

For Offices use Only

**OFFICES OF
THE ACCOUNTANT GENERAL (AUDIT) TELANGANA
AND
THE DIRECTOR GENERAL OF AUDIT (CENTRAL)
HYDERABAD**

**MANUAL OF GENERAL PROCEDURE
Second Edition**

**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 the two audit offices viz., Offices of the Accountant General (Audit) Telangana, and Director General of Audit (Central), Hyderabad. Officials of the two 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.
3. This is the Second Edition of the Manual. The Manual is updated by incorporating changes from 2003 (First Edition) to 31.12.2019. The Manual will be updated for every five years.
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 Officers 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.
5. Suggestions for any corrections will be highly welcome.

Hyderabad

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CHAPTER – I

CONSTITUTION

GENERAL

1.1 The Offices of the Principal Accountant General (G&SSA), and Principal Accountant General (E&RSA), Andhra Pradesh and Telangana were re-organized as Offices of the Principal Accountant General (Audit) Telangana and Principal Accountant General (Audit), Andhra Pradesh respectively, vide Headquarters notification No. 100/14-SMU/2014 dated 10.03.2017.

1.2 With a desire to move towards an assurance based audit approach which would result in audit being an effective partner in providing good governance to the country, restructuring of State Audit Offices has been proposed by the Office of the Comptroller & Auditor General of India, New Delhi on the following principles:

- A. Sectoral Integration – The Office of the Comptroller & Auditor General of India and field offices (State Audit Offices) shall move away from a function based audit approach to a department based (or a sector based) audit approach.
- B. Vertical Integration – CCO based audit - Audit of Ministry/Department, CGO/SGO, Autonomous Bodies (AB), Public Sector Undertakings (PSUs) under the Ministry/Department.
- C. Minimal Reporting Lines – Single Additional Comptroller & Auditor General of India for each AG (Audit) in a State.
- D. Segregation of Central Audit from State Audit.

1.3 The above offices would function under the overall charge of the respective Accountant General/Director General.

1.4 The Office of the Accountant General (Audit) TS shall report to ADAI (Central Region), and the Office of the Director General of Audit (Central), Hyderabad shall report to DAI (Central Revenue Audit and Accounts).

FUNCTIONAL DISTRIBUTION

1.5 The Office of the Accountant General (Audit), Telangana deals with audit of all departments of Government of Telangana falling under the General, Social, Economic and Revenue Sector including Autonomous Bodies of the Government of Telangana.

1.6 The Office of the Director General of Audit (Central), Hyderabad deals with audit of all Central Government Departments, Income Tax, Customs, G&ST, CPWD,

Central Universities within the jurisdiction of Andhra Pradesh, Telangana and Odisha.

1.7 The above offices will conduct the audit as per the Mandate available to them under Sections 13 to 20 of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts – 2020.

FUNCTIONAL /SECTORAL GROUPS

1.8 The functional groups in each of the offices are given below.

(i) Office of the Accountant General (Audit), Telangana

(a) IA&PAC Section which is not part of any of the Sectoral Groups function under the direct charge of the Accountant General (Audit) TS.

(b) The sector-wise distribution of work among various wings in the office is as follows:

Sectoral Group	Sectoral Distribution of work
Administration	<ul style="list-style-type: none"> ➤ Administration ➤ Logistics & Support ➤ Bills ➤ Legal Cell ➤ IS Wing ➤ Hindi Anubhag ➤ Training Wing ➤ Telugu Translation Cell ➤ Welfare
AMG-I Health and Welfare Education, Skill Development and Employment Law and Order Culture and Tourism	<ul style="list-style-type: none"> ➤ Health Medical and Family Welfare ➤ Scheduled Castes Development ➤ Tribal Welfare ➤ Backward Classes Welfare ➤ Minorities Welfare ➤ Women, Children, Disabled and Senior Citizens ➤ School Education ➤ Higher Education

	<ul style="list-style-type: none"> ➤ Labour Employment Training and Factories ➤ Home ➤ Law ➤ Youth Advancement ➤ Tourism and Culture
AMG-II Agriculture, Food and Allied Industries Water Resources Energy and Power Industry and Commerce Environment, Science and Technology Public Works IT and Communication	<ul style="list-style-type: none"> ➤ Agriculture and Cooperation ➤ Animal Husbandry, Dairy Development and Fisheries ➤ Consumer Affairs Food and Civil Supplies ➤ Irrigation and Command Area Development ➤ Rain Shadow Areas Development ➤ Energy ➤ Industry and Commerce ➤ Infrastructure and Investment ➤ Public Enterprises ➤ Environment, Forest, Science and Technology ➤ Transport Roads and Buildings (except Transport Commissioner) ➤ Finance Director (Works & Accounts) ➤ Information Technology Electronics and Communications ➤ Technical Support Cell ➤ Financial Audit of State Autonomous Bodies
AMG-III Finance Rural Development Transport Urban Development General Administration	<ul style="list-style-type: none"> ➤ Finance (except Finance Director (Works & Accounts)) ➤ Planning ➤ Revenue (except collectorates including Land Revenue) ➤ Panchayat Raj and Rural Development ➤ Transport Roads and Buildings (Transport Commissioner) ➤ Housing ➤ Municipal Administration and Urban Development

	<ul style="list-style-type: none"> ➤ General Administration ➤ State Legislature ➤ Governor's Secretariat ➤ Disaster Management ➤ Revenue (collectorates including Land Revenue) ➤ Certification of Finance and Appropriation Accounts ➤ Work relating to co-ordination and production of CAG's Annual Report on State Finances.
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(ii) Office of the Director General of Audit (Central), Hyderabad with a Branch Office at Bhubaneshwar, Odisha

- (a) The Internal Audit Section which is not part of any of the Functional Groups functions under the direct charge of the Director General of Audit (Central), Hyderabad.
- (b) The sector-wise distribution of work among various wings in the office is as follows:

Sectoral Group	Sectoral Distribution of work
Administration and Direct Taxes	<ul style="list-style-type: none"> ➤ Administration ➤ Bills ➤ Office Establishment ➤ IS Wing ➤ Hindi Anubhag ➤ Legal Cell ➤ Revenue Audit of Direct Taxes in the States of Andhra Pradesh and Telangana.
Indirect Taxes and Central Expenditure Audit	<ul style="list-style-type: none"> ➤ Revenue Audit of Indirect Taxes (GST and Customs) in the states of Andhra Pradesh and Telangana. ➤ Audit of Expenditure and Accounts of all Central Government Offices and Central Autonomous Bodies (CABs) located in the States of Andhra

	<p>Pradesh and Telangana except –</p> <ol style="list-style-type: none"> 1. National Institute of Pharmaceutical Education and Research, Hyderabad 2. Tobacco Board Guntur and 3. Visakhapatnam Port Trust, Visakhapatnam <p>➤ Audit of Expenditure and Accounts of Central Universities located in the States of Andhra Pradesh & Telangana</p>
Central Receipt Audit (Branch Office at Odisha)	<p>➤ Revenue Audit of Direct Taxes in the State of Odisha.</p> <p>➤ Audit of Expenditure and Accounts of all Central Government Offices and Central Autonomous Bodies (CABs) located in the State of Odisha except –</p> <ol style="list-style-type: none"> 1. Senior Manager, CIPET Extension Centre, BBSR. 2. Principal, Institute of Hotel Management Catering Technology and Applied Nutrition, BBSR. 3. General Manager, Central Tool Rooms and Training Centre, BBSR. 4. Paradip Port Trust, Paradip. 5. Director, KVIC (State Office), Bhubaneswar 6. Project Manager, Central Vastigarh (KVIC), Bhubaneswar. 7. Central Silver Plant, KVIC, Choudwar. 8. Principal, Multi Disciplinary Training Centre (KVIC), Bhubaneswar. 9. Asst. Commissioner, Coal Mines Provident Fund, Sambalpur. 10. Asst. Commissioner, Coal Mines Provident Fund, Talcher. 11. Coffee Board, Koraput. 12. Marine Product Export Development Authority, Bhubaneswar. <p>➤ Audit of Expenditure and Accounts of Central</p>

	Universities located in the State of Odisha ➤ Revenue Audit of Indirect Taxes (GST & Customs) in the State of Odisha.
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HIERARCHY OF THE FUNCTIONAL /SECTORAL GROUPS

1.9 The Sectoral/Functional Groups of the Offices of the Accountant General, (Audit) Telangana and the Director General of Audit (Central), Hyderabad, are divided into several compact sections each in charge of an Assistant Audit Officer (AAO). They are under the immediate control of Senior Audit Officer (SAO). Each functional group in the Audit office is under the charge of a Group Officer (Deputy/Senior Deputy Accountant General) as the case may be.

CHARGE HELD BY THE ACCOUNTANT GENERAL/ DIRECTOR GENERAL AND THE GROUP OFFICERS IN EACH AUDIT OFFICE

1.10 The charges held by the Accountant General, Director General and Group Officers are detailed as shown. The organizational charts of the Offices of AG(Au) TS and DGA (C) Hyderabad are shown in Annexure-I and Annexure-II respectively.

ACCOUNTANT GENERAL (AUDIT) TS

Accountant General (Audit) TS is the cadre controlling authority of all the Civil Audit Staff appointed/recruited in this office. The IA&PAC Section is under the direct supervision of the Accountant General.

SENIOR DEPUTY ACCOUNTANT GENERAL / DEPUTY ACCOUNTANT GENERAL (ADMN)

Direct Supervisory Charge of Administration, L&S, Bills, Hindi Anubhag, Training Wing, IS Wing, Legal Cell, and Liaison Officer for Grievances of SC/ST Officials. The Group Officer holding the regular charge of Administration will be the Head of Office and the Public Information Officer.

SENIOR DEPUTY ACCOUNTANT GENERAL / DEPUTY ACCOUNTANT GENERAL (AMG-I)

Direct supervisory charge of GS Headquarters Sections, GSS Reports Section and Inspection Parties involved in the Audit of Health and Welfare, Education, Skill development and Employment, Law and Order, Culture and Tourism departments of State of Telangana covered under relevant sections of CAG (DPC) Act and Regulations on Audit and Accounts – 2020.

**SENIOR DEPUTY ACCOUNTANT GENERAL / DEPUTY
ACCOUNTANT GENERAL (AMG-II)**

Direct Supervisory Charge of Headquarters Section including Reports Section and Field Parties involved in Audit of Agriculture, Food and Allied Industries , Water Resources, Energy and Power, Industry and Commerce, Environment, Science and Technology, Public Works, IT and Communication and Financial Audit of Autonomous Bodies of the State of Telangana.

**SENIOR DEPUTY ACCOUNTANT GENERAL / DEPUTY
ACCOUNTANT GENERAL (AMG-III)**

Direct Supervisory Charge of Headquarters Section, Reports Section, DP Cell, and Field Parties involved in Audit of Finance, Planning and Revenue, Rural Development, Urban Development, General Administration of the State of Telangana. The Group Officer has direct supervisory charge over Certification of Finance and Appropriation Accounts and also Work relating to co-ordination and production of CAG's Annual Report on State Finances.

DIRECTOR GENERAL OF AUDIT (CENTRAL)

Direct Supervisory charge of Internal Audit Section. Overall supervisory charge of all functional groups including Branch Office at Odisha.

**DIRECTOR / DEPUTY DIRECTOR
(ADMINISTRATION, DIRECT TAXES)**

Direct supervisory charge of Administration, Bills, Office Establishment, IS Wing, Legal Cell and Hindi Anubhag. Headquarters Sections & field parties conducting audit of assessments completed by the Income Tax Department in the Andhra Pradesh & Telangana Region. The Group Officer holding the regular charge of Administration will be the Head of Office and the Public Information Officer.

**DIRECTOR / DEPUTY DIRECTOR (INDT & CENTRAL
AUTONOMOUS BODIES)**

Direct supervisory charge of concurrent audit section located in the Commissionerate of G&ST, Hyderabad and Customs Collectorate at Visakhapatnam and Inspection Parties of Indirect Taxes in the Andhra Pradesh & Telangana Region. Headquarters Sections & field parties conducting the expenditure audit of Units of Central Government and Financial Audit of Central Autonomous Bodies located in the States of Andhra Pradesh & Telangana.

**DIRECTOR / DEPUTY DIRECTOR (CRA)
BRANCH OFFICE AT BHUBANESHWAR, ODISHA**

Direct supervisory charge of Headquarters Sections & field parties conducting audit of assessments completed by the Income Tax Department, concurrent audit section located in the Commissionerate of G&ST, Customs Collectorate and Inspection Parties of Indirect Taxes and Headquarters Sections & field parties conducting the expenditure audit of Units of Central Government and Financial Audit of Central Autonomous Bodies located in the State of Odisha. The Deputy Director (CRA), will also execute the Administrative functions viz., Posting, transfer, Budget etc., in respect of Branch Office at Odisha.

WELFARE OFFICER

- 1.11 (a) The Welfare Officer in the senior time scale of Group 'A' service functioning in the office of the Accountant General (Audit) Telangana is also in-charge of the Welfare functions of the office of Director General of Audit (Central), Hyderabad.
- (b) Duties to be performed by the Welfare Officer.

(I) STAFF WELFARE

- (a) Issue of Credit Letters to the Officials on Emergency admission in CGHS recognized hospitals.
- (b) Financial assistance to the families of the deceased employees in case of death.
- (c) Assisting the families of the deceased employees to apply for compassionate appointment.
- (d) Sending condolence messages to the deceased families, staff and to arrange condolence meetings.
- (e) Attending emergency situations like immediate hospitalization, funerals etc.
- (f) Solving the compliants/grievances brought to the notice of the Welfare Section.

(II) STAFF QUARTERS

- (a) Allotment of Govt. accommodation for staff in AG Staff quarters at AG Colony, Yousufguda and their maintenance such as Electrical and Civil repairs.

- (b) Preparation and submission of Estimates regarding upgradation, maintenance, renovation of Staff Quarters.
- (c) Allotment of Govt. residential accommodations of A,B,C and D type Quarters as per entitlement and preparation of priority list every year.
- (d) Intimation of deduction of Standard Licence Fee (SLF) and Service Charge (SC) recovery related to staff quarters to Bills Section and its reconciliation.
- (e) Payment of Electricity Bills and Water Charges for common service.
- (f) Allotment of Shops at AG's Staff Quarters.
- (g) Liasion with Lekhadeep and School at AG's Staff Quarters.
- (h) Coordinating with AG's Staff Quarters Welfare Association (AGSQWA) in solving the problems of the residents and assisting/advising AGSQWA in organizing cultural activities, medical camps etc.

(III) RECREATIONAL, CULTURAL AND COMMUNITY ACTIVITIES

- (a) Conduct of South Zone and Inter Zonal IA&AD Sports Events which includes organizing the event, hosting the umpires and players with accommodation.
- (b) Issue of office orders to the players to participate in sporting events of National importance, sporting events conducted by IA&AD, RSB, local tournaments etc.
- (c) Liasion with the common facilities like AGORC Club, Ranjani, TNS etc.
- (d) Recommending and putting up permissions for release of increments for meritorious sports persons.
- (e) Assisting newly recruited employees and assist them to know about the Organization, goals, objectives, facilities available like quarters, sports, cultural organizations etc.

SECRETARY TO THE ACCOUNTANT GENERAL & DIRECTOR GENERAL

1.12 The Secretary to the Accountant General/ Director General (AG/DG) besides functioning as Personal Assistant to AG/DG, will also attend to the following duties:

- (i) Checking up details and elucidating points arising from particular cases as specified by the Accountant General/ Director General.
- (ii) Detailed investigation in particular cases as per the directions of Accountant General/ Director's General.
- (iii) Working up of detailed data in connection with the correspondence, which is personally handled by the AG/DG.
- (iv) Assisting the AG/DG in examination of the arrear reports of different branches.
- (v) Review of working of particular sections of the Office.
- (vi) Investigation and working out details of important new proposals initiated by or referred to the AG/DG and collection of information from various sections required by the C&A.G etc., at short notice.
- (vii) To deal with duplicate copies of the sanctions received by the AG/DG for his personal scrutiny.
- (viii) To bring to special notice of AG/DG, control returns not being submitted to him and control returns indicative of bad state of affairs requiring remedial action.
- (ix) In addition to above, he should be employed on conduct of surprise inspections of sections getting reports on bottlenecks in works and generally to act on behalf of the AG/DG as a multipurpose Officer.

(CAG's Lr.No.2090-GE.II/19-69, dated 11-8-1969, P.55 File 2-5/69-70 EB.1)

DUTIES AND RESPONSIBILITIES OF MEMBERS OF THE OFFICE

1.13 The duties and responsibilities of any member of the staff cannot be precisely laid down as they vary from charge to charge. However, every employee of this Office is required to perform the duties and discharge the responsibilities demanded by the charge on which the official is posted and arising out of the circumstances in which the official is placed to the satisfaction of his superiors. The official is also required to perform properly such other work and discharge such other responsibility as may be entrusted to the official by superiors from time to time. The official should

also keep in view the provisions of F.R. 11 and Rule 3 of the C.C.S (Conduct) Rules, 1964 in this connection.

1.14 As computers form a major part of work environment in this office, working on computers shall be part of duties of each cadre to enhance work practices and processes.

(Hqrs. Circular No.02/NGE/2006 No.59-NGE (APP)/25-05 dated 24.01.2007)

POWERS OF ASSISTANT AUDIT OFFICERS

1.15 The following powers are vested in the Assistant Audit Officers in various Offices of the Indian Audit and Accounts Department:

- (i) Power to grant casual leave to Asst Supervisors, Sr.Auditors, Auditors, DEOs, Clerks and MTS working under them upto a maximum period of 3 days at a time.
- (ii) Condonation of late attendance of the staff under them for a maximum of two days in a month.
- (iii) Attestation of entries in the Service Books of N.G.O's other than those on first page of the Service Book and Annual verification of services which will be attested by Branch Officer.
- (iv) Signing of routine acknowledgements and also reminders under their own designations.
- (v) Issue of audit notes and also audit enquiries conveying routine remarks such as calling for certificates and other wanting documents.
- (vi) Scrutiny and acceptance of sanctions issued by authorities subordinate to Government. eg:, Heads of Departments etc.
- (vii) Filing of all circulars of routine nature.
- (viii) To grant permission to the staff to leave headquarters upto the period they are empowered to Casual Leave.
- (ix) Waiver of objections : The powers for waiver of certain audit objections have been envisaged in paragraph 7.1.5 and paragraphs 7.1.16 to 7.1.18 of MSO (Audit). Paragraph 7.1.5 prescribes that "to save time and trouble over audit objections involving petty sums, powers have been delegated to Assistant Audit Officers by the Union and State Governments to waive audit objections under certain conditions that have been envisaged in paragraphs 7.1.16 to 7.1.18 of MSO (Audit). Those officers should exercise these powers freely but with discretion".

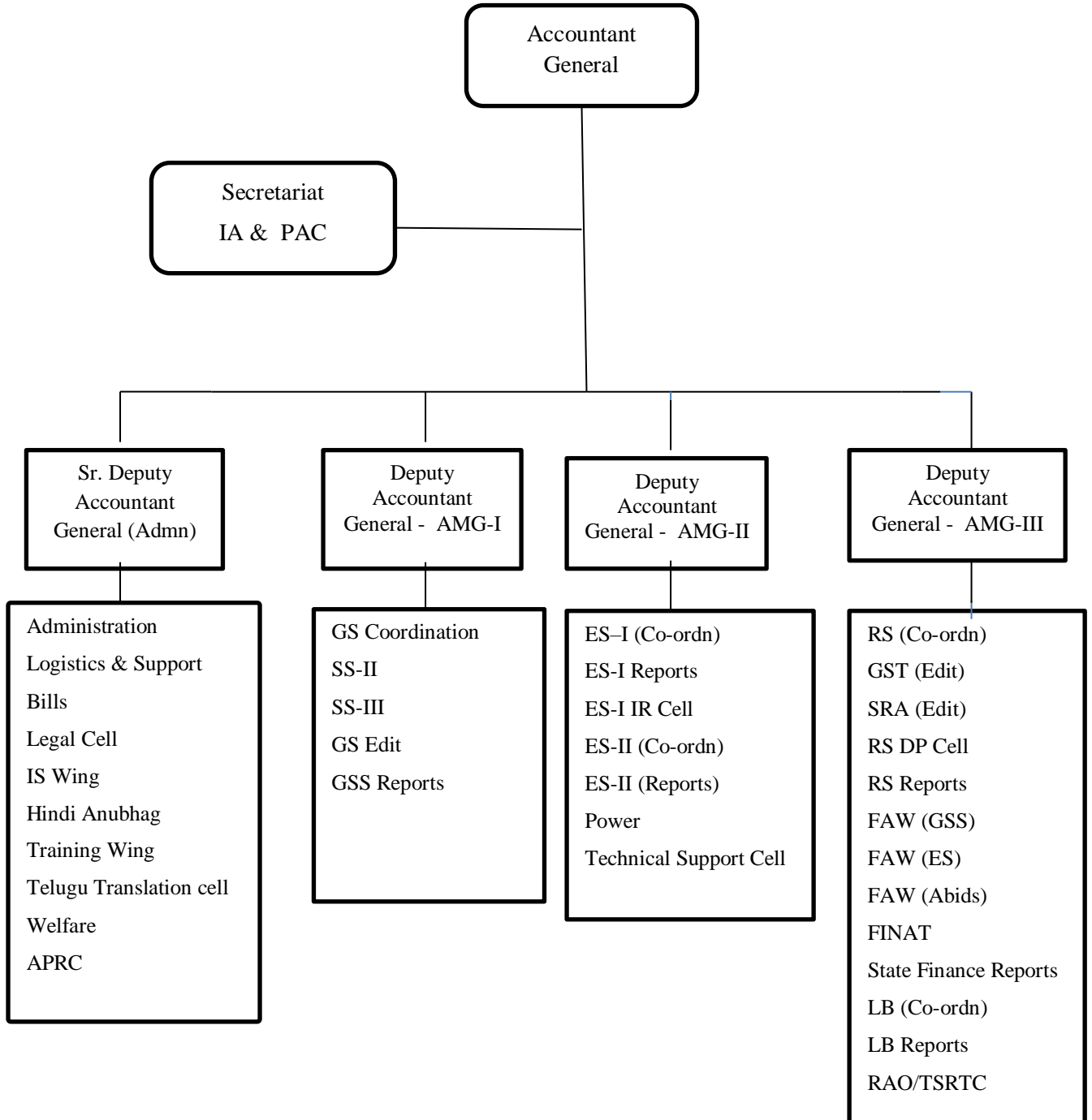
1.16 The note below paragraph 7.1.5 of MSO (Audit) prohibits the Officers in exercising these powers in respect of transactions of Central Government and Union Territories the accounts of which have been departmentalised.

1.17 The above particulars are not exhaustive. In the restructured set up the duties of Assistant Audit Officers are furnished in Annexure 2.9.1 of Manual of instructions for Restructuring of cadres of IA&AD.

ANNEXURE-I

(Vide Para 1.10)

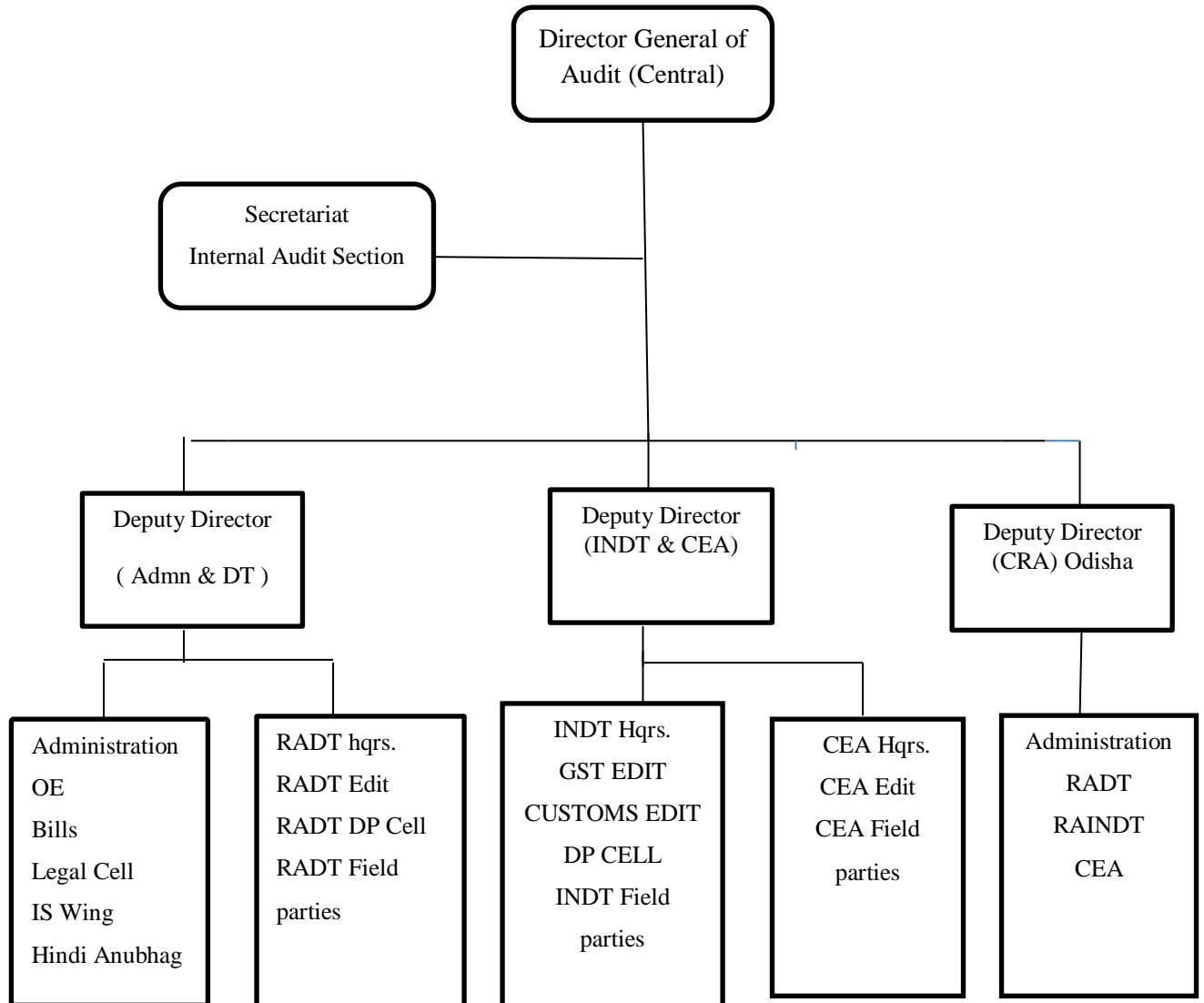
**ORGANIZATIONAL STRUCTURE OF
THE OFFICE OF THE ACCOUNTANT GENERAL (AUDIT), TELANGANA**



ANNEXURE-II

(Vide Para 1.10)

**ORGANIZATIONAL STRUCTURE OF
THE OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL),
HYDERABAD WITH BRANCH OFFICE AT ODISHA.**



CHAPTER– II

OFFICE DISCIPLINE

GENERAL

2.1 Government Servants Conduct Rules: All members of the office are expected to be conversant with and to comply with the rules contained in the “Central Civil Services (Conduct) Rules, 1964”. They should also maintain in true spirit the Code of Ethics for the IAAD which *inter alia* prescribe that every member shall

- Maintain Absolute Integrity
- Act with Independence from the audited entity and other interest groups
- Maintain objectivity in the reports submitted duly ensuring that they conform with the evidence collected from the audited entity during the course of audit
- While forming opinions relying on the information forwarded by the audited entity and other parties, maintain impartiality
- Maintain Professional Standards
- Maintain Professional Secrecy and continuously update and improve the skills required for the discharge of their professional responsibilities.

OFFICE HOURS

2.2. The hours of attendance are from 9.15 AM to 5.45 PM except on Saturdays and Sundays on which days the office will remain closed.

Note 1: Multi Tasking Staff should attend office at 8.45 AM on all days and in special cases their attendance may be required earlier than that hour. They should initial in the attendance register maintained in the sections to which they are attached.

Note 2: Concessions of a religious or Sectarian nature, like coming to office late or leaving office early should not be granted to the officials. No Government servant should get privilege on the ground of his Community or religion alone.

(C&AG Letter No.301-NGEI/211-66 Dt.17th February, 1967)

2.3. Normally the members of the office are allowed thirty minutes between 1.00 PM and 2.00 PM for having their lunch and Assistant Audit Officers of the Section should ensure that in no case a member in the section avails of the lunch break exceeding thirty minutes.

2.4. The prescribed working hours in the office should be adhered to by all and the Officers and members of staff should in no case over stay the lunch break.

2.5. Habitual non-observance of scheduled hours for attending office is highly objectionable and will amount to lack of devotion to duty, thus attracting Rule 3(1)(ii) of C.C.S (Conduct) Rules, 1964.

(C.A.G Lr.2073 NGEI/12-73, dated 7th July, 1975 P.21 File 8-12)

2.6. Leaving office early is not allowed. In case of a Government servant who departs early from office before the time of closing of office, without proper sanction of leave, should also be treated like late attendance and in that case also half a day's C.L should be debited to the C.L Account for each such early departure from office.

(G.O.I. Cabinet Sectt. OM.No.28034/10/75-Estt(A), dated 27th August 1975 forwarded in CAG's Endt. No.3186-MGEI/12-73, dated 12th September, 1975 P.51 File 8-12)

ATTENDANCE

2.7. The attendance register will be maintained in Form S.Y. 302. Strict punctuality is expected of all members of the office, who should be in their places and ready to begin their work by 9.15 A.M. The attendance register kept in each section should be signed in the appropriate column by each member of the staff as and when he/she arrives.

2.8 (a) The Asst. Audit Officer should close the attendance register promptly at 10 minutes past the prescribed time (i.e., 9.25 A.M) and submit the register to the Branch Officer after marking a circle in red ink against the names of those who had not come by that time.

(b) The late comers should be asked to initial indicating the time of arrival in the Branch Officers room where the attendance register would be available after 9.25 A.M.

(c) The Branch Officers should ensure that all the attendance registers reach them from the respective sections well in time.

(d) The Group Officers should carry out surprise checks of one or two sections daily to see that the procedure of closing the attendance register is being followed scrupulously.

(CAG Lr.No.3825, NGEI/12-73, dated 3rd October 1974)

2.9. Half a day's Casual Leave should be debited to the C.L account of a Government Servant for each late attendance, but late attendance up to an hour on not more than 2 occasions in a month, may be condoned by an authority competent to grant C.L., if he is satisfied that this is due to unavoidable reasons. In case such a course does not ensure punctual attendance, suitable disciplinary action may be taken

against the Government Servant in addition to debiting half a day's C.L to his C.L account on each occasion of such late attendance.

Note 1: In the case of a Government Servant who, having exhausted his C.L attends office late up to one hour at a time for unavoidable reasons such late attendance may be condoned on not more than 2 occasions in a month. If however, he attends office late on subsequent occasions in the month disciplinary action may be taken against him.

Note 2: The existing instructions provide for deducting half a day's C.L when a Government servant comes late without sufficient justification and the competent authority, while not considering it as a fit case for initiating disciplinary action is also not prepared to condone the late coming sometimes it so happens that a Government Servant who comes late without sufficient justification has no C.L to his credit and it is not therefore possible to debit half a day's C.L to his C.L Account. It has been decided that if any official who has no C.L to his credit, comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late coming but does not at the same time propose to take disciplinary action, it may inform the official concerned that he will be treated as on unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequences of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

(OM No.28034/3/82 Edt(A) Govt. of India Ministry of Home Affairs Dept. of Personnel and AR New Delhi through C&AG's Lr.No.1053-NGEI/77-78, dated 30.03.1982)

Report of late attendance

2.10 A report of late attendance should be maintained in the Attendance Register (SY.302-A) making use of the columns on the right hand side of the register. At the end of each month, the Assistant Audit Officer should examine the attendance register and have the number of days on which each member has attended late during the months entered in the C.L Register as well as in the final columns provided for the purpose in the Attendance Register. The penalty for late attendance should be imposed strictly and entered both in the C.L Register and attendance register.

Absence during office hours

2.11 No Group "C" or "B" staff should leave office during the day without the permission of the Assistant Audit Officer. Absence beyond a quarter of an hour in the case of an A.A.O as well as of subordinates requires the sanction of the Gazetted officer-in-charge. A.A.O should see that Senior Auditor/Auditors and Clerks and other staff do not leave office before their proper time and that they are fully engaged on official work during the working hours. Private work during office hours is strictly prohibited.

2.12 No person should leave his seat without the prior permission of A.A.O. By "leaving the seat" is meant leaving the section without leaving the office to take tea or to go on an official work to another part of the office.

Holidays and Restricted holidays

- 2.13 (a) In a Calendar Year there will be seventeen closed holidays, and in addition each employee will be permitted to avail himself/herself of any two holidays, to be chosen by him/her from out of the list of “Restricted Holidays” every year. (DOPT OM F.No.12/3/2011-JCA-2 dated 27.06.2011; G.I, M.H.A. O.M.No.20/38/60, Pub-I, dated 31st December 1960 communicated in CAG’s Lr.No.150-NGE.I/18-61, dated 24th January 1961 and G.I, M.H.A. O&M No.20/1-65 Pub-I, dated 1st April, 1965 received in CAG’s Endt. No.776-NGE-I/48-65 of 9th April, 1965)
- (b) Guidelines for the closure of Central Government Offices in connection with elections to Parliament/State Assembly local elections are detailed in Annexure I of this Chapter.

Scope of and Permission for Restricted Holidays

2.14 Government servant may avail himself of any two restricted holidays irrespective of whether those holidays are observed by his community or not. However, his right to observe restricted holidays is not, absolute. The restricted holidays are to be taken only with the permission of superior officers. Such permission should normally be given except when the presence of an individual employee or group of employees is absolutely necessary in the interest of office work. (G.I.M.F Dept. of Rev. Lr.No.F/20/2/60 Coord. dated 14th March, 1960)

2.15 Restricted Holidays may be allowed to be prefixed, suffixed or taken on the day intervening between closed holidays and casual leave. However, the same can only be prefixed or suffixed, when taken along with a regular leave.

2.16 According to the instructions of Government of India the following 14 holidays are to be compulsorily observed in all the Central Government Offices (outside Delhi).

- (1) Republic day (26th January).
- (2) Independence Day (15th August).
- (3) Mahatma Gandhi’s Birth Day (2nd October).
- (4) Id-UI-Zuha (Bakrid).
- (5) Muharram.
- (6) Id-UI-Fitr.
- (7) Good Friday (Friday before Easter Sunday).
- (8) Christmas Day (25th December).

- (9) Buddha Purnima.
- (10) Guru Nanak's Birth Day.
- (11) Mahavir Jayanthi.
- (12) Dusserah
- (13) Diwali
- (14) Id-e-Milad

2.17 The Central Government Employees Welfare Co-ordination Committee should once for all decide the other 3 holidays to be observed, taking into account the local importance of the concerned festivals on which such holidays should be declared. The three occasions in question should not be changed and they alone should be observed as closed holidays in addition to the holidays to be observed on the 14 occasions mentioned above, irrespective of any of them falling on a Saturday or a Sunday.

2.18 Similarly in respect of restricted holidays also the Central Government Employees Welfare Co-ordination Committee should draw up a list of occasions which should be not more in number than the number of Restricted Holidays prescribed for the year. There should be no change in the list in future.

2.19 The closed holidays and restricted holidays so decided by the Central Government Employees Welfare Co-ordination Committee should be followed.

Note: It may happen that the change of date of the holiday has to be notified at a very short notice. In such a situation, announcement could be made through TV/AIR/News paper and the Heads of Department/ Offices of the Central Government may take action according to such announcement without waiting for a formal order about the change of date. (Authority 12/4/96-JCA G.O.I, Dept of Personnel & Trg. New Delhi, dated 9th July 1996.)

Observance of holidays on the death of high dignitaries

2.20 It has been decided by the Government of India that no holidays should be declared on the demise of any leader or dignitary, except in the case of death of President or Prime Minister in harness.

2.21 Branch Officers will be held responsible to see that all important returns due for despatch during holidays are ready for despatch on the morning of the day on which the office opens after the holidays. Similarly, arrangements must be made for the disposal of other urgent work and for work in arrears.

Compensation holidays

2.22 In the case of a Government servant required by a Branch Officer to attend office on a holiday to deal with very urgent work, he/she will get another day as holiday in compensation. As far as possible however, a man of religious persuasion who observes the festival for which a holiday is granted should not be called upon to

work on that day. Merely attending to arrears of work will not give a title to any compensation leave. Credit of compensation leave to all members of staff will be given by the concerned Deputy Accountant General.

Leaving station during holidays

2.23 Any Branch Officer who desires to leave the station during a holiday or holidays will take the permission of the Accountant General arranging with some other Branch Officer to deal with any urgent work that may happen to arise in his absence and informing SAO(Admn.) accordingly. Non-Gazetted members of the staff should obtain permission of the Head of the office in which they are serving before leaving Headquarters during holidays. Those who are residing away from Headquarters and coming to Headquarters stations should likewise obtain permission of the Head of their office before leaving their stations. Address during such absence should invariably be intimated to the Assistant Audit Officers of the sections in which they are serving. For this purpose, the authority competent to grant Casual Leave under para 2.26 to 2.31 may exercise the power of “Head of Office” to grant permission to leave Headquarters.

(CAG’s Lrs. No.1958-NGE.I/280-59, dated 15th September, 1959, No.2493-NGE-I/220-59, dated 21st November 1959 and No.278-NGE.I/3760, dated 10th February, 1960. File EB 8-72/59-60).

Note: Powers have been delegated to Assistant Audit Officers to grant permission to the staff to leave headquarters up to the period they are empowered to grant Casual Leave.

(CAG’s Lr.No.4-OSD(P)/73-III, dated 31st January, 1974), P.55 File 8-12).

2.24 Government Servants intending to leave station/ Headquarters for the purpose of going abroad while on leave shall invariably take prior approval of the leave sanctioning authority to go abroad. For this purpose the Government Servant concerned shall make an application to the leave sanctioning authority at least 30 days prior to their date of proceeding abroad to enable the Administration to issue vigilance clearance. The government servant shall give their leave address and also the details of previous private visits if any. (**Auth:** OM. No. 11013/7/2004-Estt. (A) dated 5.10.2004 and 1.09.2008)

Casual leave

2.25 Casual leave is not a recognized form of leave as such it is not earned by duty. The Government servant on casual leave is not treated as absent from duty and his pay is not intermitted. It cannot be taken as a matter of right but is subject to the exigency of public service. The maximum amount of casual leave admissible to the staff is 8 days in a calendar year.

Note: Public holidays, weekly offs and Restricted holiday falling within a period of casual leave should not be counted as part of the casual leave. (*Ministry of Personnel, P.G. & Pensions, Memo No.28016/3/98, Estt.(A)dated 15.6.98*)

Powers to sanction Casual Leave

2.26 Assistant Audit Officers are competent to sanction Casual Leave up to a maximum of 3 days at a time to the staff working under them.

2.27 The Senior Audit Officers will have the power to grant casual leave beyond 03 days and up to 05 days at a time to the staff working under the AAO, 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).

2.28 The Assistant Audit Officers 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.

(CAG's Letter numbers F-4. USC(P)/73, dated 6th March, 1973, even No.dated 27th June, 1973 and even No.17th July, 1973, EB-I/Misc.73-74/8-12/00 432, dated,19th October, 1973 P.9, 21, 25 File 8-12).

2.29 Casual leave to Assistant Audit Officers may be granted up to a maximum of 05 days at a time by the Branch Officer. (Casual leave to the Assistant Audit Officer of those sections which are under the direct charge of the Deputy Accountant General or Deputy Director/ Accountant General or Director General will, however, continue to be submitted to the Deputy Accountant General or Deputy Director/ Accountant General or Director General as the case may be.)

2.30 Casual leave for more than 5 days at a time to Assistant Audit Officers will, however, be sanctioned by the Deputy Accountant General or Deputy Director/Accountant General or Director General under whose control the Assistant Audit Officers function.

2.31 Casual leave to Private Secretaries and Stenographers would be sanctioned by the Deputy Accountant General or Deputy Director/ Accountant General or Director General under whom he/she works or the officer to whom the powers to sanction leave have been delegated.

2.32 The conversion of a period of regular leave, previously taken, into casual leave is within the competence of the head of office so long as the conditions laid down regarding the grant of leave are fulfilled.

Eligibility of CL to persons joining in the course of the year

2.33 In respect of persons who join in the course of the year, while no restriction is imposed on the number of days of casual leave that can be granted if the casual leave is applied for in excess of the proportionate leave due to them on the basis of their date of joining, orders of the concerned D.A.G should be obtained irrespective of the period of such leave.

Note:(1) The Branch Officers will warn the officials who exhibit a tendency to run through their casual leave too quickly in the early months of the year.

Note:(2) For leaving station during the period of casual leave combination with holidays or not the procedure prescribed in para 2.23 should be followed. The temporary address during the period of absence should also be intimated to the office before leaving Headquarters.

Note:(3) If the casual leave is applied for on grounds of ill health, it should if so desired by the D.A.G concerned be supported by a Medical Certificate giving such details as may be required. (O.O. EB/i-13/60-61/158, dated 11th September, 1960)

Sanction of Casual Leave to Branch Officers

2.34 Casual Leave for Senior Audit Officers working in the groups will be sanctioned by the respective Senior D.A.G/D.A.G as the case may be wherever such powers were delegated to them.

(CAG's Lr.No.C-4/DD(TA)/1969, dated 13th March, 1969)

2.35 Regular holidays or restricted holidays which are observed as closed holidays may be allowed to be prefixed and/or suffixed to casual leave.

(OM.No.20.37.60, Pub-I, dated 7th October, 1960 from G.O.I., M.H.A communicated in CAG's Endt. No.1350-181/60, dated 21st October 1960, and CAG's Lr.No.240-NGE-I/20-60,. Pt.IV, dated 21st February 1960 prefixing half day's casual leave to regular leave).

Availing Half-a-day's Casual Leave

2.36 There may be occasions on which a Government servant may have some urgent private work, which does not require a full day's casual leave, in such a case half a day's casual leave, if applied for by a Government servant may be granted to him.

Criteria for determining the deadline for half-a-day for CL

2.37 For the grant of half-a-day's casual leave the lunch interval will be the dividing line i.e., a person who takes half-a-day's casual leave for forenoon session is required to come to office at 2.00 PM. Similarly, if a person takes leave for the afternoon session, he can be allowed to leave office at 1.30 PM.

2.38 In view of the decisions contained in the preceding paragraphs, the balance at credit in the casual leave account of some Govt. Servants may be in terms of full day or day's casual leave plus half a day. In such cases, there is no objection to the grant of half-a-day's casual leave, in conjunction with full day or days, casual leave, if so applied for. Likewise, even when the casual leave at the credit of a Government servant is in terms of a full day or days, there is no objection to the grant of half day's casual leave in conjunction with full day or days casual leave. The restriction imposed on the number of days casual leave that can normally be granted at a time will, however, continue to apply.

Prefixing half day's casual leave to regular leave

2.39(a) If an employee takes half day's casual leave in the afternoon session of the day and does not resume duty on or from the next working day due to sickness or other compelling grounds and has, therefore, to take regular leave to cover his absence for or from that working day, he may, as an exception to the general rule be permitted to combine such half day's casual leave with regular leave. In such cases, if such employee is a Sr. AO/AAO, he should hand over charge on the afternoon of the day of commencement of casual leave and if such employee is a non-Gazetted Officer, he should be deemed to have been relieved from the after noon of the day of the commencement of casual leave.

(b) However, a Government servant, who has applied for in advance, and has been sanctioned regular leave on or from the next working day should not be allowed to avail himself of the half day casual leave for the afternoon of the previous working day. (*G.I., M.H.A.O.M.No.60:45:66:- Ets.(A) dt. 4-2-1966 received under C.A.G's Endt. No.306 N.G.E.I: 194-65 dt.16-02.1966 and C.A.G's Lr.No.1911 NGE.I 194-65 dt.08.02.1966 p.259 File 8-72:63-69*).

Application for Casual Leave

2.40 All applications for casual leave except in cases where the necessity for leave cannot possibly be fore seen should be submitted so as to reach the leave sanctioning officer concerned at least two clear days before the leave is required.

Casual Leave Register

2.41(a) Casual Leave Register should be in the revised form given in G.O.I.M.H.A.O.M. No.46/3/67-Ets (A) date. 17.07.1961 read with O.M. No.12/9/94-JCA dated 14-1-1998. The intention is that only one page should be used for a whole year for all the employees in one section, appropriate indication being given in the relevant column against the date on which Casual Leave or Restricted Holiday is availed of by an individual and the entry should be attested by the sanctioning officer promptly by means of dated initials.

- (b) To avoid subsequent alteration no entries should be made in the casual leave account (statement) on first report of absence. On return of the absentee the necessary entries should be made and the statement submitted to the Branch Officer.
- (c) In the case of transfer of a member from one section to another, the total number of days of casual leave availed of by him before his transfer should be brought forward and noted in the casual leave account of the section to which he has been transferred and entry attested by the A.A.O concerned. *(G.I.M.H.A.O.M.No.40:3:61-Ests.(A) dt.18-.07.1961 recd. in C.A.G's End. No.1860 N.G.E. I:256-60 dt.12.09.1961).*
- (d) ***Addresses of Office Staff:*** The residential address of every member of the staff should be kept in the casual leave register of the section concerned. The residential addresses of the members should be kept up to date. For this purpose the employees are required to communicate promptly to the office the changes in their residential addresses.

