, magazine or bulletin, if directed by the Government to do so, on the ground that the publication thereof is prejudicial to the interests of the Central Government, the Government of any State or any Government authority or to good relations between

Government servants and the Government or any Government authority, or to good relations between the Government of India and the Government of a foreign State;

(j) the Service Association shall not address any communication to, or enter into correspondence with, a foreign authority except through the Government which shall have the right to withhold it;

(k) the Service Association shall not do any act or assist in the doing of any act which, if done by a Government servant, would contravene any of the provisions of the Central Civil Services (Conduct) Rules, 1964; and

(l) communications addressed by the Service Associations or by any office-bearer on its behalf to the Government or a Government authority shall not contain any disrespectful or improper language.

7. Verification of membership

(a) The verification of membership for the purpose of recognition of a Service Association shall be done by the Check-Off-System in pay-rolls at such intervals and in such manner as the Government may by order prescribe.

(b) The Government may, at any time, order a special verification of membership if it is of the opinion, after an enquiry, that the Service Association does not have the membership required under sub-clause (i) of clause (d) of rule 5.

8. Withdrawal of Recognition

If, in the opinion of the Government, a Service Association recognised under these rules has failed to comply with any of the conditions set out in rule 5 or rule 6 or rule 7 the Government may after giving an opportunity to the Service Association to present its case, withdraw the recognition accorded to such Association.

9. Relaxation

The Government may dispense with or relax the requirements of any of these rules to such extent and subject to such conditions as it may deem fit in regard to any Service Association.

10. Interpretation

If any question arises as to the interpretation of any of the provisions of these rules or if there is any dispute relating to fulfilment of conditions for recognition it shall be referred to the Government, whose decision thereon shall be final.

(Authority : C&AG Circular No.NGE/34/93 No.449/N4/40-93 Dt.9.12.1993)

(No.2/10/80-JCA(Vol.IV) Government of India Ministry of Personnel, Public Grievances & Pensions (Department of Personnel & Training) New Delhi, the 5th November, 1993)