SPECIAL CASUAL LEAVE

2.42 In the offices of the Accountants General (Audit) TS and Director General of Audit (Central), Hyderabad the work relating to sanction of special casual leave other than sanction of special casual leave to sportsmen and to office bearers of office associations is dealt with by Administration to which the application is forwarded.

2.43 As far as special casual leave to sportsmen are concerned Welfare Section obtains orders for sanction.

2.44 Special casual leave for officials who are not able to attend office due to curfew, bandh etc., are also considered for sanction by Admn-I section based on merits of each case.

Authority competent to sanction special casual leave for various purposes

2.45 The authority competent to sanction Special Casual Leave for attending Annual General Meetings, etc., of the Association is the Head of the Department/Office or Officers authorised to sanction Casual Leave vide CAG's Lr.No.24/NGEI/19-66/II, dated 06-01-1968. Special Casual Leave for other purposes is to be granted by the Accountant General. *(CAG's Lr.No.821. N.G.E.I: 19-66. II dt.06-04-1968 read with E.B I/3-13/67 68/502 dt.30.03.1968 P.102 File 3-13 Vol.II)*

Note: Sanction to special casual leave for Association activities can be given only after Legal Cell reports eligibility. After sanction of special casual leave necessary entries should be made in the Register to be maintained by Legal Cell which is responsible to watch the grant of Special C.L against the limits and conditions prescribed.

General rule for combining regular/ casual leave with special casual leave

2.46 As a general rule, it is open to the competent authority to grant casual leave in combination with special casual leave but in cases where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted with both Special Casual Leave and regular leave.

(G.O.I.M.H.A.O.M.46:8:67 dt.22.07.1967 recd. with C.A.G's Endt. No.899 Audit:114 67 dated 01.08.1967. P.78. File 3-13 Vol.III)

Special casual leave for Association activities

2.47(i)(a) Office bearers of recognised Service Associations/Unions of Central Government Employees may be allowed Special Casual Leave up to a maximum of 20 days in a year for participation in the activities of Associations.

Note: An office bearer of the Association, who holds the office of one Association or the other in a particular year can be allowed a maximum of 20 days special casual leave only. *Authority: C&AG's Lr.No.1823.CE.II/46-89/ dt.11.05.1989.*

(b) Special Casual Leave up to 10 days in a year will be admissible to out-station delegates/member of Executive Committee of a recognised all India Association/Federation to attend its meetings.

(c) Special Casual Leave up to 5 days in a year would be admissible to local delegates and local members of Executive Committees of all recognised Associations/ Unions/Federations for attending meetings of the Associations/Unions/Federations.

(d) Those members who would be availing of Casual Leave in their capacity as Office bearers under (a) above will not be entitled to avail of Casual leave separately in their capacity as delegates/executive committee members under (b) and (c).

(G.O.I.M.H.A.O.M No.27:3:69 Estt.(B) dt.08.04.1969 received with C.A.G's Endt.No.726 N.G.E.II-10-69 Dt.21.04.1969 P.140 File 3-13 - Vol.III)

Note(1):The entitlement of Special Casual Leave should be regulated in terms of the year actually followed by the Unions/Associations. In regard to the case of office bearers etc., coming into office during the course of a year in Casual vacancies, the competent authority may at its discretion grant Special C.L up to the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case. *(G.O.I. Cabinet Sectt. O.M.No.8/13/72 J.C.A dated 05-09-1972 received in C.A.G's Endt. No.2429).*

Note(2):The facility of 20 days Casual Leave (mentioned in G.O.I.,M.H.A.O.M. dt.08-04-1969) is available for office-bearers of all recognised Associations (All India or otherwise). Each such Association should have been

separately accorded recognition as a full fledged Association for all purposes.

“Even where office Bearers of the Local Recognised Service Association during a calendar year are later elected as office Bearers of the All India Recognised Service Association during the same calendar year, the limit of 20 days special casual leave has to be reckoned for the particular calendar year including the periods both as office bearer of the Local Recognised Service Association and office bearer of the All India Recognised Service Association and not separately.” (CAG’s Lr.No.291-N4/12-86 dated 20-05-1986 circulated in Coordination Cell/CC-II/Mis. 86-89/TR No.60 dated 18-11-1986 of AG AP Audit I).

Note(3):The concession of Special Casual Leave mentioned in para 1(c) of G.O.I.M.H.A.O.M.No.27/3/69 Ests.(B) dated 08.04.1969 is available to local delegates and local members of the Executive Committees of all recognised Unions etc., for attending the meetings of the Associations/Unions/Federations/irrespective of whether such recognised Associations/Unions are local or are of all India Character. This facility will, however, not be available for attending the Meetings of the Executive Committees.

Special Casual Leave as provided in para 1(a) of the OM dated 08-04-1969 is admissible to the office bearers only. The office bearers should be those who are specially defined or mentioned in the approved constitution or Bye Laws/Rules of the Associations/Unions which have been accorded de facto recognition by the C&Ar.G. (C.A.G’s Circular No.477. N.G.E II:10-71 dated 25-2-1972 P.180. File 3-13 Vol.III)

Note(4):Special Casual Leave admissible in terms of G.O.M.H.A.O.M dt.08-04-1969 has to be applied for and got sanctioned in advance i.e., the Special C.L cannot be claimed as a matter of right and it is open to the competent authority to refuse the special C.L if it is satisfied that leave is not for taking part in the activities of the recognised Associations. The term “Activities of the Associations” cannot be construed for the purpose of aforesaid O.M as including absention from duty for participation in a hunger strike and similar activities.

Casual leave has also to be applied for in advance and granted before it could be availed of and it is open to the competent authority to satisfy itself that leave asked for is for genuine purpose of a casual nature.

The clarifications given in the preceding paragraph will equally apply to cases where special casual leave or casual leave has been asked for observing “Dharna” during office hours. (Authority:Welfare/3-13/III/73-74

O.O.17 dt. 1-74 received with CAG Circular No.622/54 -P.P./73-I dt.7-7-1973 and 1237. PP/54-73(I) dt.3-12-1973 P.210 , 216 and 224 File 3-13 Vol.III)

Note(5):Saturdays, Sundays and other holidays should not be counted as special casual leave in the limit of ten days prescribed in G.O.I. M.H.A. O.M dated 4-1-1960 (raised to 20 days in O.M. dt.8-4-1969 (CAG Lr.2319 NGE/119-66/II dt.25-10-1967 P.86 File 3-13 Vol.III)

Note(6): Combination of Special Casual Leave granted to Government servants for attending Annual General Meetings of the Associations etc., with regular leave is not permissible. There would, however be no objection to combining such Special C.L with ordinary Casual Leave.(C.A.G’s Lr.No.1631. N.G.E.I/19/66 II dt.10.07.1968 P.128 File 3-13 Vol.III)

Note(7): Applications for Special Casual Leave should be submitted by the individuals concerned and not by the President/Secretary of the Association on behalf of others. (C.A.G's Lr.No.228 N.G.E. I/19-66 dt.31.01.1968 P.91 File 3-13 Vol.III)

- (ii) Special Casual Leave granted for purposes of work connected with J.C.M. Councils should not be debited to the Annual Special Casual Leave Entitlement. The special casual leave granted for purposes of work connected with J.C.M as laid down in para 7 of M.H.A OM. F8/1/64-JCA, dated 18.10.1966 is in addition to the Special Casual Leave mentioned in Para I above for participation in the activities of the Associations/Unions. (G.O.I.M.H.A.O.M.N.27/3/69 Estt.(B) dt.08-04-1969 received with C.A.G's Endt.No.726 N.G.E.II/10-69 dt.21-04-1969. P.140 File 3-13 Vol.III)

Special casual leave for sports activities

2.48 Special Casual Leave for a period not exceeding 30 days in any one calendar year, may be allowed to a Government servant taking part in sporting events and tournaments of national or international importance under the conditions given below. Periods of absence in excess of 30 days should be treated as regular leave. Special casual leave should not be granted in combination with ordinary casual leave, in such cases.

2.49 National Championships being conducted by the recognised National Sports Federations in individual disciplines and national games conducted by Indian Olympic Association should be recognised as events of national importance and if the events are recognised by the International Sports Bodies and the participation is with the prior approval of the Government (Department of Youth Affairs and Sports), they can be considered as the events of international importance.

(Government of India, Ministry of Personnel, P.G. & Pensions, Department of Personnel and Training, Office Memorandum No. 6/1/85-Estt.(Pay-I), dated 7-11-1988)

2.50 Special casual leave may be allowed only

- (a) For participation in sporting events of national or international importance.

- (b) When the Government servant concerned is selected for such participation:

- (i) In respect of international sporting events by any National Sports Federation/ Association recognised by the All India Council of Sports and approved by the Ministry of Education.

- (ii) In respect of events of national importance when the sporting event in which participation takes place, is held on an inter-state, inter-Zonal or inter-circle basis, and the Government servant concerned takes part in the

event in a team as a duly nominated representative on behalf of the State, Zone or Circle as the case may be.

This concession is not to be allowed for Government Servants who take part only in their personal capacity and not in a representative capacity.

(G.I.,M.H.A.Lr.No.46-7-50-Ests.dt.05-04-1954 as substituted by O.M.No.46/ 7/59 Ests.(z)(A) dt.01.06.1960. P.209 File 3-13 Vol.I)

2.51 The concession of Special Casual Leave subject to the conditions mentioned on G.O.I.M.O.H.A.O.M.No.46/7/50-Estt. dated 05-04-1954 has been extended to such employees working in Audit Department who are required to participate in the All India Audit Tournaments conducted on zonal and Inter-Zonal level as well as in the other sporting events of national/ international importance provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in a calendar year. *(C&AG No.2150-NGE.I/102-78/dt.22-06-1981)*

Note(1):A list of Federations/Associations which select members to participate in International sporting events is given in Annexure -II. These Federations/Associations can be consulted to determine whether any event is of a national or international importance. *(C.A.G's Lr.No.1881 N.G.E.I/34-68 dt.12.08.1968 P.126 File 3-18 Vol.III)*

Note (2): See also note below para 53.

Special casual leave for taking part in the inter-ministerial or inter-departmental tournaments and sporting events

2.52 Special Casual Leave for a period not exceeding ten days in any one calendar year, may be allowed to a Govt. servant taking part in the Inter-Ministerial or Inter-Departmental tournaments and sporting events subject to the conditions given below. The period of absence in excess of ten days should be treated as regular leave. For this purpose Govt. Servants may be permitted as special case to combine special C.L with regular leave but not with ordinary C.L.

2.53 The grant of special casual leave is subject to the following conditions:

- (a) It will be admissible only for participation in Inter-Ministerial or Inter-Departmental tournament and sporting events.
- (b) The concession will be admissible only for those sporting events which have been recognised by Govt. and will normally be limited to tournaments, etc., sponsored by recognised Sports/Recreation Clubs of Government employees.
- (c) Only those Government servants who have been duly nominated by recognised sports/recreation clubs and specifically permitted by their offices to participate in such events will be entitled to special C.L.
- (d) the limit of 30 days special casual leave in any one calendar year referred to in Government of India Memo No.46/7/50. Estt. dated 05-

04-1954 should not be exceeded even if the Govt. servants participate both in sporting events of National or International importance and inter-ministerial or inter-departmental events in the same calendar year. --(G.I.M.H.A.OM.No.46/20/54-Estt(s), dated 16-06-1958 forwarded with C.A.G's Endt. No.1573-A/168/58, dated 25-07-1958 case 3-50 Page 55 File 3-13, Vol-I and C.A.G's Lr.No.2496 N.G.E.I/20-60, Pt.II dated 09-12-1960 P-27 File 3-13 Vol-II)

Note: Pre-selection trial to select All India Players for such tournaments is not covered by the orders above. As such no special casual leave should be granted for absence due to pre-selection trials which are held for selecting All India Players, for their participation in inter-ministerial/Inter-Departmental tournaments. (OM.No.46/15/67, Estt (A) dated 01-01-1968 from Ministry of Home Affairs received in C.A.G's Endt. No.77 N.G.E.I. 19-66 (I) dated 10-01-1968 P-96 File 3-13 Vol-III)

Counting of Saturdays/sundays/holidays intervening the period of special casual leave admissible for sporting events

2.54 Saturdays/Sundays/Holidays intervening the period of special casual leave admissible for sporting events are counted as special casual leave and these are not excluded for the purpose of sporting events.

2.55 G.O.I.O.M.6/3/59-Estt (A), dated 20-08-1960 which envisages that public Holiday and weekly off falling within the period of ordinary casual leave should not be counted has not been extended to the grant of special casual leave for sporting events.

2.56 There is no objection to prefixing and/or suffixing of Saturdays, Sundays and other Public holidays with special casual leave admissible for the above purpose. In a case where special casual leave is combined with regular leave the Saturdays, Sundays and Public Holidays thus intervening, the two kinds of leave will have to be counted as special casual leave if it is due, otherwise as regular leave if special casual leave is not due. --(C.A.G's Lr.No.1361-N.G.E.I/19-66-II, dated 30-05-1968, P.118 File 3-13 Vol.III)

Special casual leave for cultural activities

2.57 Government of India has decided to extend the concession granted in O.M.No.46/20/54-Estt (A) dated 16-6-1958 to those Government servants also who participate in cultural activities like dance, drama, music, poetic symposium, etc., of an All India or Inter State character organised by the Central Secretariat Sports Control Board or on its behalf subject to the over all limit of 30 days referred to in para 1(d) of that O.M (vide para 53 of this chapter). Special Casual Leave will not be admissible for practice or participation in Cultural Activities organised locally. These

orders take effect from 1-3-1969. (G.O.I.M.H.A.O.MNo.27/3/68 Ests.(B) dt.28-6-1959 and even No.7-5-1970 P.159 and P.156 File 3-13 Vol.III)

2.58 Special Casual Leave not exceeding 15 days in any calendar year may be granted to Government Servants, who participate in dancing and singing competitions organised at regional, national or international level by Government of India/Government sponsored bodies.

2.59 Special Casual Leave will not be admissible for practice in connection with such cultural activities. (GOI, Ministry of Personnel, Public Grievances & Pensions (Deptt. of Personnel & Training) Lr.No.28016/1/87-Estt.(A) dt.9-9-87 received in C&AG Lr.No.1149-Audit I/65-87/III-87(195) Dt.20-11-87.

Special casual leave for mountaineering expeditions

2.60(a) Special Casual Leave not exceeding 30 days in any one calendar year, may be granted to Govt. servants participating in mountaineering/trekking expeditions subject to paragraph 53 of this chapter and also to the following conditions.

- (i) The expedition has the approval of the Indian Mountaineering Foundation; or is organized by Youth Hostels Association of India and
 - (ii) There will be no change in the overall limit of 30 days of special casual leave for an individual Government servant for one calendar year for participating in sporting events of national and international importance.
- (b) The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the rules applicable to the persons concerned. For this purpose Govt. servants may be permitted, as a special case, to combine special casual leave with regular leave.

{Authority: DOPT OM NO.28016/3/89-Estt(A) dated 25.10.1989.}

Special casual leave for attending coaching camps

2.61 (i) In the case of Central Government servants who are selected only as sports men/sports women for participating in sporting events on national/international importance the period of actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further, if any pre-participation coaching camp is held in connection with the above mentioned events and the Government servant is required to attend the same, this period may also be treated as on duty. Consequently the existing provisions regarding grant of

Special Casual Leave for the purpose mentioned in these items may be treated as cancelled.

- (ii) The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to central Government employees for the following purposes will also cover their attending the pre-selection trials/camps connected with sporting events of national/ international importance.
 - (a) attending coaching or training camps under Raj Kumari Amrit Kaur coaching scheme or similar All India Coaching or Training Schemes.
 - (b) attending coaching or training camps at the National Institute of sports Patiala.
 - (c) participating in mountaineering expeditions.
 - (d) attending coaching camps in sports organised by National Sports Federation/ Sports Boards recognised by All India Council of Sports and
 - (e) participating in trekking expeditions
- (iii) The Central Government Employees who are selected for participating in sporting events of National/International importance within India may be allowed to travel by First class by train. In the case of events of International Importance held outside India they may be entitled to travel by economy class by air. *(Para 3(iii) of the O.M.No.6/1/85 - Estt. (Pay-I) dated 16-7-1985 read with C.A.G. 's Lr.No.326-NP/Sports/11-95 dated 28-06-95)*
- (iv)
 - (a) The number of increments to be awarded for achieving excellence in National events should be laid down at a scale lower than for excellence in International events, say one increment for National level and two increments for International events.
 - (b) The total number of increments to be awarded to an individual should not exceed five in his/her entire career.
 - (c) The increments so granted would be drawn in the form of Personal Pay. This Personal Pay shall not count for any service matters like pay fixation on promotion, retirement benefits or any other allowances like HRA etc.

(Authority: DOPT OM NO.6/1/2017- Estt.(Pay-I) dated 11-06-2018.)

- (d) The Rate of Increment granted in the form of Personal Pay is based on the Level of post in the 7th CPC Matrix, in which the Government Servant is placed at the time of participating in the sporting event.

Sl No.	Level of Post in 7 th CPC Matrix	Rates of Revised Personal Pay
1	1	480
2	2	480
3	3	480
4	4	480
5	5	570
6	6	900
7	7	1020
8	8	1130
9	9	1240
10	10	1240
11	11	1470
12	12	1690
13	13	1800
14	13A	2030
15	14	2250
16	15	2250

(Authority: Annexure to DOPT OM NO.6/1/2017- Estt.(Pay-I) dated 11-06-2018.)

2.62 An individual sportsman/sportswoman participating in National/International events will be treated as showing excellence if he/she achieves first, second or third position in the event. If such tournaments recognised by various Federations are given the status of National level, then only the tournaments organised by the CSCS will be treated as having National importance since advance increments are due to be granted under FR-27 the authority competent to grant advance increments will be defined under FR-27.

(Government of India, Department of Personnel and Training, New Delhi Lr.No.6/2/85-Estt. (Pay.I) dated 2nd July 1986 forwarded by C.A.G. of India in Lr.No.502-Audit I/101-85-II-86 (83) dated 24th July, 1986).

2.63 The All India Services tournaments conducted by various State Governments on behalf of Central Govt. services sports board are of National importance and employees participating in such tournaments would be eligible to be treated as on

duty. The TA/DA would be paid by the respective office where the employee is working.

(G.O.I. Ministry of Personnel & Public Grievances & Pension Central Civil Services Board letter No. File No. 20-8-85-CCSSB dated 6-6-86)

2.64 If an individual Government servant participates in all the events including cultural activities like dance, drama, music and poetic symposium etc., of All India or Inter State character organised by the CSS CB or on its behalf and inter ministerial or inter departmental tournaments held in or outside Delhi for which special casual leave not exceeding 10 days in one calendar year is admissible, he is not to be allowed any special casual leave in excess of 30 days in a year.

2.65 Government servants who are selected to attend coaching camps in sports organised by the National Federations Sports Boards recognised by the All India Council of Sports Ministry of Education and Youth services may also be granted special casual leave not exceeding 30 days in a year.

(G.I Cabinet Secretariat Department of Personnel OM No. 27/3/70 Est.(P) dt. 14-6-1971 received in CAG's Endt. No. 813 Audit/73-69 dt. 25-6-1971)

Special Casual Leave in connection with Territorial Army/ Air Force/ Air Defence Reserve

2.66 Period of absence from duty of civilian Govt. Servants occasioned by their interview/ Medical Examination, etc., in connection with their joining the Territorial Army/Auxiliary Air Force/Air Defence Reserve should be treated as special casual leave.

(G.O.I.M.H.A.O.M.No.F.47/7/58. Est.(A), dated 29-12-1960 P.49 File 3-13 Vol.II)

Treatment of period of transit for training from civil post to Military Authorities and vice versa

2.67 When Civil Government Servants are called for training in the Territorial Army/ Defence Reserves/ Auxiliary Air Force the period spent by them in transit from the date of their relief from civil posts to the date on which they report to Military Authorities and vice-versa should be treated as special casual leave.

(G.O.I.M.H.A.O.M.No.86/15-64 Ests.(B) dt.15-6-1965 forwarded in C.A.G's Endt. No.1421 N.G.E I/216-65 dt.1-7-1965 P.N6 File 3-13 Vol.III)

For joining home guards

2.68 In the case of Government servants permitted to join the officially sponsored auxiliary police organisation such as Home Guard, national volunteer corps Prantiya Raksha Dal, etc., the period of their training and duty as Home Guards etc., will be treated as special casual leave. *(G.I.M.H..O.M.No.25/1/49/Ests. dt.10-1-1949 and their U.O*

No.61-63 Ests(A) dt.4-1-1963 recd. with C.A.G's U.O.No.2408 W.G.E.II/345 62 dt.31-12-1962 P.24 File 3-13 Vol.III)

Grant of permission to join Civil Defence services

2.69 The government servants who join as volunteers in the Civil Defence Service have to play an important and useful role in the life of the citizens. Such of the Government servants who are holding key posts may not be permitted to join the service.

2.70 Generally the normal period of training would be outside office hours. The Government servant who is enrolled as a member of the Civil Defence Service is required in emergency under the C.D Service Rules 1962 to perform any duty during office hours, the period of absence have to be treated as special casual leave. The Government servants are also permitted to receive such allowance in addition to their civil pay, as may be prescribed under the rules *ibid*.

2.71 These rules are not applicable to Government servant desiring to join on whole time paid basis. Such Government servants would be sent on deputation basis if they are permanent and other individual cases may be examined on its merit.

(O.M.No.47/7/63 Ests.(A) dt.23-5-1963 from Min. of Home Affairs, P.20 File 3-15/63-68/Vol.III)

2.72 The absence from civil posts during the period of Annual training with the Air Force as a member of the Auxiliary Air Force will be treated as special casual leave.

(G.I.M.H.A.O.M.No.47/2/55 Est.(A) dt.24-10-1957 forwarded with C.A.G's Endt. No.4091 N.G.E.II/423-56 dt.13-11-1957)

2.73 Special Casual Leave for a maximum period of 15 days including the transit time in both ways may be granted to Ex-Servicemen (boarded out of service and re-employed as civilians) appearing before the Medical Reserve Board for reassessment of their disability. *(G.O.I.M.O.DO.M.11(5)65/d(cicv.II) DT.10-10-1966 P.272 File 3-13 Vol.III)*

Special Casual Leave to Lok Sahayak Sena members who have won merit certificates and required to participate in Republic Day Parade at Delhi

2.74 Special Casual Leave may be granted to Central Government servants, who having joined the Lok Sahayak Sena have won certificates of Merit and are required to participate in the Republic Day parade held annually in Delhi.

- (i) for a period not exceeding 14 days required for their stay in Delhi in connection with participation in the Republic Day parade; plus

- (ii) for the minimum period required for their journey from the Headquarters of the Government servants to Delhi and back.

(G.I.M.H.A.O.M.N.46/5/58 Ests(A) dt.20-6-1958 forwarded with C.A.G's Endt. No.1427-A/261-58 dt.7-7-1958 case 3-50)

Special casual leave to attend training conducted by St. John Ambulance Brigade

2.75 Government servants, who are permitted to join the St. John Ambulance Brigade, should ordinarily be required to undergo the necessary training, etc., out of office hours. In case, however where this is not possible there will be no objection to the period of training etc., being treated as casual leave to the extent of such leave is due and to the extent such leave is not due, as special casual leave. It should be made clear to the staff, who are the members of the brigade that the Govt. of India will not be responsible for any risks, injuries, damages or other consequences arising out of or during the course of the membership training with the Brigade. *(C.A.G's Endt. No.850. N.G.E.I/233-53 dt.28-4-1954)*

Special Casual Leave to members of St. John Ambulance who are required to participate in Republic Day Parade at Delhi

2.76 The period of absence of these Government servants who participate in the Republic Day parades held annually and rehearsals connected therewith in their capacity as members of the St. John's Ambulance Brigade should be treated as special casual leave and not counted against the ordinary casual leave admissible to such Government servants. *(G.I.M.H.A. Lr.No.46/955 Ests.(A) dt.27-10-1955 forwarded with C.A.G's Endt. No.2229 N.G.E/192-55 dt.12-11-1955)*

Special Casual Leave to members of St. John Ambulance whose services are utilized by the Brigade on working days

2.77 Special casual leave not exceeding three (3) days per annum may be allowed to Govt. servants who are members of the St. Johns Ambulance Brigade, to cover their absence on any special duties that may be assigned to them by the Brigade provided that -

- (i) Such duties are performed during office hours on working days; and
- (ii) If the duties so performed extend only to half-a-day only half day's special casual leave should be allowed.

(G.I. Cab. Sectt.(Dept. of Personnel) Lr.No.F.27/5/70 Ests(B) dt.12-1-1971 endorsed in C.A.G's Lr.No.274 Audit/213 70 dt.25-2-1971 P.164 File 3-13 Vol.III)

Special casual leave in connection with meetings of co-operative societies

2.78 (a) The members, delegates of members, managing committee members and office bearers of co-operative societies (formed exclusively with Central

Government Employees) whether within their Headquarters or outside the Headquarters of the societies, may be granted special casual leave up to a maximum period of ten days in a calendar year plus the minimum period required for the journeys to attend such meetings.

In respect of those employees who are members, office bearers etc., of such cooperative societies and who are posted at the same place as Headquarters of the cooperative societies, may be granted special casual leave as above subject to the following conditions.

- (i) Special Casual Leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon as the case may be then special casual leave may be granted for half a day only to cover the actual period of absence.
- (ii) The Government servant should furnish certificate from the cooperative society concerned to the effect that he actually attended the meeting indicating the time and duration of the meeting.
- (iii) The grant of special casual leave under this OM would be subject to all other conditions laid down in the Ministry of Home Affairs OM No.46/22/63 BHA dated 14-1-1964.

(G.I.M.H.O.M.No.46/22/63-Ests(A) dt.14-1-64 read with G.I Ministry of Home Affairs Department of Personnel and Administrative Reforms OM No.28016/1/84 Estt(A) dt.19-1-64).

- (b) Members of co-operative societies, whose bye-laws provide for attending annual general meetings/special general meeting through delegates of members, will not be eligible for special casual leave and in such cases, only the elected delegates will be eligible for this special casual leave. However if the members are required to participate in any meetings outside the Headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.
- (c) The power of granting special casual leave under these orders will be exercised by Heads of Department as defined in S.R. 2(10) in the case of Government servants under the administrative control and by the Ministries of the Govt. of India in other cases.

- (d) Special Casual Leave, under these orders will be allowed to be combined with ordinary casual leave only and not with regular leave. Saturdays, Sundays and holidays intervening the period of special casual leave will not be ignored but will form part of Special Casual Leave.

(G.I.M.H.A.O.M.No.46/22/63 Ests.(A) dt.14-1-1964 received in C.A.G's Endt. No.163 Audit/365-63 dt.30-1-1964 P.171 File 3-13 Vol.III)

Special casual leave for departmental promotion examination

2.79 Special Casual Leave may be granted to Central Government servants who are eligible to appear at Departmental promotion Examinations which are neither obligatory nor entail a condition of preferment in Government service. Special casual leave will not, however, be admissible to departmental candidates for appearing at the competitive examinations held by the U.P.S.C. e.g., Combined Services Examination, Stenographers Examination L.D.Cs. Exam., Assistants Examination, etc., for direct recruitment. Special casual leave for departmental promotion examination will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the Headquarters station where such examination is held outside the Headquarters. *(G.O) M.H.A.O.M.No.46/26/63 Ests(A) 2-12-1963 received in C.A.G's Endt. No.2033-Audit/292-63, dt.16-12-1963 P.169 File 3-13 Vol.II)*

Special casual leave for donating blood

2.80 Government servants, who donate blood to a recognised Blood Bank, on a working day is entitled to special casual leave for that day.

(G.O.I.M.H.A.M.O.No.46-11.56. Ests(A) dt.8-10-1956 recd. in C.A.G's Endt. No.1894 N.G.E. I/208/56 dt.23-10-1956)

Special casual leave for family planning operations

2.81 The instructions regarding the number of days of grant of Special casual leave admissible to Government servants for the various Family Welfare Schemes has been reviewed by the Department of Personnel & Training keeping in view the changes /advancements in the technology/surgical procedures.The revised period of Special Casual Leave admissible to Government Servants for the various Family Welfare Measures is as under:

Purpose	No. of days Special Casual Leave admissible
Male Government Servants:	
(i) Vasectomy	05 days
(ii) Vasectomy for second time due to failure of the first operation	05 days

(iii) Under going Recanalization operation	21 days
(iv) When Wife undergoes puerperal/ non- puerperal tubectomy including sterilization performed through laparoscopy for the first time or second time	03 days from the date following the date of operation
Female Government Servants	
(i) Puerperal tubectomy/Non-puerperal tubectomy (including laproscopic method)	10 days
(ii) Puerperal tubectomy/Non-puerperal tubectomy for second time.	10 days
(iii) Saplingectomy after Medical Termination of Pregnancy (MTP) – {This leave is not admissible when, after saplingectomy operation along with Medical Termination of Pregnancy, facility of maternity leave for six weeks is availed under rule 43 of CCS (Leave) Rules, 1972.}	10 days
IUCD/IUD insertion/re-insertion	1 day on the day of procedure
Undergoing re-canalization operation	21 days
When her husband undergoes vasectomy operation	1 day on the date of operation
Non-Hospitalisation - Post Sterilization complications a. Post vasectomy b. Post tubectomy	Commuted Leave to be granted, if necessary as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave
Hospitalisation - Post Sterilization complications a) Post vasectomy b) Post tubectomy	Extension / Addl. Special Casual Leave is admissible for the period of hospitalization if the concerned employee is hospitalized on account of post operational complications.

There will be no change in the other conditions for grant of Special Casual Leave for the above purposes. The Period of Special Casual Leave for the following purposes remains unchanged:

- (a) Post Sterilization Complications : in case of Hospitalization;
- (b) Female Government Servants : when their husbands undergo vasectomy Operation;

(c) Re-canalization operation.

These orders will take effect from date of issue of GOI Min of PPG&P(DOPT) OM NO.28016/02//2007-Esst(A) dated 04.01.2008

Authority : {GOI Min of PPG&P (DOPT) OM NO.28016/02/2007-Esst (A) dated 4.01.2008}

2.82 Special casual leave cannot be granted or combined with ordinary casual leave or regular leave in cases in which Government servants undergo sterilisation operation while on regular leave.

(C.A.G's Lr.No.1525 A.55-56 dt.18-10-1968 P.130 File 3-13/Vol.III)

Special Casual Leave to persons with Disabilities

2.83 Central 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 (four) days in a calendar year for specific requirements relating to the disability of the official. The Government Servants with disabilities are governed by Rule 44 and 45 of CCS(Leave) Rules 1972.

REGULAR LEAVE

2.84 The following rules regulate the conditions under which such leave may be granted to and availed of by the members of Office. In sanctioning leave, Branch Officers are required to exercise their discretion with due regard both to the requirements of the office and to the reasonable interests, of members of the Establishment.

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

- (c) In other cases the nature of the indisposition, etc., may be such that an employee can reasonably be expected to continue to attend to his duties for the short time necessary to enable his application for leave to be considered and sanctioned and for his relief to be rearranged. If he does not do this, but absents himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and dealt with accordingly.
- (d) Member of the staff should, before availing of leave, hand over the work of their seat to the successor or other colleagues of the same section with the approval of the AAO/Supervisor in urgent cases i.e., give in writing the stages of work in their seat in regard to correspondence, audit, filing, etc. Failure to do so will entail delay in the grant of leave apart from disciplinary action as may be found necessary in each case. However, a copy of “Handing Over of work of the seat” may be given to the section head for follow up.
- (e) Assistant Audit Officers of Sections concerned should furnish on the application for leave a certificate regarding the state of work of that seat of which the member was in-charge, indicating clearly the extent of arrears, if any, and whether the member has handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the D.A.G/Sr.D.A.G (Admn.) to deal with the case suitably.
- (f) Branch Officers should ensure that the responsibility of the members in this behalf is brought to them and that cases of non-observance are promptly reported for disciplinary action.

Note: Whenever a Branch Officer wants to grant leave to any member of the staff under them they should so arrange that no arrears, crop up on that account. The Senior Auditor/Auditor who takes leave should be required to complete the item left over by him, on his return from leave by sitting late, if necessary. (*O.O.No.TM/64-C/165, dated 2-7-1964*)

Reporting on return from Leave

2.85 Staff members of the office who were sanctioned leave by Branch Officer without any substitute being posted in their places should report themselves to the concerned Sections. In case of employees for whom substitutes are posted by the respective groups, should report themselves to the Controlling Sections of those groups. But Admn-I 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 Govt. 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 Govt. Servant returning to duty is neither permanent nor Quasi-Permanent and the period of absence exceeds three months irrespective of the fact whether sanction to leave was obtained or not. The joining report of the individual should also contain full particulars of 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 applications. (*E.B. Circular E.B. 1/5-8/70-71/314, dt.14-7-1970*)

Absence after expiry of leave

2.86 As per the provisions of rule 25 of CCS (Leave) Rules, 1972-

Unless the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to, no leave salary for the period of such absence and that period shall be debited against his/her leave account as though it were half pay leave, to the extent such leave is due, the period in excess of such leave due being treated as extraordinary leave.

2.87 Willful absence from duty after expiry of leave renders a government servant liable for disciplinary action. {*Authority: GOI DOPT OM No.13026/3/2010-Estt (Leave) dated 22.06.2010*}

2.88 A period of overstay of leave does not count for increments in a time-scale unless under rule 32 of Leave rules it is commuted into extraordinary leave and under the proviso to FR 26(b) the extraordinary leave is specially allowed to count for increment.

2.89 Extra-Ordinary Leave

- (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, shall be granted extraordinary 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 applies to the competent authority in time through proper channel stating the full reasons there for 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 (T.S) Rules, 1965, or C.C.S (C.C.A) 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 prescribed should be issued to the 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 Admn-I section/Legal Cell 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) Admn-I Section/Legal Cell will, in all cases of temporary official initiate such action under C.C.S (C.C.A) Rules 1965 or C.C.S (T.S) 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 regularisation 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 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 Admn-I Section/Legal Cell in all cases where a report has been sent to those sections as contemplated in this order. *(O.L & SB.I/C.R 3-18/73-74/614, dated 15-2-1974)*

Special kinds of leave other than study leave

2.90(a) Maternity Leave

A female Government Servant (including an apperentice) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of 180 days from the date of its commencement.

(b) **Paternity Leave**

- (i) A male Government Servant (including an apprentice) with less than two surviving children, may be granted Paternity Leave by an authority competent to grant leave for a period of 15 days, during the confinement of his wife for childbirth, i.e., upto 15 days before, or up to six months from the date of delivery of the child.
- (ii) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (iii) Paternity leave may be combined with leave of any other kind
- (iv) Paternity Leave shall not be debited against the leave account.
- (v) If paternity leave is not availed within the period prescribed, such leave shall be treated as lapsed.

(c) **Child Adoption Leave**

A female Government servant, with fewer than two surviving children, on valid adoption of a child below the age of one year may be granted child adoption leave, by an authority competent to grant leave, for a period of 180 days immediately after the date of valid adoption.

{Authority: GOI DOPT OM No.13018/1/2009-Estt (Leave) dated 22.07.2009}

(d) **Child Care Leave**

A woman Government Servant may be granted child care leave by an authority competent to grant leave for a maximum period of 730 days during her entire service for taking care of her two eldest surviving children (below 18 years of age/22 years with disabilities), whether for rearing or for looking after any of their needs, such as education, sickness and the like. Single Male Parents who may include unmarried or widower or divorcee employees are also eligible for Child Care Leave.

{Authority: GOI DOPT OM No.11020/01/2017-Estt (Leave) dated 30.08.2019}

For this purpose “Child” means-

- (a) a child below the age of eighteen years; or
- (b) a child below the age of twenty two years with a minimum disability of forty per cent as specified in the Government of India in Ministry of Social Justice and Empowerment’s Notification No.16-18/97-N 1.1, dated 1st June, 2001.

Child Care Leave cannot be demanded as a matter of right. Under no circumstances can any employee proceed on CCL without prior proper approval of the leave by the leave sanctioning authority.

Child Care Leave can be availed, even if employee has Earned Leave at his/her credit.

Grant of Child Care Leave to a Government Servant shall be subject to the following conditions, namely:-

- (i) It shall not be granted for more than three spells in a calendar year. However for Single Female Government Servant it may be granted for six spells in a calendar year.

{Authority: GOI DOPT OM No.11020/01/2017-Estt (Leave) dated 30.08.2019}

- (ii) It shall not be granted for a period less than five days at a time; and

{Authority: GOI DOPT OM No.13018/01/2014-Estt (Leave) dated 01.04.2016}

- (iii) It shall not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is satisfied about the need of child care leave to the probationer, provided that the period for which such leave is sanctioned is minimal.
- (iv) During the period of Child Care Leave, the Government Servant shall be paid leave salary equal to the pay drawn immediately before proceeding on leave for the first 365 days. For the next 365 days leave salary is equal to 80% of the pay drawn immediately before proceeding on leave.

{Authority: GOI DOPT OM No.11020/01/2017-Estt (Leave) dated 30.08.2019}

- (v) Child Care Leave may be combined with leave of any other kind.
- (vi) Child care leave shall not be debited against the leave account.

CLEANLINESS

2.91 The following rules should be carefully observed:

- (a) Furniture in the sections should be arranged neatly.
- (b) Waste paper should be thrown in waste paper bins provided in the sections and no litter on the floor.

- (c) Staff members should tidy up their table every evening before they leave the Office.
- (d) Files, registers or papers should not be kept on the floor.
- (e) Important papers/vouchers etc should be kept safely in almirahs provided to the section to avoid their loss.

Responsibility of MTS Officials for cleanliness of rooms

2.92 MTS Officials attached to Group Officer/Branch Officers/Sections will be held responsible for the cleanliness of the rooms/premises to which they are attached. They should dust the tables, books cases etc., in the Officer's room/sections to which they are attached. They should see whether the sweepers have done their work properly. Those attached to sections should remain in the sections to which they are attached till the last person leaves the section. Before leaving the Office in the evening they should ensure that all electrical appliances in the rooms/sections attached to them are switched off and inform the Chowkidar of the block concerned to close the room. When the Assistant Audit Officer or other members work in the section after the Office hours and the MTS is permitted to leave the Office before them, the MTS concerned should invariably inform the Chowkidar of the block concerned to switch off the lights and fans and close the room, when the staff members leave the Office.

Spitting and smoking in office

2.93 Expectoration is a habit which tends to the dissemination of infectious diseases and is otherwise objectionable. A.A.O is expected to co-operate in seeing that no one spits inside the office except in the spittoons, provided for the purpose. Smoking in the rooms is prohibited.

Inspection of the general condition of office

2.94 Sr. Audit Officer (L&S) will assign to any of the Auditor under his control, the duty of inspecting the Office premises to oversee its general condition. The Auditor assigned with this item of work, shall maintain a register in the form below to be submitted to the Senior Audit Officer (L&S) on the first working day of each week, detailing there in the condition of areas inspected by him up to the last working day of the previous week. The Auditor concerned should conduct the inspection in such a way that, the entire premises of the Office is covered by the end of every month.

The Senior Audit Officer (L&S) himself should randomly inspect the premises of Office and record his remarks in the register to be submitted to the Accountant General through Sr.D.A.G(Admn.) at the end of every month. An entry

about the closure of this register should be made in the calendar of returns of L&S Section under “Weekly” and “Monthly” sections respectively and closings watched.

Date of Inspection	Sections inspected	Inspector's remarks	SAO's remarks	D.A.G's remarks	A.G's orders

2.95 Branch Officers are required to make occasional visits to their sections, to personally acquaint themselves with the work of their A.A.O's and other members of staff on the spot.

Admission into the office premises

2.96 (i) Each member of the office will be provided with an identity card.

(ii) The Gate Keepers are duty bound to check the identity of persons entering the premises of the Office. All Employees of the Office are therefore directed to produce their Identity Cards when demanded by the Gate Keepers.

(iii) Employees who failed to produce their Identity cards will not be allowed to enter the premises of the Office, unless they obtain a temporary duty pass from the Reception. Such Employees are required to obtain on the temporary pass an endorsement of the Branch Officer/Group Officer to whom they report. The temporary duty pass has to be returned to the Receptionist the same day after completion of their duty and while leaving the Office for that day.

(iv) If the identity card is lost, a duplicate should be obtained immediately from the Senior Audit Officer, L&S after giving a written explanation of the circumstances leading to the loss. A sum of Rs.10/- will be recovered from the salary of the employees to whom a duplicate identity card has been issued.

(v) Members of the office, transferred temporarily or permanently from this office should surrender their identity cards to the S.A.O (L&S). The L.P.C/NOC will be issued only after surrender of the identity cards.

(vi) The identity card permits only the individual specified therein to enter the office. Any misuse of the card such as transferring it to another or

tampering with any of the particulars noted therein, will render the individual concerned liable for disciplinary action.

- (vii) Any changes in the particulars noted in the card can be carried out only by S.A.O (L&S) who will attest such changes. The officials who are promoted to the next higher cadre should surrender their identity cards and obtain a fresh one. Their original cards will be restored, if they are subsequently reverted.

2.97 The staff members are permitted to attend the office from 08.15 AM to 7.00 PM on all working days. As such the staff members required to work late i.e., beyond 7.00 PM should invariably obtain prior permission from the respective supervisory authorities. The staff members may retain a copy for production to the Caretaker/Watch and Ward Staff. A copy of the same has to be given in the respective L&S Sections before 5.40 PM for information. *{Authority PAG(Audit)TS/Admn.II/2012-13/Circular No. 14 dated 19.10.2012.}*

2.98(a) All the staff attending to duty on holidays should invariably obtain prior permission from the respective supervisory authorities. The staff members should retain a copy of permission obtained for production to the caretaker/watch and ward staff at the main gate. A copy of the same has to be given in the respective L&S Sections before 5.40 PM of the previous day for information and record.

- (b) No section will be opened on holidays except on production of written permission by the employees from the Branch Officer to attend office on holidays.

- (c) All the staff members (irrespective of the cadre) attending to duties on holidays should sign the register placed at the main gate for information and record. *{Authority PAG(Audit) TS/Admn.II/2012-13/Circular No. 14 dated 19.10.2012.}*

- (d) The hours of the Recreation Club during holidays will be 9.15 AM to 6.00 PM and on all working days 6.00 PM to 7.45 PM.

Entry into Office

- 2.99 (i) No outsider will be allowed inside the building unless permitted by a Gazetted Officer. For the purposes of regulating the admission of outsiders, a Receptionist has been posted at Gate. No. 1. All outsiders will first report to the Receptionist. The Receptionist will require the outsider to note down on a slip of paper the name of the person desiring admission, purpose of visit and officer whom he desires to see. The Receptionist will then arrange to send the

slip to the officer concerned or ascertain his instructions through the telephone. The outsider will be admitted only if the concerned officer permits him to do so either by an order in writing on the slip or by instructing the Receptionist on the telephone.

- (ii) No outsider will normally be allowed to enter the office premises for meeting any of the non-gazetted personnel of the office. Persons desiring to meet any of the non-gazetted members will be allowed to see them only in cases of urgent necessity. Such persons will have to remain in the room of the Receptionist and the particular individuals whom they desire to meet should be sent for from the sections.

Principles and practices that should govern the relation between M.Ps/M.L.A's and Government servants

2.100 The principles and practices that should govern the relations between members of Parliament and of State Legislatures and Government servants are contained in the subsequent paragraphs:

- (1) The two basic principles to be borne in mind are (i) that Government servants should show courtesy and consideration to members of Parliament and of State Legislatures and (ii) that while they should consider carefully or listen patiently to what the Members of Parliament and of State Legislatures may have to say, they should always act according to their own best judgment.
- (2) It should be the endeavour of every officer to help the Members of Parliament and of State Legislatures to the extent possible in the discharge of their important functions under the Constitution. In cases, however, where an officer is unable to accede to the request or suggestion of a Member, the reasons for his inability to do so should be courteously explained to the Member.
- (3) It is realised that many officers have very heavy public duties and responsibilities and if they are to function effectively, they should be permitted to plan out their day's work with some care and adhere to the plan. An officer should feel free to set apart some hour when he can refuse to meet visitors without being considered guilty of discourtesy, lack of consideration and the like. He should, however, set apart some time every day when anybody can see him and within these hours and also during other office hours in which he is to meet visitors, he must give priority to Members of Parliament and of State Legislatures except when a visitor has come by previous appointment and a Member of Parliament or

of a State Legislature has come without an appointment. In such a case he should see the Member of Parliament or of a State Legislature immediately after he has met the visitors who had come by previous appointment. Any deviation from an appointment made with a Member of Parliament or of a State Legislature or indeed with any other person must promptly be explained to the Member concerned so that the least possible inconvenience is caused to him and fresh appointment should be fixed in consultation with him.

- (4) When a Member of Parliament or of a State Legislature comes to see him, an officer should rise in his seat to receive the Member and to see him off. Small gestures have symbolic value and officers should, therefore, be meticulously correct and courteous in their dealings with Members of Parliament and of State Legislatures.
- (5) Similarly, seating arrangement at public functions should receive very careful attention at all times and it should be ensured that there is no room for any misunderstanding on this score. The position of Members of Parliament has been clearly brought out in the Warrant of Precedence approved by the President. M.Ps appears at Article 30, above officers of the rank of full General or equivalent, Secretaries to the Government of India, etc. The instructions appended to the Warrant of Precedence also lay down that when Members of Parliament are invited en-bloc to major State functions, the enclosure reserved for them should be next to the Governors, Chief Justice, Speaker of the Lok Sabha, Ambassadors, etc. A further provision in the instructions is that Members of State Legislature who, owing to their presence in Delhi, happen to be invited to State Functions should be assigned rank just after Members of Parliament. To avoid inconvenience to Members of Parliament and of State Legislatures who may come late, the block seats meant for them should be kept reserved till the end of the function and should not be occupied by other persons, even though they may be vacant. The seats provided for them should be at least as comfortable and as prominently placed as those for officials.
- (6) Letters received from Members of Parliament and of State Legislatures should be acknowledged promptly. All such letters should receive careful consideration and should be responded to an appropriate level and expeditiously. The officers should furnish to Members of Parliament and of State Legislatures when asked for, such information or Statistics relating to matters of local importance as are readily available and are not

confidential. In doubtful cases instructions should be taken from a higher authority before refusing the request.

- (7) While the official dealings of Government servants with Members of Parliament and of State Legislatures have to be regulated as stated in the previous paragraphs it is necessary to invite the attention of Government Servants to what is expected of them in their individual capacity in respect of their own grievances in the matter of conditions of service. Under the relevant Conduct Rules governing them, Government Servants are prohibited from bringing or attempting to bring any political or other influence to bear upon any superior authority to further their interests in respect of matters pertaining to their service under the Government. Therefore, a Government Servant is not expected to approach a Member of Parliament or of a State Legislature for sponsoring his individual case.

(G.O.I. Cabinet Sectt. Dept. of Personal etc. O.M. Lr.No.25/19/64. Ests(A) dt.8-11.1974 received in CAG's Endt. No.2315 NGE.III 59-74 dt.25-11-1974)

(Note: Branch Officers may instruct the Sections under their control that whenever Members of Parliament and State Legislatures come to the sections, they may be requested with courtesy to meet the Branch Officers concerned.)

(EB. I/Misc/8-12/74-75/0.0.413, dated.20-3-1975)

- (8) Extending invitation to local MPs & MLAs to attend Public Functions: As per the directions contained in DOPT O.M. No.11013/2/2000-Estt. (A) dated 25.08.2000, it should be ensured that MPs/MLAs of the area are invited to public functions organized by a Government Office and that proper and comfortable seating arrangements at public functions are made for the Members. Intimation/Invitations regarding public meetings/functions should be sent through speedier modes to the MPs so that these are received by them well in time. Receipt of the intimation by the Member has to be confirmed by the officer/official concerned. Such functions should be held, as far as possible, when the Parliament is not in session.

Maintenance of secrecy of official notings, unpublished record and documents, communications made in official confidence

2.101 Rule 11 of the CCS Conduct Rules, 1964 lays down that a Government Servant may not communicate directly to other Government servant or to non-official persons or to Press any documents or information which may have come into his possession in the course of his public duties. Retention of such documents or information by a Government servant in his personal custody for use in furtherance of his personal interest, e.g., in making representation to the authorities concerned is not only objectionable but also constitutes an offence under section 5 of the official

Secrets Act, 1923. A person contravening the provisions of the above Act renders himself liable to prosecution. Contravention of the provisions of the Act and of the Conduct Rules can also be dealt with departmentally under the relevant Discipline Rules and may well justify the imposition of a suitable penalty with reference to the facts and circumstance of each case. (*G.I.M.H.A. Memo. No.25/54/58-Ests. dt.12-4-1954.*)

Private correspondence with foreign embassies, etc.

2.102 Private correspondence with Foreign Embassies/Missions/ High Commissions should be avoided. Similarly no private or personal correspondence on matters of an official nature should be entered into directly with members of foreign Missions in India.

(*Para 2 of Annexure 1 to Ministry of Home Affairs, O.M.No.25/34 (S) 67-Ests.(A). dt.22-5-1969 and Govt. of India Cabinet Secretariat O.M. No.25/11/71. Ests(A) dt.7-7-1971 forwarded in CAG's Endt. No.1881-NGE III/31-71, dt.20-7-1971*)

Enrolment as members of political association and participation of Government servants in political activities

2.103(1) According to Rule 5 of the Central Civil Services (Conduct) Rules, 1964 no Government servant shall be a member of or be otherwise associated with, any political party or any organisation which takes part in politics nor shall take part in, subscribe in aid of, or assist in any other manner, any political movement or activity. Whether or not the aims and activity of any organisation are political is a question of fact which has to be decided on the merits of each case. It is, therefore, the duty of every Government servant who wishes to join, or take part in the activities of any association or organisation positively to satisfy himself that its aims and activities are not of such a nature as are likely to be objectionable under Rule 5 of the C.C.S (Conduct) Rules, 1964 and the responsibilities for the consequences of his decision and action must rest squarely on his shoulders and that a plea of ignorance or misconception as of Government's attitude towards the association or organisation would not be tenable. In cases where the slightest doubt exists as to whether participation in the activities of an association or organisation involves an infringement of Rule 5 of C.C.S (Conduct) Rules, 1964 the Govt. servant would be well advised to consult his official superiors.

(2) As to whether attendance by a Government servant at public meetings organised by political parties would amount to participation in a political movement within the meaning of the Rule referred to the position must necessarily remain, as stated in the office memorandum referred to above viz.

- (i) that whether or not the conduct of any particular nature amounts to participation in a political movement is a question of fact to be decided on merits and in the circumstances of each particular case; and
 - (ii) that the responsibility for the Government servant conduct must rest squarely on his shoulders and that a plea of ignorance or misconception as to the Government's attitude would not be tenable.
- (3) The following observations may, however, be of assistance of Government servant in dealing their own course of actions:
- (i) Attendance at meetings organised by a political party would always be contrary to Rule 5 of Central Civil Services (Conduct) Rules, 1964 unless all the following conditions are satisfied--
 - (a) that the meeting is a public meeting and not in any sense a private or restricted meeting;
 - (b) that the meeting is not held contrary to any prohibitory order or without permission where permission is needed; and
 - (c) that the Government servant in question does not himself speak at, or take active or prominent part in organising or conducting the meetings;
 - (ii) Even where the said conditions are satisfied while occasional attendance at such meetings may not be construed as participation in a political movement frequent or regular attendance by a Government servant at meetings of any particular political party is bound to create the impression that he is a sympathiser of the aims and objects of that party and that in his official capacity he may favour or support the members of that particular party. Conduct which gives cause for such an impression may be construed as assisting a political movement.
 - (iii) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of the different political parties and to equip themselves to exercise intelligently their civic rights e.g., the right to vote at elections to Legislatures or local self-government Institutions.
(G.I.M.H.G.A.O.M. No.25/44/49, Ests.dt.10-10-1949)

Territorial Army

- 2.104(1) It has been decided by the Government of India that, in view of the importance of the Territorial Army for the adequate defence of the country,

Government servants, other than those holding key posts should be allowed to join the same if they so desire and no impediments should ordinarily be placed in the way of their joining the Territorial Army.

- (2) The occasions on which members of the Territorial Army can be called up for military duty are as follows:
- (a) for training, to attend a course of instructions or undergo attachment;
 - (b) to act in support of the civil power or to provide essential guards; and
 - (c) when embodied, for supporting or supplementing regular forces.

(3) ***Training***

- (a) As for training, there are two types of unit; Urban and Provincial. Government servants would be eligible to join the Urban Units only. Members of the Urban Units have to undergo two kinds of training i.e., Recruits training of 32 days and, thereafter, annual training for a period not less than 30 days and not more than 60 days. The recruits training can in the case of Urban Units, be carried out on a part-time basis in the morning or in the evening outside normal office hours.
 - (b) For Annual training, the members will be “embodied” as for supporting or supplementing regular forces, and the training will last for a minimum period of four consecutive days depending upon the nature of training. In cases where the annual training would be required to be undergone for a period in excess of four consecutive days prior written consent of the Accountant General before volunteering for the additional training should be obtained. During the period of training which will mostly be carried out outside office hours Government servants will receive pay and allowances according to their ranks. Military pay and allowances received by Government servants will be in addition to their civil emoluments.
- (4) Attending a course of training in the Territorial Army would be purely voluntary and the prior permission of the Accountant General would be necessary before an individual gives his assent to proceed on course and it would be quite open to the Accountant General to refuse permission, if he considers this necessary in the exigencies of service. Ordinarily, however such permission will be granted. The periods spent in attending a course of instruction, which will vary according to the nature of the course will be treated as duty in the same way as the period spent when embodied for supporting or supplementing the regular Forces. Persons sent on a course of

training would also be “Embodied” and would therefore be governed by the terms set out in paras (5) and (6) below in all respects.

- (5) The occasions in which members of the Territorial Army might be called up for military duty in aid of Civil power would be very rare because ordinarily regular troops would be available for the duty. Similarly occasions when members of the Territorial Army would be “embodied” for supporting or supplementing the regular forces would be when the country is involved in an actual war. On such occasions, the absence of the Government servants from their offices should be treated as duty for the purpose of civil leave and pension. If a Government servant is on an incremental scale of pay he will count his military service for increments in the time scale of pay applicable to him in his civil post and also towards civil pension, in the same way as if he had put in that period of service in his civil appointment. As regards leave, they will continue to be governed by the civil rules applicable to them before transfer to the military service. Under Rule 36 of the Fundamental Rules and Article 86 of the Civil Service Regulation, acting promotions may be made in place of Government servants who are called up for military duty in the above circumstances. Government servants whose rate of pay, at the time they are called up for military duty, are higher than the military pay and allowances to which they would be entitled in respect of Military duty, would receive pay at the civil rates according to the “Next below” Rule and the difference between the civil pay and allowances and the military pay and allowances shall constitute a charge against the ordinary head of expenditure to which civil pay of the individual concerned is debitable. At the time of actual recruitment/commissioning any individual will be required to report for interview or medical examination. The period of absence on this account should be treated as special casual leave. (*Vide G.O.I. M.H.A.OM.No.F47/n/58. Ests(A) dated 29-12-1960 (page 49 file 3-13/Vol.II)*)
- (6) As regards the position of temporary Government servant and persons borne on work-charged establishments with reference to the concessions referred to in para (5) above, though such persons have no lien, in the technical sense, on the civil posts held by them and should be considered to have vacated their posts on their embodiment in the Army, in the wider interests of the Territorial Army, it has been decided that these persons should be treated in the same way as permanent Government Servants, and the concession laid down in para (5) above should be extended to them so long as the posts in which the persons concerned were employed continue to exist. But, if the posts held by them are abolished, while they are on Military duty, they should be treated to have ceased to be in civil-employment after that date for the

above purpose. As per this decision, on release from military duty all such persons should be absorbed in the posts in which they would have continued but for their “embodiment” subject to those posts being available the period of absence from civil posts being treated as duty for all relevant purposes. (*Vide M.H.A.O.M.No.25/19/49. Ests. dt.7-7-1950 recd. under CAG’s Endt. No.3254-NGE II/391-49 dt.5-10-1950 M.H.A.O.M.No.25/56/52 Ests. dt.23-12-1952 recd. under CAG’s Endt. No.414-NGE. II/391-49 dt.19-2-1953 and M.H.A.O.M.Nos.25/42/51- Ests dt.1-8-1961 - 25/6/53 Est. dt.29-4-1953 and 25-6-1953 Est. dt.12-9-1953 recd. under CAG’s Endt. No.399-NGE II/391-MGE II/49 Pt.II, dt.8-3-1954*).

Taking papers home

2.105 Non-Gazetted members of this office are not permitted under any circumstances, to take office papers to their home.

Prohibition of tips to MTS

2.106 The MTS are strictly prohibited from demanding or accepting tips, or presents from officers and clerks. They are also prohibited from circulating subscription lists in the office.

Locking of safes

2.107 Menials should not be allowed to turn the keys of safes when locking them. The officers responsible for the locking of important locks, should as far as possible, do the actual locking themselves, where this is not possible, they should at least stand and look on when the locks are put and sealed.

Undertaking of private work

2.108 Under Rule 15 of the C.C.S (Conduct) Rules 1964 read with paragraph 10.16 of C.A.G’s M.S.O (Admn) Vol.I, the previous sanction of the C.A.G should be obtained before any Government servant is allowed to undertake, for remuneration, the work of maintaining or supervising the accounts of an institution. He has, however, authorised the Accountant General to exercise the power to sanction the acceptance of private work relating to supervision and maintenance of accounts by sub-ordinates, below the rank of Assistant Audit Officers in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Government servant’s Conduct Rules. In other cases the Accountant General is competent to accord sanction provided that if there is remuneration, it is within his powers of sanction under the supplementary rules issued by the Government of India and that it does not exceed the limits prescribed in C.A.G’s M.S.O (Admn) Vol.II (vide) Note under Item (2) of para 10.16 of C.A.G’s M.S.O (Admn.) Vol.I. The general conditions should of course be satisfied, viz., that the work, to undertake which permission is granted, does not

interfere with the official duties of the Government servant or involve, in any way a breach of any of the Government servant's Conduct Rules.

Note: As medical practice by unqualified practitioners is open to obvious objections, and as Government Servants who undertake it must find it difficult to avoid distraction from their official duties, applications for sanction to undertake to practice any form of medical treatment should be refused. The practice of any form of medical treatment by non-medical Government servants without sanction is punishable as a breach of Government servants Conduct Rules. (*G.I.H.D.O.M.No. G.40/26/36/Public dt.25-11-1936 forwarded with Ar.GI's Endt. No.1974-NGE/615-36, dt.18-12-1936.*)

A part-time lectureship in an educational institution is to be regarded as a regular remunerative occupation which requires the sanction of Government under conduct rules.

Rule 15(2) (e) provides that no previous permission is required for taking part in the registration, promotion or management (not involving the holding of elective office) of a Co-operative Society substantially for the benefit of Government servants, registered under the Co-operative Societies Act, 1912, or any other law for the time being in force. However, for holding any elective post previous sanction of the Government is necessary. If any Government servant holds an elective post after obtaining due permission, the activities connected with the work of the society should not interfere with the efficient discharge of his official duties. Government servants may be allowed to hold elective office in any body, whether incorporated or not, for a period of two terms or for a period of 5 years, whichever is earlier, for which prior sanction would be required when a Government servant contests an election in such body, as per existing rules. The competent authority has to keep in mind all the relevant factors while granting permission under Rule 15(1)(c) of CCS (Conduct) Rules, 1964. Cases of such sanctions, will be reviewed from time to time and permissions earlier granted, will be revoked where Government servants have been holding Office in any body, whether incorporated or not, for more than five years or in cases where there are allegations of charges of corruption, adverse audit paras etc. In such cases, Government servant concerned may be directed to resign from his office in such body immediately. He will cease to discharge any function from the date such direction is conveyed to him/her, irrespective of the fact whether his/her resignation from the body is accepted or not.

Prior sanction necessary for participating in any competition/social event

Prior sanction is necessary to participate in any competition/social event organized by private companies/organizations, the object of which is only to promote their business.

{ Authority: GID below rule 15 of CCS (Conduct) Rules }

Appointment of arbitrators

2.109 In cases of arbitration arising out of contracts entered into by Ministry of Supply

A Government servant should not as a rule be allowed to act as an arbitrator for a private firm in a dispute arising out of a claim against Government in respect of contracts for the supply of stores entered into by purchase organisation of Government. In special cases, Government may grant him permission to act as such. (*Copy of G.O.I. Min. of Industry and Supply OM.No.P.122(5)/1, dt.3-10-1947 communicated in Ar.GI's No.1149-Admn. 351-47 dt.1-11-1947*)

Declaration of immovable property

2.110 Details of immovable property owned or acquired by Government servants or their dependants should be reported to the office in accordance with Rule 18 of the CCS (Conduct) Rules 1964, as clarified from time to time.

2.111 Every member of Group A and Group B services of I.A & A.D shall on their appointment and thereafter in the months of January each year submit immovable property returns. The returns to be given in January each year will show the position as on the first of January. The statements submitted by I.A. & A.S Officers should be forwarded to the C.A.G by the end of January each year. The statements furnished by Group 'A'/'B' (Gazatte) whether actually working in this office or elsewhere should be consolidated and submitted to the Accountant General. The statements will be recorded in a Secret File and maintained in the custody of the Accountant General.

2.112 Immovable Property

When a Government servant acquires, or disposes of any immovable property or through Power of Attorney, directly by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family, he should give prior intimation to the prescribed authority regarding such transactions.

2.113 Transactions of family members

Transactions entered into by the family members of a Government servant out of their own funds (including stridhan, gifts, inheritance, etc.) in their own names, need not be reported to Government (such transactions do not attract Conduct rules). *Rule 18, GID (8), Para.2(ii)*

2.114 Construction of house

Construction of house amounts to acquisition of immovable property for which intimation/sanction, is required .This is independent of sanction of Government loan.Same is the case where expenditure incurred on repairs or minor construction work in respect of any house the estimated expenditure of which exceeds Rs. 10,000/-

2.115 Government/prescribed authority can at any time call upon the Government servants to furnish a full and complete statement of movable/immovable property, held or acquired by them or by a member of their family. The Government servant can also be asked to indicate the means by which, or the sources from which, such property was acquired.

2.116 *Punitive action*

Non-furnishing of returns in time or furnishing wrong information will be 'good and sufficient reason' for taking disciplinary action against any Government servant.

Transactions of Government Servants in movable property

2.117 Movable Property: Any transaction in movable property by the Government servant either in his own name or in the name of any member of his family should be reported to the prescribed authority within one month of such transaction, if the value of such property exceeds two months basic pay of the Government Servant:

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant, if any such transaction is with a person having official dealings with him.

-Rule 18 (2) & (3) of CCS (Conduct) Rules, 1964.

2.118 *Movable property includes*

- a.** Jewellery, Insurance Policies, the annual premia of which exceeds two months basic pay of the Government Servant, Shares, Securities and Debentures;
- b.** All loans, whether secured or not advanced or taken by the Government Servant (including the bid amount of Chit taken before the expiry of the period of chit)
- c.** Motor cars, motor cycles, horses or any other means of conveyance, and
- d.** Refrigerators, radios.

Purchase of Shares, Securities debentures, mutual funds etc.,

2.119 No Government servant shall speculate in any stock, share or other investment. Frequent purchase or sale or both, of share, securities or other investments shall be deemed to be speculation. Occasional investments made through stock brokers or other persons duly authorized and licensed under the relevant laws is permissible. Government servants, whose total transactions in shares, securities, debentures, mutual fund scheme, etc., during the calendar year exceeds six months basic pay have to submit an intimation in the prescribed format to the prescribed authority (by 31st January of subsequent calendar year). In addition to this if an individual transaction in shares, securities, debentures, mutual fund etc., exceeds twice the basic pay of the Government servant, intimation is to be sent to the prescribed authority.

(GOI DOPT OM F. No. 11013/6/2018-Estt.A-III dated 07.02.2019 communicated vide Hqrs. Mail letter No. 48-Staff Entt. (Rules)/AR/04-2015 dated 19.02.2019)

2.120 **Prescribed authority:** The Head of Department for Group 'A' and Group 'B' Officers, and Head of Office for others.-Explanation to rule 18 & GID (15)

Insolvency and indebtedness

2.121(a) Indebtedness impairs an employee's usefulness and under certain circumstances (vide paragraph infra) renders a Government official liable to dismissal. Any person who enters into pecuniary arrangements with other members of this office is also liable to dismissal.

(b) Employees are warned of the risk they run of losing their appointment if they run themselves hopelessly into debt or countersign bills of friends. The Government of India in the Home Department in Resolution No.100, dated the 12th January 1856 have directed Heads of Government offices to impress upon their subordinates the discredit attaching to a resort to the insolvency court and to warn them that such a proceeding would be considered as itself constituting a sufficient cause for exclusion from the public service unless it should appear that the embarrassments of the insolvent have been the result of unforeseen misfortunes or of circumstances over which he could exercise no control and have not proceeded from dissipated and extravagant habits. It is not valid reason for helpless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Employees should clearly understand that if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

(c) If a member of the establishment wants to file an insolvency petition, he should make a report of the circumstances to the Accountant General. On receipt of such report, the Accountant General should decide upon the question of taking disciplinary action, if he considers that

(i) The Government servant's efficiency has been adversely affected by his indebtedness; and

(ii) The Government servant can no longer be entrusted with any important and responsible public duties. No formal permission to file an insolvency in a court of law would be necessary.

--(C.A.G's Endt. No.3761-N.G.E. II/235-55 (1) dt.22-9-1956)

Attachment of pay

2.122(1) *Officers to whom notices should be sent*

- (a) The following officers are appointed as the authority to whom notices of orders attaching the salary and allowances of Central Government servants shall be sent by courts of law.

Officers whose salaries and allowances are attached	Officers to whom notices should be sent
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- | | |
|----------------------------|---|
| 1. All Group Officers. | Treasury Officer/Pay and Accounts Officer who normally disburses the salary and allowances of concerned Group Officers. |
| 2. All Non-Group Officers. | The Head of Office in which the Non-Gazetted Officer is for the time being employed. |

G.O.I.M.H.A.OM.No.54/1/61/Est(A) dt.14-10-1965 recd. in C.A.G's Endt. No.2259-TAIL/51-Admn.III/60 dt.4-11-1965-P.9 File TM I15-49 65-68)

- (b) When an attachment against the pay of an employee is received, it should be posted in the Attachment Register in Form Nos.130 and submitted through Sr. Audit Officer (Bills) to the Accountant General for orders. A statement of liabilities on that date should be obtained from him and submitted to the Accountant General along with this register. The details of the statement should be examined with the previous list, if any, to know how far the employee has been able to discharge the previous liability or has incurred new debts. The statement of liabilities should show for each loan separately

- (i) The original date of borrowing;
- (ii) The original amount borrowed;
- (iii) The person from whom loan was borrowed;
- (iv) The rate percent; and
- (v) The amounts repaid and their dates of payments. The statement should be accurate one and if later events prove this to be otherwise, all increments will be stopped until the debts are completely cleared off or a certificate obtained from the Court to that effect.
- (vi) The object for which the amounts were borrowed.
- (vii) The names of the sureties if any or any other remarks.

NOTE: 1- If subsequent events prove that this statement was inaccurate the employee concerned will render himself liable to disciplinary action.

NOTE: 2- No non-gazetted member of this office should stand surety for any person unless he/she is in a position to discharge the liability himself/herself if necessity arises.

Any person acting contrary to this will be presumed to have acted in a dishonest manner. A comparison of such loans at different periods will be made and commented upon.

- (c) The Attachment Register will be maintained by the Bills Section and in addition to its submission with every new order of attachment, it should be submitted for review on the 10th of each month to the Sr. Audit Officer for further instructions. The amount realised from the pay of the Government servant under an attachment order issued by a Court should not be sent to the Court at Government expense. The Disbursing Officer is not, however, entitled to deduct from the salary anything in excess of the amount prescribed in the attachment order. Hence this amount realised under the attachment order less the remittance charges should only be sent to the court. (*Ar.Gl's Lr.No.T.67-Admn. II 10-37 dt.30-4-1937 vide also Govt. of India, Home Dept. OM.28,35/Public dt.18-1-1938 forwarded with Ar.Gl's Endt. No.245-NGE.59-38, dt.23--2-1938*)
- (d) The office has no discretion to alter in any way the amount of pay ordered to be attached by a competent court and applications to this effect must not be entertained.

(2) *Constant Attachment of Pay*

When the salary of an employee is constantly being attached for debt, or has been continuously under attachment for more than two years, or is attached for a sum which under ordinary circumstances it will require more than two years to repay, a statement showing the total amount of the debt as recorded in the attachment register will be submitted by the A.A.O., Bills Section through the Branch officer to the Accountant General for order and the case dealt with as if the debtor had taken advantage of the insolvency courts. For this purpose the procedure prescribed in the Establishment Manual should be followed.

Rule 17 of CCS (Conduct) Rules 1964.

(3) *Application of Insolvency*

Any employee of the office who intends to resort to the insolvency court should inform the Accountant General of his intention of so doing. On

receipt of this information he will be asked to furnish the statement of liabilities and all the papers should be submitted to the Accountant General for his information and orders.

Rule 17 of CCS(Conduct) Rules 1964.

(4) *Disciplinary Action*

When a Government servant has been adjudged by court of law to be indebted but his pay is exempt from attachment due to the application of Section 60 of Code of Civil Procedure and rules 74 and 75 of Central Government Account (Receipts and Payments) Rules 1983 it will always be open to the Administrative Authority to take recourse to rule 15 of the Central Civil Services (Classification, Control and Appeal) Rule, 1965 for disciplinary action. Cases of the above nature should be submitted to the Accountant General for information and orders.

Misconduct of members

2.123 A.A.O concerned shall bring immediately to the notice of the Accountant General through their Branch Officers and Deputy Accountant General for necessary action, any disorderly conduct, irregular habit or insubordination on the part of any member of their sections.

Punishments

2.124 The Punishments prescribed in Rule 11 of CCS (CCA) Rules, 1965, can be imposed by the Officers to whom powers have been delegated vide section E of CAG's M.S.O (Admn.) Vol-II.

Resignation, Dismissal and Discharge

2.125 The detailed rules on the subject are embodied in the manual of establishment section. Special attention is drawn to the provisions of that manual requiring a Government servant who may be convicted by a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith and stipulating consequences of failure to report the same.

Resignations

2.126 Persons who desire to resign must give one months notice of their intention to do so. Those who wish to apply for appointments outside the office must necessarily obtain the permission of the Competent Authority before doing so. (*Authority:- O.M. N-o.F.117/10/67-AVD, dated the 10th January, 1968, from the Government of India, Ministry of Home Affairs, New Delhi Circulated vide Comptroller and Auditor General, endorsement No.188-NGE.III/108-66-II, dated the 20th January, 1968*)

Redressal of grievances

- 2.127(i) Government servants seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline first exhaust the normal official channels of redress before they take the issue to a Court of Law.
- (ii) Where, however, permission to sue Government in a court of law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may, be informed that such permission is not necessary. (G.O.I.M.H.A.O.M.No.F.25/3/59-Ests (A) dt.21-4-1959 recd. in CAG's Endt. No.2345/ NGE.II/ 220-59 dt.21-5-1959 recd. with G.I.M.H.A.O.M. 25/29/63-(A) dt.26-11-1963 received in CAG's Endt. No.18-NGE.II/242-63 dt.8-1-1964 Page 12 File 3-17 Vol.III/63-64).

(iii) ***Petitions and Memorials***

The instructions for submission, receipts and transmission of petitions addressed to the President in respect of matters arising out of civil employment under the Government of India on the termination of such employment should be regulated as laid down in the Manual of Establishment & Administration. Whenever, in any matter connected with the service conditions, a government servant wishes to press a claim or to seek redress of grievances the proper course for him is to address his immediate official superior or the Head of his office or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g. those addressed to the President, the Government or the Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted through proper channel (i.e. Head of Office etc. concerned). There will be no objection at that stage, to an advance copy of the representation being sent direct.

Prevention of sexual harassment of working women

- 2.128(1) Having regard to the definition of 'Human Rights' in Section 2(d) of the Protection of Human Rights Act, 1993, Hon'ble Supreme Court had issued guidelines and norms to be observed to prevent sexual harassment of working women (*In case of Vishaka and others Vrs State of Rajasthan and others- JT 1997 (7) SC 384*).

- (2) Sexual Harassment includes such unwelcome sexually determined behaviour (whether directly or by implication) as –
- a) Physical contact and advances
 - b) A demand or request for sexual favours
 - c) Sexually coloured remarks
 - d) Showing pornography
 - e) Any other unwelcome physical, verbal or non verbal conduct of sexual nature.

In order to deter the Government Servants from commission of acts of sexual harassment and to provide the procedures for the resolution, settlement or prosecution of acts of sexual harassment, a Sexual Harassment Complaint Mechanism has been prescribed.

(3) ***Role and responsibility of employee***

- (a) Employees have responsibility to:
- Oppose harassment
 - Cooperate with the administration in action taken to promote a good and harmonious working environment.
 - Avoid behavior which could be considered harassment
 - Participate in any training to deal with such harassment
 - Participate as required in any investigation of complaints or allegations of harassment
 - Assist colleagues who are being subjected to harassment by being supportive and making it clear that the behavior is not acceptable.
- b) Employees have the right not to be harassed and should not feel or be made to feel guilty or embarrassed about exercising these rights.

(4) ***Formal Complaint Procedure***

Employees need to know-

- How to file a formal complaint and that the formal process includes filing the complaint, investigating, reporting the findings, decision making, providing remedies for the victim and corrective action taken for the harasser. This process should include an appeal process.
- Employees should also know exactly what the consequences of harassment are before they find themselves involved in a complaint.
- Employees may be afraid to speak up

(5) ***Complaints Mechanism***

Whether or not such conduct constitutes an offence under law or a breach of the service rules, an appropriate complaint mechanism should be created in

every organization for redress of complaint made by the victim. Such complaint mechanism should ensure time-bound treatment of complaints. Wherever such machineries for redressal already exist, they may be made more effective and in particular women officers should preferably handle such complaints. Such Committee should be headed by an officer sufficiently higher in rank than the perpetrator.

(6) *Complaints Committee*

The Complaints Committee should be headed by a lady officer not below the rank of Deputy Accountant General. In case of non availability of lady officers in the office, the DAG/Sr. DAG of a sister office at the same station or nearby station may be made head of the committee.

- The number of lady members in the committee should not be less than 50%.
- An appropriate NGO may be associated with the committee.
- The committee must be directed to receive all complaints irrespective of the status of the officer against whom the complaint is made.

(7) *Third Party Harassment*

When sexual harassment occurs as a result of an act or omission by third party or outsider, the employer and the person in-charge will take all steps necessary and reasonable to assist the affected persons in term of support and preventive action.

(8) *Criminal Proceedings*

Where such conduct amounts to a specific offence under the Indian Penal Code or under any other law, the employer shall initiate appropriate action in accordance with law by making a complaint with the appropriate authority.

(9) *Disciplinary Proceedings*

Where the conduct amounts to misconduct in employment as defined by service rules, appropriate disciplinary action shall be initiated as deemed fit, by the disciplinary authority. The findings of the Complaints Committee regarding sexual harassment of the complainant/victim will be binding on the disciplinary authority to initiate disciplinary proceedings against the Government servant(s) concerned under the provisions of the CCS (CCA) Rules, 1965.

[DOPT OM No. 11013/10/97-Estt. (A) dated 13th February, 1998 DOPT OM No. 11013/10/97-Estt.(A), dated 13.07.1999]

Intimation regarding detention/arrest/conviction

2.129 It shall be the duty of every Government Servant who has been detained/convicted by a Court of Law to inform his departmental superiors the fact of such conviction (whether the offence is of serious nature or is purely technical) and the circumstances, connected therewith, as soon as it is possible for the Government Servant to do so. Failure on the part of any Government Servant so to inform his official superiors will be regarded as suppression of material information and will render the Government Servant concerned to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based.

(GOI MHA OM NO.25/70/49-Ests, dated 20th December, 1949 and GOI MHA Letter NO.39/59/54-Estt. (A) dated the 25th February 1955).

Conduct of a Government Servant in relation to proper maintenance of his family

2.130 A Government servant is expected to maintain a responsible and decent standard of conduct in his private life and not bring discredit to his service by his misdemeanors. In cases where a Government servant has been reported to have acted in a manner unbecoming of a Government Servant, as for instance, by neglecting his wife and family, departmental action can be taken against him on that score without invoking any of the conduct rules.

Strike/refusal to work/ participation in "gherao"

2.131 "Strike" means refusal of work or stoppage or slowing down of work by a group of employees acting in combination and includes:-

- (a) mass abstention from work without permission (which is wrongly described as mass casual leave)
- (b) refusal to work overtime where such overtime work is necessary in the public interest.
- (c) resort to practices or conduct which is likely to result in or results in substantial retardation or cessation of work. They include "go slow" "sit down", "pen-down", "stay in", "token", sympathetic or any other form of strike, as also absence from work for participation in a bundh.

2.132 "Gherao" involving forcible confinement of public servants within office premises by surrounding their place of duty and holding demonstration/meetings both within office premises during office hours and also outside the office premises outside the office hours, tending to forcible confinement of public servant within office premises would be viewed seriously. Such demonstration, activities are prejudicial to public order and also involve criminal offences like wrongful restraint,

wrongful confinement, criminal trespass, or incitement to commit offences. They are also subversive of discipline and harmful to public interest, and participation in them by Government servants amounts to conduct wholly unbecoming of government servant and would constitute good and sufficient reason within the meaning of Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rule, 1965. Serious view will be taken of such acts of lawlessness and insubordination on the part of public servants.

(AUTHORITY: Ministry of Home Affairs O.M. No. 25/23/66.Estt.(A) dated 9.12.66 & Ministry of Home Affairs O.M. No 25 (S) X/11/67-Estts. (A) dated 15.4.67)

Restrictions on Marriage and Prohibition of Acceptance of Dowry

2.133 No government servant shall enter into or contract a marriage with a person having a spouse living.

2.134 With the coming into force of the dowry prohibition Act 1961. Government servants are prohibited from giving or taking or abetting the giving or taking of dowry or demanding any dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be.

2.135 Presents in the form of cash, ornaments, clothes or other articles made at the time of marriage by one party to the marriage to other party to the marriage shall not be deemed to be dowry for this purpose unless they are made as considerations for the marriage.

2.136 Any violation of the above provisions would constitute a good and sufficient reason for instituting disciplinary proceedings against the Government servant in addition to such legal action as may be taken in accordance with the provision of the Act.

(Authority: Rule 13 A and 21 of C.C.S. (Conduct) Rules 1964 and Govt. of India, Ministry of Home Affairs O.M. No. 25/37/65-Estt. (A) dt. 30.8.65)

Supply of copies of documents relating to personal matters of Government servants to non-officials

2.137 The Comptroller and Auditor General has, in consultation with the Government of India, decided that there is no obligation on Government or their officers to supply copies of documents relating to their staff to the Insurance Companies or any one else, and the request for such copies need not be complied with.

(Auditor General's No. 82-N.GE/14-38, dated 21st January, 1938)

Subsistence Allowance

2.138(1) A suspended official is entitled for the first three months of suspension to a Subsistence Allowance of an amount equal to leave salary on half pay, with appropriate dearness and Compensatory allowances. This allowance may be increased by a suitable amount not exceeding 50% of the initial sum, if the suspension is prolonged due to reasons not directly attributable to the Government servant. It may be decreased in the same manner if the Government Servant is held to be responsible for the delay in action criminal/disciplinary against him.

Subsistence Allowance can be paid only if the Government Servant furnishes a certificate every month that he was not engaged in any other employment, business or profession.

(2) Recovery from subsistence Allowance

- (i) Obligatory: Repayment of loans and advance taken, Contribution to C.G.H.S. and Group Insurance, house rent and allied charges and Income Tax.
- (ii) With the Official's Written Consent P.L.I., Premia, Cooperative stores/Societies dues, refund of G.P.F. Advances.
- (iii) Not enforceable G.P.F. subscription, Court attachment dues and recovery of loss to Government.

(Authority: F. R. 53(1), No. (4) below F.R.-53(1), (2) and G.O.I. Order No.(4) below F.R.-53)

Procedure for change of name by Government Servant

2.139 A Government Servant wishing to adopt a new name or to effect any modification in his existing name should adopt the change formally by a deed changing his name which should be attested by two witnesses known to the office.

2.140 The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as Gazette of India. The publication should in both cases, be undertaken by the Government Servant himself at his own expense. For the publication of advertisement in the Gazette of India a Government servant should approach the Manager of publications, Government of India, publication Branch, Civil Lines, New Delhi. The adoption of the name or change in the existing name will be recognized officially and necessary amendments of the entries in the office records will be made only after the formalities described above have been completed. True copies of the relevant documents should be kept with personal files of the Government servant concerned.

NOTE: If the person concerned does not possess a seal it is not necessary to insist on having the personal seal affixed on the prescribed "deed". In such cases it would be sufficient if the

signature of the person concerned on the deed is attested by two witnesses, preferably Group Officers.

(Vide G.I., M.H.A. O.H. No. 60/274 – 48 – Essts. Dated 3.11.1948, G.I. Ministry of Home Affairs Letter No. 161/51- Essts. dated the 19th August, 1951, and G.I., M.H.A. O.M. No. 87/52 – Essts dated 24.03.1952.

Procedure for change of name on marriage

2.141 In the case of female Government servant who desires to have an entire change in their names after marriage (and not merely a change of surname) the formalities (for alternation/change of name by Government servant) prescribed in paragraphs 2.139 & 2.140 above will have to be gone through.

2.142 In cases where female Government servants, in pursuance of their marriage desire to make a change of name to be noted in the official records which is after the name of the husband the formalities mentioned in the paragraphs 2.139 & 2.140 above need not be observed, if the Head of the Office/department concerned, is satisfied that the change sought to be effected is in fact in pursuance of marriage and the name is after the name of the husband.

2.143 In the case of a married women, who while in service get a valid divorce and desire to revert to her maiden name and also in the case of a widow who remarries and desires to have a change of name after the name of the second husband the formalities mentioned in the above paragraph should be observed.

(Authority : C. & A. G. 's No. 5378 – NGE – II / 398 – 1958 dated 12.11.1959 circulated to all A.G. No. 5379 – NGE. II / 398 – 58 – Essts. G.I., Min. of Home Affairs U.O. No. 50055/65- Essts. (A) dated 25.05.1965 NGE. II/ 149- 65 dated 3-6-1965).

Change of religion

2.144 Scheduled Caste concessions are admissible to the members of scheduled Caste who profess Hinduism or Sikhism and consequently any change of religion other than Hinduism or Sikhism will deprive him of the eligibility for the concession admissible to the members of the Scheduled Caste. Consequently it is necessary for such a person to give the declaration on change of religion. The procedure prescribed in the Ministry of Home Affairs Office Memorandum No. 60/274/49 Essts dated 3.11.1948 for reorganizing the change in the name of the Government servants may be followed for recognizing the change in the religion and the deed form prescribed there in may be used with suitable modifications. (Authority: C. & A. G. 'S No. 5599– NGE. II/ 393-58 dated 7.12.1959, C&AG's No. 2163 – N. III / 13 – 85 / I dated 2.07.1986).

Prohibition regarding employment of children below the age of 14 years

2.145 The Child Labour (Prohibition and Regulation) Act, 1986, prohibits employment of children below the age of 14 years, with a view to improve their

economic and social conditions and to encourage them to go to schools and become enlightened citizens of tomorrow.

2.146 Therefore, no Government servant shall employ to work any child below the age of 14 years.

2.147 Any Government servant who employs a child below the age of 14 years would not only be committing an offence under the said act but also be violating the conduct rules rendering him/her liable for disciplinary action apart from the legal action as may be taken against him in accordance with the provisions of the Act.

{Rule 22-A of CCS (Conduct) Rules, 1964 and GOI MHA OM No.11013/06/2006-Estt. (A), dated 31st August, 2006.}

Mileage points earned by Government Servants on tickets purchased for official tours/visits

2.148 The mileage points earned by Government servants on account of travel for official tours/visits shall not be used for purposes of private travel in the form of free companion tickets or other variations thereof by a Government Servant or members of his (or her) family and any action to the contrary to these instructions will render the Government servant liable for departmental action.

2.149 However, Government servants shall be allowed to avail the facility of free companion tickets offered by the airlines for international travel only.

(GOI OM. No.11013/7/8-Estt.(A) dated 3rd June, 2009.)

Communication of Official and unauthorized information on social electronic media

2.150 Posting of comments, views, opinions etc., on social media like “Facebook”, “Twitter”etc., by Government Servants which relate to matters dealt with by them in the course of discharge of their official duties or divulging of information coming to their knowledge by virtue of their official appointments, are fraught with danger or creating an embarrassing situation and legal complications for the Department. Therefore, posting of information, comments, views etc., is like publishing in the press.

Accordingly, usage of social network platforms like “Facebook”, “Twitter”, etc., during office hours is strictly prohibited and officers/officials are advised not to post on line comments pertaining to official matters in public domain. Non adherence of these instructions would be viewed seriously entailing departmental action as per conduct rules. *(CAG’s Circular No.169/3-PPG/2012 dated 22nd May, 2012)*

ANNEXURE - I

(vide para 2.13 (b))

Guidelines for closure of Central Govt. offices in connection with elections to Parliament/State Assemblies/Local elections.

I.	General elections to Lok Sabha/ State Assemblies	I.	Facilities/Privileges to Central Govt. employees
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(a) Holiday/closure of offices:- In connection with General Elections to Lok Sabha or a State Assembly, a local holiday is usually declared by the State Government on the date(s) of polling, if held on day(s) other than Sunday or other closed holiday. When such a holiday is declared, the Central Govt. offices located in such places should also be closed on the polling day(s) in accordance with the practice adopted by the State Government.

(b) Grant of Special Casual Leave:-

Every eligible voter is entitled to be registered in the electoral roll of a constituency in which he ordinarily resides. In some cases, it may happen that the Central Govt. employees residing, and enrolled as a voter, in a particular place/ constituency, say Delhi, (where the election is to be held), may be employed in any office located at some other place, say, Faridabad/ Ghaziabad etc. In such cases, the individual Central Govt. employees may be granted special casual leave if this office does not happen to be closed on that particular day, to enable him to exercise his franchise.

II.	Bye-Elections	II.	(a) <u>Holiday/closure of offices:-</u>
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(I)

State Govt. normally declares a local holiday in that particular area/constituency on the polling day(s) if the election is held on day(s) other than Sunday/ closed holidays. Central Govt. offices may also follow the State practice in such cases.

(b) Grant of Special Casual Leave:-

Permissible on the same grounds/ circumstances as in the case of general elections (of I (b) above).

In bye-elections to State Assemblies, Central Govt. Offices should not be closed. It would be sufficient if only those Central Govt. employees who may be placed on election duty are permitted to absent themselves from office on the polling days. All other employees should be given facility to exercise their franchise either by way of coming late to office or by being allowed to leave office early or a short absence on that day, subject to the exigencies of the service.

(b) Grant of Special Casual Leave:-

Permissible on the grounds/ circumstances as in the case of general elections (of I (b) above.)

**III. Panchayat/Corporation/
Municipalities or
other local
bodies.**

The Central Govt. offices shall not be closed. The Govt. employees who are bonafide voters and desire to exercise their franchise should however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.

NOTE: Heads of Central Govt. offices located in places outside Delhi may also, permit the staff detailed on election duty to remain away from their normal duties on polling day(s) as also on the day(s) required for performing journey which might be undertaken in order to perform such election duty.

ANNEXURE - II

(Vide Para 2.51 - Note (1))

LIST OF THE HONORARY SECRETARIES OF NATIONAL SPORTS FEDERATIONS/ASSOCIATIONS RECOGNISED BY THE ALL INDIA COUNCIL OF SPORTS

1. Aero Club of India, Aurobindo Marg, Safdargunj Air Port, New Delhi.
2. Archarya Association of India, C 1/5 Pandara Park, New Delhi.
3. Basketball Federation of India, No.14/A Road, Jamshedpur.
4. Bridge Federation of India, 3-6/190, Himayat Nagar, Hyderabad.
5. Badminton Association of India, Jackson's Road, Jabalpur.
6. Indian Amateur Boxing Fed, 25 Raj Ram Mohan Roy Road, Mumbai.
7. Billiards and Snooker Fed. of India, C/o The Bengal Bonded ware, House Association, 25-Netaji Subs Road, Kolkata.
8. Ball Badminton Federation of India, Valsa Nagar, Trivandrum-695 014.
9. Board of Control for Cricket in India, Vijay Nagar Colony, Briwani,
10. Woman's Cricket Association of India, 41/B Karan Nagar Extension, Jammu.
11. All India Chess Federation, 14, Fifth Cross Street, Shastri Nagar, Chennai - 600 020.
12. All India Carrom Federation, 2-Nehru Stadium, Chennai - 600 003.
13. Cycling Federation of India, Yamuna Veladrome, IP Estate, New Delhi.
14. Equestrian Federation of India, Army Headquarters, West Block, R.K. Puram, New Delhi.
15. All India Football Fed. Netaji Indoor Stadium, Eden Gardens, Kolkata-21.
16. Indian Golf Union, Tata Centre, 3rd Floor, 43 Chowringhee Road, Kolkata - 700 071.
17. Indian Hockey Federation, Rock No.106, National Stadium, New Delhi.
18. All India Women's Hockey, Association, A/2 Janaki Devi College, Ganga Ram Hospital Marg, New Delhi.
19. Amateur Handball Federation of India, 27, Parade Ground, Jammu.
20. Kho-Kho Federation of India, 'Samhithe', 7/B 14, Cross Road, Malleshwaram, Bangalore-3.
21. Federation of Motor Sports Club of India, 14, North Crescent Road, T.Nagar, Chennai-600 017.
22. Indian Power lifting Fed., 40-2/A, Suburban School Road, Kolkata-700 025.
23. Indian Polo Association, C/o President's Body Guards, Rashtrapathi Bhavan, New Delhi.
24. National Rifle Association of India, Room No.46, First Floor, Raghushree Complex, Ajmeri Gate, Delhi - 110 006.

25. Softball Association of India, Rawaton Ka Bas, Jodhapur-42001.
26. Squash Racket Federation of India, C/o the Kolkata Reckets, Club Near St. Paul's, Cathedral, Kolkata.
27. Swimming Federation of India, 3552, Darwaja's Khancha, Shailipur, Ahmedabad.
28. Table Tennis Federation of India, Room No.1000, Block 'E', First Floor, Post Box No.282, JN Stadium, Lodhi Road, New Delhi.
29. All India Lawn Tennis Association, Deepika-6, Mohan Kumaramangalam Street, Nungambhakam, Chennai.
30. Volleyball Federation of India, 6, Nehru Stadium, Chennai.
31. Weightlifting Federation of India, 2/2 Bajeshipur Road, 2nd Bye Lane Howrah
32. Yachting Association of India, Room No.33, Directorate of Naval Training, C Wing, Sena Bhavan, New Delhi.
33. Cycle Polo Federation of India, Dundlod House, Bawa Sarak, Civil Lines, Jaipur.
34. Amateur Athletic Federation of India, Room No.452, Rail Bhavan, New Delhi.
35. Gymnastic Federation of India, No.68, Sector-10/A, Chandigarh.
36. Amateur Kabaddi Federation of India, 19/1030 Kheranagar, Bandra (East), Mumbai-400 051.
37. Women's Football Federation of India, 103, Wazeer Ganj, Lucknow - 226 001.
38. Wrestling Federation of India, C/o Indian Olympic Assn. Room No.1104, 'F' Block, JN Stadium, New Delhi.
39. Indian Style Wrestling Federation, 2219, Vidyan Press, Nasik - 422 001.
40. Judo Federation of India, Sonawals Bldg. 2nd Floor, 65, Mumbai Samachar Marg, Mumbai -400 023.
41. All India Sports Council of Deaf, 8, Northand complex, Sri Ramakrishna Ashram Marg, New Delhi.
42. Tennikoit Federation of India, Room No.23, First Floor, Lalbahadur Stadium, New Delhi.
43. Rowing Federation of India, "Secretariat", 9, Archibishop Mathisa Avenue, Chennai-28.
44. Schools Games Federation of India, 54/55 Clearaments Bldg. Shimla - 171 004.
45. Indina Olympic Association, Room No.1104, Block 'B', JN Stadium, New Delhi.
46. Indian Mountaineering Federation, Bemto Jurex Road, Anand Niketan, New Delhi.

**LIST OF SPECIAL SPORTS ORGANISATIONS RECOGNISED BY
THE ALL INDIA COUNCIL OF SPORTS**

1. Honorary Secretary,
Indian Olympic Association,
10/1, Talbagan Lane,
Kolkata-17.
2. Secretary,
Services Sports Control Board,
Armed Forces Officers Mess,
Rajindra Prasad Road,
New Delhi.
3. Honorary Secretary,
Schools Games Federation of India,
79/2nd Main Road, Gandhi Nagar,
Chennai - 20.
4. Honorary Secretary,
Railway Sports Control Board,
Rail Bhavan,
New Delhi.
5. Secretary,
Inter University Sports Board of India & Ceylon,
Rouse Avenue,
New Delhi-1.
6. Honorary Secretary,
P&T Sports Control Board,
P&T Board Parliament St.
New Delhi.
7. Honorary Secretary,
All India Police Sports Control Board,
25, Akhbar Road,
New Delhi-11.
8. Secretary,
Central Secretariat Sports Control Board,
Ministry of Home Affairs,
New Delhi.

Annexure –III
Activities requiring permission/sanction

Prior permission/sanction of the Competent Authority is necessary:

- i) to join educational institutions or courses of studies for university degree, (**Rule-3 G.I. Decision(4) CCS (Conduct) rule GIMHA OM No.130/54-Ests(A) dt:26.2.55**)
- ii) to join Civil Defence Service,
(**Rule-3 G.I. Decision-(7) CCS (Conduct) rules GIMHA OM No.47/7/63-Ests(A)dt:23.5.1963**)
- iii) to join as member of St. John Ambulance brigade,
(**Rule-3 G.I. Decision-(8) CCS (Conduct) rules.**)
- iv) to join territorial Army, (**Rule-3 G.I. Decision (10) CCS (Conduct) rules.**)
- v) to join home guard organisation,
(**Rule-3 G.I. Decision(9) CCS (Conduct) rules GIMHA OM No.39021(i/79-Estt.(C),dt:7/9/1979**)
- vi) to join foreign language classes conducted by Indo-Foreign Cultural organisations.
(**Rule-5 G.I. Decision(14) of CCS (Conduct) rules GIMHA OM No.25/40/65-Estt.(A), dt:18/5/1966**)
- vii) to own wholly or in part or conduct or participate in the editing or management of any newspaper or other periodical publication or electronic media (**Rule-8(1) & 15 of CCS (Conduct) rules.**)
- viii) to give evidence in connection with any enquiry conducted by any person, committee or authority. (**Rule-10(1)of CCS (Conduct) rules**)
- ix) to ask for or accept contributions to or otherwise associate himself in raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever. (**Rule-12 of CCS (Conduct) rules**)
- x) to accept gift from near relatives & personal friends when the value exceeds the prescribed limit.
(**Rule-13(2) (3) (4) of CCS (Conduct) rules), G.I. Dept. Personnel & Training notification No.11013/4/93-Estt(A), dt:16.8.1996**)
Under Rule 13 (3) of CCS (Conduct) Rules, 1964, the prescribed limit is revised to Rs. 5000/- for Group-A and B officers and Rs. 2000/- for Group C officials.
Under Rule 13 (4) of CCS (Conduct) Rules, 1964, a Government Servant being a member of the Indian Delegation or otherwise, may receive and retain gifts from Foreign dignitaries in accordance with the provisions of the Foreign Contribution (Acceptance or Retention of Gifts or Presentation) Rules, 2012 as amended from time to time.
(**DOPT OM F. No. 11013/02/2019-Estt.A-III dated 06.08.2019**)
- xi) to accept membership of book clubs run by foreign agencies. (**rule-13 G.I. Decision(8) GICS Dept. of Personnel OM No.25/16/73-Estt(A) dt:3.7.1973**)

- xii)** to receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of the other Government servant. **(Rule-14 of CCS (Conduct) rules)**
- xiii)** to engage directly or indirectly any trade or business or hold an elective office or canvass for a candidate for an elective office, in any body, or canvass in support of any business of insurance agency, commission agency etc., owned or managed by any member of his family.
(Rule-15(1) of CCS (Conduct) rules)
- xiv)** to accept fee for work done for any private or public body or person. **(Rule-15(4) of CCS (Conduct) rules)**
- xv)** acceptance of part time lectureship/fellowship in an educational institution which is in the nature of a regular remunerative occupation and acceptance of part time employment by Government servant after office hour.
(Rule-15 GID(2) & (3) GIMF OM No.F.10(94)-E.II(B)/58 dt:13.9.1958)
- xvi)** to enroll himself/herself as an advocate with the BAR Association (subject to the condition that the Government servant does not engage himself in the legal profession so long as he continues in Government service. **(Rule-15 GID(12) G.I. Per & A.R. UO No.D.207/74-Estts(A), dt:15.1.1974)**
- xvii)** to accept remuneration for services rendered regularly to Co-operative Societies.
(Rule-15 GID(4) GIMHA, AV No.126, dt:15/9/1960)
- xviii)** to undertake medical practice during spare time on purely charitable basis if registered as a practitioner in any system of medicine. **(Rule-15 GID (9 & 13) GIMHA OM No.25/4/64-Ests(A) dt:29.2.1964.) (GICS Dept. of Per. OM No.11013/3/77-Estt.(A), dt:22/3/1977)**
- xix)** to enter into negotiations with private firms to secure commercial employment even while in service.**(Rule-15 GID(10) GIMHA OM No.29/3/66-Ests(A) dt:8.2.1966)**
- xx)** to acquire or dispose of any immovable property either directly or through Power of Attorney by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family, if the above transaction is with a person having official dealings with the Government servant. **(Rule-18(2) & GID-28 G.I. Dept., of Personnel & Training OM No.11013/ 9/98-Estt(D), dated: 29.12.1998)**
- xxi)** to enter into transactions of movable property if its value exceeds prescribed limits & if the transaction is with a person having official dealings with the Government servant. **(Rule-18(3) GICS Dept. of Personnel & Training notification No.25/15/72 Ests(A) dt:16.7.1973, G.I Personnel & Training notification 11013/4/93-Estt(A), dt:16.8.1996)**
- xxii)** for acquisition & disposal of immovable property outside India & transactions with foreigners etc.

- xxiii)** to have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character. (*rule 19-(1) G.I. Dept. Personnel & Training notification No.11013/4/93 Estt. (A) dt:12/7/1995*)
- xxiv)** to stay with foreign diplomats & foreign nationals abroad.
- xxv)** to be members of or actively participate in the activities of Indo-Foreign Cultural Organisations.
- xxvi)** in the case of pensioners who immediately before retirement, were 'Group-A' officers, to accept any commercial employment before the expiry of two years from the date of retirement. (*rule-10 (1) of CCS Pension rules*)
- xxviii)** wherever Government servants propose to receive international awards specific prior permission of the Government shall be obtained by the Government Servant concerned.

Annexure – IV

The Do's and Dont's for the Officials-

Do's

1. Maintain absolute integrity at all times.
2. Maintain absolute devotion to duty at all times.
3. Those holding responsible posts-maintain independence
4. Impartiality in discharging duties.
5. Maintain a responsible and decent standard of conduct in private life
6. Render prompt and courteous service to the public.
7. Observe proper decorum during lunch break
8. Report to the Superiors the fact of your arrest or conviction in a criminal court and the circumstances connected therewith as soon as it is possible, to do so.
9. Keep away from demonstrations organized by political parties in the vicinity/neighborhood of office.
10. Maintain political neutrality
11. Manage private affairs in such a way to avoid habitual indebtedness and insolvency
12. Report the full facts of proceedings to the competent authority if any legal proceedings are instituted for recovery of any debt due from you or for adjudging you as an insolvent.
13. Act in accordance with Govt. Policies.
14. Observe courtesy and consideration to Members of Parliament and State Legislatures.
15. In performance of duties in good faith, communicate information to a person in accordance to the rules contained in the "Right to Information Act-2005".

Dont's

1. Do not make joint representations in matters of common interest.
2. Do not indulge in acts unbecoming of a Govt. Servant
3. Do not be discourteous, dishonest and partial
4. Do not adopt dilatory tactics in your dealings with the public
5. Do not convey oral instruction to subordinates (if done for unavoidable reasons, confirm them in writing as soon as possible).
6. Do not practice untouchability.
7. Do not associate yourself with any banned Organisation.
8. Do not join any Association or demonstration whose objects for activities are prejudicial to the interest of the sovereignty and integrity of India, public order or morality.

9. Do not give expression to views on Indian or Foreign affairs, while visiting foreign countries.
10. Do not get involved in unauthorized communication of any official document or any part thereof or classified information to any Govt. servant or any other persons to whom you are not authorized to communicate such documents or classified information.
11. Do not join or support any illegal demonstration strike or gherao.
12. Do not enter into any private correspondence with foreign Embassies/Missions/High Commission.
13. Do not accept gift, lavish or frequent hospitality from any individual domestic or foreign, industrial or commercial firms, organizations etc. having official dealing with you.
14. Do not accept any offer of cost of passage to foreign countries or hospitality by way of free board and lodging there, if such offers are from foreign firms contracting with Govt.
15. Do not accept invitations to you and members of your family for free inaugural flights offered by any Air Lines, domestic or foreign.
16. Do not give, take or abet giving or taking or dowry or demand any dowry directly or indirectly from the parents or guardian of a bride or bridegroom.
17. Do not engage yourself in canvassing business of any insurance agency, commission agency, advertising agency owned or managed by the members of your family.
18. Do not lend to or borrow or deposit money as a member or agent, with any person, firm or private company with whom you are likely to have official dealings. Do not otherwise place yourself under pecuniary obligation with such person, firm or private company.
19. Do not approach your subordinates for standing surety for loans taking from private sources either by you or relations or friends.
20. Do not undertake private consultancy work.
21. Do not speculate in stock, share or other investment.
22. Do not purchase shares out of the quota reserved for friends and associates of Directors of Company.
23. Do not bid at any auction of property where such auction is arranged by your own officers.
24. Do not stay as guest with Foreign Diplomats or foreign nationals in India.
25. Do not invite any Foreign Diplomats to stay with you as your guest in India.
26. Do not accept or permit, your wife or dependents to accept passage money or free air transport from a Foreign Mission/Government, or Organization.
27. Do not bring any political or other outside influence in respect of matters pertaining to your service.

28. Do not consume any intoxicating drinks or drugs while on duty and appear in public place in a state of intoxication.
29. Do not indulge in any act of sexual harassment of woman.
30. Do not employ children below 14 years of age.
31. Do not accept any award of monetary benefits instituted by private Trusts/Foundations etc.
32. Do not ask for or accept contributions to or otherwise associate yourself with the raising of funds or other collections in cash or in kind in pursuance of any object whatsoever without previous sanction of the Competent Authority.
33. Do not propose or second the nomination of a candidate at an election or act as a polling agent.
34. Do not participate in the Indo-Foreign Cultural Organizations.
35. Do not participate in proselytism directly or indirectly.
36. Do not smoke and expectorate in office and public places.
37. Do not sublet, lease or otherwise allow occupation of Govt. accommodation allotted to you by any other person
38. Do not retain the cancelled Govt., accommodation beyond prescribed time limit.
39. Do not enter into plural marriage.
40. Do not accept gifts beyond permissible limits.

CHAPTER - III

SYSTEM OF CORRESPONDENCE

Forms of Correspondence

3.1 *The several forms of correspondence used by the office are as follows:-*

- (i) Memorandum
- (ii) Letters including speed post, printed forms in Audit Enquiry etc.
- (iii) Demi-official letters and
- (iv) Un-official reference.

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

(G.I Cabinet Sectt. (O&M) Division O.M.No.7/22/59/O&M dt.28.7.1959, forwarded with C.A.G's Lr.No.2626-Admn.I/Audit/317-59, dt.11.9.1959).

Use of Audit Enquiry (earlier known as half-margin) and other printed form

3.2 Certain forms have been standardised and printed to suit the needs of the audit office. These should as far as possible be used. Audit Enquiry (AE) forms should invariably be used to call for information and eliciting particulars in regard to items or other matters under examination which cannot be settled unless further information thereon is obtained from the departmental offices but they should never be used to convey orders, decisions, etc.

NOTE: (1) Printed acknowledgment cards should be used for acknowledging receipt of letters received in the office.

- (2) In case of letters wrongly received in this office and transmitted to the correct address for action, correspondence with the originating office should be on printed form SY.242 and clerical/typing labour should be avoided.

(C.A.G's Lr.No.609-O&M/30-67-XIV, dt.9.11.1972)

3.3. Acknowledgments in respect of communications received from C.A.G.'s office should invariably be issued within seven days of the receipt of the letter, circular etc., pending disposal of the communications.

3.4. Acknowledgment for Secret/Confidential communication should not go on simple open acknowledgment cards. The procedure prescribed in respect of security classification of documents should be followed in such cases.

(C.A.G's Lr.No.724-NGE, III 150-63, dt.3.4.1965)

Method of writing office notes

- 3.5. (i) All office notes should be written on both sides of the paper, a quarter margin being left blank for the record of the orders to be passed by the officer to whom the note is submitted. They should be temperately courteously expressed and written if possible in the third person. They should be broken up into numbered paragraphs. It may be assumed that

the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great length and complexity.

- (ii) When a note is submitted, it should, as far as possible confine itself to-
 - (a) the issue in question
 - (b) circumstances leading up to it, if necessary
 - (c) rules and precedents bearing upon it and
 - (d) suggestions for action.
- (iii) Raising of relevant side issues is not prohibited but, it will usually be found convenient to start a new file for such matters. In some cases, perusal of the paper under consideration will be sufficient and nothing is required beyond a brief suggestion for action.
- (iv) To facilitate quick disposal of cases and especially urgent cases, personal discussion between Branch Officers, Assistant Audit Officers, Sr. Auditors/Auditors who are dealing with the case, should be freely resorted to. A draft letter or email, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. AAOs should not overlook the fact that there may be a case which either by its intricate nature or by its being urgent can be dealt with adequately by the officer. In such cases the papers should be submitted immediately “for orders”. It is not essential that notes be written on all cases.
- (v) In important cases, on which an officer has passed order either by approving the suggestions made in the notes or by writing a note of his own, but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue.
- (vi) The section dealing with the office note last, should see that there is at least one blank page attached on which the officer can record his remarks.
- (vii) The cases which are to be seen by the Accountant General or on which the A.G is to pass orders are to be submitted by the Branch Officers through the D.A.G. concerned except in the case of sections which are under the direct supervisory charge of the Accountant General.

Method of drafting

- 3.6 (i) Drafts should be written legibly and neatly and divided into paragraphs which should be numbered, a fresh paragraph being allotted for every new statement or fresh argument. The tendency to use unduly long sentences should be resisted. A draft should be complete, clear and brief; complete so as to be sufficiently intelligible in itself without reference to other papers, clear, that is free from any ambiguities which may cloud its meaning or necessitate further reference which might have been easily avoided and brief in order that its reading may occupy the least possible time.

- (ii) A draft should be written in temperate language and worded courteously. The use of all colloquialisms and abbreviations should be avoided. The object to be kept in view when orders are being drafted is to express the meaning or convey the instructions of the A.G., with utmost accuracy and as completely and tersely as is consistent with courtesy.
- (iii) A draft should convey the exact intention of the order passed. The language used should be clear, concise and incapable of misconstruction. Lengthy sentences, abruptness, redundancy, circumlocution, superlatives and repetitions whether of words, expressions or ideas should be avoided. Communications of some length or complexity should generally conclude with a summary.
(Para 45(i) of Manual of office procedure of G.O.I)
- (iv) Special care should be taken to check that in important communications conveying decision, etc., dates, facts and other material points are correctly mentioned.
(G.O.I.M.H.A.OM.M.14/6/67 Estt. (CA) Dt.22.09.1967 received in C.A.G's Endt. No.2562-TA II/363-67 Dt.4.10.1967; Page 261-File 3-35/Vol.II-EBI).
- (v) Indiscriminate scribbling on the margins of drafts should be avoided as also writing between the lines. If it be necessary to revise a draft to any great extent it is better to rewrite the paragraphs on the next blank page than to write between the lines.
- (vi) Reference to the number of file along with the section in which the office copy of the letter is to be recorded, should be indicated at the left hand top corner of the draft.
- (vii) Letters should bear a subject heading. When a letter is a reply or bears a direct reference to the letter received, the draft reply should, normally, commence with the expression "with reference to your letter" or "in reply to your letter".
- (viii) When a letter is in continuation of a series of correspondence the last of which was received from the person to be addressed, the phrase "with reference to the correspondence ending with letter" should be, as a rule employed. On the other hand, if the last letter was the one issued by this office the phrase "in continuation of this (or my) letter" is proper and should be used.
- (ix) When an original reference is disposed of by this office after the receipt of reminder a reference thereto should be given in the final reply e.g., this disposes of your reminder No..... dated
- (x) When a draft has to pass through several sections, before being sent up to the Accountant General for approval, it should be seen by the Branch Officer concerned and the Group Officer-in-charge. Queries from one Assistant Audit Officer to another or any sort of unofficial discussion between A.A.O and a subordinate or another A.A.O not specially intended

for the officer should be conducted on separate slips which should be subsequently destroyed.

- (xi) Figures and references should, as far as possible be embodied in the text and not relegated to appendices or to the margins.
- (xii) In the cases where audit objection or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of principal auditor, no mention should be made in the letters so addressed, that the objection is raised or the remarks or references are made at the instance of the C.A.G., though these may actually be made on suggestions received from him.
- (xiii) The instructions contained in paragraph 2.28.1 of C.A.Gs M.S.O., (Admn.) Vol. I should be borne in mind in drafting all communications embodying audit objections. It should be particularly seen that the language used is always polite and inoffensive. Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any Senior Officer is likely to be subsequently impugned, the draft should be approved by the A.G. or by a senior officer in a supervisory charge.
- (xiv) In references to the State Government particular care should be taken in all important correspondence to draw a very clear distinction between suggestion offered in advisory capacity and requests for action which the C.A.G is entitled to require.
(Ar.GL's Circular No.1759-Admn/5-27,dt.2.12.1927 to all Accountant General).
- (xv) Use of the term vernacular:- The term "Vernacular" should not be used in official publications and correspondence. Instead the actual name of the language referred to should be substituted or, if this is inappropriate, some such term as "Modern Indian Languages" should be used, as may be suitable in each case.
(G.I. Home Dept, OM.No.125/38 Public Dt.4.2.1939).

Abbreviations in Office Notes and drafts

3.7 Sr. Auditors/Auditors and A.A.O should not abbreviate words, designations names of districts and places in office notes and draft letters unless the abbreviations are universally understood.

Dating initials

3.8 Except in the case of review of audit (under paragraph 138 of M.S.O (Tech.) Vol. I, and similar cases, all initials should invariably be dated. The year as well as the date and month should be shown. The initials should be clear and by itself give clear identity to the official who has set it.

Notes and Drafts to pass through A.A.O

3.9 The A.A.O is not required himself to draft in every case, but he should satisfy himself that the drafting of his subordinate is accurate and complete. All drafts and notes for orders, etc., should pass through Assistant Audit Officer who will initial all notes and drafts submitted by subordinates after necessary examination.

Assistant Audit Officers Responsibility for Drafts

3.10 When any officer drafts a letter himself it must be understood that the A.A.O concerned is as much responsible for the correctness of any facts which the officer may state as if the letter was drafted by himself. A.A.O's are therefore, required to bring to notice of the Government or other authority the orders which the officer may have accidentally overlooked.

Papers to be arranged and referenced before submission to Branch Officers

- 3.11 (i) A.A.O should be careful in submitting cases to superior officers and should see that they are submitted complete with all connected papers and properly referenced. When there are a number of papers, they should be arranged in order of date and fastened by a tag in the top left hand corner; in important cases page numbers should be given and reference should be by page number and not by attached flag; this applies also to drafts submitted to Branch Officer for approval.
- (ii) In office notes and drafts where a reference is made to papers which are in files or cases, the page number and year of the file or the case should be quoted in the margin.
- (iii) Flags bearing the words “for perusal”, “for signature”, Note for orders, etc., should invariably be employed so that time may not be wasted by any one disposing of a case in finding out what exactly is required of him. All old flags of whatever sort should be removed before the submission of the papers unless such flags are likely to be required in the immediate future.
- (iv) One book, register, file, etc., should not be put inside another nor should any of these be folded back as such practice necessitate rebinding and thereby cause unnecessary expenditure.
- (v) Cases put up should be in a stiff file board with a proper ribbon on it and not bound round with tape, twine or cotton thread.

Issuing drafts after numbering

3.12 All letters issued should bear the prescribed initial letters of the sections and the file number concerned which will be entered on the draft by the issuing section followed by the despatch number which should also be given by the section itself after the draft is passed by the Officer-in-Charge.

If the letter forms part of a correspondence in a “case” the case number will also be added. Thus if the above letter refers to case No.7 under file Budget-7, the letters would be numbered as follows:-

Budget/7-7/2020-21/01

3.13. The quotation of the same number in detail in his reply by the officer addressed gives at once not only a clue to L&S (Inward) Section as to the section to which it relates, but also an indication to the concerned section as to the file or case to be referred to.

3.14. All letters which are despatched from this office should bear the actual date of despatch. The sections should therefore, enter only the number, month and the year in the office copies of drafts and the DEOs should similarly type the month and the year only in the fair copies. The date of despatch should be noted only by the despatcher in the fair copy as well as in the office copy when the letter is actually despatched.

Signing of papers

3.15 The instructions for dealing with official correspondence are laid down in paragraphs 2.17.4 and 2.28.1 of CAG’s MSO (Admn.) Vol.I. The following instructions should be especially borne in mind:-

- (a) Communications of the following nature should not be issued except with the previous approval of the A.G. or of the Sr.DAG.
 - (1) Letters implying dissatisfaction or censure; and
 - (2) Letters to Governments, State or Union,
 - (i) bearing on important question of Audit
 - (ii) challenging decisions or orders
 - (iii) questioning the validity of any sanctions otherwise than for merely technical defects and
 - (iv) containing proposals for writing off or waiving of recovery of overpayments.

Such communications should ordinarily be signed either by the A.G himself or by the Sr.DAG. In the alternative, the letter should indicate that it is being issued under the direction of the A.G. Letters to the CAG other than on routine matters, should ordinarily be issued over the signature of the Accountant General or with his full knowledge and concurrence and in the latter case this fact should invariably be indicated on the letter itself.

- (b) Periodical statement may ordinarily be issued over the signature of the Branch Officer in-charge of the section.

- (c) Reminders to Government in the P.W.D requiring information whether orders on inspection reports have been passed should be submitted to the Sr.DAG (AMG-II) for approval.
- (d) General or circular letters issued by any Branch Officer to “All Collectors”, “All Treasury Officers”, etc., whether in print or otherwise should be submitted to the Accountant General and his approval obtained, except when they relate to matters of a routine nature.
- (e) A.A.O has been permitted in certain cases, to sign papers for the Branch Officers in-charge of the section. The documents of the description of the mentioned in **Annexure-I**, may be signed by Assistant Audit Officer. They are also permitted to sign printed letters and correspondence of a routine nature such as calling for copies of letters, replies to minor or routine enquiries, etc.

In doing so, they should sign merely “For the Deputy Accountant General” as printed in the forms. Whenever the words “DAG” are printed they need not be changed to Senior Audit Officer just because the sections are under the charge of the latter officers. A.A.O should merely sign over “for D.A.G” or for Senior Audit Officer as the case may be without either noting their designations or the words “By Order”.

NOTE: The existence of additional matter, which does not raise any major question, should not by itself be regarded as disabling the A.A.O from signing such letters and documents.

(CAG's Lr.No.1119-Admn.I/586-54, dt.7.6.1955)

- (f) All fair copies of letters from this office will be issued under the heading “From the Accountant General (Audit) TS/Director General of Audit (Central) (as the case may be) except letters signed by the Accountant General/Director General himself which will be issued under the name and designation of the Accountant General/Director General. Wherever any other officer signs a fair letter his name and designation should invariably be typed below his signature. No one should sign a letter or endorsement “for Accountant General” unless the draft has been first passed by the Accountant General.

In the case fair copies of drafts marked “Urgent” or “Today” if the officer concerned has left office, they should be got signed by a Branch Officer who may happen to be present in office at the time and issued unless the Branch Officer considers that they may wait for the next day.

Branch Officers should, however, make arrangements before leaving the office each day that all such letters are put up to, and signed, by themselves as far as possible.

- (g) The signatures of officers in all letters, statements accounts certificates or reports should be legible. His name and designation should also be typed underneath the signature.

The name, designation and the telephone number of the officer signing U.O. note should be typed or rubber stamped under his signature.

(G.O.I. MRA. OM.No.34/2/54 Public dt.17.7.1954 and the M.F (Dept. of Economic Affairs) Endt. No.F.16(79) Admn II/54 dt.16.11.1954 forwarded with CAG's Endt. No.310-Admn.I/633-54, dt.11.02.1954 Correct. Case R.6-68/53-55).

Receipt and distribution of inward correspondence

3.16 All letters received in this office should be duly stamped, marked and sorted out section-wise. Important references like letters from C.A.G., speed post, valuables, etc., will be delivered to the sections after diarising them in the separate registers maintained for that purpose. After the sorting is completed, the date and the number of ordinary letters that are sent should be noted by the L&S section in sectional transit registers. The index number of the letters received from Government of India and Government of Telangana as indicated by the Index unit should in particular be noted and the Dak Transit Registers sent to the Branch Officers concerned twice daily at 11 a.m. and 2.30 p.m.

3.17. The Branch Officer after perusing the dak and after setting his dated initials on each letter will pass on the registers promptly to the respective AAOs to arrange for acknowledging the total number of ordinary letters and also Government of Telananga letters which will be indicated by the Index number allotted to them.

3.18. The Dak Transit Registers should promptly be returned to the L&S section so that further dak may not be stagnated in L&S section for want of Dak T.R (See para 7.19, ii & iii also), correspondence of important nature such as CAG's letters, valuables speed post, etc., are delivered to the sections through separate transit registers after they are perused wherever necessary by the Accountant General or DAG as the case may be in the dak stage. Registered dak is diarised in detail in the sectional under cover transit registers and submitted to the respective B.Os at 2.30 p.m. for perusal and onward transmission to the A.A.O concerned who should arrange to acknowledge the receipt of the letters after verifying each entry and return of the T.R to L&S section. It should be borne in mind that the receipt of Dak should be given "Top priority" at every stage and the Dak T.Rs returned to L&S section in time, so that there may not be any dislocation in the arrangements for punctual and prompt transmission of Dak to the sections. If any Branch Officer is absent, the dak should be perused by the Officer to whom the urgent work of the section concerned is allotted. Similarly if the A.A.Os are absent, the dak should be verified and received by the Senior Auditor of the section. The absence of the A.A.O or Clerk or Section (MTS) member should not provide an excuse for not receiving the dak and for not returning the transit registers but alternate arrangements should be made. (O.O.No.Corresp/10/57-58/5, dt.15.01.1957)

3.19. Assistant Audit Officers should, as soon as the dak is received from the officer, examine each letter and mark it for the Sr.Auditor/Auditor responsible for its disposal. Letters which require action in the section to which they are marked should invariably be received by the section to which they are marked. A note or draft dealing with the portion for disposal in the section should be prepared and attached before transferring the letter to some other section for final disposal.

3.20. In case a letter has to be passed on to a number of sections i.e., more than two, the original section receiving the letter should arrange to furnish attested copies to the relevant section for disposal and transmission of the papers back to the original section, so that a consolidated reply may be issued when they relate to the C&AG or the Govt. of India or other Senior Audit Officers. In respect of other authorities, replies can be issued, if possible direct by the sections to whom copies are supplied.

3.21. After the letters have been seen and marked by the A.A.Os as indicated above they will be made over to the clerk responsible for the distribution of the letters in the section. The clerk will verify the letters in the dak transit registers and acknowledge receipt. He will then enter the letters in the respective purport registers for acknowledgment by the auditors or other member concerned. If any letter entered in the T.R has not been sent along with it, the matter should at once be reported to the concerned L&S section.

NOTE: The T.Rs should be carefully checked to see that there are no missing items and any discrepancies should be immediately pointed out for further investigations. Leaving items unacknowledged, and notings as not received, enclosures not received does not relate to this section not found, etc., in the T.Rs should be avoided.

(O.O.No.Corres/10/57-58/5, dt.15.1.1957)

Transfer of letters not pertaining to the section to which they are marked

3.22 The procedure laid down in para 3.27 must be followed for transfer of letters not pertaining to the section to which they are marked.

3.23. Every document (except vouchers with the List of Payments) received should immediately on its receipt be diarised in the purport registers of the section concerned whether it requires any action or not. All indexed letters should be diarised in separate purport registers. The letters will then be distributed to the Sr.Auditors/Auditors or other members concerned who should initial, with date, against the entries in the registers and take them up for disposal.

3.24. Each section should dispose of letters received by it within three working days from the day following the date of the office stamp impressed on them. Letters not so disposed of should be treated as arrears. Absence of men being on casual leave or other similar reason will not be accepted as an explanation of delay in the disposal of letters. It is for the A.A.Os to make the appropriate arrangements.

3.25. The disposal of letters from the CAG should not be delayed beyond three days from the date of receipt in the section. Such letters entered in the concerned purport register should be reviewed every day by the A.A.O to see that their disposal is not delayed. Letters which are required to be kept for a longer time for valid reasons should be put up to the B.O and the orders obtained.

Queries by Branch Officers

3.26 Queries by the Accountant General or other Branch Officers on any inward letters, etc., must be answered by the section concerned, within three days of the receipt of the letter in this section. If a complete reply cannot be given within that time the letter must, all the same be put up to the officer with an explanation for the delay.

Transfer of letters, papers, etc., from one section to another

3.27 Letters should be transferred from one section to another through the purport/Transit register of the section and acknowledgments obtained. Papers sent by one section to another for note or further action should be transferred on the same day.

3.28. It is the duty of the section which first receives such paper and is responsible for eventually filing it, to see that it is returned by the sections to which it is transferred, without avoidable delay.

3.29. Where letter is not finally disposed of in the section to which it is first delivered by L&S section a note should be made in the purport register "Transferred to.....Section". The section so receiving it will, when finally disposing of the letter, fill up the file or case number in its own purport register.

3.30. A letter or bill received say in Section 'C' and transferred to another Section 'D' for remarks, etc. should be registered in the purport register of Section 'D' and returned after disposal to Section 'C' within three days of its receipt. If it is not disposed of within that period for any reason, it should be shown as outstanding as shown below, prominently in the weekly closing report of the purport register submitted to the Branch Officer in-charge every Monday.

References received from other sections-outstanding:

- (a) Bills received ... Date of receipt
- (b) Letters -do-

3.31. The Branch Officer in-charge should specially scrutinize the reason adduced for the delay in the disposal of such letters, etc., particularly see that there is no avoidable delay in their return to the original section which should continue to show

them as outstanding till they are received back and disposed of finally. Prompt and periodical reminder should be sent by Section 'C' to Section 'D' if the letters or bills are not received back within three days of their transmission to Section 'D'. Delay of over 15 days in the return of the paper should be brought to the notice of the DAG by Section 'C'. Date of reference to another section should be noted invariably in the report of the outstandings.

Submission of papers to Branch Officers and the Accountant General

3.32 All office notes should be written in "note sheets" supplied for the purpose, the margin being left blank for the record of the orders by the officer who has finally to dispose of the case. Only one note should be submitted by the A.A.O on each case requiring decision or orders; this note need not necessarily be written by the A.A.O himself but it will be passed by him and will state the facts with his views on the same. Repetition of facts and arguments once by the Sr.Auditor/Auditor and again by the A.A.O should be avoided. Only short comments by Branch Officers should be made in the margin of the office notes submitted to the A.G in case the Branch Officer desires to put down his observations in detail, these should be in continuation of the office note submitted by the section.

3.33. Enquiries and instructions between the Sr.Auditors/ Auditors in a section, where these have to be reduced to writing will be made and issued on separate slips of papers. These slips may not form part of the papers and may be removed before the latter are submitted for orders. If, by any chance an important enquiry is started on such a slip, it should be pasted on to a sheet of proper size or its contents should be copied on to such a sheet and all further noting should be carried on in the proper form.

Papers returned by the Accountant General to go to the Branch Officer concerned

3.34 All papers submitted to the A.G from different sections will go from him direct to the DAG and then to Branch Officers in-charge of the section. After these officers have seen them the papers should go to the section concerned.

Remarks on letters

3.35 Remarks should not, as a rule, be written on inward letters except such as are required for permanent record thereon and such papers must not be defaced by notes or queries from Sr.Auditors/Auditors or A.A.Os. The order to "put up papers" "file" make-up case or any other short direction may, however, be entered in them over the initials of the A.A.O but other directions to Sr.Auditors/Auditors are not to be written on the original documents. A separate slip should be attached with the needed directions or other remarks.

3.36. Letters and documents received in original to be returned and forwarded to another section or office should not be defaced by any writing or initials thereon. Such entries should as far as possible be confined to a covering sheet to be attached by the section.

Disposal of references from government

3.37 All references from Government both official as well as un-official on which the views or remarks of the A.G have been called for or other important letters from Government calling for urgent action on the part of this office should be dealt with by the A.A.Os themselves at their own level. Specific information etc., if any, required may be obtained from the Sr.Auditor/ Auditors concerned. The A.A.Os will be held personally responsible for any delay in the disposal of such references.

3.38. Such references should, however, be dealt with sufficient despatch. The references should ordinarily be disposed of within three days of receipt in the case of urgent references and ten days of receipt in the case of ordinary references. In the event of any likelihood of delay beyond the periods specified above, specific orders of the D.A.G should be obtained after submitting the reasons why such delay is anticipated.

3.39. All important references to Government calling for important information or conveying expressions of opinions or intimations of serious irregularities should be issued only over the signature of D.A.G who will consider whether the reference is of such importance that it should be issued over the signature of A.G or whether it is enough if they are only shown to him for information and orders.

Disposal of letters addressed by name to A.G or D.A.G

3.40 Branch Officers and A.A.Os will ensure that disposals on all letters addressed to the A.G/D.A.G by name are invariably shown to the A.G/D.A.G before or after the issue of replies according to the urgency of the cases, even in the absence of call for such papers or other remarks made by the A.G/D.A.G. Very prompt attention should be paid to those D.O letters which express or suggest dis-satisfaction with work of this office in any way, and the notes submitted to the A.G/D.A.G should contain a clear and candid statement of the circumstances which have given rise to the complaint, and remedial measures necessary.

Transmission of papers in original

3.41 All correspondence addressed to this office except those which are marked for onward transmission to other offices or for return in original without reply (e.g. Audit Enquiry Memo.) are intended for retention on our records and the return or transmission in original of letters with an endorsement thereon is accordingly

improper. Re-direction of letters erroneously sent to this office is a permissible exception. (In case this office is unable to deal with the subject of a letter or to get it transferred to some other office for taking necessary action, then such a letter should also be retained in this office.). Any failure in this respect results in unnecessary correspondence, delay in the disposal of letters and in calling for originals of the endorsements. A.A.Os should see that clerks do not return original references without keeping office copies or adequate notes to serve as office copy.

Inter-sectional memo

3.42 Inter-Sectional Memo i.e., memo addressed from one section of the office to another, either by the A.A.Os or through the medium of the Branch Officer, should receive as much importance as other correspondence. These Memos should be treated as inward receipts of the sections concerned and purport and their disposal watched through the purport register like other inward letters.

Top secret, secret and confidential documents

3.43 Instructions regarding treatment and safeguarding of secret and confidential information and papers are detailed as below for information.

- (i) The treatment of particular documents as “Confidential” or “Secret” does not imply that the information contained in other documents is “Public Property”. The object is to show that special care has to be taken in respect of the former and that an additional responsibility lies on all persons who handle them.
- (ii) Papers marked “Confidential” should not pass in the ordinary course through the office, but should be seen and dealt with only by persons explicitly or implicitly authorised in that behalf. If not passed by hand from one authorised person to another they should be sent in sealed covers (Closed Pads or in the boxes provided for the purpose).
- (iii) Papers marked “Secret” are intended only for the perusal of the person to whom they are addressed and of persons to whom he is entitled to communicate them. The persons to whom they are entrusted are personally responsible for their safe custody.
- (iv) When sent by post, confidential or secret papers should be enclosed in double covers of which the inner one should be sealed, if necessary marked “Confidential” or “Secret” and superscribed with only the name of the officer whom it is to be opened. The outer cover should bear the usual official address. Letters or packets containing confidential or secret papers sent by post should invariably be registered, and those containing secret papers should also be sent “Acknowledgment Due”.

Urgent papers

3.44 All papers of an urgent character that may be sent by one officer, department or section to another should have an “Urgent” slip attached in a conspicuous place. The fact that “Urgent” is written in blue pencil or otherwise on a paper cannot be known until the latter is examined and is not therefore likely to receive precedence over others.

Issue of E-mails

3.45 With the advent of electronic mails (e-mails) the system of issue of Speed post and Telegrams has lost its importance. As such in its place e-mails should be issued extensively. However, where e-mail ID’s are not available Fax or Speed post may be used

Maintenance and closing of despatch registers

3.46 A despatch register in form S.Y.318 should be maintained by each section for recording the letters sent for despatch. Despatch register should contain entries such as despatch number of the letter, brief description of the letter, date of disposal and address to which the letter is to be despatched.

3.47. The despatch register should be reviewed carefully and closed once a month on 18th and list of outstandings prepared with the action taken to elicit the replies. The list should be pasted at the end of the entries relating to the period of outstandings and should contain a summary of the outstandings in the following form:

Previous balance brought forward	:	(A)
Issues during the month	:	(B)
Total	:	(A+B)
No. for which replies have been received	:	(C)
Closing balance	:	(A plus B minus C)

Details of closing balance (to be filled up as per columns in the form given below:

Nos.

1. Over two months old
 2. Over one month old
 3. References pending with Govt., or C&AG
 4. References pending with HODs
 5. References pending with others
- NOTE: Reminders issued on

Sr.Ar./Auditor

A.A.O

S.A.O

3.48. Reminders should be issued to all letters for which replies are due to this office from other Departmental Officers. It should be noted that whichever office started the correspondence, whether it is this office or other offices, so long as this office has any action to take in the matter, the sections are responsible to see that the matter is pursued till it is finally decided and that the issue of interim replies does not relieve the sections of such responsibilities. While closing the despatch registers, the Sr.Ar/Auditor and A.A.Os should scrutinise all the entries in the despatch register and make sure that reminders are issued to expedite settlement of cases finally. The Branch Officer-in-charge has also to see that the instructions are promptly carried out and particularly whether drafts have been issued promptly.

NOTE:1) All reminders issued from this office to Govt. should invariably contain full details regarding the subject matter and the number and date of the reference from Govt. if any, so as to enable the latter to take prompt action on the reminders.

(T.M's O.O.No.128, dt.01.07.1958)

NOTE:2) The reminder should be noted against the entry for the original letter in the column "Reminders" assigning the same number as that of original letter but suffixed by the letters of the Alphabet serially. The reminders sent with the register should be entered as a single entry at the end of all the original letters for the day and the acknowledgment obtained against this entry for the reminders despatched. Matters pursued by consolidated reminders may, however, appear as a new item in the despatch register.

(TM's O.O.No.265, dt.09.11.1957)

3.49 The A.A.O of each audit section should maintain a list of pending cases in the form below for the whole section in respect of references involving solution of important questions etc. The list should be reviewed at the same time as the despatch registers and action taken. The list should be submitted to the Branch Officer-in-charge of the section twice a month (i.e.) 1st and 16th.

Sl. No.	From whom recd.	Subject matter in brief	Origin of correspondence	Action taken	Remarks (reason for outstandings)
(1)	(2)	(3)	(4)	(5)	(6)

Channel of communication with foreign government

3.50 The proper channel of communication with Foreign Governments is through the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

Record order on papers

3.51 No paper should be finally recorded without a record order either by the Branch Officer in-charge or by the A.A.O as the case may be. All orders of the State Govt. whether of a routine nature or otherwise and all letters received from the Govt. Of India and the C&AG., should be recorded only under the orders of the Branch Officer. In other cases papers may be recorded under the orders of the A.A.O.

3.52. Sanctions accorded by Government and other authorities should not be acted upon before they have been audited as required in para 3.15.5 of MSO (Audit) (earlier para 41 of M.S.O (Tech.) Vol.I). An irregular sanction once admitted in Audit will result in the expenditure being admitted for an indefinite period of time. Hence Branch Officer-in-charge of the section should audit and accept the sanction issued by Govt. before they are acted upon and filed in the section. The following rubber stamp may be used for the purpose.

“Sanction audited and accepted”

S.A.O

NOTE:(1) Sanctions issued by authorities subordinate to Govt. e.g., Heads of Departments etc., will be scrutinised and accepted by the A.A.Os. (CAG's *Lr.No.F-4-OSD(P)* 732, dt.06.03.1973 P.9 Filed-12-EB.I)

NOTE:(2) A.A.Os of the controlling sections may communicate important orders received for circulation and others issued by the Accountant General and D.A.G.

Distinction should be made between a file order and a record order

3.53 The former is merely an authority for placing a paper in a particular file or case, even though at the time the file order is given, complete action on the reference might not have been taken, e.g., when an interim reference is issued pending final action or a case is to be formed as new on the subject; while the latter is an authority for treating a reference as having been finally disposed of.

3.54. The notes of disposal on a reference should contain complete information regarding the number and date of the letters issued in connection there with the action taken in noting the contents of the letter in the relevant audit register, account, objection books etc., in filing the enclosures in their proper places after necessary check or in clearing, objections etc., and conclude with the remark that there is no further action to be taken on the reference indicating also the number of the file or case in which it should be placed. When complete action as indicated above has been taken on a reference, the order to record the paper should be given by the Branch Officer or the A.A.O as the case may be, after satisfying himself that action has been taken to modify any orders of a permanent nature which require to be incorporated in any of the office manuals.

3.55. Papers, which require the issue of interim references calling for further particulars for their final disposal or those on which final action has to be deferred pending verification or check on the receipt of a specified document (e.g. Treasury Account, Voucher statement etc.) should not be treated as finally disposed of. Those falling under the first category should be shown as outstanding under “Group (b) pending letters” in the weekly closing of the sectional purport registers. As regards letters falling under the second category mentioned above (i.e., those on which final action has been deferred pending receipt of a document, etc.) a date should be determined for each letter up to which the action thereon may be deferred with reference to the date on which the required document is due or expected in this office. This date should be noted on the paper under the orders of the Branch Officer or the A.A.O as the case may be. Such letters should be shown in a separate group in the weekly list of outstanding letters detailing the purport number and the dates up to which action has been permitted to be deferred. On the expiry of the prescribed dates the letters should be brought on to the list of pending letters and action taken thereon accordingly, unless approval to any further extension of the date that may be found necessary, due to the delay in the receipt of the relevant document, etc., has been obtained under the orders of the Branch Officer or A.A.O.

Purport register

3.56 On the first working day of each week all sections should submit their Purport registers to the Branch Officer with a list of outstanding letters which have not been finally disposed of within three working days from the day following the date of receipt in the office. The weekly report should include all documents remaining undisposed, whether it is a letter or an objection statement or a memorandum. (T.M.O.O No.34, dt.30.11.1956)

3.57. The list (form S.Y./Spl/M/25-A(2)) should be pasted at the end of the entries relating to the period of outstanding and should contain a summary of the outstanding in the following form.

Previous balance brought forward	(A)
Receipts during the week	(B)
Total	(A)+(B)
Disposals during the week	(C)
Closing Balance	(A)+(B)-(C)

Details of closing balance (to be filled up as per columns in forms S.Y. Spl./M.25-A(2)).

The Column “Date of receipt” in form S.Y.Spl/M.25-A(2) (Weekly report of unanswered letters) should show also the date of receipt in office as shown by the

office stamp affixed on each letter by the L&S section and not merely the date of receipt of the letter in the section concerned. If the letter has been received late from the correspondence branch or from another section the fact can be indicated in the column "Reasons for delay" or in the column "Remarks" and the delay taken up separately, if necessary, with the section concerned. To facilitate these entries, the date of receipt of the letter in the office, and also the date on which it is actually received in the section concerned, which latter date is also the date of entry in the Purport Register, may be noted one below the other in this form as well as in column 1 of the Purport register below the serial number.

3.58. The outstanding letters should be shown under the following four categories:

- (a) Letters requiring reply;
- (b) Pending letters, where intermediary references have been made.
- (c) Other letters (i.e., noting papers and letters transferred to other sections but not acknowledged etc.)
- (d) Letters on which action has been deferred pending receipt of the required document etc.

3.59. Very brief explanation should be given against each item as to the cause of delay in its final disposal in regard to letters included under (a). In the case of pending letters (b), the A.A.O should review whether all the action necessary has been taken to get replies to the intermediary references or whether the letters cannot otherwise be disposed of.

In the case of (c) other letters, (i.e.) "noting papers, etc" outstandings in the Purport Register should be very rare, and they should be clearly explained.

In the case of letters falling under category (d) the purport numbers, and dates up to which the deferred action has been permitted, should be noted.

3.60. The A.A.O should personally satisfy himself that no letter or other paper received and not disposed of is omitted from the outstanding list. To ensure this the closing entries showing how the letter was disposed of should be initialed by him against each item. The names of the section and the AAO in-charge should be written clearly on the top cover of each purport register. Every time the purport register is closed a certificate in the following form should be given by the A.A.O in the register to indicate the progress of work relating to correspondence, filing and casing. The A.A.O will be personally responsible for the correctness of these certificates.

“Certified that necessary file order has been given on all letters finally disposed of, that the file or case number has been noted against the entries of these letters in the purport register”.

“Certified further that all letters entered in the purport register last week on which action has been completed have been filed or cased, as the case may be. All cases formed have been entered in the register of cases then and there”.

All letters which have been outstanding in the office for one month and more should be brought to the special notice of the D.A.G through the monthly report.

NOTE: The Auditors should note the disposals in the purport register every day and the A.A.O should review the registers some time every day to exercise an effective control over every undisposed letter in the section.

Urgent references register

3.61 Letters or cases marked or labeled “Immediate” “Urgent” either by the sending departments or offices or by the A.G or by any other Branch Officer should be diarized in a separate purport register labeled “Urgent references”. This register should be closed in the same way as the other purport register of the section and submitted to the Branch Officer who should specially see that no references are kept pending without sufficient cause.

Missing papers or records

3.62 When papers or records are found to be missing an immediate report should be made in writing to the Branch Officer concerned. The A.A.O concerned is responsible for seeing that this is done as soon as the loss comes to his notice, but this does not detract from the responsibility of the person losing the paper or the record to make an immediate written report.

System of recording correspondences

3.63 All correspondence will be filed in files or cases. The letters emanating from the files shall be numbered. Example of the system of file numbering to be followed is given below:-

Office of the Accountant General (Audit)TS:

AG(Audit)TS/Branch-Group Name/Name of Section/ Name of Unit/Subject/Fin. Year/File No.

Office of the Director General of Audit (Central):

DGA (Central)/Hyderabad or Odisha/Branch-Group Name/Name of Section/Name of Unit/Subject/Fin. Year/File No.

All papers both outward and inward will be classified according to the file to which they belong. All cases will be subordinate to the file and are merely separate integral parts of the files and have to be sub-numbered serially. Thus all papers belong prima facie to some file or other. If they are unimportant they go into the file and are arranged chronologically with the other papers in the file; if important they are formed into a separate case, but they still belong to the file and will be indicated by the number of the file as well as the number of the case.

3.64. Thus at the end of the year each file will consist of the file proper containing unimportant and routine correspondence on the subject to which the file relates, plus separate cases dealing with important questions on the same subject.

- (i) Each file should be maintained in two parts. The first part should be devoted to noting and the second to correspondence.
- (ii) Whenever a new file is required to be opened, a case cover should be taken and it should be punched at the left hand top corner to the correct gauge ($\frac{3}{4}$ of an inch from either side). Thereafter two tags should be taken and one of them should be inserted inside the case cover through the hole punched on the front side of the case cover and the other through the hole punched on the bottom side of the case cover.
- (iii) The paper under consideration before it is dealt with, should be put in the file using the tag inserted from the bottom side of the case cover and numbered as I/c at the right hand top corner. Subsequent receipts should be tagged on to the same tag above the first paper under consideration and serially numbered, so that the latest receipt is at the top while the earlier is at the bottom.
- (iv) The tag inserted from the front side of the case cover should be used for tagging, the notes written on the paper under consideration. These notes should be assigned numbers as 1/N, 2/N and so on.
- (v) The subject matter of the file should be prominently written on the front page of the file in the space provided for it.

3.65. Every receipt or issue included in the correspondence file should be given a serial number instead of page number and this should be referred to clearly in the notes without further particular of the communication. Thus each letter will bear a serial number and its enclosures will bear subsidiary numbers as denominators of the serial number. Thus when a letter bears serial number 3 and has three enclosures the enclosures will bear number 3/1, 3/2, 3/3.

3.66. As far as possible, the number of flags should be restricted. There should be flags only for paper under consideration and D.F.A. If more than one file is put up, the second and subsequent files may be flagged, while giving reference to notes or correspondence in those files, the page number and the distinguishing flag of the file should be given.

3.67. On the top of the first file a slip should be attached indicating the papers to be seen by the officers and the particular officer (A.G or Sr.DAG/DAG as the case may be) who has to see the disposal put up in the file.

3.68. After the respective officers have seen the file, they will strike off (without initialing) their designation noted on the slip. These slips may be destroyed after the particular disposal is over.

NOTE: The transit register number should be noted on the slips mentioned above and no where else.

3.69. Office notes, D.O and U.O papers, speed post and telephonic messages relating to a case should be put in their places in the case itself and should not be filed separately. When post copies of telephonic messages or printed copies of correspondence are received the original should, wherever possible be destroyed under the A.A.Os orders and only the post copies or printed copies should be filed in the case.

3.70. In the first page of each case should be a "Contents slip" in form No.SY.248 showing the contents of the case. Whenever any memorandum letter is issued or is received, the clerk-in-charge of the case should record the details concerning it in this form. He should also record similar details for previous communication in the case where it has been omitted to be done at proper time.

Register of cases

3.71 Every section should maintain a register of cases in form No.SY.255.

3.72 One or more pages should be allotted to each file and the subject and the "number" allotted to the files will be written at the top of the page or pages concerned. Each case will be entered when it is formed. In the remarks column the date of closing the case, i.e., the date when the particular correspondence is finished may be entered. If the correspondence is not finished within the year, the remark "continued in 20..... - 20....." may be entered in the last column. At the close of the year, a line should be drawn in red ink across all the pages of the register and a fresh set of entries made for the year.

3.73 All cases in which the correspondence is not finished but is still continuing after the close of the year should immediately be brought forward to the register of the next year under the same numbers as they bore in the previous year and the figure of the following year should be added in the case cover. The case will then be treated

in all respects as a case of the new year. Thus, if ten cases were formed under any particular file in a year and all except numbers 3 and 8 were closed before the end of the year numbers 3 and 8 should be brought forward as numbers 3 and 8 of the next year, and new cases formed in next year should be numbers 1,2,4,5,6,7,9,10 omitting the numbers 3 and 8 already allotted to the case brought over from the previous year.

Maintenance of guard files in sections

3.74 All sections should file Office Orders and Circulars issued from time to time by the Controlling Sections serially in separate guard files. The guard files should be kept in safe custody by A.A.O's, who are responsible for circulating the Office Orders (O.Os) etc., among the auditors in their sections. All references from Departmental Officers requesting for copies of Circulars of this office, should be received only by the concerned sections and they should in turn arrange to take out the copies from their own guard files and forward them to the departmental officers without calling for spare copies from the controlling sections. (TM's O.O. No.5, dt.08.01.1953 and O.O.No.86 dt.04.02.1957)

Retention of files, register etc., in sections

3.75 The attention of auditors and A.A.Os is directed to the following instructions and they will be held personally responsible for seeing that they are carried out:

- (a) Files, Registers and other records obtained from the record room or from other departments of the office for reference should be returned without any avoidable delay.
- (b) No records should be kept in the office rooms which should be sent to the record room under the rules of office procedure.
- (c) Records may be retained in the sections concerned to the end of next succeeding financial year and they should be made over to the Record Section during the prescribed period of the second succeeding year to which they relate and the record keeper should arrange for the manual destruction of old records in time so as to make room for the newer records. It is the duty of A.A.Os to see that the instructions are duly observed by the auditors.

Inspection of Auditors tables

3.76 Each A.A.O should, every Friday before leaving office, generally see that everything in the section is in order. As far as possible auditors should have nothing with them except files, etc., actually in use. A.A.Os should also inspect in detail each week not less than two auditor's tables, so that the examination of all the auditor

tables is ordinarily completed once a month at least. In the course of such detailed inspections A.A.Os should overhaul the papers in their auditor's tables, racks, pigeon holes, drawers, etc., to see that nothing escapes disposal, and should insist on auditors whose tables are untidy to clear them up. If, in any special case, a relaxation of this rule becomes necessary the orders of the DAG should be obtained through the B.O concerned.

Bundles of vouchers should be particularly examined to see that audit work is up-to-date and that unaudited vouchers are not lost sight of. The result of each inspection should be briefly reported to the Branch Officer-in-Charge every Monday morning through the progress report. (These orders do not apply to W.A.D Sections in which there is a less frequent examination by A.A.Os).

3.77. Special and concerted attention must be paid to clearance of personal claims of all types. Vigilance must be maintained and appropriate steps taken including frequent inspection of the desks of officers and staff at all levels to ensure all round improved efficiency. (CAG's Lr.No.NGE1.73-KWp Vol. III, dt.30.10.1975)

Sending of old cases to record

3.78 Every section will be responsible for the custody of its files and cases till the end of the financial year succeeding that to which they relate. After the close of each financial year, all the closed cases should be tied up with their respective files and sent to the record room without delay. Acknowledgement thereof should be taken from the record-keeper in the register in Form SY.255. This acknowledgment should run thus "Received file with (number) cases" and should be endorsed at the bottom of all relevant pages of the register.

Cross referencing of cases

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

Multi Tasking Staff

3.80 The MTS entrusted with Filing duties in this office will be attached to several sections for completing the filing work in respect of those sections.

ANNEXURE - I

(See Chapter-III, Paragraph 3.15 (e))

List of documents which may be signed by A.A.O for B.O

Department	Sl. No.	Description of forms of communication	Remarks
All Sections		Items common to all sections	
	1.	Reminder Cards.	
	2.	Acknowledgements of letters and documents received.	
	3.	Fair copies of emails/fascimiles after the office copies have been approved by the Branch Officers.	
	4.	Post copies of telephone messages.	
	5.	Post cards memoranda calling for vouchers and other documents not received.	
	6.	Official memoranda involving no expression of opinion, and returning papers mis-sent to this office.	
	7.	Audit notes and Audit Enquiry memoranda calling for information, details, etc.	
	8.	Speed post, Test Audit Notes, etc., calling for certificates, particulars and wanting documents from outside offices.	
	9.	Calling for specimen signatures.	
	10.	Routine correspondence regarding arrangements for local audit such as audit information.	
	11.	Signing monthly indents of forms and stationery.	
	12.	Examination of petty and minor registers other than pending reports, progress reports. They should be submitted to branch officer quarterly.	
		NOTE: The selection of registers which are to be treated as petty and minor should be made under the orders of the A.G.	

		Items Special to Sections:	
Departmental Audit sections & FAD	1.	Audit Enquiry memoranda in the prescribed printed form to Dt. Forest Officers for adjustment of items under "Forest remittances"	Provided that the items are not more than 2 months old. Fair copies may be signed after office copies have been passed by G.Os
	2.	A.B.H Audit Slip (Blank Forms)	
	3.	Audit Enquiries and A.B.V. forms issued for the following purposes. (a) forwarding despatch of forms. (b) advising despatch of forms. (c) calling for necessary particulars regarding officers in foreign service and Local Funds establishments pensionable under Article 802 CSR. (d) calling for award of A.A statements extract registers lapsed cash orders, certificates balances etc. (e) intimating that corrections to extract register of receipts etc., have been carried out.	
	4.	Issue of objection statements for objections with money value in respect of items mentioned in para 831 of M.S.O (Tech) Vol.I. - (CAG's Lr.No.40 SD(P) 73 Vol.II, dated 11.11.1974)	
W.A.D	1.	Routine correspondence relating to Land Award Statements viz., calling for date of possession of land etc.	
	2.	Statements showing unspent balances on deposit works sent monthly to Administration of Funds.	

CHAPTER - IV

CODES AND MANUALS

Supply and Maintenance of Codes and Manuals

4.1 The detailed procedure for supply and maintenance of Codes and Manuals is given in the succeeding paras in addition to instructions contained in paras 2.1, 2.2 and 2.3 of M.S.O (Admn) Vol.I.

4.2. The Assistant Audit Officers should keep a stock file of all important orders and also an up-to-date copy of all Acts, Codes and Regulations affecting the departments under their audit or other items of work dealt within their sections. The A.A.O is also expected to maintain a guard file of all office orders issued.

4.3. Personal copies of general books of reference and also the corrections thereto will be supplied to Branch Officers, AAOs, SAS Examination passed Auditors by L&S Section. A list of such books to be given to Branch Officers and A.A.Os is given below.

Government of India Publications

CAG's Publications

- (1) CAG's (DPC), Act
- (2) CAG's Manual of Standing Orders (Audit), 2002;
- (3) CAG's Manual of Standing Orders (Technical) along with Forms
- (4) CAG's Manual of Audit Instructions;
- (5) CAG's Manual of Information Technology Audit
- (6) CAG's Manual on Auditing Standards
- (7) CAG's Regulation on Audit & Accounts 2020
- (8) CAG's Guidelines on Performance Audit
- (9) CAG's Guidelines on Evaluation of Internal Control Mechanism.
- (10) CAG's MSO (Admn) Vol. I & II
- (11) Introduction to Indian Audit and Accounts
- (12) Code of Ethics for IA&AD
- (13) Financial Attest Audit Manual
- (14) Commercial Audit Manual

Central Government Publications

- (15) Fundamental Rules and Supplementary Rules Issued by the Government of India, Vols I to IV;
- (16) Government Accounting Rules 1990.
- (17) Receipts & Payment Rules, 1983.
- (18) Civil Accounts Manual
- (19) Account Code Volume – I to IV
- (20) List of Major and Minor Heads of Account;

- (21) The Compilation of Central Treasury Rules, Vols. I & II;
- (22) Compilation of General Financial Rules, 2017.
- (23) Delegation of Financial Powers Rules;
- (24) Fundamental Rules and Supplementary Rules Issued by the Government of India, Vols I and II;
- (25) Indian Companies Act, 1956 (with latest amendments)

Government of Telangana Publications

- (26) Telangana Financial Code, Vols. I and II;
- (27) Telangana Treasury Code, Vols.I and II;
- (28) Telangana Fundamental Rules and Subsidiary Rules;
- (29) Telangana Manual of Special Pay and Allowances, Vols. I and II.

Office Manuals

- (30) Manual of General Procedure;
- (31) Manual of the Establishment Section;
- (32) Manual of the Treasury Audit Department Vols; I to III;
- (33) Manual of the Works Audit Department;
- (34) Manual of the Appropriation Audit Section;
- (35) Telangana Public Works Department Code;
- (36) Telangana Public Works Account Code;
- (37) Telangana Pension Code;
- (38) Telangana Budget Manual
- (39) Hyderabad Civil Service Regulations, Vols.I and II;
- (40) Revenue Audit Manuals;
- (41) Manual of Inspection (Civil)
- (42) Manual on Forest Audit
- (43) Manual on Central Audit
- (44) Internal Audit Manual

Other Publications

- (45) Auditing Standards issued by ICFAI
- (46) Auditing Standards issued by INTOSAI

NOTE: Books other than those specified above which are not necessary for the conduct or works of particular section or sections in the office may be had by the Senior Audit Officers and A.A.Os from the office library but these books should be returned to the office Librarian when they proceed on leave or are transferred.

4.4. The Sectional Libraries in the Office should be supplied with sufficient copies of books, for reference by the Officials, from the Office Library. A set of books as shown in Annexure-I to this chapter will be given to the respective sections for the use of Sr.Auditors/Auditors and Clerks.

4.5. The following points should be observed in preserving and safe custody of the books:

- (a) The books should be kept only in the custody of the A.A.Os of the Sections and should be made available to the Sr.Auditors/Auditors, whenever required for reference.
- (b) A register showing the list of Codes and Manuals maintained in the section should be opened by the A.A.Os for all the books supplied which shall be submitted on the 15th of every month to the Branch Officer with the information as to the pasting of correction slips duly filled in.
- (c) The books will be entered in this register in two columns the first headed "Section Copies" showing the books intended for the common use in section, and the second column headed "Assistant Audit Officers" showing the books supplied to the A.A.O on loan (not his personal copies). The file of office orders maintained in the section should be included in the 1st column.
- (d) The complete set of books should be handed over by the outgoing A.A.O to the Incoming A.A.O as per the register maintained, which shall be signed by both the relieving and the relieved Assistant Audit Officers in token of having made over the books correctly.

NOTE:(1) Among other things, the books "Secret Memorandum of Instructions" and "CAG's Manual of Standing Orders (Audit)" should figure prominently in the handing over reports.

- (2) An extract of the handing over report concerning "Memorandum of Instructions" regarding the extent of "Audit" should be sent to the L&S section whenever there is a change in the incumbent of the section or group possessing the Secret Memorandum.
- (e) Cases of shortages, if any, noticed at the time of change over should be at once reported to L&S section for necessary action.
- (f) The books should be maintained up to date by pasting Correction slips wherever necessary.

(O.O.No. 41 dt.19.03.1952 of the A.G Hyderabad)

4.6. In the case of all Codes etc., which are not priced publications and are marked for official use only, the copies supplied as personal copies under this rule should be taken back from them;

- (a) at the time when a copy of a revised edition is supplied

(b) on the Government Servants quitting service or on their transfer to another Government or Department.

(C.A.G's Lr.No.351, Admn.II/278/53, dt.09.04.1954)

NOTE: The un-priced books marked as "For use of I.A&A.D only" should not be supplied to the clerical staff except those who are candidates for departmental examination or as books of reference for discharge of the duties entrusted to them and should be taken back to stock or sectional library as soon as each examination is over or in the event of transfer from one section to another.

Office manuals

4.7 The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 to 2.3 of C.A.G's M.S.O (Admn) Vol.I.

4.8. All instructions and decisions of permanent nature not included in Codes or other publications used in this office should be incorporated in one or other of the Manuals by means of Correction slips.

NOTE: Office Orders, concerning matters which are eventually to be incorporated in any of the Office Manuals should be submitted to the Accountant General for approval and should not be altered, amended or deleted except under his orders - vide paragraph 2.4 of M.S.O (Admn).

4.9. The correction books relating to the various Manuals of this office are maintained by the Sections concerned, other sections proposing corrections to any of the Manuals should first submit the corrections in a note form, through the section maintaining the correction book, to the Branch Officer and Deputy Accountant General for approval. Two typed copies of the corrections as approved by the Deputy Accountant General should be made over to the section maintaining the correction book, and another copy pasted in the correction book. The correction book should be closed and submitted to the Accountant General monthly for the approval of the corrections included in the book. A copy of the corrections thus approved by the Accountant General will be sent to the L&S each month. The latter section will consolidate the corrections to all the Manuals and send them to the Press at suitable intervals. On receipt of the correction slips duly printed they should be distributed and such distribution should follow the distribution of main books.

NOTE: As it will take time for the correction slips to be printed, the controlling or other sections responsible for issuing corrections must make available roneoed copies of correction slips to the sections concerned.

4.10. Each A.A.O is required to see and report monthly to the Branch Officer concerned through the Register of Codes and Manuals that all the codes in his section are kept up-to-date by corrections being pasted in or noted at the right places. Short additions or alterations and cancellations are to be recorded in ink on the margin of the Codes or the Regulations with a note of the list in which the correction is made.

Large alterations and new matter should be pasted in and a mark made in the original order calling attention to the correction. It is unnecessary to insert the instructions, but the number of the correction list must always be noted. As regards Officer's copies of Codes and office Manuals, a copy of every correction slip will be sent to them and they will make their own arrangements for having these correction slips pasted in their personal copies of the books.

4.11. The Controlling sections are responsible for keeping the respective Manuals up-to-date.

Supply of codes and manuals to C&AG

4.12 One copy of the Manuals and all financial rules and orders issued in the form of Codes, Manuals or standing regulations by the Ministries/Departments of the State Government as soon as they are reprinted or revised should invariably be sent to the Comptroller and Auditor General for his office library.

NOTE: In cases where later editions have been published only the latest editions need be sent. (C.A.G's Lr.No.72.Rec.22-54 dt.09.04.1954).

Secret memo., M.S.O (Audit), Revenue Audit Manuals, etc.

4.13 The copies of the "Memorandum of Instructions regarding the extent of audit issued by the Comptroller and Auditor General of India and the Memorandum of Instructions regarding the percentages of Audit and review of vouchers and connected documents issued by this office, supplied to each Branch Officer, and Assistant Audit Officer, should be treated as "Secret" documents and kept in the safe custody of the Branch Officer and A.A.O respectively. These should not be treated as personal copies but should be duly handed over to the successor in cases where the person to whom they are supplied proceeds on leave or is transferred to another office or section or retires from service or otherwise demits office. The Branch Officer and A.A.O should keep these copies in their personal confidential custody and shall certify to the Branch Officer, L&S Half-yearly viz., in the 1st week of January/July (in the case of secret memo) that he has in his custody the Secret Memoranda supplied to him and that it is up-to-date. The loss of a copy of the Memorandum will be treated as a serious matter requiring special investigation and will entail disciplinary action.

NOTE: The above instructions will apply mutatis mutandis to the Manual of the Outside Audit Departments (issued by this office) which has also been treated as "Secret Manual".

4.14. The general procedure for taking necessary action for the loss of books enunciated in sub-paras 2 and 3 of para 2.14.3 C.A.G's M.S.O (Admn) is to be followed.

ANNEXURE-I

(Vide Para 4.4)

List of Books to be supplied to Sections for the use of AAOs, Sr.Auditors/Auditors and Clerks

GOVERNMENT OF INDIA PUBLICATIONS

CAG's MSO (Audit)
Central Treasury Rules – Volume I & II
Compilation of General Financial Rules of the Central Government 2017.
Delegation of Financial Power Rules.
CCS (Receipts & Payments) Rules, 1983
Compilation of the Fundamental Rules & Supplementary Rules issued by the
Government of India - Ministry of Finance
Government Accounting Rules, 1990
Civil Accounts Manual
List of Major and Minor Heads of Account;
Manual of Audit Instructions
Introduction to Indian Accounts and Audit

STATE GOVERNMENT PUBLICATIONS

Fundamental Rules*
Manual of Special Pay and Allowances - Volume I*
Manual of Special Pay and Allowances - II
Telangana Financial Code - Volumes I & II *
Telangana Account Code - Volumes I to III
Telangana Treasury Code - Volumes I & II
Hyderabad Civil Service Regulations

OFFICE MANUALS

Treasury Audit Departmental Manual, Volumes I to III
Manual of General Procedure
Establishment Branch Manual Vol-I & II

* One copy of each of these books is supplied to each Audit Unit.

* Only to A.A.O's in-charge of sections Auditing State Departments.

SOCIAL SECTOR GROUP

Government of India Publications

CAG's MSO (Audit)
Delegation of Financial Power Rules
Fundamental Rules & Supplementary Rules issued by - Ministry of Finance
Government Accounting Rules, 1990
Civil Accounts Manual
List of Major and Minor Heads of Account;
Manual of Audit Instructions
Introduction to Indian Accounts and Audit
CAG's Manual of Instructions for Audit of Panchayati Raj Institutions
CAG's Manual of Instructions on Central Audit (MICA)
CAG's Manual of Information Technology Audit
CAG's Manual on Audit Standards
Regulation on Audit & Accounts 2020
Financial Attest Audit Manual
CAG's Guidelines on Performance Audit
Code of Ethics for IA&AD
CAG's Guidelines on Evaluation of Internal Control Mechanism
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI

State Government Publications

Telangana Fundamental Rules *
Telangana Manual of Special Pay and Allowances - Volume I*
Telangana Manual of Special Pay and Allowances - II
Telangana Financial Code - Volumes I & II *
Telangana Account Code - Volumes I to III
Telangana Treasury Code - Volumes I & II
Hyderabad Civil Service Regulations

Office Manuals

Manual of Inspection (Civil)
Manual of General Procedure
Establishment Branch Manual Vol-I & II
* One copy of each of these books is supplied to each Audit Unit.

* Only to A.A.O's in-charge of sections Auditing State Departments.

ESTABLISHMENT SECTION
Government of India Publications

M.S.O (Audit)
Manual of Audit Instructions
Central Treasury Rules, Volumes I & II
Compilation of General Financial Rules of GOI, 2005
Fundamental Rules and Supplementary Rules issued by GOI- Ministry of Finance
Civil Service Regulations
CCS (R & P) Rules, 1983
Government Accounting Rules, 1990
CCS (Leave) Rules, 1972
CCS (Pay) Rules
CCS (Medical Attendance) Rules
CGHS Rules
CCS (LTC) Rules
CCS (TA) Rules
CCS (JT) Rules
Manual for DDO's
CAG's Manual of Standing Orders (Admn) Vol I to III
Code of Ethics for IA&AD

State Government Publications

Manual of Special Pay and Allowances - Volumes I & II.
Hyderabad Civil Service Regulations.
Telangana Financial Code - Volumes I & II.
Telangana Account Code - Volumes I to III.

Office Manuals

Manual of General Procedure.
Establishment Branch Manual.

L & S SECTION

Government of India Publications and other Codes and Manuals

Central Treasury Rules Volumes I & II.
General Financial Rules, 2017
CAG's Manual of Standing Orders (Admn) Vol I to III
C.P.W.D/A. Codes.
Manual of Stationery Department.
CCS (R & P) Rules, 1983
Government Accounting Rules, 1990

CCS (Leave) Rules, 1972
CAG's MSO (Audit)
Code of Ethics for IA&AD

Office Manuals.

Manual of General Procedure.
Manual of the Establishment Section.

CASHIER

Government of India Publications

M.S.O (Audit)
CCS (R & P) Rules.
General Financial Rules, 2017
FR & SR Vol. I to IV
Code of Ethics for IA&AD

Office Manuals

Treasury Audit Department Manual.
Manual of General Procedure.
Manual of the Establishment Section.

ECONOMIC SECTOR GROUP

ES-1 (Coordination)

Government of India Publications

Fundamental Rules and Supplementary Rules
Central Public Works Department Code.*
Central Public Works Book of Forms.*
Central Public Works Account Code*
Central Treasury Rules, Volumes I & II
Compilation of General and Financial Rules 2017.
Civil Accounts Manual
Civil Service Regulations
DSR 2012 (Civil & Electrical)
Guide to Companies Act, 1956
Model Concession Agreement
Public Private Partnership (PPP) Infrastructure Projects Public Audit Guidelines
Model Concession Agreement on State Highways
Model Concession Agreement for Roads
Indian Accounting Standards & GAAP
Law of Limitation
Delegation of Financial Power Rules

Government Accounting Rules, 1990
List of Major and Minor Heads of Account;

* Only to A.A.O's in-charge of sections Auditing State Departments.

CAG Publications

MSO (Audit)
Code of Ethics for IA&AD
Manual of Audit Instructions
Manual of Autonomous Bodies
Financial Attest Audit Manual
Manual of Information Technology Audit
Manual on Audit Standards
Regulation on Audit & Accounts 2020
Guidelines on Performance Audit
Guidelines on Evaluation of Internal Control Mechanism
Commercial Audit Manual

Other Publications

Accounting Standards issued by ICFAI
Accounting Standards issued by ASSOSAI
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI
*Only in the case of works Audit Department dealing with Union Departments.

State Government Publications

Telangana Public Works Account Code
Telangana Public Works Department Code
Telangana Fundamental Rules and Supplementary Rules
Telangana Manual of Special Pay and Allowances - Volumes I & II
Telangana Account Code - Volumes I to III
Hyderabad Civil Service Regulations
Telangana DSS
Telangana Forest Accounts Code
Telangana Forest Department Code

Office Manuals

Manual of General Procedure
Establishment Branch Manual Vol. I & II
Manual of Works Audit Department
Manual of Forest Audit Department

ES-1 Reports
Government of India Publications

Fundamental Rules and Supplementary Rules
Central Public Works Department Code.
Central Public Works Book of Forms.
Central Public Works Account Code
Central Treasury Rules, Volumes I & II
Compilation of General and Financial Rules 2017.
Civil Accounts Manual
Code of Ethics for IA&AD
Manual of Autonomous Bodies
Financial Attest Audit Manual
Guide to Companies Act, 1956
Model Concession Agreement
Public Private Partnership (PPP) Infrastructure Projects Public Audit Guidelines
Model Concession Agreement on State Highways
Model Concession Agreement for Roads
Indian Accounting Standards & GAAP
CAG's MSO (Audit)
Delegation of Financial Power Rules
Government Accounting Rules, 1990
List of Major and Minor Heads of Account;
Manual of Audit Instructions
CAG's Manual of Information Technology Audit
CAG's Manual on Audit Standards
Regulation on Audit & Accounts 2020
CAG's Guidelines on Performance Audit
CAG's Guidelines on Evaluation of Internal Control Mechanism
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI
Right to information Act, 2005
Ministry of Road Transport & Highways Specification Manual
Resettlement & Rehabilitation Policy, 2005
Standing Orders on role of Audit in relation to cases of Fraud and Corruption

State Government Publications

Telangana Public Works Account Code
Telangana Public Works Department Code
Telangana Fundamental Rules and Supplementary Rules

Telangana Manual of Special Pay and Allowances - Volumes I & II
Telangana Account Code - Volumes I to III
Telangana DSS
Telangana Forest Accounts Code
Telangana Forest Department Code
Telangana Forest Conservation Act

Office Manuals

Manual of General Procedure
Establishment Branch Manual Vol. I & II
Works Audit Department Manual
Forest Audit Manual

ES-1/IR Cell

Compendium of Instruction on EPC
EPC Code of GoTS
Standard Data Book
SSRs
Telangana DSS
IT Act
Labour Welfare Cess Act
CAG's MSO (Audit)
Delegation of Financial Power Rules
Compilation of the Fundamental Rules & Supplementary Rules issued by the
Government of India - Ministry of Finance
Government Accounting Rules, 1990
Civil Accounts Manual
List of Major and Minor Heads of Account;
Manual of Audit Instructions
Introduction to Indian Accounts and Audit
CAG's Manual of Information Technology Audit
CAG's Manual on Audit Standards
Regulation on Audit & Accounts 2020
Financial Attest Audit Manual
CAG's Guidelines on Performance Audit
Code of Ethics for IA&AD
CAG's Guidelines on Evaluation of Internal Control Mechanism
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI

STATE RECEIPT AUDIT

List of books to be supplied to sections for use of Auditors and Clerks

List I Common to all Sections

Fundamental Rules Volume I and II.
Telangana Financial Code Volume I to II.
Telangana Treasury Code Volume I and II.
Manual of Outside Audit Department.
Manual of General Procedure.

List II - Specially required for S.R.A Wing

Land Revenue.

A Manual of instructions for conduction resettlements in Madras Presidency, 1951.
Principle of Ryotwari settlement (1952) Revenue Department Government of Madras.
The A.P Tenancy, Forest, Revenue Agency Village Officers and Rice Milling Code (1971) Part I by Ramareddy.
Revenue Laws Part I (1972) Law publico.
Revenue Laws Part II.
The A.P(Telangana Area) Tenancy and Agricultural Lands Act, 1950 (Sathe & Sons).
A.P. Land and property Ceiling laws by Ramanuja Das.
A.P. Telangana Area land Revenue Manual.
Land Tenures and Land holdings in A.P. (G. Balarama Murthy).
A.P./Telangana Land Reforms Laws.
Land Acquisition Act 1894 (Ramanuja Das).
Revised Manual village accounts (general) Govt. of Madras 1959.
Board of Revenue's Standing Orders Vols. I. to IV
A.P. Minor Mineral Concession Rules 1966 (Pillay & Co.).
Consolidation of instructions and Decisions relating to Mines and Minerals regulations Act, 1957. The Mineral concession Rules 1960.
Digest of Minor Mineral Laws of India 1974.

Motor Vehicle Taxes

Hand Book of Transport Laws in A.P (Reddy).

Electricity Duties

Electricity Laws.

State Excise

The A.P./Telangan Excise Act, 1968 (Act 17 of 1968)
Drug laws by Ramanuja Das.
Law of Drugs and cosmetics.

Technical excise Manual.

The Medicinal and Toilet preparations (excise duties) Rules 1956.

Registration

Indian Registration Act (Mullia)

Indian Stamp Act (K.K. Murthy).

The law of property (K. Krishna Menon) Revised 1971.

GST

SGST Act

SGST Rules

GST Taiff for Goods and Services

DIRECTOR GENERAL OF AUDIT (CENTRAL)

RAINDT Wing

Central Excise and Salt Act 1944.

Compilation of Ruling under the Central Excise and Salt Act, 1944.

Hand book on self removal procedure under the Central Excise and Salt Act, 1944.

Indian Customs and Central Excise Tariff.(Annual publications)

Vol.I Customs. Vol.II Central Excise.

Basic Manual of Departmental instructions on manufactured products.

Manual of Departmental instructions on tobacco Excise duty.

Manual of adjudication orders.

Customs Act, 1962.

Medicinal and Toilet preparations (Excise duty Act, 1955).

Bulletins of Central Board of Central Excise and Customs.

CGST Act

IGST Act

CGST Rules

GST Taiff for Goods and Services.

CEA Wing

CAG's MSO (Audit)

Delegation of Financial Power Rules

Compilation of the Fundamental Rules & Supplementary Rules issued by the Government of India - Ministry of Finance

Government Accounting Rules, 1990

Civil Accounts Manual

List of Major and Minor Heads of Account;

Manual of Audit Instructions

Introduction to Indian Accounts and Audit

CAG's Manual of Information Technology Audit
CAG's Manual on Audit Standards
CAG's Guidelines on Performance Audit
Code of Ethics for IA&AD
CAG's Guidelines on Evaluation of Internal Control Mechanism
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI

RADT Wing

CAG's MSO (Audit)
Delegation of Financial Power Rules
Compilation of the Fundamental Rules & Supplementary Rules issued by the Government of India - Ministry of Finance
Government Accounting Rules, 1990
Civil Accounts Manual
List of Major and Minor Heads of Account;
Manual of Audit Instructions
Introduction to Indian Accounts and Audit
CAG's Manual of Information Technology Audit
CAG's Manual on Audit Standards
Regulation on Audit & Accounts 2020
CAG's Guidelines on Performance Audit
Code of Ethics for IA&AD
CAG's Guidelines on Evaluation of Internal Control Mechanism
Auditing Standards issued by ICFAI
Auditing Standards issued by INTOSAI

CHAPTER - V

CONTROL OVER STATE OF WORK

Calendar of returns

5.1 All miscellaneous items of work such as returns due to outside offices or to other sections of the office and submission of objection books, reports etc., to Branch Officers and to the Accountant General should be collected together and watched through a Calendar of Returns (Form No.SY264) which should be maintained in each section as required in paragraph 1.15 of CAG's M.S.O. (Admn.) Vol (I). It should be kept with the Assistant Audit Officer and submitted to the Branch Officer weekly and to the Group Officer monthly on the 7th with the monthly report. The Calendar of Returns of the various sections will be reviewed once a month by the respective group control sections.

5.2. The following arrangement should be adopted in the form of the Calendar:

Section-I: All returns of a permanent or recurring nature due to authorities outside office.

Section-II: All items of accounts, objection book, registers etc., of a permanent or recurring nature due for submission to the Branch Officers or other sections within the office.

Section-III: All returns, accounts, registers etc., of a permanent or recurring nature due either from outside authorities or from other sections of the office.

Section-IV: Unforeseen entries which a section is required to make in the calendar in respect of matters to be taken up for disposal on or about a given date or in respect of occasional matters on which information or reports are expected from outside offices or other sections.

5.3. Section-I, II & III should be sub-divided into (a) Annual (b) Half-yearly (c) Quarterly (d) Monthly (e) Fortnightly (f) Weekly and (g) Daily, the entries in each of these sub-divisions being arranged in the orders of dates on which they are due and sufficient space being allowed after each sub-division for new entries, if any, to be made during the course of the year.

5.4. The first five columns of the calendar, viz., (1) serial No. (2) Name of return (3) to whom due (or from whom due in the case of section-III above) (4) when due and (5) Authority, should be entered at the beginning of each year from the previous year's calendar the entries being arranged as necessary.

NOTE: Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering the serial numbers of the existing items.

5.5. In case of items under Section-II, the dates filled in the calendar should be the dates on which the return was signed by the Branch Officer or the authority to whom it was due and not the date on which the return was submitted by the Section. In case the due date is a holiday the return should be submitted on the preceding day.

5.6. Separate entries in respect of each unit or each Auditor should be made in the calendar in case of items like objection books, Audit Enquiry Registers Sr.Auditor/Auditors Note Book statement of items under objection etc., which are to be submitted by different Auditors in the sections and which may not always be submitted or despatched in respect of all units or Auditors on the same day.

5.7. At the time of opening of new calendar for the ensuing financial year the Assistant Audit Officer should check that all the current returns have been carried forward in the new one and record a certificate to that effect in the calendar.

5.8. The Calendar of Returns should be submitted to the Branch Officer on every Tuesday. It should embrace all items due during the week ending preceding Friday.

Note : The Report Section has been permitted by the Accountant General to submit their Calendar of Returns to the Branch Officer on the 3rd of every month, in conformity with the provisions contained in Manual of Report Department.

(Authoriy : Orders of AG (Audit) dated 01.04.2013)

5.9 The calendar should be kept with the A.A.O who will be personally responsible for seeing that the calendar is always complete and up to date.

5.10. A.A.O's will personally be responsible to make entries of dates in the calendar of returns. The Branch Officers should test-check the dates at the time of every submission of the calendar of returns in such a manner so that each item of the calendar of returns comes under such test-check once in a year. The Branch Office should also indicate the items test checked by him. The Calendar of return should also be put up to the Group Officers once in a month.

(C.A.G. 3564-I.57/71, dated 14th September, 1971) --(P.2 File TMI/Rev-I/21-6/72-75)

Monthly Report

5.11 In order to present to the Accountant General/ Director General of Audit (Central) a complete picture of the state of work of the various sections in the office, a monthly report is submitted by the various sections, by the seventh of every month. The monthly report is prepared by each A.A.O detailing therein the state of work including the items of work in arrears in the section. The reports should also show

both internal and external arrears. The reports should be prepared from month to month from the report of the previous month, the sectional calendar of returns, purport register, Audit Enquiry and other registers maintained in the section to enable the Sr.DAG/AG/DG to mark the progressive improvement or deterioration of the work of the section. These will also serve to show the degrees of efficiency control and management of work by the A.A.O with the cooperation of their staff.

5.12 The report completed in all respects and certified to be correct by the A.A.O over his dated signature should be laid before the Branch Officer who will scrutinise the report (particularly the explanations and other remarks) with a view to seeing that the entries are complete and accurate in respect of all items of work for which the section is responsible and then sign it after recording any remarks he may have to make either for the guidance of the A.A.O or for the information and orders of the Sr. DAG.

Assistant Audit Officer's/Sr.Auditor's/ Auditor's Note book

- 5.13 (a) Each Auditor and AAO should maintain a record (as shown in Annexure-I) in Form No.1 of the points register he has to watch but which are not required to be noted in any one of the prescribed registers. This record should be handed over to the successors whenever there is a change in incumbency.
- (b) The record should be maintained in two parts Part-I and Part-II. Part-I should include orders of general nature which may or may not be included in the manual in due course. Part-II should include:
- (i) Special orders relating to the particular seat and
 - (ii) Orders relating to periodical or occasional adjustments and other items which are not watched through any other registers like Calendar of Returns.

Duties of CLERK/DEO in the section

5.14 The duties of a Clerk/DEO who is entrusted with the purporting etc., work, are as follows:

- (i) To enter in the purport register (Form 318-A) all the letters received in the section and to copy objection memoranda and write up despatch registers under the supervision of the Auditors.
- (ii) To transfer papers to other sections.

- (iii) To arrange the letters in the respective files and see that they have been properly filed by the MTS Officials. He should also see that the papers contain the file orders of the A.A.O before they are filed.
- (iv) To file letters according to instructions.
- (v) To put up references on requisition slips in Form S.Y. 301 and to see to the return of documents to the record room within ten days of receipt.
- (vi) To make out indents for stationery for signature of the Assistant Audit Officer and to distribute the stationery when received.
- (vii) To feed data of the section into the computer and generate printouts and reports requisitioned by the AAO/Auditors.
- (viii) To do any other work which the AAO and Auditors of the section may with the approval of the Branch Officer assign to him or which is indicated in other portions of this Manual as requiring to be done by the Clerk.

N.B: As far as possible Clerks should not be used as messengers or on such menial duties as are expected to be done by MTS.

Strict observance of procedure prescribed in office manuals

5.15 Assistant Audit Officers should see that the procedure followed in their Departments is that prescribed in various Codes and Manuals and that no departure is made without special orders.

Old practice and procedure

5.16 It must be clearly understood that “Convention” or “Old practice” is no authority for a departure from the instructions contained in the various manuals. If any such departure comes to the notice of the Sr.Auditors/Auditors/Clerk, he shall bring it to the notice of the A.A.O who will report it to the Branch Officer-in-charge with reasoned recommendations to amend the instructions in the manuals so as to conform to the practice or for the immediate discontinuance of such unauthorized practice with strict instructions to follow the procedure laid down in the Manuals.

Supply of officials copies etc

5.17 No copy of any official document or record in the office should be supplied to any one working in the office without permission of the Accountant General. Requests for such copies should state clearly the purpose for which they are required.

Supply of information to Members of Parliament/Legislature

5.18 It is not correct to furnish separately any information relating to the results of audit to a Member of the State Legislature or Parliament. The Member of Parliament/Member of Legislature Assembly concerned will have to be informed in such cases that the Accountant General/Director General is not at liberty to discuss audit arrangements and that such enquiries should be properly addressed to Comptroller and Auditor General's Office and as such the enquiry is being referred to C&AG on receipt of reply from whom a final answer would be given. The case should then be referred to C.A.G with full facts.

Issue of correction by personal letter to editor of news papers

5.19 When Heads of Departments or attached offices on seeing articles containing incorrect or unfair account of their activities published in the press, desire to take up matters with the press, they should not do so direct with the editors of the new papers. The principal information officer should be consulted in such cases. So far as this office is concerned, this consultation should be made only through the C.A.G.

(G.I. Home Dept. Memo. No.39;2;41 Political (1), dated 5th April, 1941 forwarded in Endt. No.683.. N.G.E:119-41 dt.29th April, 1941 and Auditor, General's Lr.No.1184 N.G.E 119-41, dt.1st August 1941).

Translation of Documents

5.20 The following procedure should be observed when it is desired by the Accountant General/Director General to have papers translated by the Translators to Government:

- (i) Requisitions should be sent to Govt. in the law (Legislative) Department and not direct to the senior Translator. When it is desired that documents and papers in English should be translated, the modern Indian Languages into which the papers should be translated should be specified.
- (ii) Applications for the translation of papers into more than one modern Indian Language should be accompanied by a sufficient number of spare copies for the use of the translators in the language concerned.

Service Associations

5.21 Rules regarding recognition of service associations by Government are incorporated in Annexure – V of Chapter XIX of the Establishment Manual.

5.22 Reasonable representations duly supported by the resolutions adopted by the Associations or their working committees on matters of general common interest to

their members sent through proper channel are considered if the associations are duly recognized.

5.23 Representations on urgent and important matters can be sent by the Associations by E-mail but only after getting their contents approved by the Head of the office concerned.

5.24 Resolutions/representations meant for authorities higher than the head of the office concerned shall be withheld by the Head of the office, if the resolutions/representations;

- (i) contain disrespectful or improper language; or
- (ii) relate to matters of local interest on which the Head of the office can himself take a decision; or
- (iii) merely repeat old demands or grievances rejected earlier or not accepted in the past or on which definite policy decisions exist or which do not contain any fresh point on any demand already considered and rejected and which do not warrant reconsideration of the opinion of the Head of the office. The contents of such resolutions/representation will, however, be reported to C.A.G once in a quarter. (*Para 10.14 of M.S.O (Admn.) Vol.I*)

Production of official documents in a court of law

5.25 (a) Instructions on the subject are contained in paragraph 2.41 of M.S.O (Admn.) Vol.I.

- (b) Accountants General (A&E) being custodian of vouchers, will be responsible for the safe custody of all vouchers relating to misappropriation, losses, embezzlements etc.

5.26 As regards handing over such vouchers records to investigating officers and/on production of these vouchers/records in a court of law the Accountants General (A&E) may produce them on receipt of valid requisitions/summons from the investigating officers/courts in accordance with the instructions on the subject. The cases where such requisitions/summons are received by the Accountant General (Audit) they may inform the concerned authority that as the concerned vouchers are in the custody of A.G (A&E) the requisition/summons may be addressed to A.G (A&E).

5.27 In cases where such vouchers are impounded by the court and in other cases where the investigating officers insist on taking over the original vouchers the

prescribed procedure may be followed and the A.G (A&E) may consult A.G (Audit) before deciding whether or not the original vouchers be handed over to the investigating officers or privilege claimed.

(Circular No.17-Audit-II/54-86/No.913-Audit-II/54 dt.10-6-1986 issued in CASS(CD)II/16-40(a)/145/86-87 office order No.17 dated 21-8-1986)

Action in connection with suits in courts

5.28 The C.A.G by a document of power of Attorney has authorised

- (i) The Accountant General/Director General;
- (ii) The Sr.Dy.Accountant General;
- (iii) The Dy. Accountant-General;

to do or execute all or any of the following acts or things in connection with suits in any Court of Civil jurisdiction by or against C.A.G in his name or on his behalf-

- (1) To engage or appoint any legal practitioner to conduct the case.
- (2) To sign, verify and file a written statement.
- (3) To make and present to the court an application in connection with any proceedings in the suit.
- (4) To produce or summon or receive back documentary evidence.
- (5) To make and file compromise or a confession of judgment and to refer the case to Arbitration.
- (6) To deposit and withdraw any money for the purpose of any proceeding.
- (7) To file an application for exemption of a decree or order and to certify payment to the court.
- (8) To receive any money due to C.A.G under such decree or order and to certify payment to the Court.
- (9) To apply for inspection and inspect documents and records.
- (10) To obtain copies of documents and papers and
- (11) Generally to do all other lawful acts necessary for the conduct of the case.

(C.A.G's Endt. No.2386/N.G.E.II; 74-73, dt.5-11-1973 recd. with Ministry of Law S.R.O. 351 dt.25-1-1958 as last amended in Ministry of Law Notification No.F.16(1)70-J.dt.4-12-1970 received in C.A.G's Endt.No.2520 N.G.E.III:110-70 dt.6-12-1970. P.1 and 23 File E.B.I:Misc:8-12:K.W.71-74.Vol.I)

5.29 Procedure for obtaining legal advice and arrangement for the defense and prosecution of suits have been dealt with in para 2.36 of M.S.O (Admn.) Vol.I.

5.30 The Standing counsel will be in-charge of the entire Civil litigation work of Telangana. He may be required to advise in matters incidental to such litigation work or appear in Subordinate Courts in Hyderabad in important cases.

5.31 (i) The procedure in paragraph 2.36 of M.S.O (Admn.) Vol.I should be followed when A.G considers it necessary to have a legal opinion on a case arising in the office but concerning State Finances.

(ii) Instances have come to notice where cases have been filed by employees of the State Government against orders of State Government where Accountants' General have also been made respondents. These cases being essentially directed against State Governments have to be defended by their counsels. Engaging counsels on behalf of Central Government by A.G is not really necessary and may even lead to some conflict of opinion between the two counsels. Further all counter affidavits drafted in consultation with Central Government counsels have to be vetted independently by the Ministry of Law. Therefore, where a suit is primarily against State Government orders no separate counsel should be engaged by the A.G. Where a joint Counter-Affidavit is prepared and where references to Central Government Rules and orders which are relevant to the cases have been made, this should be referred to C.A.G's office in the first instance.

(C.A.G's Lr.No.2284-NGE.III/108-66/II Dt.14-11-1968)

5.32 There have been a number of cases in which the writ of summons issued by a Court has been received by a Department of the Union Government and a letter of acknowledgement of service has been sent to the Court as a matter of routine before the officer concerned with the defence of the suit has had time to contact and instruct the Govt. Pleader or the Union Government Solicitor. The result has been that these cases are placed on the undefended list (the letter of acknowledgement given by Government being relied upon as proof of service). Such a difficulty can be obviated, if on receipt of summons which is usually accompanied by a copy of the plaint, the department without delay makes copies of the summons and the plaint and passes them on to the officer dealing with the matter out of which the suit arises and then instead of sending a letter of acknowledgement to the Court send the original to the Govt. Pleader of the court issuing the summons with instructions to acknowledge service of the summons in due course under the provisions of Order 27 Rule 3 of the Code of Civil Procedure and to defend the suit on instructions from the officer mentioned above and to take time under the provisions of order 27 Rule 5 till instructions are received.

(G.I. Legislative Deptt. O.M. No.F.126.46.E. dated 19th June 1946 received with the Auditor General's Endt. No.795.. Admn.212-46 dt.14-8-1946)

Authority for signing of contracts, assurances of property etc.

5.33 The following are the authorities competent to sign Contracts, instruments etc.

1)	Security Bonds or Mortgage Deeds given as security in connection with the employment of Treasurers, cashier clearly charged with disbursement of money in the custody and handling of securities.	By Head of the Office (DAG/Sr.DAG(Admn))
2)	(a) All contracts and other instruments relating to the purchase, hire or conveyance of materials, office furniture and other equipment.	By Head of the Office (DAG/Sr.DAG(Admn))
	(b) Lease or agreements for the hire of buildings for office or residential purposes of the Department; and	By Head of the Office (DAG/Sr.DAG(Admn))
	(c) all instruments relating to disposal of waste paper.	By Head of the Office (DAG/Sr.DAG(Admn))
3)	Contracts, agreement and other instruments relating to advances for purchasing Motor cars, Motor cycles or houses or for building houses sanctioned by any other authority in I.A&A.D.	By authority sanctioning the advance.
4)	Contracts and other instruments in respect of accommodation provided in public or rented buildings (i) for the protection of conveyances belonging to the staff working in such buildings; and (ii) for co-operative stores/societies Banks/canteens etc. run by employee's associations/Societies.	By the authority administratively controlling the employees for whom the stores etc., cater i.e., DAG/Sr.DAG(Admn.)

(C.A.G's Lr.No.3073..T.A.I:628-64,dt.5-11-1964 and G.O.I.M.O.L Notification No.F.44(7):57-J received in C.A.G's Endt. No.986.. Admn.I 1289-57 dt.29-4-1949 File C:12-16:64-65)

Training of probationers of I.A& A.S

5.34 The detailed rules of the training of probationers of the Indian Audit and Accounts Service are contained in paragraphs 3.2 to 3.14 of M.S.O (Admn.) Vol.I.

Anonymous and pseudonymous letters

5.35 No notice will be taken of any anonymous/pseudonymous letters. If any member of the office has got a genuine grievance, complaint or suggestion to make, it should come in proper form through the usual and proper channel.

Responsibilities on taking over and making over charge

5.36 Whenever there is a change in the Branch Officers or the A.A.Os within the office itself or outside on transfer the outgoing officer or Assistant Audit Officer should hand over to his successor all keys, valuables, character rolls and other confidential documents. The relieved Officer/A.A.O should also prepare a report on the state of affairs in the sections/sections under his charge on the following lines, and submit the same to the D.A.G/Branch Officer concerned for information.

Charge report of Senior Audit Officers

5.37 Wherever there is a change of Senior Audit Officer, a handing over report should be prepared by the relieved S.A.O in the form in Annexure-II of this chapter.

Charge reports of Assistant Audit Officers

5.38 Every Assistant Audit Officer on his being transferred or his proceeding on leave with substitute, or proceeding on deputation or otherwise relinquishing charge of his post should prepare a handing over report in the form in Annexure-III of this chapter.

Handing over reports of Senior Auditors/Auditors/Clerks

5.39 Every Senior Auditor, Auditor or Clerk when making over charge of his duties to another official, a handing over report in the form given in Annexure IV of this chapter, has to be furnished.

5.40 A register of duty lists in the form given below should be maintained in all sections as a continuous record indicating the work allotted to each Auditor and the periods for which each person held charge of a particular unit, changes of duties of personnel will be entered therein from time to time. The duties entrusted to each Auditor should be shown in sufficient detail. The initials and signature of all the persons should be obtained therein. The register should be submitted to the Branch Officer on the 5th of every month and extracts from this register for the previous month should be sent to Admn. by the 10th of every month.

Register of Duty List

Name of the section and the Nature of work attached

Name of A.A.O/Sr.Ar./Ar./Clerk.

S.No. Name Duties From To signature Initials.

Duty lists of each section should be got approved by the Group Officers concerned.

(CAG. Confdl. Lr.No.1701-TA.I/257-70, dated.18-9-1970)

Inspection of Audit Offices by the Directors of Inspections

5.41 The procedure in connection with the inspection of Audit Office and the instructions for the preparation and disposal of inspection reports are contained in para 1.17 of M.S.O.(Admn.) Vol.I.

Dictionary of references

5.42 The Dictionary of references is an index of cases subordinate to files in which important orders or decision arrived at in this office or received from outside authorities are filed. The dictionary will be maintained by all Controlling Sections. The references will be arranged alphabetically under the appropriate catch words, a sufficient number of pages being allotted for the alphabet A, a certain number of pages will be allotted for "Ab" some for "Ac" and so on, sufficient pages being left for each of these groups to record references to all decisions likely to be ensured in future. Decisions will be entered under one or more catchwords for the sake of facility in tracing them.

5.43 It is very desirable that the catchwords used must be those under which one would naturally look for a ruling on the subject in question, for example, decision relating to the classification of Government servants for purposes of T.A., would be recorded in the register both under the letter 'C' for classification under 'T' for T.A. It will be recorded under "Ct" and "Tc" indicating classification for travelling allowances and travelling allowance classification. The subject must be brief and clearly stated and should not reproduce the ruling or decision in full, as the Dictionary is one of reference and not rulings.

Register of dictionary of references

5.44 It is the duty of each A.A.O to maintain register in S.Y. Form No.256, which contains the following columns:-

- (1) Catchword
- (2) Subject
- (3) Authority and
- (4) Reference

5.45 All important orders, rulings or decisions, especially those that are likely to be of general interest should be recorded in the register. Branch Officers are also recommended to ensure that this is invariably done when such papers come before them as soon as the case is closed. It is the duty of the A.A.O concerned to see that such entries are written up in the register and approved by the Branch Officer-in-Charge.

5.46 No important ruling or decision should be omitted from the Dictionary of references on the ground that it will ultimately find a place in one or other of the manuals, as a reference to the relevant case quoted in the Dictionary of references may often throw light on an otherwise obscure correction to a code or Body of rules, etc., nor is it desirable as a rule, that a ruling or decision given by a Branch Officer-in-Charge of the section should be recorded in the Dictionary of references until it has been approved by the Accountant General/Director General or the Sr.D.A.G., concerned, who will take the orders of the Accountant General/Director General, if necessary.

Register of delegations

5.47 In order to ensure that audit is effectively conducted with reference to the orders of temporary nature delegating powers to subordinate authorities, all audit sections should maintain a “Register of Delegation” wherein all orders relating to delegation of power should be noted.

The register should be kept in the following five parts:-

Part I	..	Delegations under Fundamental Rules.
Part II	..	Delegations under A.P.T.A. Rules.
Part III	..	Delegations under Treasury Rules.
Part IV	..	Delegations under Financial Rules.
Part V	..	Miscellaneous delegations.

In each part, the orders should be noted under the following columns:-

Sl. No.	Reference No. and date of the orders of competent authority	Extracts of order	Remarks
(1)	(2)	(3)	(4)

The register should also be submitted to the Branch Officer on the 5th of every month to ensure that it is maintained up-to-date.

(T.M.O.O. No.20 dt.13-4-1955 File No.15-8-55-56/13)

Register of points for investigation during local audit

5.48 (a) In order to ensure that all important and special points which might deserve personal examination by the Inspecting Officer during his inspection are not lost sight of every section should maintain a register in the form appended and enter therein all such items.

Sl. No.	Name of the office to which the point relates	Month of A/c Vr.No	Brief summary of the point for Spl. investi-gation	Ref. to No. & dt. of letter addressed to Deptl. authorities etc.
(1)	(2)	(3)	(4)	(5)
Ref. to No. & dt. on which the point was communicated to CAD			List of remarks	Remarks
(6)			(7)	(8)

The register should be submitted to the Branch Officer on the 5th of every month.

- (b) When Tour programmes are received in the section the register should be scrutinised and the points, if any, communicated to the concerned Headquarters section immediately. The section concerned should watch for the report of the remarks of the investigating officer and take further action, if any, and this fact should be recorded in the relevant column of the register and the item then cleared.

Particulars to inspecting headquarters section

5.49 To facilitate the framing of tour programme by the concerned Headquarters section and to ensure that all the offices are covered during inspection the requisite particulars regarding the continuance of the existing offices, creation of new offices, changes in location, etc., have to be furnished to such Headquarters section, by about the second week of November each year.

Endorsement of cheques

5.50 The endorsement made on cheques or drafts received in the office should contain no reference to the head of account to which the amount should be credited. Any details regarding the heads in the Government account to which the amount is to be credited should be given in the forwarding memo of instructions to the State Bank of Hyderabad. If the cheque or draft is payable at the Bank, the endorsement should be "Received payment by transfer credit to the account of the Union Government/the Government of Telangana" according as the credit is adjustable in the Central or State Section of this office, cheques payable at any other bank should be endorsed "Pay to the State Bank of Hyderabad for credit to the account of the Union Government/the Govt. of Telangana" as the case may be, while drafts on any such bank should be receipted as follows:-

“Received payment by transfer credit to the Union Government/ the Government of Telangana at the State Bank of Hyderabad.

NOTE: All cheques received in the office should be crossed by the office, if they are not already crossed by the drawer.

ANNEXURE-I

FORM No.1 (See Paragraph 5.13) A.A.O's/Auditor's Note Book

Sl. No.	Reference to the papers leading to the subject	Subject matter	Action to be taken	No. of action taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

NOTE: 1. This note book should be submitted to the Branch Officer-in-charge on the 25th of every alternate month.

2. The completion of action on each item in the note-book should be prominently noted by a red ink entry "Completed" made in column 1 immediately below the serial number.

ANNEXURE - II
(Vide para 5.37)

**HANDING OVER REPORT OF
SENIOR AUDIT OFFICERS**

(To be prepared in triplicate)

(Separate reports are to be prepared in respect of Sections under the control of different Group Officers)

Date of Handing over -----

1. (a) Name of Senior Audit Officer:-

Relieved Officer :

Relieving Officer:

(b) Event necessitating the handing over :
(Please also give reference to the
relevant O.O. Ordering the transfer/
retirement etc.)

2. Group charge and the Sections (ii) Period during which
of the Branch to which the the relieved Officer held
handing over report pertains. charge of the Branch.

3. Brief narration of the work attended to by the Sections:

4. Staffing:-

Sections	Sanctioned Strength	Men in position	Vacancies	Remarks(Date from which vacant may be indicted here)
	AAO, Ar Clerk	AAO Ar Clerk	AAO Ar Clerk	
1.				
2.				
3.				

5. Extent of arrears in important areas and steps being taken to pull up work.

(a) At the Branch Officer's Level:

Section

Extent

At the time of taking of charge At the time of handing over charge.

Reasons for increase with action taken and for suggestions for overtaking the arrears.

i) Current Reviews:

ii) Other items :

5. (b) In the Section (important items as per the Calendar/Monthly report may be indicated here:

Subject

Section

Extent of arrears

At the time of taking charge

At the time of handing over charge

Reasons for increase with action taken and/or suggestions for overtaking the arrears

6. Important Letters/cases pending (Section-wise) pending court cases should be specifically mentioned indicating the state/action to be taken.

7. Details of Confidential papers/cases etc., handed over. (In the case of Administration Branch, the Index Register of C.R Files should be signed by the Relieved and the Relieving Officers in token of their handing over/taking over)

8. Other items such as books, valuables etc., handed over:-

- i) a) C.A.G's Secret Memo. of Instructions regarding extent of audit and review. (Accession No.)
b) Local Secret Memo. (Accession No.)
- ii) a) M.S.O. (Audit) (Accession Nos.)
b) Manual of Inspection Civil (Accession No.)
- iii) Other Books/Pamphlets.
- iv) Valuables (Please list them out here).
- v) Desk Calendar.
- vi) Thermos Flask, Cups and Saucers (Sets).
- vii) Pens and Pen holder.
- viii) Table Glass.
- ix) Brief Case.
- x) Hard board writing pad Code No.-----
- xi) Towels.
- xii) Soap Boxes.
- xiii) Laptop/Desktop/Computer peripherals
(with certificate of verification duly attested)

9. Special Remarks:

- i) A summing up to be given regarding the state of work: in each section.

Important letters pending disposal/ITA paras pending
Areas of Weakness/other important cases/issues which need attention.

Important periodical adjustments to be carried out:
Sanctions with long periods of currency.

Cases for investigation by I.T.A/Controlling Sn.:
Stage of physical verification of nominations,

Insurance Policies in Funds Sections:

Personal matters :

Other miscellaneous matters such as need for reassessing strength of the section shortage of forms etc.

- ii) Where any specific action has been taken to improve the quality of work or clear arrears of instructions or suggestions given to dispose of the pending paras in Director of Inspection/ITA Reports etc., these have to be detailed with reference to orders, file Nos. etc.
- iii) An indication to the effect that the confidential reports of the staff in the sections under the relieved officers charge have been written up to the date of relief should be given if the relieved Officer has held the charge for more than 3 months:
- iv) If the work/conduct of any of the officials in the Branch is to be watched a confidential note may be given separately to the relieving officer.

HANDED OVER

TAKEN OVER

Signature:

Signature:

Name :

Name:

(in block letters)

(in block letters)

Date:

Date:

Relieving Officer

Group Officer

(One copy of the Report after seen by the Group Officer is to be sent to the controlling section for file together with remarks, if any, of the Group Officer)

Event necessitating the handing over. (No. & Date of O.O ordering the transfer)	DATE OF HANDING OVER
--	-------------------------

1. SECTION:

- 3. Brief narration of the work in the Section:**

Sanctioned:

In position:

Vacancies:

(Please indicate the date from which vacant:

- (i) Calendar of Returns :

- 141

(iii) Purport registers
(Unit wise)

6. Extent of arrears:

a) At the AAOs level:	Document	Extent of arrears		
		At the time of taking charge	At the time of handing over charge	Reasons for increase with action taken and/or suggestions for overtaking the arrears.
(i) Current Review				
(ii) Reviews marked by controlling sections				
iii) Other items, if any, (Items mentioned in Annexure to O.O.No. Dt. relevant to the Group, pending at AAOs level may be indicated here)				
b) Other arrears, if any, in the section: (In this column arrears in respect of items listed in				

Annexure to
O.O.No. Date:
may be high
lighted. Besides,
the latest position
in respect of
arrears mentioned
in the last
submission of
control records
such as Monthly
report, Calendar
of Returns etc.,
may also be given
briefly)

7. Correspondence: (Letters over one month old)

<u>Unit:</u>	<u>Diary No. & Date</u>	<u>Subject</u>	<u>Remarks & Latest stage</u>
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(Extent of arrears in diarising of letters may also be indicated)

8. Important cases pending final action:

(As per the Regr of pending cases etc.)
specific mention may be made of court cases on which action is pending)

<u>Unit</u>	<u>Subject</u>	<u>File No.</u>	<u>Latest position</u>
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9. Arrears in the transmission of files/vouchers to old records:

Unit	Nature of records (Vrs./ Others)	Due to be handed over to end of	Actually handed over to end of	Remarks
-------------	---	--	---------------------------------------	----------------

10 Periodical adjustments to be carried out, if any:

11 Records, books and other items handed over:

- i) Books (as per the Regr. of Books)
- ii) (C.A.G's) secret Memo. of Instructions reg.
 - (a) Extent of audit (Accession No.....)
 - (b) Local Secret Memo of Instructions (Accession No.....)
- iii) (a) M.S.O. Tech. Vol.I (Accession No.....)
- (b) M.S.O. Tech. Vol.II (Accession No.....)
- iv) Departmental Security Instructions (Accession No.....)
- v) Confidential files (to be listed out).
- vi) Monthly Report (Green Book)
- vii) Calendar of Returns.
- viii) Duty list Register.
- ix) Attendance Register.
- x) Register of impounded vouchers/documents.
- xi) AAO's Note Book.
- xii) Keys (Nos.....)
- xiii) Cycle/Machines.
- xiv) Laptop/Desktop/Computer peripherals
- xv) Valuables (to be listed).
- xvi) Desk Calendar.
- xvii) Pens and Pen holder.

xviii) Table glass.

xix) Hard board writing pad.

xx) List of furniture (with certificate of verification duly attested)

12 Any other item requiring special mention:

(Sections with long period of currency, cases for investigation by ITA/Controlling Sections, Loss of pre-audit bills, heavy pendency in particular units action taken on missing books, files, key machines need for reassessing the strength of the section, shortage of forms position regarding writing up of CRS of staff etc. may be indicated here).

13 Measures taken to pull up arrears:-

**14 State whether the books taken from the Library for reference were returned:
(Vide Note below para 4.3 of M.G.P)**

Handed over:

Taken over:

Signature of Relieved
AAO/Supervisor

Signature of
Relieving
AAO/Supervisor

Submitted to B.O/Group Officer together with Monthly Report and Calendar of Returns for information.

Remarks of B.O:-

Remarks of Group Officer:-

(Copy to be forwarded to the controlling section together with extracts of remarks of B.O and Group Officer).

ANNEXURE -IV
(Vide para 5.39)

HANDING OVER REPORT OF SR. AUDITOR/AUDITOR

(to be prepared in duplicate)

1. Section

2. Name of the Relieved Sr.Auditor/ Auditor	Event necessitating the handing over No. & date of O.O	Date of handing over.
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**3. Brief narration of
work in the Audit:**

**4. State of work in the
Unit:**

(a) Audit/compilation Due to be completed to end of	completed to end of	Month up to which Audit certificate is given	Remarks
--	------------------------	--	---------

(b) Register/Returns
etc., maintained in
the unit (list out all
the Registers
/Returns)

Name of the Register	Due to be closed to end of	Closed to end of	Remarks
-------------------------	----------------------------------	------------------	---------

(1) Purport Register

(2) Despatch Register

(3) Other Registers

(c) Correspondence:

6.	<u>Reply to Review</u> <u>Remarks by</u>	<u>No. of</u> <u>paras/items</u>	<u>Reply due</u> <u>on</u>	<u>Reply</u> <u>furnished</u>	<u>Remarks</u>
i)	I.T.A				
ii)	Current Review by A.A.O				
iii)	Post Review by I.T.A				
iv)	Post Review by other AAO				

7. Filing

- | | | |
|-----|-----------------|---|
| (a) | Correspondence: | Completed to
end of given to
Clerks for
stitching |
| (b) | Vouchers: | Actually given
for stitching

Received after
attaching
Content slips
written up |

**8. Records due to
returned O.Rs**

	<u>Nature of</u> <u>Records</u>	<u>Date on which</u> <u>obtained</u>	<u>Reasons for</u> <u>non-return</u>
9.	Important cases (including confidential ones) pending final action (all items pertaining to the unit in the Sectional Register of pending cases to be included here)		

	<u>Subject</u>	<u>Case No.</u>	<u>Latest Position</u>
10	Important adjustments to be carried out, if any:		
11	The following records are handed over (to be		

listed in detail)

- i) Confidential Cases
- ii) Registers
- iii) Letters mentioned in Sl.No.4 (e) (i)
- iv) Valuables
- v) Books, ready reckoners etc., in custody
- vi) Pension cases
- vii) P.F. Ledger cards
- viii) P.F. Final withdrawal cases
- ix) Draft Inspection Reports
- x) Others

12 Keys of Table steel/wooden cup board etc.,
handed over:

Table	Sl.No.
Cup Board	-do-
Almirah	-do-

13 Any other item requiring special mention:
(Reconciliation) despatch of documents to
field parties, compilation of monthly returns
of the section etc.

Handed over:

Taken over:

Signature of Relieved Auditor

Signature of Relieving Auditor

14 Remarks of Asst. Audit Officer.

Signature of A.A.O

15 Remarks of Senior Audit Officer

Signature of Senior Audit
Officer

HANDING OVER REPORT OF CLERKS/DEO's

(To be prepared in Duplicate)

1. Section:

2. Name of Relieved Clerk/DEO:	Event necessitating the event No.	Date of handing over
		Name of the relieving Clerk/DEO

3. Closing of Registers:

Name of Register	Due to be closed to end of	Actual closed to end of	Remarks

Common purport
Registers

complaints Registers ADT
Bills Register suspense
slips register other
registers if any.

4. **Number of letters etc., due to be diarized**

Ordinary	Common (Index/ D.L&Stc)	Complaints	Service books	Suspense slips	ADT Bills	Other items	Total
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5. Dak Registers returned upto:

6. **Letters etc., to be transferred to other sections:**

<u>Category</u>	<u>Purport</u>	<u>Date of approval of transfer order by AAO</u>
------------------------	-----------------------	---

Ordinary.

Index/D.Os. etc.

complaints.

ADT Bills

Service Books.

i) <u>DC Section only</u>	<u>Section/Category</u> <u>(Vr.Sch.)</u>	<u>Month upto which</u> <u>due to be handed</u> <u>over</u>	<u>Actually handed</u> <u>over</u>
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Deposits

L.A

Others:

Section from which due	Category	Due to be received	Actually received	Remarks
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Due to be given for filing	Actually given to filer	Arrears (specify District and month)	Due to be received after stitching out of (ii)	Actually received from filer	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)

Month upto which to be handed over:

Month upto actually handed over :

Remarks in respect of arrears
(Specify districts also)

- 10** Office copies of drafts to be obtained from Despatch section.

Last collected from Despatch section	No. collected	No. distributed	Balance
--------------------------------------	---------------	-----------------	---------

- 11** Stationery indent due to be supplied
(if any):

- 12** Other items:

Handed over	Taken over
-------------	------------

Signature of Relieved Clerk/DEO	Signature of Relieving Clerk/DEO
---------------------------------------	--

- 13** Remarks of /Asst. Audit
Officer/Supervisor

Signature of A.A.O/Supervisor

Submitted to S.A.O

Initials of S.A.O

(O.O. Note dated 13-12-1984 received with O.O.No.73 dt.26-12-1984 of AG-I/Cass-I/II/14-56/84-85 and enclosed thereto)

CHAPTER – VI

LOGISTICS & SUPPORT

6.1 GENERAL

6.1.1 Logistics & support including *inter-alia* correspondence, general upkeep etc., is done by a group of Sections under the control of the Senior Audit Officer/L&S. For convenience sake the L&S Group in the two Audit Offices of the Accountant General (Audit), Telangana and Director General of Audit (Central), Hyderabad is divided into various units handled by L&S Section. The distribution of work among these units is given in Annexure-I. In respect of the Office of the Director General of Audit (Central), Senior Audit Officer/Administration concerned is also in charge of Logistics & Support.

6.1.2 L&S Section is responsible for the following:

- (i) It should maintain the accounts of dead stock.
- (ii) Check the contents of packages of stationery and other articles received from the supplier firm.
- (iii) Arrange for the sale of waste paper and other unserviceable articles and remit the sale-proceeds thereof to the Bank for credit to Government account.
- (iv) Arrange to supply furniture and other articles required for the use of the office;
- (v) See that the librarian issues and replaces books circulates and distributes gazettes promptly.
- (vi) Arrange for the cyclosting and ensure proper service and maintenance of the Roneo machines, scanners etc., and
- (vii) See to the general arrangements of the office and deal with the miscellaneous subjects concerning the general administration of the office.
- (viii) (a) Inward Unit: Arrange for receipt of dak letters from outside and distribution of the same to all the concerned sections in the office
(b) Outward Unit: Arrange for collection of letters issued by the office and despatch of the same to the outside offices.

Multi Tasking Staff (MTS) Postings

6.1.3 The postings and transfers of MTS will be made by the Senior Audit Officer (Admn). The MTS attached to sections will be under the control of the respective A.A.Os while those attached to the Branch Officers will be under the control of Branch Officers. Casual Leave and Earned Leave will be sanctioned by the Branch Officer or the A.A.O as the case may be vide the detailed instructions contained in the Chapter “Office Discipline”.

Duties of MTS

6.1.4 Following duties have been prescribed for the Multi Tasking Staff

- (i) General cleanliness & upkeep of the Section/Unit
- (ii) Sanitation work of building/office
- (iii) Cleaning of rooms
- (iv) Cleaning of building, fixtures etc.
- (v) Watch and Ward duties
- (vi) Opening and closing of rooms
- (vii) Upkeeping of parks, lawns, potted plants etc.
- (viii) Dusting of furniture etc.
- (ix) Carrying of Files & other papers within the office/building
- (x) Delivering of Dak (outside the building)
- (xi) Physical maintenance of records of the sections
- (xii) Sticking and binding of records/files/registers of the Section/Unit
- (xiii) Photocopying, sending of Fax etc.
- (xiv) Other non-clerical work in the Section/Unit
- (xv) Assisting in routine office work like diary, dispatch etc., including computer
- (xvi) Maintenance of office equipments/fixtures and fittings and provide necessary assistance for running of such equipments
- (xvii) Driving of Vehicles, if in possession of valid driving license
- (xviii) Any other work assigned by the superior authority.

(O.O. No. 162 dated 22.10.2010)

6.1.5 As many MTS as are required will attend Office on all holidays to attend to urgent work, if any, and to carry papers to the Accountant General's residence or other Branch Officer's residence. All the MTS will be given this work in turn, the concerned L&S section making the necessary arrangements.

6.1.6 In order to avoid undue pressure on MTS of the L&S section, those attached to Branch Officers and the several sections except the one doing duty at the Accountant General's residence may be required to take their turn in delivering in the evening such local tappals as can conveniently be delivered by them in the direction of their homes.

6.1.7 Members of MTS service should note that politeness is expected of them in their relations with the other members of the office and visitors and should any case of incivility be proved against them, disciplinary action will be taken.

6.1.8 Supply of Uniforms: - In pursuance of the decisions taken by Government on the recommendations of 7th CPC the categories of staff who were earlier being provided uniforms, if any shall henceforth not be provided with uniform.

(DOPT OM F.No.14/4/2015-JCA2 dated 31.08.2017)

Procedure for Purchase

6.1.9 The purchase procedure to be followed in different exigencies and the relevant rules in GFRs for procurement are outlined below:

- (i) Chapter 6 of GFR-2017 pertaining to Procurement of Goods and Services may be carefully perused to ensure that the procurement/purchase procedure adopted is strictly in line with the prescribed rules. In this connection, attention is specifically drawn to some of the following important provisions, details of which may be obtained from the GFR-2017:-

Rule 144 – Fundamental Principles of Public Buying

Rule 153 – Reserved items

Rule 154 – Purchase of Goods without Quotation

Rule 155 – Purchase of Goods by Purchase Committee

Rule 157 – Demand should not be divided into small quantities to make price-meal purchase

Rule 173 – Transparency, competition, fairness and elimination of Arbitrariness in the procurement process

Rule 174 – Efficiency, Economy and Accountability in Public Procurement System

- (ii) **Government e-Marketplace (GeM)** Government of India has established the Government e-Marketplace (GeM) for common use goods and services. GeM SPV will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by GeM SPV. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct online purchases as under.

- (a) Up to Rs. 25,000/- through any of the available suppliers on the GeM, (Govt. e- Market place) meeting requisite quality, specification and delivery period.
 - (b) Above Rs. 25,000/- and upto Rs.5,00,000/- through the GeM Seller having lowest price amongst the available sellers (excluding Automobiles where current limit of Rs. 30 lakh will continue), of atleast three different manufacturers, on GeM, meeting the requisite quality,specification and delivery period.The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 5,00,000/-
 - (c) Above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality,specification and delivery period after mandatorily obtaining bids,using online bidding or reverse auction tool provided on GeM (excluding Automobiles where current limit of Rs.30 lakh will continue).
- (G.IM.F. OM No.F.1/26/2018-PPD dated 02.04.2019)*
- (d) In case a certain item is not available on the GeM portal, purchase of goods costing above Rs.25,000/- and upto Rs.2,50,000/- on each occasion may be made on the recommendations of a duly constituted Local purchase committee consisting of three members of an appropriate level as decided by the Head of the department . The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.Also, before placing the purchase order,the members of the committee will jointly record a certificate and authenticate it ,as under

“Certified that we, S/Shri _____, members of the purchase committee, are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/Department concerned.”

- (iii) Subject to the exceptions incorporated in Rules 154,155,162 and 166 of GFR-2017, invitation to tenders by advertisement should be used for procurement of goods of estimated value of Rs.25 lakhs and above.Advertisement in such cases should be given on Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on GeM.

- (iv) In case the Department directly procures DGS&D rate contract goods from suppliers, the prices to be paid for such goods should not exceed the rates mentioned in the rate contract and the other terms and conditions of purchase should also be in line with those specified in the rate contract. In addition, the Department has to make its own arrangement for inspection and testing of the goods, where so required.

(DOPT OM No.14/7/2003-JCA dated 21.11.2005)

Dress Allowance

6.1.10 Consequent upon the decisions taken by the Government on the recommendations of 7th CPC, in suppression of the existing orders relating to admissibility of Uniform allowance, washing allowance, stitching charges, shoe allowance etc., to common categories of Group 'C' employees and MTS of the Office, who are supplied with uniform and required to wear them regularly, they shall be paid Dress Allowance at the rate of Rs. 5000/- per year in the month of July. The allowance covers only the basic uniform of the employees. Any special clothing will continue to be provided as per existing norms.

(DOPT OM F.No.14/4/2015-JCA2 dated 31.08.2017)

Consequences of not wearing uniform on duty

6.1.11 Group 'C' employees and MTS who are paid Dress Allowance are expected to wear their uniforms while on duty, failing which may be dealt with disciplinary action. In this connection, the DOPT, vide its OM No.19/4/86-JCA dated 1.4.1992 and 21.9.1993, issued clear guidelines in which the Departments are advised to ensure that the employees wear uniform on duty. Relevant instructions are given hereunder for reference:

1. Practice of special periodical parades for the employees may be initiated so that it may be easier to observe whether a particular employee is in respective uniform or not. Inspecting Officer of suitable cadre need be nominated to take proper action in such cases. This Inspection Officer can ask written reports from the officer whom the employees are working with.
2. If any employee is found regularly not wearing uniform, along with suitable disciplinary action.
3. Action on the matter may be taken in the presence of respective Associations/Representatives of office councils, so that the employees wear uniform while on duty.

6.2 INWARD CORRESPONDENCE

6.2.1 The Inward Correspondence Unit is responsible for the receipt and registration of inward letters and their distribution to the sections concerned.

Receipt of Letters

6.2.2 From the tapals received in this office all covers received from Comptroller and Auditor General and Ministries of Government of India, should be sorted out and sent to the Accountant General for being opened in his presence. All the tapals including those received by local delivery should be opened with the available MTS members of Logistics & Support sections twice daily at 8:45 AM and 11:15 AM in the presence of Section Head or any other A.A.O deputed for the purpose. Important documents such as Service Registers, etc., will be sent to the under-cover units while the communications like U.O references, Government of India and Government of Telangana references will be sent to Index unit for necessary action. U.O references, Government of India and State Government orders are indexed in L&S section and sent to A.G/concerned Group Officer who peruse them and return. All the letters will be duly stamped, marked and sorted out section-wise. The letters opened in the presence of the Accountant General will be diarised by his personal staff and transmitted to the Group Officer concerned, who after perusal shall mark them to the concerned Branch Officer. In respect of the other tapals after the sorting is completed the date the number of ordinary letters and the index numbers of the letters received from Government of India and Government of Telangana as indicated by the Index unit will be noted in the sectional Transit Registers/Under cover register as the case may be and sent to the respective Group Officers at 11 AM and 2-30 PM daily.

6.2.3 Registered dak should be diarised in detail in the sectional under-cover transit register and sent to the respective Branch Officers for perusal and onward transmission to the Assistant Audit Officer concerned who will arrange to acknowledge the receipt of the letters after verifying the dak.

Note:- Branch Officers should also see that Govt. orders not seen by A.G/Sr.DAG but which are considered to be important to be seen by them should be submitted to them for perusal. Similarly important communications including replies to letters issued from the office with the approval of A.G/Sr.DAG should be marked by the Branch Officer to A.G/DAG for perusal.

6.2.4 All covers received by name to the Gazetted Officers should be passed on to them and the covers addressed to the names of Accountant General/Deputy Accountant General will be sent to their stenographers. The confidential cover received by designation should be passed on to the stenographers to Senior Audit Officer (Admn.) who obtains the orders of A.O(A) for their disposal.

6.2.5 Local tapals received in the office will be opened in the presence of the Section Head and passed on to the concerned unit, Index, under-cover or ordinary as the case may be.

Examination of covers

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

Retention of used envelopes received from outside

6.2.7 All covers received from other offices should as far as possible be used again in the office, by removing the economy labels pasted to the flaps and pasting new ones on them, the address being written on the labels only. When opening the covers, therefore, care should be taken to open them without damaging the flaps of the covers in any way. All damaged covers which cannot be used again should be torn and kept in the waste paper room for sale along with other waste paper.

Registration

6.2.8 Letters and papers received from the offices mentioned below are registered in separate index receipt register in Form No.S.Y.318-A by the clerks/DEO's in the L&S section known as the indexers.

Abbreviations:-

- (1) Government of India .. G.I
- (2) Government of Telangana .. (Separately for each Department)

6.2.9 Each of the above registers will have a separate series of numbers commencing from the 1st April of each year.

6.2.10 The papers to be indexed will be marked with an Index stamp at the top right hand corner showing (1) General Diary Number, (2) File or case (3) Disposal and (4) Initials of the section head with date. In the case of papers, however which have to be forwarded in original to some other office with an endorsement, no stamp or other mark (initials, etc.) will be made on the paper itself, but a separate docket sheet (Form No.S.1) showing the above particulars will be attached thereto. The date stamp, as well as any other entries, should be confined to this form.

6.2.11(i) All tapals by Registered post should be received centrally by one Clerk in the under cover unit after carefully verifying the address. The registered packet number, the place of despatch and the date of receipt should be noted in the Register of Receipts. The covers should then be distributed amongst the Clerks concerned taking their acknowledgement. The covers should then be opened and all the letters in each cover, the postal registered number and post office should be noted. The letters should then be entered in the general register indicating (1) Serial Number, (2) Registered Packet Number, (3) Place

of registration (4) Number and date of the letter (5) Office from which the letters were sent (6) Brief subject (7) Section to which it relates. Further entries on the letters should then be made to indicate serial number of general register and the section to which it is marked. The letters should then be stamped and sorted out according to sections and put in the under cover sectional transit registers in which the entries made on the top of each letter should be entered giving special indication of any enclosures.

- (ii) The transit registers should then be sorted according to section charges of the Branch Officers and sent to them daily. The acknowledgements of the sections should be scrutinised after the registers are returned.

Government of India letters

6.2.12 All communications received from the Government of India, should be first submitted to the Accountant General/Director General for perusal in dak stage and then diarised in a separate register indicating the sections to which they are marked and the index numbers should be noted on them. These letters should be passed to the Inward Unit for transmission to the section by entering the index number in the dak under cover register.

State Government letters

6.2.13 The dak received from the State Government should be opened by the Section Head of the concerned L&S section and submitted to A.G/ the concerned D.A.G for perusal. Separate registers department-wise should be opened and the communications diarised accordingly. The index numbers should be noted on the letters and the sections to which they are marked should be indicated in the registers against each entry. They should then be passed on to the ordinary dak unit for transmission to the sections by entering the index numbers in the dak under cover registers as in the case of Government of India dak. The letters received through Finance Department should be diarised department-wise only but with an indication as to the number and date of Finance Department endorsement.

(Corres. O.O.No.57-58-4, dt.24-1-1957.. 25-1-1957).

Gazettes

6.2.14 The Government of India or State Government Gazettes should be diarised in the concerned Index Registers and passed on to the concerned sections after circulation among the Sr.D.A.G/D.A.G. and SAO (Administration).

Indexing, etc.

6.2.15 The Section-head will arrange to have the letter marked “urgent” picked out first and have them registered and delivered to the section concerned with the least possible delay through the urgent transit book.

6.2.16 The remaining papers will then be sorted and distributed among the indexers who will make the necessary entries in the appropriate receipt registers. The date of receipt should be entered prominently across the page over the first entry for the day in each register. The serial number (e.g., G.I. 45 G.F. 94) should, at the same time, be entered, in the first column of the stamps referred to in paragraph 6.2.10 and in cases where a docket sheet is attached to the inward letter, the purport of the letter should also be copied by the indexer under the heading “subject” of the form.

6.2.17 The L&S section will mark on each paper the functional group or department of the office to which it relates. If a paper requires action in more than one functional group or department, all the functional groups or departments concerned will be indicated thereon by their distinctive letter, the functional group or department primarily responsible for disposing and eventually filing the paper being indicated first.

6.2.18 After the papers have been indexed, requisite entries will be made in the relevant transit register and the papers forwarded to the A.A.O. concerned along with the register.

6.2.19 All letters received in the office are expected to be delivered by the L&S Section to the sections concerned on the very day and at any rate not later than 12 noon of the day following the date of receipt in the office.

Transmission of dak

6.2.20(i) Three registers each for passing on the under cover and ordinary dak will be maintained by L&S section so as to provide for the transmission of II and III dak to the respective Branch Officers while the registers containing I dak is still in circulation and has not reached back L&S section and to further enable L&S section to send the letters of next day even if the II register is held up elsewhere for some special reasons

(ii) The procedure for transmission of the dak and recovery of undercover and ordinary dak transit registers will be as follows:

- (a) MTS officials of L&S will convey the Dak Transit registers daily to the rooms of Branch Officer and deposit them on the table of the Branch Officer. After perusal by the Branch Officers, the B.Os should arrange to pass them on to the concerned sections expeditiously.
- (b) After the receipt of the dak is duly acknowledged, dak transit registers should be sent back by the A.A.Os to their respective Branch Officers who will ensure that none of the registers sent to the sections under

their charge is detained in the sections. The purpose of this arrangement is that transit registers should be routed back to L&S section through the B.Os., of the sections in the same manner in which inward dak passes through the B.Os., and also to see that dak L&Ss not go on unattended after its receipt from L&S section.

(c) A MTS official of L & S section will collect the registers from the rooms of the B.Os when the dak registers of the following day are placed before the Branch Officers.

(iii) Branch Officers and Assistant Audit Officers should ensure that delay in passing on the inward correspondence is eliminated at all levels.

(O.M.II/Genl/74-75/Circular No.1, dt.29-8-1974)

6.2.21 Receipt of dak should be given top priority at every stage and dak transit registers returned to L&S section immediately so that there may not be any dislocation in the arrangement for punctual and prompt transmission of dak to the sections. If any gazetted Officer is absent, the dak should be perused by the Officer to whom the urgent work of the section concerned may be allotted. Similarly, if the A.A.O is absent the dak should be verified and received by the Senior Auditor. The absence of the A.A.O or the Section Clerk or the Section MTS member should not provide an excuse for not receiving the dak and returning the transit registers. The acknowledgements of the sections for the letters sent each day and the prompt return of the transit registers should be specially watched by the L&S section concerned and any discrepancy should be brought to notice immediately.

6.2.22(i) L&S section should ensure that letters are marked correctly in the first instance.

(ii) Where, however, a section finds that a letter is wrongly marked to it by L&S section the concerned A.A.O may return the letter under his signature to L&S section indicating, if possible, the section to which the paper correctly relates. If however, the A.A.O is in doubt regarding the correct section to which such paper relates he may tag all such letters that have been received in the dak register on that day and return them to L&S section with a note that the particular letter under reference may be sent to the controlling section for final marking. On receipt in L&S section, these letters will be finally got marked by the Controlling sections and distributed immediately. The sections are required to accept without fail such letters finally marked to them by the controlling sections.

- (iii) In cases where the paper relates to another section under the control of the same Branch Officer, the section should receive such letters and transfer them to the proper section through the Sectional Transit Register.

(O.M.II Circular, dated 29-3-1975)

6.2.23 The dak marker should examine carefully the enclosures to letters and see that they are all in order. If it is stated in a letter that the enclosures have been sent under a separate cover, he should look for the enclosures and link them to the letter in question and record the fact in the margin. If any enclosure is wanting, he should likewise record the fact in the margin of the letter in order that the section concerned may call for the wanting document without delay.

Acknowledgement of letters by sections

6.2.24 The Auditor/Sr.Auditor who receives the letters sent by L&S section will acknowledge them after verifying the entries made in the transit register.

6.2.25 The transit registers should be carefully checked to see that there are no missing items and any discrepancy should be immediately pointed out for further investigation. Leaving items unacknowledged or recording noting such as “not received”, “Enclosures not received”, “Does not relate to this section”, etc., in the transit register should be avoided. If any letter entered in the transit register has not been sent along with it the matter should at once be reported to the concerned L&S section.

Purport register

6.2.26 The indexed letters will be diarised in a separate purport register. The letters will then be distributed to the Auditors concerned in the sections for disposal.

Urgent papers

6.2.27 All papers of an urgent character that may be sent by one officer, department or section to another should have an “Urgent” slip, attached in a conspicuous place. The fact that “Urgent” is written in blue pencil or otherwise on a paper cannot be known until the letter is examined and is not, therefore likely to receive precedence over others.

Comptroller and Auditor General’s letters

6.2.28 All communications received from the C.A.G are opened by the A.G’s personal staff and submitted to the Accountant General, who marks them to the Sr.D.A.G concerned. The letters are then delivered to the section concerned through Branch Officers and the section’s acknowledgements obtained in the register. The register should be closed every Monday, and a report of letters received to end of

previous Wednesday still outstanding on Monday should be submitted to the Accountant General each Monday. To enable A.G Secretariat to close the register and submit the reports on Mondays, the sections should furnish by Fridays, in the following form the particulars of disposal or stage of disposal indicating also the reasons for delay, if any.

L&S section Index No.	Index No. of the section	Subject	Remarks
(1)	(2)	(3)	(4)

- (a) If disposed of, the number and date of disposal.
- (b) If outstanding, the stage of disposal with reasons for delay.

Unofficial Letters

6.2.29 Whenever an unofficial reference is received by a Branch Officer or AAO direct from the Accountant General and he has reasons to believe that it has not been registered, he should see that it is at once to the concerned L&S Section for registration before it is taken up for disposal.

Note : The Unofficial files should be kept intact and returned without any paper dropping away and AAO concerned will be personally responsible for this.

D.O. Letters

6.2.30 D.O. letters are simply handed over to the addressees/ Gazetted Officer-in-charge of the section to which they relate. The letters should as far as practicable, be disposed of on the day of their receipt and A.A.O should bring personally to the notice of their Group Officers cases where the document has not been disposed of within three days of receipt.

Weekly reports

6.2.31 A consolidated weekly report of the number in each category of communications received in the index unit to end of Friday will be submitted to the Accountant General on every Monday.

(O.O. Corres; 4 dated 25-1-1957)

Valuables

6.2.32(a) As soon as valuables are received the L&S section should send the same to Sr.AO(L&S) section who will record the word "received" with his dated initials on the covering letters and have it entered in register of valuables in Form S.Y.249 which should be maintained in the L&S section. The valuables will be retained under the custody of A.A.O (L&S).

NOTE:-Even if by chance any valuable is directly received by any other section it should be sent immediately to Sr.AO(L&S) for getting it entered in the register.

(E.B.I/Valuables/73-74-00, 623 Dt.25-2-74)

- (b) The covering letters through which the documents concerned have been received should be marked by L&S section, to the section concerned and the valuables kept in the safe custody of the Sr.AO (L&S) section and released only when required for final disposal. The Auditor concerned of L&S section shall be responsible for keeping the valuables in the safe custody of the Sr.AO (L&S) and getting it released as and when required. At the time of releasing the valuables the acknowledgements of the official receiving the documents should be obtained in the register of Valuables itself. The sections should invariably note the sectional purport number in the register of valuables maintained by L&S Section on the day of receipt of the letter or by the next day at the latest so that there is no possibility of its being lost sight of at any time. The valuables on hand should be made available for physical verification by the officer nominated by the A.G as and when required. No separate register need to be maintained by the Sr.AO (L&S) for this purpose.
- (c) The L&S section should close this register every week analysing the valuables which are still outstanding i.e., not disposed of and the sections to which they relate. This review should be submitted on each Monday to the B.O and the Sr.D.A.G (Admn.)
- (d) Each item should be kept outstanding until the disposal got noted by a reference to the verification of credit under proper head of account by the section concerned.
- (e) The controlling section of the departmental audit group which receives the valuables as well as the covering letters from L&S section may however maintain a single combined register for watching receipt and disposal of valuables in the following form:

Register of Receipt and Disposal of Valuables

1. Serial No. with date of receipt from L&S section.
2. No. and date of covering letter and from whom received.
3. No. and date of cheque/draft.
4. Amount.
5. Head of Account credited/sub-Account No.
6. No. and date of letter forwarding the cheque to the Bank.
7. Dated initials of the A.A.O/B.O.
8. No. and date of challan.

9. Date of credit in the Government Accounts.

10. Initials of Assistant Audit Officer.

No item will be closed in this register until the credit is verified. The general orders regarding maintenance of register of valuables as applicable to L&S will also be applicable to these registers and they should be closed every week and submitted to Group Officers. The pending items, should be made available for physical verification when required.

- (f) The sections which receive the covering letter should watch the realisation of demand drafts/cheques in the subsidiary registers in the proforma prescribed below and not in the proforma prescribed in S.Y.249 which is meant only for L&S section.

(E.B.I/valuables/73-74/00.623, dated 25-2-1974 and O.M.II/valuables /00.1 dated 1-1976 and 0.0.3/O.M II Dt.20-3-1976)

- g) (i) In respect of cheques Bank drafts, etc., sent to the State Bank for realisation the sections concerned should open a register in the form given below:

Register for Watching Realisation of Valuables, Cheques.					
Sl. No.	From whom received	Purpose	No. date of cheque	Amount	No. & date of letter forwarding the cheque to the Bank
(1)	(2)	(3)	(4)	(5)	(6)
Initials B.O. and A.G		Date of credit in the Bank sheets	Initials of the AAO		
(7)		(8)	(9)		

(O.N Columns 1 to 7 will be filled in whenever the cheque is sent to the Bank. The A.A.O should initial column 9 after verifying the credit).

- (ii) Surety Bonds executed by permanent Government servants in connection with the grant of an advance to a temporary Govt. Servant, are important valuable legal documents and the authorities concerned should be fully aware of the implications involved in the loss of such a document. It is imperative that such "Surety Bond" should be kept in a safe by the Sr.AO (L&S) section along with the valuables referred to in sub-para (a) above, after entering them in the register of valuables. As and when an advance is repaid in full, the "Surety Bond" relating to it would be returned to the Govt. Servant and an acknowledgement obtained in the relevant column in the register. *(G.I.M.F.No.F.36(3).EV.154 dt.16-8-1954)*

6.2.33 The section having cheques, Government promissory Notes, Drafts Bills of Exchange, etc., which have to be sent to the Bank for credit to Govt. may send them in a sealed cover to the A.A.O/Sr.AO (L&S) section who will arrange to send the covers to the Bank and obtain acknowledgements in the tapal book maintained separately for this purpose.

Review of the register of valuables

6.2.34 The Sr.AO (L&S) will review the register of valuables weekly, to satisfy himself that all the valuables have been properly disposed off, and issue warning slips to the sections concerned in cases of delays (1) in the disposal of the valuables (2) in obtaining acknowledgements there for or (3) in noting the acknowledgements in the register. He should initial at the foot of the last page so reviewed in token of the fact that all previous entries have been examined and the valuables are found to have been satisfactorily disposed off.

Cash or cheques received in office

6.2.35 Cash or cheques should not ordinarily be accepted in this office in discharge of debt due to Govt. or for credit to Public Account, except when rules specifically require otherwise. Letters issued from this office demanding payments should distinctly state that payments will have to be made into the nearest Govt. Treasury and not to this office. If, however, cash or cheques are received in any case, they should be properly acknowledged by the section concerned and orders of the concerned B.O taken immediately for their disposal. Cash should be made over to the Cashier, who will at once enter the amount in the office cash book and get the entry attested by the Sr.AO (Bills) . In respect of cash received through Money Orders for credit to Government the money orders will be received and acknowledged by the Sr.AO (Bills) but the money will be made over to the Cashier who will, follow the same procedure as detailed above. The Cashier will be responsible for the safe custody of the money till it is sent to the Bank for credit to Government account. Cheques on the other hand should not be made over to the cashier, nor entered in the office cash book but should be treated like other valuables. Cheques should be crossed if not already crossed at the time of receipt.

(Auditor General's Lr.No.1-Admn/17-40 dt.6-1-1941)

Service books, etc.

6.2.36 Service Books, savings Bank Pass Books, etc., received in the office are recorded in a transit register (Form No.S.Y.244) maintained by the L&S section for the purpose, and acknowledgements of the section concerned are taken therein when they are sent to the sections concerned.

NOTE:(1) It is essential that valuable enclosures such as Service Books, Savings Bank Pass Books etc., should pass through as few hands as possible and the L&S section should take

special care to see that they are sent direct to the A.A.O concerned immediately. The registered covers from the Post Office are received and opened by him.

NOTE:(2) The inward Auditor of the Departmental audit section shall maintain a separate register for the receipt and watch of the disposals of the Service Books received in the section and the A.A.O will be personally responsible for the safety and maintenance of these books under lock. The register of service books should be closed every fortnight and submitted to the B.O for scrutiny together with the explanation for outstanding. Special orders of the D.A.G will be necessary in cases where service books are to be retained for long periods.

(T.M.O.O.No.61 (File No.59/53-dt.11-3-1953. Manuals Section File No.19/Manuals 1953)

Award statements

6.2.37 Award statements received from Collectors, Land Acquisition Officers or Judicial Officers are very important legal documents and a separate transit register should be maintained and each item recorded therein individually and sent to the proper section and acknowledgement obtained. It should also be seen that the enclosures do not get detached from original letters since their identity cannot be traced. Such statements not sent with details in a separate transit register but mixed up with regular letters are liable for rejection by the section concerned.

NOTE: The audit section should watch the disposal of the award statements by maintaining Register of Award statements.

Unsigned and incomplete letters

6.2.38 If any document is received unsigned or incomplete in any respect or is not required by this office, the section for which it is marked, should take action on it and not the L&S section. In case, however, in which a letter or paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable, the L&S section, should at once send the letter or paper to the proper office or call for a copy of the letter to which attention has been drawn.

Service of court summons

6.2.39 Summons, are perused by A.G first, indexed in L&S next and sent to Administration section immediately for necessary action. A summon to attend a court should be served on the person concerned, without any delay. The official in-charge of the management of the office will be held personally responsible in the matter. If mis-sent to this office, it should be despatched to the head of the office concerned the same day and it should be pointed out to the court concerned that summons were sent to this office by mistake and that it has been redirected.

Circular letters to be shown to Branch Officers returning from leave

- 6.2.40(i) The C&AG has decided that the attention of all Branch Officers on their return from leave, should be drawn personally to circular letters of general interest which have been issued to Audit Offices during their absence of leave.
- (ii) Care should be taken not to burden the stock files with orders regarding changes in rules which are applied in audit, however important they may be. Only circulars of an important nature such as those involving changes in the procedure and work of audit offices and others of general interest to all Govt. Servants, e.g., orders laying down duties of Govt. servants in the matter of political movements, need enter this file.
- (iii) The Section which receives a circular letter from the sources mentioned in sub-para (1) above will consider the necessity or otherwise for a copy being filed in the “Stock files” and submit its proposal in this regard for the orders of the Branch Officers in-charge.

6.3 DESPATCH

6.3.1 Earlier the typing work of the office was centralized and a Central Typing Pool existed which was headed by a Manager. The Central Typing Pool in the audit offices has since been disbanded and the services of typists placed at the disposal of controlling sections of the functional groups for attending to typing work of the respective groups. Further, with the implementation of large scale computerisation in the office, the usage of manual/electronic typewriters has become obsolete. However, in its place word processing is being done on computers by Clerks, Data Entry Operators, Auditors, Senior Auditors and Assistant Audit Officers in almost all sections of the office.

(Hqrs. Circular No.02/NGE/2006 No.59-NGE (APP)/25-05 dated 24.01.2007)

6.3.2 The drafts approved by Branch Officers and intended for typing should be entrusted complete in all respects duly accompanied by enclosures if any, to be typed, to the Data Entry Operator or to the Unit Auditor to whom the subject pertains for fair copying.

6.3.3 The services of Stenographers attached to the Group Officers should be availed of to the maximum extent and all D.O letters clean copies of notes and drafts should be marked to their Stenographers by the Group Officers.

(O.O. No.Correspondence/T/34, dt.16-2-1957)

6.3.4 The Sectional In-charge/Assistant Audit Officer, will distribute the typing work to the Data Entry Operator/Unit Auditor for fair copying.

6.3.5 The fair copied letters, along with enclosures, if any, should be compared by the sections concerned before they are submitted to Branch Officers for signature. Drafts should be written neatly and in a clear and bold handwriting to make facile reading. Abbreviated addresses or contractions in the body of the draft which are not easily decipherable should not be used. The sections should particularly see that all drafts approved by Branch/Group Officers are typed on the same day or next day.

6.3.6 In the event of any of the DEO being absent or on leave the Sectional In-charge/Assistant Audit Officer will distribute the work amongst other Clerks/Data Entry Operators of the section.

(O.O. NL&SB.72 Misc. dt.10.6.1952 of the A.G., Hyderabad Dn.)

Instructions for Clerks/DEOs, etc.

6.3.7 Drafts for the Government of India, Comptroller and Auditor General and the State Government should be entrusted to the best Clerk/Data Entry Operator in the section.

6.3.8 Clerk/Data Entry Operator while typing is expected to follow the sense as well as the wording and to refer to the Sectional Incharge/Assistant Audit Officer all cases of doubt or apparent mistakes in the drafts. Drafts not typed neatly or drafts containing omissions and mistakes will have to be retyped.

6.3.9 As all letters which are despatched from this office should bear the actual date of despatch the Clerks/DEOs should type in the fair copies only the number, the month and the year (both gregorian and national calendar), leaving the date to be filled in by the despatcher at the time of despatch.

6.3.10 Clerk/Data Entry Operator should ordinarily fair type not only the approved draft but also enclosures which are to go with it, if they are to be typed.

(O.O.No.3 dt.5.9.1984 CTS/Audit-I)

6.3.11 When a letter is to be registered, the word "Registered" should be written in the top left-hand corner; when an urgent slip is attached to a draft and is intended to be attached to the fair copy an urgent slip should be pasted at the top of the fair copy.

6.3.12 All fair-typed letters should bear the dated initials of the Clerk/Data Entry Operator who typed them.

Instances in which fair copies are not typed

6.3.13 Urgent and other letters which are required to be despatched the same day, should, however, be received at any time and the fair copies handed over to the Section In-charge/Assistant Audit Officer with the least possible delay. If, at the close of the day, any drafts still remain to be fair-copied, a list of such outstanding should be made out, stating the reasons for the delay and submitted to the Branch Officer concerned on the next day morning. If the reasons are not satisfactory, or if the number outstanding is large, the matter should be brought to the notice of the D.A.G/Sr.D.A.G (Admn.).

6.3.14 The Section In-charge/Assistant Audit Officer is responsible for seeing that all approved drafts to be fair copied before a holiday are fair copied and despatched before the office closes for the day.

6.3.15 Letters of ordinary importance to be signed by the Assistant Audit Officers need not be typed unless specific directions are issued to the contrary. The following are some of the instances in which the sections concerned should arrange to have the fair copies written and compared before dispatch unless in any particular case in any particular case the Branch Officer/Group Officer by special written order authorises such documents being typed by the correspondence section:

1. Extracts from Inspection Reports intended to be sent to officers other than Government
2. Statements attached to letters
3. Letters of ordinary importance
4. Letters signed by the Assistant Audit Officer

Signature on fair copies

6.3.16 All fair copies are carefully compared, sent to Officers for signature and delivered to despatcher same day. Letters which are to issue under the signature of the Accountant General, Urgent and Out-today letters should of, course, be given preference at what ever time they may be received.

6.3.17 The fair copies after comparison and completion in all respects should ordinarily be arranged to be submitted to Group Officers concerned. All urgent and “Out-today” cases should however, be put up to the Group Officers in separate pads marked “Urgent” immediately the copies are ready and complete. The section concerned should also watch the return of the fair copy pads from the Group Officers and any delay should be brought to the Group Officer’s notice for immediate attention.

Despatch of fair copies, half-margin memos etc.

6.3.18 As soon as fair copies of drafts with enclosures if any are received from sections concerned through the outward register, they will be made over to the despatcher who will address and number the covers after acknowledging their receipt in the outward register.

6.3.19 The despatchers should enter at the time of despatch the actual date of despatch in the fair copies as in the office copies of drafts.

6.3.20 Half-margin letters, statements etc., which are copied are to be delivered to despatcher at regular intervals and in convenient batches during the course of the day. It should be noted that due date returns should be arranged to be delivered to despatchers sufficiently early so that they may not miss the post for the day. Accumulation in section of papers for despatch till a late hour in the day should be avoided to minimise inconvenience and delay in despatch and also to save late fees leviable under postal rules for late posting.

(Correspondence Section Order dt.24th January, 1957-o.o No.CDS/010 /57,58/5, dt.25th January 1957)

6.3.21 Each Despatch Clerk should be allotted some sections so as to see that one gets about 250 letters per day. To avoid duplication of work and package in respect of Offices to which quite good number of letters will have to be despatched every day, viz, the letters addressed to the Treasury Officers, Heads of Secretariat Departments, Heads of other Departments, Collectors of Districts, Revenue Divisional Officers, Thasildars, etc., should be centralised in particular seats. This will be done by sorting out all outward letters according to the addressee. Letters for despatch should be received upto 2.30 p.m. Out-today letters should however be received upto 6.00 p.m by the turn duty despatchers who will work in turns. One despatcher will be on duty by turn till 6.30 p.m on everyday for despatching the out-today letters on the same day they are received.

6.3.22 The letters from the sections should be first received from the sectional Despatch Register, after acknowledging them and diarised in one of the two registers, (one for ordinary and the other for registered letters) after sorting them. The registers should contain date of receipt in the despatch section, number and date of letters, section from which received, to whom addressed and postage used for the cover. So far as registered letters are concerned the postal receipt number should be indicated. Letters addressed to the offices that are centralised in particular seats should be sorted out by each despatch clerk in the respective cages of the despatch clerk concerned by 4.00 PM. The letters thus grouped together in respect of the centralised offices

should be diarised giving the number and date of the letter and the address separately for registered and ordinary post. The postage used for the cover and the postal receipt number in respect of registered covers should also be indicated.

6.3.23 So far as covers intended for local delivery are concerned they should be listed in the MTS Officials book and handed over to the cycle messengers who are allotted several Offices in a particular locality for distribution of the same.

6.3.24 Letters intended to be despatched by registered post should be distinctly marked as such on the top of the letters as well as in the despatch register. The address should be correctly and legibly written and abbreviations avoided.

6.3.25 Letters despatched under certificates of posting should be entered in a separate register which should be maintained by each despatcher and postal endorsement should be obtained in the register itself.

(Correspondence Section Order dt.24th January, 1957-o.o No.CDS/010 /57,58/5, dt.25th January 1957)

6.3.26 All urgent papers marked “Out-today” by Group Officers or under their orders, should be received by despatchers irrespective of time of delivery by sections and they should see that they are despatched on the same day without exception.

6.3.27 Enclosure to letters should not be pinned but fastened together with a tag or twine and details of enclosures should invariably be noted on the outgoing letters. Despatch Unit will not be held responsible for any discrepancies as a result of non-compliance of the above instructions by the sections.

(O.O.No.CDS/010/57-58/5, dt.15th January, 1957)

6.3.28 Before half margin letters, statements, objection statements, etc., which are copied and examined in the sections, are delivered to the despatcher for despatch, the sections concerned should see that each paper is signed, numbered, dated and securely stitched with enclosures, if any, noting at the same time the number of enclosures sent for guidance of the despatcher, and enter them in the Despatch Register.

6.3.29 The exclusive privilege vested in the President by Sections 4 and 5 of the Indian Post Office Act, of conveying by post from one place to another of letters and of performing all the incidental services of receiving, collecting, sending despatching and delivering all letters, should not be infringed.

(G.I., Industries and Labour Department No.637, I.M.32-T.I Dated 6th August, 1934-Forwarded with Auditor General's Endt. No.1632-NGE. 470-34, dt.13th December, 1934)

NOTE: There is, however, no objection to--

- (1) the sending of individual urgent communications by special messengers if clearly necessary in the public interests and
- (2) the continuance of the common practice of sending letters from one office to another in the same station by peon instead of by post.

(Auditor General's Endt. No.535-NGE 470-34,dt.2-4-1935, forwarding copy of the G.O.I. industries and labour Deptt. Lr.No.637-IM32-T-I, dt.7-2-1935)

6.3.30 Only cloth-lined covers which have been standardised, bearing Nos.S.E.6-A and S.E.7-A should be used in transmitting important documents.

Economy slips

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

(Lr.No.A.354, dt.9-9-1938 from G.I. Dept. of Labour communicated in Auditor General's Endt. No.552-Rec. 81-38 dt.26-9-1938)

6.3.32 The despatcher will be careful to see that the enclosures of each letter are correctly forwarded and to write on the cover of each letter the name of the station at which it is to be delivered, and not merely the official title of the person addressed. He should also see that the fair copies of all letters and statements made ready before a holiday are despatched before the office closes for the day.

6.3.33 When covers are sent by an MTS of the office they should be entered in the books with the MTS (Form No.S.38) and the time when the packets were given to him noted in the "Date" column. Packets containing valuables should be entrusted only to trust-worthy messengers. The despatcher should see that their delivery is acknowledged in the books of the MTS. Cheques, etc., intended for realisation and credit in the accounts should be sent during the working hours of the Bank.

6.3.34 Intimation of change of addresses will be shown to the despatcher who should note them for guidance and he will be responsible for seeing that changes in addresses are followed. Primarily it will be the duty of the section, from which the letters or other communications issue, to enter the correct address with destinations in office copies of drafts before they are sent to Group Officers for approval. If abbreviations are used, such abbreviations should after they are recognised, be noted and the list handed over to the clerks and despatchers. The Group Officers should also refuse to pass drafts, etc., if sent to them in an incomplete way. Drafts, etc., received by the Clerk/DEO or despatch section, with incomplete addresses, should be returned to the respective sections for being completed before being typed or despatched.

Documents to be sent by registered post/on certificate of posting

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

(A)		(B)	
1.	Service Books	1.	Confidential letters (Personal address)
2.	Inspection Records sent to inspection parties.	2.	Service Postage stamps.
3.	Bank drafts	3.	Appointment orders.
4.	Pass Books	4.	Attachment orders and court summons
5.	Policies		
6.	Succession Certificates and Power of attorney		

Pin code number and Speed Post Service

6.3.36(a) Post and Telegraphs Department has launched a campaign to popularise the use of Pin Code in addresses because this makes on the one hand sorting easier and on the other hand ensure quick transmission and correct delivery. An indication of Pin Code is also essential for taking advantage of Quick Mail Service vide sub-para (b) below. Pin Code number should, therefore, be noted in all the outgoing letters (*OMI/C-12-26/75-76/11, dated 17-9-1975*)

(b) Speed Post is a high speed postal service provided by the P&T department. Started in 1986, it offers faster delivery of parcels, letters, cards, documents and other important stuff. Along with time bound delivery, it offers a status tracking service that helps to know the status of the consignment. It should be ensured that 'Speed post' service is used in cases where time bound delivery is required.

Despatch registers to be collected back by sections

6.3.37 The despatch registers sent to correspondence section should be collected back by the concerned sections at 4.00 PM daily. The Auditors concerned should check up whether all the letters sent in Despatch Registers have been duly acknowledged by the Correspondence Section.

(*O.O. No.CDS/019/57-58/5 Dt.25-1-1957*)

Service postage stamps

6.3.38 A stock of service postage stamps is kept in the Despatch section for use on letters. Requisition of stamps will be made on the District Treasury Officer, Hyderabad by contingent bills drawn by Sr.AO (L&S).

6.3.39 A stamp account (Annexure-II) in Form No.3 will be maintained and written up each day, indicating the opening balance the value of stamps purchased, the value of stamps expended and balance at the end of each day. The entries in the stamp account should be attested every day by the head of the section. After necessary check he should also count the balance of stamps in hand at the commencement of each day. The stamp account should be submitted to Sr.AO (L&S) for review. The stamp account should also be submitted to Sr.AO (L&S) whenever a bill for postage stamps is submitted to him for drawal.

6.3.40 The Head despatcher will, at the close of each day, receive back from the despatchers the balance of stamps left with them and when it is actually necessary to carry on despatch work on holidays, he should, if he is not present at the office, take care not to leave with the despatchers any amount largely in excess of the requirements for those days.

6.3.41 “Service” postage stamps should be used for the pre-payment of official correspondence addressed to the Common Wealth countries only, while correspondence for other countries should be prepaid by means of ordinary stamps. Correspondence addressed to such countries using “Service” stamps are treated as unpaid and double the postage is recovered from the addressee on delivery.

ANNEXURE - I
(Vide para 6.1.1)
DISTRIBUTION OF DUTIES AMONG
LOGISTICS & SUPPORT UNITS IN THE TWO AUDIT OFFICES

EA-I Unit: Processing the Annual Maintenance contracts of Hardware items of the office including RTC. Procurement of books for reference to the officers/sections. Apart from this, this unit also deals with the circulation of newspapers/magazines to the HoD/GOs/Report Sections and disposal of old newspapers/records.

EA-II Unit : This unit deals with procurement of photocopiers and consumables and arranging repairs/replacements thereof. Processing the outsourcing contracts for DEOs/MTS and deputing their services to the needy sections. Processing allotment of watchword staff quarters in the premises. Processing of miscellaneous entertainment charges and arranging sign boards for officers/sections, engagement of outsourced persons for watering air coolers/khus-khus thatties under hot & cold weather charges.

GA-I Unit : This unit deals with providing liveries to the MTS. The unit will process procurement and supply of liveries to MTS and repairs/replacements of water/air coolers, khus-khus thatties, packaged drinking water etc. further the unit also provides assistance of liaison with ITA Audit, DG Inspection and Peer Review parties and follow-up action thereof.

EPABX Unit : This unit deals with maintenance of EPABX system working commonly for all the offices located in the premises, attending to the calls received through EPABX and connecting to the respective officers/sections. Maintenance of complaint register of internal telephone lines, rectifications to the breakdowns through the technician engaged under Annual Maintenance Contract.

Communication Unit : This unit deals with procurement of telephone instruments and repairs/replacements to the instruments/equipments, connection & re-connections and shifting of internal connections, arranging broadband services and processing of office telephone charges and reimbursement of residential telephone bills, processing of Annual Maintenance Contract of EPABX system and liaison with BSNL office for telephone lines for the office.

Stationery Unit: This unit deals with the procurement and supply of various stationery items to the officers/staff/sections as per the indents received, maintenance of stock with regard to receipt and issues of stationery items. The unit also make arrangements for conducting various departmental examinations, like identification of venue, seating arrangements, numbering, sealing and packing of question papers/answer scripts.

Forms Unit : This unit deals with procurement and supply of various forms to the Officers/staff/sections as per the indents received. Maintenance of stock with regard to receipt and issues of stationery forms and the work of printing and binding works of file covers and cloth covers. The unit also engages with calling the quotations for Audit reports/Training calendars and completion of the reports till handed over to concerned sections.

Library Unit : This unit deals with the maintenance of office library which deals with receipt, issue and re-distribution and upkeep of relevant records in connection with library books and computerization of L&S section.

Estate Unit : This unit deals with the common estate functions of the office and correspondence with CPWD. The unit will arrange for common utilities like electricity, water supply, installation of fire extinguishers etc., in the office.

Furniture Unit : This unit deals with procurement of furniture and repairs & replacements to the existing furniture, distribution and re-distribution of the furniture as per the needs of the officers/sections, arranging disposal of obsolete furniture through public auction, maintenance of classified abstract and dead-stock register.

Security Unit : This unit deals with the security affairs of the premises, assistance in protocol & guest house arrangement etc.

Outward Unit : This unit deals with receipt of letters from the sections to be dispatched. Arranging dispatch of ordinary/speed post letters/registered parcels etc., allotted to the unit, maintenance and processing the franking machine and procurement of service postage for office use. Closing of registers and furnishing of information for monthly reports/returns.

Inward Unit : This unit deals with Inward Correspondence, receipt and distribution of letters from O/o AG(A&E), DGA(Central) and letters/GOs etc., from the State Government departments, sorting of under covers and ordinary letters, Government Gazette and their marking/re-marking for distribution to the concerned officers/sections, closing of registers and furnishing of information for monthly reports/returns.

Old Records Unit: This unit deals with custody, arrangement, and preservation of old records of the office under the charge of Section in-charge/Assistant Audit Officer.

DIRECTOR GENERAL OF AUDIT (CENTRAL)

Unit 1: Casual workers, miscellaneous purchases and all requisitions pertaining to G.Os.

Unit 2: Telephones, Office machines – Duplicators, Photocopiers, Calculators, Blowers, Liveries – Purchase and maintenance, Liveries Contingent bills of RA section – sanctions correspondence recoupment – purchase & repairs of air-coolers, water-coolers, clocks, tube-lights replacement.

Unit 3: Budget – Staff requirements – Register of Statistics – Reconciliation of monthly expenditure – Hot and cold weather charges – Goglets – Director of Inspection report – Replies – Loss of national property due to – Report to CAG – Building – Accommodation for office maintenance – Correspondence with A&E – Reservation of Committee hall – Correspondence with CPWD – CAG returns, Staff car, Delegation of powers

Unit 4: Purchase of books and periodicals, newspaper bills, stamps, library

Unit 5: Forms, stores and old records and issue of stationery

Unit 6: Diarising of letter in the unit registers. Common registers, Watching/ Noting of its disposal in common registers/General registers – Collection of monthly report material – Noting the closing dates in calendar of returns.

Unit 7: Despatch of all letters including speed post, register post and all other letters.

Unit 8: Receiving of letters pertaining to O/o.DGA(Central) and disbursing them to various sections of the office

ANNEXURE - II
FORM No.3
(See Paragraph 6.3.39)
STAMP ACCOUNT

Date	O.B	Paise									Rupees	Total	Remarks	Initials of	
		1	2	3	5	10	15	20	25	50				AAO	B.O
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

CHAPTER - VII

LIBRARY

General

7.1 An Office Library consisting of Books and Publications of IA & AD and other Reference Books for supply to the indented sections is available in Logistics & Support (L & S) Section of the Office of Accountant General (Audit) Telangana. The Auditor of EA-I (Library) unit in that section discharges the functions of a Librarian. He is responsible for the proper safe custody, procurement and distribution of the library books.

Accession register

7.2 According to the provisions of Rule 211(ii)(c) of General Financial Rules, 2017, the Accession Register of the books is required to be maintained in the prescribed form GFR-18, as shown in Annexure-I, in L & S Section of the office. The Auditor of EA-I (Library) unit in that section is responsible for making necessary entries promptly at the instances of procurement, distribution of the library books.

Other subsidiary registers, issue, verification etc.

7.3 (i) In addition to making entries of all books received in the Library in Accession Register, L & S Section will maintain the following subsidiary issue-cum-stock register in separate volumes for the following:

- (1) Books marked "SECRET"
- (2) Books for the use of I.A & A.D only
- (3) Govt. Publications State and Central
priced and unpriced
- (4) Other Miscellaneous Publications

(ii) The issue-cum-stock Registers will have a separate page for each type of publication and a reference of the entry in this register will be furnished in Col. (15) of the Accession Register. Acknowledgments for issues will be obtained in the Issue-cum-stock Register itself or in a separate sheet pasted to the relevant page in the Stock Register.

(iii) L & S Section will prepare a list (in triplicate) of books purchased specifically for the use of Group Officers/Sections etc., and issued to them on permanent basis and send the same to the concerned Group Officer/Sections etc., at the end of each financial year for confirmation of their availability with them and return of 2 copies back to L & S section.

- (iv) L & S section will be responsible for physical verification of the books left with that section as per records and also of all the books which are marked 'Secret' and 'For use in I.A & A.D by obtaining acknowledgments under the provisions of paras 2.14.2 to 2.14.2(1) of M.S.O(A).
 - (v) The responsibility to maintain record of books issued permanently to Group Officers/Controlling section etc., will rest with the concerned Group Officers/Controlling sections etc., who, in addition to confirming the presence of such books to L & S at the end of each year will make them available for physical verification as and when called for. The provisions of para 2.15 of M.S.O (A) may also be followed by the Group Officer/Sections etc., in maintaining the sectional Library.
 - (vi) All the Group Officers, AG Secretariat and Controlling Sections are also required to maintain a register of books issued to them and include the same as an item in the handing over reports when charge is handed over.
(O.M.I/Lib/14-1/75-76/O.O dt.25.04.1975)
 - (vii) A library catalogue should be maintained as shown in Annexure - II
- 7.4 (a) As a general rule not more than one copy of a book will be placed in the Library, copies of books ordered to be kept in stock will be placed in separate almirahs. The Library attendant shall not have access to those almirahs and books in them shall not be put up for reference.
- (b) As soon as a new edition of a book is received the Librarian will take orders as to the number of copies of the previous edition to be maintained in the Library and as to the disposal of the copies, if any, over and above the number so retained. The surplus copies of old editions will be kept in a separate almirah, the contents of which will be examined by the Librarian on the 31st July of each year and orders of the Sr.DAG/DAG(Admn) obtained as to their disposal by sale or otherwise.
- (c) When almanacs, Calendars and similar periodical publications are distributed in the office, a copy of the edition immediately preceeding shall be retained in the Library and the remainder disposed of under the orders of the Dy. Accountant General (Admn.).

Issue of books from the library

7.5 Books will be issued on the requisition in writing of an officer, A.A.O or Sr.Auditor/Auditor provided in the last case the requisition is countersigned by the

A.A.O of the section concerned in which the auditor works. When a book is supplied the requisition memorandum will be endorsed 'furnished' under the dated initials of the Librarian. In the event of the books asked for not being available, the memorandum will be returned to its signatory with the endorsement "not available". Application for more than one book should not be made on the same form. The signatory to a requisition Memorandum is held responsible for the books issued in compliance therewith until it is duly returned.

- 7.6 (a) The requisition memorandum complied with and endorsed will be retained in the Library as a voucher until the book is duly returned. On return of a book to the Library, the requisition memorandum relating to it will be returned to the signatory.
- (b) On the first Monday in each month the Librarian should examine these memoranda and issue reminders for the return of the books which have been out for more than a month.

Verification of books

7.7 The verification of books in the Library will be done by a Main Party of Inspection in the last week of December of each year and a list of missing volumes will be made out and passed on to the Sr.A.O.(L&S) for further necessary action.

Correction slips of code etc

7.8 The receipt of correction slips from the publication Branch should be watched by the Librarian carefully and reminders wherever they are due should be issued and on receipt of the correction slips, they should be distributed to the sections as per the availability of Books in the sections. (O.O.No. corres/Lib./40, dt.09.03.1959)

7.9 The Librarian will paste all correction slips of codes, Acts and Manuals, Books of reference etc., which are kept in the library. A Clerk/Sr.Auditor/Auditor from the leave, leave reserve will be posted to assist the librarian whenever possible.

Supply of codes and manuals to the C&A.G

7.10 One copy of the Manuals and all financial rules and orders issued in the form of Codes, Manuals or Standing Regulations by the Ministries/Departments of the State Govt. as soon as they are reprinted or revised should invariably be sent to the Comptroller and Auditor General for his office library.

NOTE:- In case where later editions have been published, only the latest edition need be sent.
(C.A.G's Lr.No. 72-Rec. 22-54, dt.09.04.1954)

Miscellaneous

7.11 All publications containing percentage of audit and the detailed process of audit are to be treated as “Secret” and for official use only. Such publications and other confidential publications, if any, should neither be included in the statement to be sent to the Parliament Library nor supplied to the Parliament Library.

(C.A.G's Endt. No.526-Admn. II: 303-54, dt.30.04.1955)

ANNEXURE - I

(vide para 7.2)

ACCESSION REGISTER

Date	Accession Number	Author	Title	Vol.	Place & Publisher	Year of Publication
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Pages	Source	Class No.	Book No.	Cost.	Bill No. & date	with- drawn date	Remar ks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

ANNEXURE - II
(vide para 7.3 (vii))

FORM NO. 4
CATALOGUE OF BOOKS IN THE LIBRARY

Almirah	Reference number	Name of books
(1)	(2)	(3)

CHAPTER - VIII

STATIONERY & FORMS

Stationery

8.1 The Rules of Central Stationery Office Rules issued under the authority of the Government of India for the supply and use of stationery stores should be strictly followed.

Purchase of Stationery

8.2 **Government e-Marketplace (GeM)** Government of India has established the Government e-Marketplace (GeM) for common use goods and services. GeM SPV will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by GeM SPV. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct online purchases as under.

- (a) Up to Rs. 25,000/- through any of the available suppliers on the GeM, (Govt. e- Market place) meeting requisite quality, specification and delivery period.
- (b) Above Rs. 25,000/- and upto Rs.5,00,000/- through the GeM Seller having lowest price amongst the available sellers (excluding Automobiles where current limit of Rs. 30 lakh will continue), of atleast three different manufacturers, on GeM, meeting the requisite quality,specification and delivery period.The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 5,00,000/-
- (c) Above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality,specification and delivery period after mandatorily obtaining bids,using online bidding or reverse auction tool provided on GeM (excluding Automobiles where current limit of Rs.30 lakh will continue).

(G.IM.F. OM No.F.1/26/2018-PPD dated 02.04.2019)

8.3 In case a certain item is not available on the GeM portal, purchase of goods costing above Rs.25,000/- and upto Rs.2,50,000/- on each occasion may be made on

the recommendations of a duly constituted Local purchase committee consisting of three members of an appropriate level as decided by the Head of the department . The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.

Stock Register

8.4 All stores received are kept under lock and key in charge of the stationery Clerk under the orders of the Senior Audit Officer of Logistics & Support section.

8.5(i) An account of receipts and issues of Stationery stores is maintained in the stock Register in form SY.240.

(ii) The stock register should be balanced monthly and the arithmetical correctness of the receipts, issues and closing balance should be checked by the A.A.O before the stock and issue registers are submitted to Branch Officer.

Supply of stationery to the staff

8.6 Between the 9th and 12th of every month, the A.A.O of each section or department of the Office will prepare an indent in Form No. SY 305 for stationery articles, and plain sheets for printed forms required for his section or department and send the same to the stationery clerk. The stationery clerk should satisfy himself that the quantity indented for is not in excess of the authorised scale and then submit the indents to the Sr.A.O.(L&S) through Assistant Audit Officer for sanction. The articles of stationery as sanctioned will be delivered to the Clerks of the sections concerned and their acknowledgements taken in the space provided for the purpose in the indent form at the time the articles are delivered. No receipts need be taken in column 23 of the Stationery Stock Register (Form No.SY.240) as the indent itself will be sufficient receipt but the stationery clerk is responsible for seeing that the indent forms duly receipted are promptly returned to him. The articles of stationery issued to the sections during a month are then consolidated into a single statement and the necessary entries made in the stock register. Supplementary indents should be discouraged as much as possible. They may be allowed only in urgent and unavoidable cases.

8.7 A.A.O will be responsible for the distribution of stationery received from the stationery clerk and should see that no waste is allowed in their sections.

8.8 At the beginning of each month an indent form will be circulated among all the Senior Audit Officers who will note on it the articles of stationery required for their own use. These articles are delivered to their respective MTS and their acknowledgements taken on the indents.

Misuse of Government stationery

8.9 Stationery should on no account be used by Government Officials for other than *bona fide* public purposes.

Destruction of old indents

8.10 At the beginning of each financial year, the indents of the second preceding financial year should be destroyed.

Physical verification of stationery

8.11 Physical verification should be done quarterly by an A.A.O nominated by Sr.D.A.G (Admn.). This verification should be done in the first week of each quarter viz., of April, July, October and January and a report submitted to Sr. D.A.G by 10th of the above months.

Forms

8.12 The procedure in regard to printing and supply of forms and printing of miscellaneous work for officers of the Union Government is laid down in the Rules for printing and binding issued by the Government of India. The items of work dealt within the aforesaid rules are indicated below for reference:-

1.	Standard and special forms	..	Rules 2 & 4 to 7
2.	State Standardised forms	..	Rule 3
3.	Miscellaneous printing:		
	(a) Classification	..	Rule 8
	(b) Sanction required central printing office	..	Rule 10
	(c) Transmission of work to press	..	Rule 13
	(d) Requisition forms	..	Rule 14
	(e) Receipt and delivery of work	..	Rule 15
	(f) Copy to be in complete and final form	..	Rule 16 & 17
	(g) Style of printing	..	Rule 18
	(h) Number of copies required	..	Rule 22
	(i) Proofs and return of proofs	..	Rule 23 & 24
	(j) Standing type	..	Rule 26
4.	Printing in State Govt. Press	..	Rule 43 to 46

Stock books of forms

8.13 Stock books in Form SY.240 should be maintained in the Forms Section for the whole stock of forms. As soon as the supply is received, they should be checked, brought to account in the stock book without delay.

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

Report of obsolete forms

8.15 Assistant Audit Officers will, from time to time bring to the notice of the Stationery Unit, all such forms which have become obsolete or have been deleted or revised and are not to be used, so that necessary steps may be taken to dispose of the stock of such forms and to revise and correct the list and stock book of forms.

CHAPTER - IX

FURNITURE

STOCK ACCOUNTS

9.1 **As per Rule 211 of GFR-2017** The Officer in charge of L&S Section shall maintain suitable item wise lists and accounts and prepare accurate returns in respect of Goods and material in his charge making it possible at any point of time to check the actual balances with the book balances.

The form of stock accounts mentioned above shall be determined with reference to the nature of the goods and materials. Separate accounts shall be kept for

- (i) Fixed Assets such as Plant, Machinery, Equipment, Furniture, Fixtures etc., in the Form GFR 22.
- (ii) Consumables such as Office Stationery, Chemicals, maintenance spare parts etc., in the Form GFR 23.
- (iii) Library Books in Form GFR 18
- (iv) Assets of historical/artistic value held by museum/Government Departments in Form GFR 24

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

Register of dead stock (DSR)

9.2 Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each official year and the closing balance carried forward as the opening balance on the 1st April following. The articles purchased or re-modeled during the year should be recorded in detail as “Receipts” and all articles sent out for repairs or condemned as unfit for further use should be shown as ‘Issues’ in the column provided for the purpose so that the closing balance arrived at on each occasion would show the total stock of serviceable articles in the office as a whole under each category.

NOTE: “Issues” in respect of articles condemned as unfit for further use should be attested by the Senior Audit Officer (L&S).

Classified abstract of the register of dead stock

9.3 The register is intended to show the distribution of the stock of furniture among the various sections, Officers tiffin room, etc., including the reserve with L&S

section. One or more pages should be assigned to each section, Branch Officer, tiffin room, etc., and for the reserve with L&S section. The columns for the various types and models of furniture should be set out in the same detail as in the Register of dead stock. Additions to or withdrawals from the stock should be recorded as and when they occur. The register will thus show at a glance the stock of articles as supplied to each section etc., on any date.

9.4 The balances of the articles in stock at the end of each year as recorded in these pages should be abstracted according to sections, Branch Officers etc., and totalled in a summary at the end of the register. The balances in the summary should be agreed with the respective balances as on that date as shown in the register of dead stock under each category. The entries in the summary should also be checked with those shown in the list of furniture maintained in the sections, etc., and discrepancies, if any set right.

9.5 The classified abstract should be closed once a year and submitted to the Accountant General through the Sr. Dy. Accountant General (Admn.) with certificate of agreement referred to above.

Register of purchases and distribution of furniture

9.6 Two registers of purchases and distribution of furniture (Form No.8) should be maintained viz., one for articles whose value is Rs.500 or more and the other for the rest. The value of the articles should be noted in column "Cost of each article" in the registers. Any articles of furniture (including locks and keys) purchased or re-modeled during the year, should be entered in the register at the time of receipt of the articles and get attested by Sr. Audit Officer/L&S, necessary entries being also made simultaneously in the Register of Dead Stock. When the supplier's bills are paid, all the columns of the register should be completed to ensure that all articles received are duly accounted for and that payments made are noted against the entries for articles actually supplied.

9.7 The articles so received would either be issued for use in sections, Branch Officer's rooms etc. or taken to the reserve stock with L&S section. The issues of articles to sections should be acknowledged by the Assistant Audit Officers concerned, while in other cases, the issue of articles should be acknowledged by the concerned Auditor in L&S section, the corresponding entries being made simultaneously in the Classified Abstract of dead stock register.

Register of repairable and/ or unserviceable articles

9.8 All repairable and unserviceable articles removed from the sections, etc., should be surveyed by a Branch Officer. On the basis of the report, the orders of the

Accountant General should be obtained for condemning the articles and they should then be written off the Register of dead stock and brought on as “Receipts” in this register quoting the Accountant General’s sanction in both the registers. The articles should be inspected periodically with a view to their disposal so as to avoid unnecessary accumulation of number. The register should be submitted to the Accountant General through the Sr. Dy. Accountant General (Admn.) once a quarter for orders regarding their sale or re-modelling.

Procedure for disposal of obsolete, surplus or unserviceable stores.

9.9 The following provisions of Rule 217 to 223(3) of the General Financial Rules, 2017 should invariably followed by all officers entrusted with the disposal of stores.

Rule 217 Disposal of Goods

- (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form GFR - 10.
- (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.
- (v) **Sale of Hazardous waste/Scrap Batteries/Electronic waste:** Scrap lots comprising of hazardous waste, batteries etc., shall be sold keeping in view the extant guidelines of Ministry of Environment & Forest. Prospective bidders of such lots of hazardous waste/scrap batteries/e-waste should be in possession of registration, valid on the date of e-Auction and on the date of delivery, as recycler/preprocessor agency.

Rule 218 Modes of Disposal

- (i) Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by:
 - (i) Obtaining bids through advertised tender or

- (ii) Public auction.
- (ii) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of. Ministries / Departments should as far as possible should prepare a list of such goods.
- (iii) Certain surplus or obsolete or unserviceable goods such as expired medicines, food grain, ammunition etc., which are hazardous or unfit for human consumption, should be disposed of or destroyed immediately by adopting suitable mode so as to avoid any health hazard and / or environmental pollution and also the possibility of misuse of such goods.
- (iv) Surplus or obsolete or unserviceable goods, equipment and documents, which involve security concerns (e.g. currency, negotiable instruments, receipt books, stamps, security press etc.,) should be disposed of / destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.

Rule 219 Disposal through Advertised Tender

- (i) The broad steps to be adopted for this purpose are as follows:
 - (a) Preparation of bidding documents.
 - (b) Invitation of tender for the surplus goods to be sold.
 - (c) Opening of bids.
 - (d) Analysis and evaluation of bids received.
 - (e) Selection of highest responsive bidder.
 - (f) Collection of sale value from the selected bidder.
 - (g) Issue of sale release order to the selected bidder.
 - (h) Release of the sold surplus goods to the selected bidder.
 - (i) Return of bid security to the unsuccessful bidders.
- (ii) The important aspects to be kept in view while disposing the goods through advertised tender are as under :-
 - (a) The basic principle for sale of such goods through advertised tender is ensuring transparency, competition, fairness and elimination of discretion. Wide publicity should be ensured of the sale plan and the goods to be sold. All the required terms

and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. Applicability of taxes, as relevant, should be clearly stated in the document.

- (b) The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.
 - (c) The bidders should be asked to furnish bid security along with their bids. The amount of bid security should ordinarily be ten per cent of the assessed or reserved price of the goods. The exact bid security amount should be indicated in the bidding document.
 - (d) The bid of the highest acceptable responsive bidder should normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held only with that bidder. In case such negotiation does not provide the desired result, the reasonable or acceptable price may be counter-offered to the next highest responsive bidder(s).
 - (e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder.
 - (f) Full payment, i.e. the residual amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.
 - (g) In case the selected bidder does not show interest in lifting the goods, the bid security should be forfeited and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter, after obtaining legal advice.
- (iii) **Late bids** i.e. bids received after the specified date and time of receipt should not be considered.

Rule 220 Disposal through Auction

- (i) A Ministry or Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.
- (ii) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure

transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. should be given wide publicity in the same manner as is done in case of advertised tender.

- (iii) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc., (as already indicated earlier while giving wide publicity for the same), should be announced again for the benefit of the assembled bidders.
- (iv) During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less than twenty-five per cent. of the bid value) should immediately be taken on the spot from the successful bidder either in cash or in the form of Deposit-at-Call-Receipt (DACR), drawn in favour of the Ministry or Department selling the goods. The goods should be handed over to the successful bidder only after receiving the balance payment.
- (v) The composition of the auction team will be decided by the competent authority. The team should however include an officer of the Internal Finance Wing of the department.

Rule 221 Disposal at scrap value or by other modes:

If a Ministry or Department is unable to sell any surplus or obsolete or unserviceable item in spite of its attempts through advertised tender or auction, it may dispose off the same at its scrap value with the approval of the competent authority in consultation with Finance division. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

Rule 222

A sale account should be prepared for goods disposed of in Form GFR 11 duly signed by the officer who supervised the sale or auction.

Rule 223 (1) Powers to write off

All profits and losses due to revaluation, stock-taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of

the competent authority shall be obtained in respect of losses, even though no formal correction or adjustment in government accounts is involved. Power to write off of losses is available under the Delegation of Financial Powers Rules, 1978.

Rule 223 (2) Losses due to depreciation

Losses due to depreciation shall be analyzed, and recorded under following heads, as applicable:-

- (i) Normal fluctuation of market prices;
- (ii) Normal wear and tear;
- (iii) Lack of foresight in regulating purchases; and
- (iv) Negligence after purchase.

Rule 223 (3) Losses not due to depreciation

Losses not due to depreciation shall be grouped under the following heads :-

- (i) losses due to theft or fraud;
- (ii) losses due to neglect;
- (iii) anticipated losses on account of obsolescence of stores or of purchases in excess of requirements;
- (iv) losses due to damage, and
- (v) losses due to extra ordinary situations under 'Force Majeure' conditions like fire, flood, enemy action, etc.;

9.10 Apart from the careful observance of the provisions of Rule 217 to 223(3) of the GFR 2017, the following general instructions should invariably be followed by all officers entrusted with the disposal of stores.

1. Where the articles are sold by Public auction the Sr. Audit Officer (L&S) or any other Officer deputed by the Accountant General should invariably attend the auction and record the final bids.
2. The Sr. Audit Officer (L&S) or any other Officer deputed should be present when the articles sold are released, his presence being most essential when the release of the articles takes place some time after the auction or when it involves processes such as weighment etc.
3. A report of surplus stores for disposal should be preferred in form 'A' (vide Annexure-II). This report should be signed by the Head of Office or other Officer nominated for the purpose after satisfying that all the stores including in the surplus stores have been correctly included in the surplus report.
4. A sale account should also be prepared in form 'B' (vide Annexure-II). The sale account should be signed by the officers who supervised the auction after

comparing the entries made in the sale account with the report of the surplus store. If the articles are released in the presence of an Officer other than the one who supervised the auction, the entries in column 9 of the sale account should be attested by dated signature of such officer.

(GOI, MF (Dept. of Expenditure) OM No. F. 11(5)-11/A/59, dt. 13-2-1959)

9.11 Whenever it is proposed to utilise the condemned articles for manufacturing new ones, full particulars of the articles handed over to the contractor, the quantity of wood available there from etc., should be recorded separately in the register, the issues being regulated under the orders of the Sr. Audit Officer (L&S) with reference to the estimate of wood required for the manufacture of the new articles. The contractor's acknowledgement should be obtained for the articles handed over and it should be seen with reference to the new articles manufactured there from that the quantity of wood issued has been used to the best advantage of Govt. The articles so remodeled should be surveyed by Officer and then be brought on as "Receipts" in the relevant registers.

Hiring of Stock Articles for temporary use in office

9.12. In order to watch the return of articles taken on hire for temporary use in the office a register in (Form No.10) should be maintained in the L&S section. This register should be closed every fortnight and put up to the S.A.O (L&S) for review.

List of furniture etc., in Sections etc

9.13 The A.A.O of each section will maintain a list of all furniture (including locks and keys) in the section, and be responsible for the care of such furniture. The list should be pasted on a card board and hung prominently in the section. Changes to the furniture in use in the section should be made only with the knowledge of the A.A.O/L&S who arranges to note the changes in the Classified Abstract, etc., and notify them to the A.A.O concerned for necessary correction being made in the sectional list.

9.14 Each section should verify every month the articles in that section (including locks and keys) with those shown in the sectional list and communicate variations, if any, to L&S section for verification and for bringing the registers up to date. A certificate to the effect that this monthly verification of furniture (including locks and keys) has been made should be furnished by each A.A.O to L&S section by the 5th of every month. *(O.O.No.19/Corres/Fur.dt.12-7-1957)*

9.15 The A.A.O of each section will keep in his custody the duplicate keys of the locks supplied to the Auditors in the section. Every time there is a change in the incumbency of A.A.O the furniture including locks and keys, shown in the sectional list, should be checked with those in use and a certificate in the form prescribed

below should be prepared and duly signed by the relieved and relieving Assistant Audit Officers. The certificates should be submitted to the S.A.O for approval and then sent to the L&S section for file. In the absence of the A.A.O at the time of change over, the Senior Auditor of the section should act and handover to the incoming Assistant Audit Officer.

Transfer of charge certificate Report on Furniture (including locks and keys)

Section

Name of the relieved A.A.O.....

Name of relieving A.A.O.....

Date of handing/taking over charge.....
(to be detailed as in sectional list)

Locks and keys
(including duplicate keys)

Submitted to the Senior Audit Officer for information
.....

Signature of relieved/relieving A.A.O/SAO

Transferred to A.A.O/L&S for file

Relieving A.A.O

9.16 The permanent installations of the buildings such as fans, bulbs etc., and the articles of furniture should not be tampered with or removed without the written permission of the Sr. Audit Officer/L&S Section.

9.17 The Officers will be responsible for furniture in their rooms. The assistance of the stenographer attached to them may be taken for furnishing the periodical certificates. In the absence of any immediate arrangements made for relieving the Officers they should make over charge of furniture to the Asst. Audit Officer/L & S.

9.18 The furniture in the common rooms, stock etc., should be accounted for by the L&S section. (*O.O. No.18/Corres/Furniture, dt.12-7-1957*)

9.19 Such items of furniture as may be essential for doing office work at the residences of Officers may be provided free of rent under the orders of the Accountant General who will also fix the scale and items of furniture which may be

supplied at the residences of Officers. The following rules should also be observed in respect of past as well as future cases.

- (i) A receipt of inventory should be taken from each allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).
- (ii) No non-essential items of furniture such as sofa sets, clocks, electric lamps, carpets/durries etc., should be supplied.
- (iii) In the case of the Accountant General issuing an order for the supply of furniture in his/her own favour, a copy of such order should be sent to the Senior Audit Officer. In other cases, the order should not be sent to the Sr. Audit Officer but should be preserved in L&S section and shown to audit at the time of local inspection, if necessary.
- (iv) All such furniture will be borne on the inventory of the office in which should prominently be shown in red ink the items of furniture issued to officers at their residences.
- (v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.
- (vi) The orders of the Accountant General sanctioning such supplies of furniture should be reviewed once in two years to see that the number of articles furniture issued is essential in the interest of office work and no curtailment is possible.
- (vii) The supply of furniture will not entitle the officers in question to claim (a) any rent for the portion of their residence used for office work (b) light charges and any other connected expenditure that they may have to incur.

(G.I.M.F.O.M.No.F.1(7)-EG.I/54, dt.15-6-1954 received under CAG's Endt. No.1222-Admn.I/DW-19-54, dt.5-7-1954)

9.20 It has been ordered by the A.G that the following scale may be adopted for the supply of items of furniture to the Senior I.A & A.S Officers of this office.

Table	1
Chairs	2
Side Rack.....	1
Almairah	1 (For A.G only)

(AG's orders dated 16-2-1957 in EB file 1-102 of 56-57)

Powers to incur expenditure on the purchase of furniture:

9.21 The Comptroller and Auditor General has delegated authority to the Accountant General to sanction expenditure on the purchase of furniture for his/her office and for offices under his/her administrative control subject to the availability of funds and scales of furniture prescribed from time to time -- (the present scale is given in Annexure-III). The sanction of the C&AG shall have to be obtained for the purchase of non-scale items of furniture in excess of Rs.1,00,000/- per annum. All applications for such sanction should contain full justification for the new purchases made, the estimated cost, the details of stock in hand and all other relevant particulars.

NOTE: In respect of all purchases of furniture in excess of the powers delegated to the Accountant General, prior sanction of CAG is necessary even though the furniture is obtained through Director General Supplies and Disposals and there exists Budget Provision to cover this expenditure.

(CAG's Lr.No.1354-NGE-I/207-65, dt.25-6-1965)

Annual verification and closing of accounts

9.22 On the 31st March of each year, a physical verification should be conducted of all articles of furniture etc., in the office by Assistant Audit Officers and test-checked by Sr. Audit Officer (L&S). The Certificate of verification should be recorded in the registers concerned reporting for action any shortage or excess found as a result of verification.

9.23 In addition to the above, an independent verification of furniture etc. should be made by one of the Inspection Civil parties under the supervision of an officer. The party should check the articles of furniture in each section and attest the entries in the Classified Abstract in token of check. The reports of verification and check should then be submitted to the Accountant General through Sr.DAG/DAG (Admn.) with all the connected registers duly closed.

ANNEXURE – I

FORM NO.5

(See Paragraph 9.2)

REGISTER OF DEAD STOCK (SERVICEABLE ARTICLE)

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

FORM NO. 6

(See Paragraph 9.3)

CLASSIFIED ABSTRACT OF THE REGISTER OF DEAD STOCK

Date of supply or withdrawal	Name of the section	Tables (S.Os) and Code No.	Tables (Clerks) and Code No.	Teapoys and so on for each type or model of furniture and Code No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO.7

(See Paragraph 9.5)

ABSTRACT OF PERIODICAL CLOSING FOR THE CLASSIFIED ABSTRACT

Sl. No.	Name of the article	Code No.	Total of articles given to		Available in stock	Grand total	Cross reference to dead stock Repr. Folio
			All Sections	All Offices			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

S. A.O.(Admn)

Sr. D.A.G.(Admn.)

FORM NO. 8
(See Paragraph 9.6)
**REGISTER OF PURCHASES, RECEIPTS AND DISTRIBUTION
OF FURNITURE**

R E C E I P T S						I S S U E S				
Name of supplier	No. & date of voucher	Amount	No. of articles received	Reference to folio of Regt. of Dead stock	Serial No. allotted	Cost of value of the article	Section or G.O to whom issued	No. issued	Signature of S.O or of Manager	Reference to folio of Regr. of Dead Stock
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM NO.9
(See Paragraph 9.8)
REGISTER OF REPAIRABLE AND UNSERVICEABLE ARTICLES

Sl. No.	Nature of furniture	No. of articles			Reasons for condemnation, etc.	Other particulars such as method of disposal, etc.	Initials of Branch Officer	Remarks
		Repairable	Condemned	Balance				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE - II

(vide para 9.10)

FORM 'A'

REPORT OF SURPLUS STORES FOR DISPOSAL

Item No	Particulars of stores	Quantity/ weight	Book value/ original purchase value	Condition & year of purchase
(1)	(2)	(3)	(4)	(5)
Mode of disposal (Sale)		Remarks		
public auction or otherwise				
(6)		(7)		

Signature :

Designation:

Date:

ANNEXURE - II (Contd..)
(vide para 9.10)

FORM 'B'
SALE ACCOUNT

Item No	Particulars of stores	Quantity/ weight	Name & full Address of purchaser	Highest bid accepted	highest bid rejected
(1)	(2)	(3)	(4)	(5)	(6)

Earnest money realised on the spot	Date on which the complete account is realised and credited into treasury	Whether the articles were actually handed over at the spot. If not the actual date of handing over of the articles with quantities.	Auctioner's commission & acknowledgement for its payment	Remarks
(7)	(8)	(9)	(10)	(11)

ANNEXURE - III

(vide para 9.21)

SCALE OF FURNITURE

1. Accountant General	..	
Woolen Carpet	..	1
Cotton Durry	..	1
Officer's 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. Sr. Deputy Accountant General/ Deputy Accountant General		
Woolen Carpet (size 12 x 9)	..	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
3. Sr. Audit Officers		
Officers table	..	1
Side table	..	1
Side rack	..	1
Chair armed	..	2
Chair armless	..	1
Cotton durry	..	1
Book case	..	1
4. Assistant Audit Officers		
Table	..	1
A.A.O side rack	..	2
Chair armed	..	2
Chair armless	..	1

5. Sr.Auditors/ Auditors/ Stenos		
Table	..	1
Chair	..	1
Side rack	..	1
6. Sorters (Posts and Telegraphs)		
Table	..	1
Chair armless	..	1
7. Typists		
Typist table	..	1
Clerks chair	..	1
8. MTS		
One stool	..	1

(CAG's Lr.No.80-NGE I/26-65, dt.15-1-65)

CHAPTER - X

OLD RECORDS MANAGEMENT

General

10.1 The AAO/Section Head of the Old Records Unit is in direct charge of the records of the office.

Record Room

10.2 The main record-room should have only one of its doors open, the keys of the others being held in the custody of the record-keeper. No one should be able to get access to the record-room without the knowledge of the record keeper or the person to whom he may temporarily entrust the duty.

Admission of Strangers to Record-room

10.3 No MTS or other person who does not belong to the office should be allowed inside the record-room. Records and requisition slips should be delivered by clerks and MTS to the record-keeper or one of his assistant for compliance and on no account should any clerk or MTS remove papers from the record-room without the knowledge of the AAO/Section Head of the Records Branch. If any clerk, etc., wishes to assist in the search for any document, he should apply to the AAO/Section Head who will either himself assist or depute his assistant to assist in the search for it.

Duties of the AAO/Section Head of Old Records unit

10.4 The AAO/Section Head of Records unit is responsible for the proper custody, arrangement, and preservation of records under his charge. He should see that the rooms are properly ventilated and kept clean, that precautions are taken against the records being damaged in any way, and that no records are kept lying about on the floor except for very short periods, as a temporary measure when no other course is possible.

10.5 The AAO/Section Head of the Records Branch is not responsible for any records kept outside the record-room. As the Section Head concerned remain responsible for the records so long as they are in their charge they should see that they are not retained in their sections longer than is absolutely necessary.

10.6 The AAO/Section Head of the Records Branch is also responsible for calling for the records due but not delivered to the record branch, for keeping the index register up-to-date, for the proper maintenance of the weeding register and for seeing that records sent from the sections are labeled correctly with the periods of preservation noted thereon and attested by the A.A.O of the sections concerned. He will be held personally responsible for the submission of the returns, etc., due from the Records

section on the prescribed dates and for the prompt issue of records requisitioned by sections, etc.

10.7 Procedure to be observed in sending records and rules regarding weeding and destruction of records:- The record room will be open from 9-15 AM to 5-45 PM when old records will be accepted and requisitions for the issue of records compiled with either by the record-keeper or any one of his staff.

10.8 All records (i.e., Registers, Guard files, etc.) made over to the old Record should be properly bound or otherwise secured. Each of them should have recorded thereon in a conspicuous place over the dated initials of the persons authorised, the year in which it is to be destroyed vide Annexure-I (A) & (B).

NOTE: The above information in respect of registers and records which do not have their subjects clearly specified on their face should be recorded in block letters and figures on index slips (in the form annexed) to be pasted on such register or records.

Index slip of record made over to the Old Record Branch.

No. of Record/Register.

Period.

Year in which it is due for destruction.

Dated signature of A.A.O

10.9 The Old Record section should refuse to accept any records which are not complete in the above respects.

10.10 Records proposed to be handed over to the Old records Section should be arranged in chronological order and if any particular volume relating to the period is missing or is not handed over the fact should be so stated and efforts should be made to trace the volume and forward it to the Old Records Section or give an explanation duly approved by the Group Officer why the particular volume (s) is (are) not being handed over to old Records Section.

10.11 Records sent for file to the Record-room will first be entered in the transit register (Form No.S.Y.307) kept by each section or department. To facilitate the work of acknowledging receipt of the old records from sections and bringing them on to the Index Registers, the several sections in the office should arrange to deliver to the arrear Record-section their records through the transit registers.

10.12 The AAO/Section Head of the Records Branch, on receiving the records with the transit register, will see that they agree with the particulars noted in columns (1) and (4). If they are correct he will initial the register in column (5) in token of

receipt, and will also attest all alterations in the register which are in order. The register should then be returned to the section concerned.

10.13 On receipt in the Old Record Branch the relevant particulars relating to the records will be promptly entered in a register in Form. S.Y.257, special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

NOTE:-With a view to facilitate expeditious transfer of old records when accumulated in the different sections of the office it has been ordered by the Accountant General in partial relaxation of paragraphs above that the sections handing over the records should prepare lists of vouchers and other records in duplicate and hand over one copy of the list along with the records to the Old Records Section. The copy of the "List of records handed over" should be preserved by Old Records Section for reference whenever indents are received for supply of old records. The acknowledgements for the receipt of the old records will be available to the sections concerned on the original of the list "list of records handed over" by the sections. (OM IV/O.O.1 dated 6-8-1974)

10.14 The index should show in detail exactly what records are kept in each shelf and when they are due for destruction and sufficient space should be left in it after each class of records to provide for further entries. As old records are removed for destruction, they should be struck off the Index Register under the dated initials of the AAO/Section Head of Records Branch. A record once entered in them should never be removed without the sanction of the Branch Officer, Record Department, which sanction will be evidenced by his initials against the entry.

(C.&Ar. GI.. 's letter No.809 Admn./512-27 dated 19-6-28)

10.15 The Registers on completion should be submitted to the Branch Officer-in-charge of scrutiny on the 10th January of each year.

10.16 The form which should be printed on strong paper will be bound into register of sufficient thickness to last for about 3 years. This register will be a permanent record and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in consecutive series. When a new volume is brought into use, the old volume should be closed by preparing on its fly leaf a simple index to show in what years the records named in it are due for destruction.

10.17 The Accountant General has discretion to use other methods in the maintenance of this register so long as the general spirit of these rules is not violated.

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

Supply of records from the Record Room

10.19 When a Section requires a document from the record room, it must send a Clerk or MTS to the record keeper with a requisition slip in Form No.S.Y.301 initialed by the AAO/Officer in-charge of the section requiring the records. The record room will be open from 9-15 AM to 5-45 PM daily for the purposes of complying with requisitions from sections and no records will be supplied after 5-45 PM unless they are marked very urgent under the dated initials of the AAO.

10.20 If the document required has already been issued, the requisition slip should be returned with a note giving the name of the section to which the document was supplied. When a document is returned, the date of return will be entered by the record-keeper under his initial and the requisitions immediately returned to the section concerned. The A.A.O in-charge or record clerk of the returning section is responsible for seeing that the requisition is complied with, and he should retain those receipted requisition forms in the section for a year before he destroys them.

10.21 A register in Form S.21 showing the particulars of records issued on requisition slips should be maintained by the record section with a view to watching effectively the return of the records issued to sections. The registers will be closed monthly and submitted to the S.A.O on the 20th of each month showing the details of records outstanding with the section.

10.22 All requisition slips of records supplied to sections should be kept by the record-keeper in a guard file. He will examine the guard file of requisitions once a month and call in sections to return record which have been outstanding for two weeks or more; if the call is not answered within three days, a report should be submitted to the Senior Audit Officer, L & S

10.23(1) With a view to secure better control over the return of old records, all the sections of the office should open a register in the form given below:

Section TR No. as noted on the index slip of the record	Brief Description of the record	Date on which received from old Records Branch	Issue No. of Old Records Section	Date of return to Old Records Branch and T.R. No.	Initials of Section Head/ AAO
(1)	(2)	(3)	(4)	(5)	(6)

(2) The entries in the register should be abstracted once in a month (10th of each month) and a list of pending items which are more than two years old

should be submitted to the Branch Officers for review. The items should be noted in the section Calendar of Returns and compliance watched.

(OM IV/O.O. 1 Dt6-8-1974)

10.24 Vouchers and other documents are sometimes requisitioned by Tribunals for Disciplinary Proceedings, Courts of Law etc. If such documents are included in the list of records handed over to the Old Records Branch, the concerned should make it a point to intimate to the Old Records Section the fact of having received a requisition for the record and ask for the preservation of the records and should obtain the acknowledgement of the record-keeper for the receipt of the intimation. The Record-keeper will maintain a register in which particulars of such records are entered in chronological order and watch compliance and put up the register for re view by the Branch Officer once a month.

(OM IV/O.O. 1/Date 6-8-1974)

10.25 Each half year, a report on the state of old records will be prepared by a Senior Branch Officer after personal inspection and submit it to the Accountant General for review. 1st week of June and December have been prescribed as the due dates for the submission of the report. For this purpose the L&S (Record) Section will submit to the Accountant General a fortnight in advance of the due-date that an inspection of Records by a Senior Branch Officer is due so that the Accountant General may select the Branch Officer who should conduct the inspection and make a report.

(Letter from the Controller of Civil Accounts No.T.1677 Admn. 469-30- dated 16th October 1930)

Destruction of records

10.26 The instructions contained in Chapter XII of M.S.O (Admn.) Vol.I should be observed with record to destruction of Records.

10.27 The main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant rules may have expired.

10.28 Where any objection is outstanding, accounts records of all kinds, in connection therewith should not be destroyed until the whole position has been reviewed by or under the orders of Accountant General and decision is taken as to the earliest period up to which the accounts could safely be destroyed.

(Extracts from letter No.796-Admn. II 124-53, dated 10-6-1953 from the Comptroller and Auditor General)

NOTE: A list of records and registers etc., with periods of their preservation is given in Annexure referred to in para 12.2 of the Comptroller and Auditor General's Manual of Standing Orders. At a certain time in each year to be fixed by the head of the office the weeding of records for destruction will be taken on hand under the supervision of a senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of work that an Index has been prescribed.

(The instructions contained in the pamphlet prepared by the National Archives of India regarding the preservation of records in Government office communicated through Comptroller and Auditor General, New Delhi No.117-Admn.I/78-52 dated 21-7-52, are reproduced in Appendix to this Manual.)

10.29 Accountant General will arrange for a quarterly review of the Records in terms of para 12.4 of M.S.O (Admn.) Vol.I through a Senior Branch Officer who should submit his report along with the list of records to be destroyed. Instructions contained in para 12.5 of M.S.O (Admn.) Vol.I should be borne in mind while conducting this review.

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

- (i) It is a universally accepted archival practice that files dealing with a particular subject should all form part of a compact series. No file should on any account be separated from the series to which it belongs except when it is needed for reference purposes and all files should return to their parent series after they have been done with. Appropriate note should be kept in the bundles containing the series about the file temporarily withdrawn for reference purposes.
- (ii) When a series of files or a part of the series is to be permanently transferred to another office on account of re-allocation of subjects, in all cases the Directorate of Archives should be kept informed of such a transfer, if the series is in the custody of the National Archives.
- (iii) Where the files have become due for permanent transfer to the National Archives for preservation complete series should as far as possible be transferred, giving explanations for any missing numbers in the series, and also for any files which it may be intended to retain permanently in the office Record room.
- (iv) While transferring files to the National Archives, care should be taken that the files of the transferring office should not be mixed up with the others which may have been borrowed by the transferring office from some other office for the disposal of some cases.

- (v) Similar care is also necessary in respect of the files which an office may be returning to the Archives for restoration. Only the files borrowed direct from the Archives should be returned, while others borrowed direct from other offices or requisitioned from the Archives through the owning office should be returned to the loaning office.
- (vi) Records meant for restoration should not be mixed with those meant for initial transfer. Separate lists of the two kinds of files should be prepared while forwarding them to the Archives.
- (vii) Requisition for confidential files of other offices should as far as possible be routed through the owning office.

(Based on Government of India, Ministry of Education, O.M.No.D/336 55 O and M dated the 27th 9/3-10-55)

10.31 The following categories of correspondence files and records should be sent to the Director of National Archives, Government of India, New Delhi for permanent preservation when they have outlived the period of preservation prescribed for them for purposes of Indian Audit & Accounts Department.

- (i) References to the Comptroller and Auditor General for decisions on audit and accounts question and the decisions thereon.
- (ii) Orders sanctioning permanent establishments;
- (iii) Orders communicating sanction to pension together with the first page of application for pensions or the descriptive rolls as the case may be (of Item 7(n) Section VII in Annexure I to Chapter XI of the Comptroller and Auditor General Manual of Standing Orders);
- (iv) Reports and orders on defalcation cases;
- (v) Orders and sanctions of permanent character (e.g., orders permanently excepting Government Servants from the operation of rules in the Fundamental Rules, the Civil Services Regulations etc.)
- (vi) Returns of political pensions, and
- (vii) Files containing materials bearing on the organisation history of the Department or of the office concerned and those containing personal history of distinguished men.

(Comptroller and Auditor General No.773-Admn. 1/120-46-Coll-IV dated 20-3-1956)

10.32 No records will actually be destroyed except with the sanction of the head of the office. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his approval thereto will be obtained in

writing. This register should be carefully preserved as being the actual authority for the destruction of the record detailed in them.

10.33 All orders for destruction of records should be put up to A.G every six months for his perusal.

10.34 When the destruction has been completed, the clerk in-charge, will under his dated initials, write against the item in 'Remarks' column of the register, the word 'Destroyed' and also give a reference to the orders of the head of the office sanctioning the destruction.

(Auditor General Lr.No.809 - Admn. 512-27 dated 19th June 1928)

10.35 Records to be destroyed should be placed in a separate room where they will be torn up. As files or documents are removed for destruction, a note to that effect should be made in the last column of the index register (From No.S.Y.257). The destruction of the records will be supervised by the AAO/Section Head of the Records Branch, and his supervision must be so effective that no voucher can, by any chance be used again.

Destruction of records pertaining to persons who migrated to Pakistan after partition

10.36(i) The records relating to pay, leave salary, traveling allowance, pensions, security deposits, etc., of persons who have migrated to Pakistan after partition should be preserved till their final settlement.

(ii) This applies to all Government servants who were under the audit jurisdiction of this office as also those serving in Indian Audit & Accounts Department.

(C&Ar.G's letter No.7 Admn. II/35-51 dated 6-1-1955 and No.153-554 Admn.II/35 51 dt.9-2-1955)

Destruction of Railway warrants

10.37 Railway warrants should be preserved for a period of 3 years. Railway Warrants of more than three months old are arranged monthly by the Departmental Audit Section and sent to the Arrear Record Section for safe custody and for their elimination and destruction every quarter after they have become three years old.

Sale of Ordinary waste paper:-

10.38 Notices should be issued to the intending bidders calling for sealed quotations for the purchase of waste paper of this office. Copies of such notices should also be sent to the nearest paper mills, if the quantity available is such as to make it likely that they may be interested. On receipt and scrutiny of the sealed quotations,

Sr. D.A.G (Admn.) will decide the bidder to be entrusted with sale. The Manager will then arrange for the sale of ordinary waste paper to a contractor and the sale proceeds thereof will be remitted in the State Bank, Hyderabad for credit in the Government Accounts.

NOTE: As far as possible, the nearest paper mills may also be informed of the disposal of Waste paper, if the quantities to be disposed of are likely to interest them.

(Government of India Circular Memo No.5050/S&P 11-54 dated 12-8-54 Ministry of Works Housing and Supply with C&Ar.GIs Endt. No.1537-Admn. I/KW/268-54 dated 24-8-1954)

10.39 Before any sale of ordinary waste paper is made to the contractor an agreement in the following form will be executed.

(Letter No.B. & R. 463, dated 4th March 1932, from the Controller of the currency, Kolkata).

AGREEMENT

This indenture made thisday of between through its sole proprietor Shri son of aged residing at hereafter called the “Buyer” (which expression shall where context so admits include their heirs, legal representatives, and assigns) of the one part and the President of India through the A.G. (Au) of T.S. hereinafter called the “Seller” (which expression shall where the contest so admits include his successors and assigns) of the other part.

Witnesseth as follows:-

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

1. The buyer shall purchase all the waste paper in the office of the AG {(AUDIT) TS/DGA (Central)}, Hyderabad (as the case may be) at the rate of per ton plus G.S.T. at% under the GST act.

2. The buyer shall affect clearance of a..... within a period of seven days from the service of notice in that respect.

3. The buyer undertakes to deliver the..... only to the paper mills for pulping purpose.

4. The buyer shall on delivery ofpay the cost thereof in cash and shall not remove any portion of it without such payment.

5. Waste paper will be torn to pieces before removal.

6. On breach of any of the terms or conditions of this agreement the seller would be entitled to terminate the contract without notice and in such a contingency the buyer shall be liable for all the loss and damage incurred by the seller in making fresh arrangements for its disposal.

7. The contract will hold good for a period of one year from the date of acceptance.

In witness where of we on behalf of and SriAG(Audit)TS/ /DGA Central), Hyderabad for and on behalf of the President of India has hereunto set their hands and seals this day and year first above written.

Witnesses:

NOTE: The above procedure applies mutatis mutandis to the sale of torn waste paper of the old records ordered for destruction and sale of waste paper sweepings.

Sale of old News papers, journals etc.

10.40 L & S Section will be responsible for the custody and disposal of all old newspapers, journals, etc., received in this office. The section will see that the old copies are collected and kept somewhere pending sale. The Newspapers should be sold periodically under the orders of Deputy Accountant General/Sr.D.A.G.(Admn.) through the S.A.O.(L&S) once a quarter (on 10th April, July, October and January of each year). Once a year a certificate should be given to the Accountant General by the Deputy Accountant General/Sr.D.A.G.(Admn.) that all old issues had been sold and proceeds credited to the proper head.

(C.&Ar.G's letter No.646-NGE-183-56 dated 9-4-1956)

Disposal of classified waste paper

10.41 Instructions contained in Government of India, Ministry of Home Affairs Secret O.M.No.111/11014/3/75 S&P. (D.I), Dated 7-7-1975 and O.M.No.111/11014/6/75-S.&P. (D-II). dated 22-9-1975 *(received in C.A.G's Endorsement No.3075/Tech. Admn-II/203-67-III, dated 16-12-1975 should be observed to dispose of all classified waste papers (including stencil and carbon papers etc.)*

Old Book covers and file boards

10.42 Old book covers and file boards, should as far as possible, be utilised in office for binding purposes and surplus stock, if any, should be auctioned if it is not required, instead of being destroyed.

(Letter No. Camp I. dated 23rd December, 1924 from the Controller and Printing, Stationery and Stamps, Kolkata).

Precaution against fire in the Record Room

10.43 No match or artificial light of any sort should ever be allowed in the record-room; smoking in the record-room is strictly prohibited. A notice to this effect must be prominently displayed at the entrance to the Record-Room.

ANNEXURE - I(A)
(See Paragraph 10.8)

List showing the periods for which certain records should be Preserved:

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(A)	List of records common to several sections with periods for which they should be preserved, excluding those shown in Annexure-I to Chapter-XI of the Manual of Standing Orders.		
	1. REGISTERS		
1)	Adjustment Register of Audit Sections	3 years	..
2)	Attendance Register	2 years	..
3)	Registers of Income Tax	2 years	..
4)	Casual leave Register	1 year	..
5)	Calendar of Returns	2 years	..
6)	Despatch Register	3 years	..
7)	Index Register	Permanent	..
8)	List of Books	2 years	..
9)	Objection Book and Statements	3 years	..
10)	Purport registers	3 years	..
11)	Progress reports (Daily Works, Weekly arrear Statement etc.)	1 year	..
12)	Register of six months and three months outstandings	1 year	..
13)	Register of P.L.I. policies granted by A.G., P & T	15 years	..
14)	Register of records and cases handed over to Record or destroyed	Permanent	..
15)	Register showing vouchers selected for audit.	1 year	..
16)	Register showing amounts waived under Article 248, Audit Code	2 years	..
17)	Register showing points for inclusion in the report on the working of treasuries	2 years	..
18)	Register of special charges and recurring charges	3 years	..
19)	Register of Grants-in-aid	6 years	..
20)	Register of review of audit by AAO/SO	3 years	..
21)	Register of review of audit by Branch Officer	3 years	..
22)	Register of Test Audit Notes	3 years	..
23)	Report of Treasury irregularities	1 year	..
24)	Register of progress of Branch Officers Review	1 year	..
25)	Transit registers (Register of intersectional movement)	3 years	CAG. Lr.577 Admn.II Vol.II dated 5-4-

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
26)	Income-tax salary registers form I.T.48 (office copies of annual income-tax return) List and register of periodical reports and returns book incoming and outgoing.	12 years	1963 ..
		The standing list and current register should be maintained old ones being destroyed as and when they become obsolete.	
II. CORRESPONDENCE			
1)	Ordinary letter files	3 years	
2)	A.B.K. and H.M Files	3 years	
3)	Objection memos	3 years	
4)	Office copies of further remarks on O.S	3 years	
5)	State Government order spare copies of other than A.G's spare copy file	3 years	
6)	Gazette of India Part-III and supplemental	5 years	
7)	Register of pending U.O. references	1 year	
8)	Register of U.O references received	3 years	
9)	Circular files	5 years	
10)	Case Registers:		
	(i) File register (list of files)	5 years	
	(ii) Section Note Book	Permanent	
	(iii) Sectional diary	3 years	
	(iv) File movement register	1 year	

ANNEXURE - I.(B)

List of records peculiar to each section with periods for which they should be preserved excluding those shown in Annexure to Chapter-XII of Manual of Standing Orders.

Sl No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
Establishment Section:			
1)	(a) Bills, Acts, Rules, Regulations, manuals, codes executives, instructions, procedural instructions, etc. (evolution, amendment, interpretation etc.)	Permanent, if administered by this office, otherwise only standing orders to be preserved.	
	(b) Creation and Abolition of Offices:	Permanent	
	(c) Re-organisation and redistribution of functions:	Permanent in the case of office issuing orders; otherwise only standing orders need be preserved	
2)	Permanent Advance (Imprest)	- do -	
3)	Delegation of powers::		
	(a) Evolution of pattern of delegation to subordinate authorities:	Permanent	
	(c) Orders of Superior Authorities when received by subordinate authorities:	Only standing orders to be preserved permanently	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
4)	Departmental promotion Committees:		
	(a) Constitution:	3 years after the D.P.C. has been reconstituted	
	(b) Proceedings	10 years	
5)	Recognition of association of Government servants:	Permanent	For Historical value
6)	Creation of Posts (including extension of the term of temporary posts into permanent ones) and conversion of temporary posts	10 years	
	Sanction Register:	5 years	
8)	Recruitment Rules:	Permanent, if administered by this Office. Otherwise only standing orders to be preserved	
	(a) Requisition for recruitment through Employment Exchanges:	5 years	
	(b) Through U.P.S.C.	5 years	
9)	Special representation in Services:		
	(a) Rosters for special representation in services:	3 years	
	(b) Annual Returns:	3 years	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
10)	Selection of Personnel:		
	(a) Constitution of Selection Committee	5 years after the committee has been reconstituted	
	(b) Proceedings	10 years	
11)	Verification of character and antecedents	3 years	The period of 3 years for this item relates to the correspondence regarding character and antecedent and not to the verification reports themselves. The latter should be retained as long as the Govt. servants are in service
12)	Medical Examination	3 years	
13)	Service Books (including leave account)		
(i)	Service book of Govt. servant who has resigned	5 years from the date of resignation	
(ii)	Service book of Govt. servant who has been retrenched/removed/dismissed	(a) 5 years if no case is pending in any court. (b) 3 years after final judgment under the normal course of law, i.e., the last judgment of the highest court as established by law where the court has upheld the Govt.'s decision to retrench/remove/dismiss the Govt.	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
		servant	
	(iii) Service book of Govt. servant who retires from service/dies while in service.	2 years from the date of retirement/death	Before actual destruction, however it should be ensured that Pension/Provident cases have been finalised.
14)	Personnel files:		
	(a) Verification of age and educational qualifications :		
	(b) Change in date of birth:		
	(c) Relaxation of age and educational qualifications:		
	(i) Application for appointment outside parent Office:		
	(j) Permission for higher studies training:		
	(k) Permission to join Territorial Army, Auxiliary Air Force, Naval Reserve:		
(l)	Grant of allowances like House rent, compensatory:	5 years	Should be dealt with in personal files or an authenticated copy of final orders should be
		223	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	(m) Grant of honorarium or fee	3 years	kept in personnel files.
	(n) Claim for reimbursement of medical charges:	3 years	
	(o) Reimbursement of legal expenses:	3 years	
	(p) Resignations		These should go in to the personal files or authenticated copy of final orders may be kept in P.Fs.
15)	Oath/affirmation of allegiance to the Constitution:		
	(a) Register	35 years after it has ceased to be current	
	(b) Correspondence	1 year	
16)	History of Services, Civil lists Gradation lists:	5 years after it has ceased to be current. (In the case of Ministries/Depts. issuing them). Other Ministries/ Depts. need keep only the latest copies)	
17)	Correspondence regarding Civil lists, History of services:	Not exceeding 3 years	
17)	(a) Sponsoring of employees for training:	5 years	
17)	(b) Matters relating to study of Foreign language	(i) 15 year in case of Sponsored candidates. (ii) 1 year in case of unsponsored candidates	To meet audit requirements

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
18)	Arbitration and litigation cases:	3 years after the final judgment under the normal course of law	
19)	Notices under section 80 of civil procedure Code:		
	(a) If not followed up by a Civil suit:	1 year	
	(b) If followed by a Civil suit:	3 years after the final judgment under the normal course of law.	
20)	Results of Departmental (including typewriting) tests (S.O. Grade exam also-vide old M.G.P)	5 years	
	(a) S.O.G.E.file	5 years	
	(b) Answer Books of DEA (Confirmatory)	1 year after declaration of result if no petition is pending	(C&AG Circular No.673-O&M/62-90 dt.15-10-1993)
21)	Instructions in Hindi (Nomination of individual employees)	1 year	
22)	Returns regarding progressive use of Hindi for Official purposes only:	1 year	
22)	(A) Appointment of Invigilators for U.P.S.C. Exam	Not exceeding 3 years	
23)	Recruitment, appointment, promotion reversion and confirmation	10 years	

SI No.	Description of Records		No. of complete account years for which to be preserved	Remarks
(1)	(2)		(3)	(4)
23)	(A)	Engagement of casual labour	5 years	(To meet audit requirements)
24)	Individual representations on (23) above		Not exceeding five years depending on the nature of cases	
25)	Training of officers and staff		Not exceeding 3 years depending on the nature of cases.	
26)	(i)	Postings and transfers (other than transfers on foreign service) of officers and staff.	- do -	
	(ii)	Transfers on foreign service.	3 years from the final recovery of pension and leave salary contribution from the foreign employer	In the case of Branch Officers a certificate to the effect that such contributions have actually been recovered, should be obtained from the Accounts Officers.
	(iii)	Deputation.	3 years after the completion of the period of deputation	
27)	(i)	Fixation of seniority	5 years	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	(ii) Representations regarding seniority	Not exceeding 5 years; 5 years if the representation results in the seniority being revised	
28)	Quasi-permanency		
	(a) Issue of certificates	1 year after confirmation	
	(b) Progress reports regarding	3 years	
29)	Verification of service	5 years subject to suitable record being kept in service book/ history sheet	
30)	(i) Confidential reports/ character rolls	5 years after retirement/ 2 years after death.	
	(ii) Correspondence regarding (i) above	Not exceeding 3 years.	
31)	Grant of casual leave (including C.L. account	1 year	
32)	(i) Fixation of pay and allowances	5 years	
	(ii) Representation regarding pay fixation and similar other benefits	5 years, if substantive benefit is granted. Not exceeding 5 years in	Necessary entries should invariably be made

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
		other cases.	in service books history sheets
(iii)	Attachment of pay and allowances	3 years	
(iv)	Increment register, increment list and other papers relating to grant of increment	5 years	
(v)	Crossing of Efficiency bar	5 years	
(vi)	Grant of personal allowance to staff and officers	5 years	
(vii)	Adjustment of leave salary of non-gazetted staff	3 years	
(viii)	Arrear claims	3 years or one year after completion of audit whichever is later	The fact of adjustment of leave salary and arrear claim can be verified from office copies of pay bills which are retained for 35 years.
33)	Advances:		
(a)	Festival advance	One year after final recovery	
(b)	Advance of pay on transfer	- do -	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(c)	Grant of advance of TA	- do -	
(d)	Conveyance advance	- do -	
(e)	House building advance	One year after re-conveyance of the property	
(f)	GPF and advance	3 years after final recovery	
(g)	Miscellaneous advance	- do -	
34)	Air travel, sanction, Booking etc.	1 year	
35)	Vigilance and Discipline:		
(a)	Vigilance and disciplinary resulting in:-		
	(i) Imposition of major penalties except 'reduction to a lower service', grade or post or to a lower time scale or to a lower stage in time scale.	15 years	Records to be retained should include in particular. (1) Charge sheet, (2) written statement. (3) Inquiry Officers report. (4) Show cause notice. (5) Reply to the show cause notice, (6) advice of the U.P.S.C if any. (7) Final orders on appeal or memorial or review petition.

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	(ii) Imposition of the major penalty. "Reduction to a lower service grade or post or to a lower time-scale or to a lower stage in time-scale".	Till the Govt. servant is in service	Records to be retained should include in particular: <ul style="list-style-type: none"> (1) Memorandum issued under rule 16 (2) The explanation of the delinquent Govt. servant. (3) Advice of the U.P.S.C if any, (4) Final orders (5) Final orders on appeals, memorial or review petition. These records are likely to be required for determination whether the service rendered by a Govt. Servant is wholly satisfactory as required under Art.4.70 of C.S.R and (a) whether any action is warranted against the Govt. Servant under Art.465-A of C.S.Rs (b)
	(iii) Exoneration of the Government Servants.	Not exceeding 3 years depending upon the nature of the case.	
(b)	Vigilance and progress report card	5 years	
(c)	Complaints	Not exceeding 5 years depending upon the nature of the case	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
36)	Retirement benefits:		
(a)	Pre-Verification of pension pages	3 years	
(b)	Invalid pension.	25 years/10 years after death.	
(c)	Family pension	10 years. The family pension papers in administrative offices should also be preserved for a period of 25 years from the date of death of the officer.	
(d)	Other pensions	5 years after retirement	
(e)	Gratuity	5 years after award	
(f)	Commutation of pension	15 years	
(g)	“No Demand” certificates	Normally, this paper will be part of the pension file, the question of prescribing separate retention period does not therefore arise.	
37)	Re-Employment	5 years after the termination of the Term of re-employment	
38)	Budget estimates	3 years	
(A)	Statement of monthly progressive expenditure, reconciliation Statement, and review of grants etc.	(a) in respect of statements received from subordinate authorities to be preserved up to the end of financial	A longer retention period is uncalled for in as much as. (a) all the

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
		year concerned (b) in the case of the statements concerning the expenditure of the Ministry proper. Till the Appropriation Accounts for the relevant year have been finalised (This would normally be within 3 years)	figures will have been posted the expenditure register and (b) details would be available in the offices of the subordinate authorities.
(B)	Register for monthly expenditure.		
(C)	Register for progress in expenditure.	Till the Appropriation Accounts for the year have been finalised	
(D)	Register for reconciliation.		
(E)	Classification of expenditure (opening of new head of account)	Permanent	
(F)	Acceptance of debits/ credits	5 years	To meet audit requirements
(G)	Cash book.	10 years	
39.	Counter foil of receipts issued	5 years	
40)	Pay bills and acquittance rolls	35 years	
41)	Income-tax returns.	1 year	
42)	P.L. Insurance	3 years	

Sl No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(A)	Register	10 years	
(B)	Correspondence	3 years	
43)	Rent demand statement	3 years	
44)	Muster rolls	such period as may be prescribed in departmental regulations subject to a minimum of 3 Acct. years excluding the year of payment.	
45)	T.A. (including leave travel concession bills and acquittance rolls)	3 years	
46)	Over time allowance claims (Registers and lists received from sections etc.)	1 year	
47)	Contingent bills and register of contingent expenditure.	3 years	
48)	Vouchers of petty value not furnished to audit.	5 years	
49)	Audit objections, notes, paras.	5 years	
50)	Sanction to the investigation of arrear claims.	5 years	(To serve audit needs)
51)	Money order receipts and acknowledgements	5 years	
52)	Position register.	3 years	

SI No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
53)	Events register.	Permanent	
54)	Correction books of the M.G.P and Manual of Estt. section.	Till the next edition is published	
55)	Bills register.	3 years	
56)	Special leave Register.	5 years after the date of last entry made in it. CAG Endt. No.1332 T.A. II/16-65 dt.22-6-1966 MHA OM No.13-12-1964 O&M (P) Dt.5-11- 1965.	

L & S SECTION

Sl. No.	Description of records	No. of complete years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(1)	Accommodation:		
	(i) Office accommodation		
	(a) Acquisition	Permanent	
	(b) Purchase		
	(c) Hiring	5 years after expiry of the lease or the period prescribed in contract	
	(d) Allotment	3 years	
	(ii) Arrangements for accommodation for official visitors:		
	(a) Where visitors are treated as State Guests and the expenditure incurred on the accommodation is borne by Govt.	5 years	
	(b) Where the charges have to be paid by the visitors themselves	1 year	
	(iii) Govt. residential accommodation. Allotment to Govt. servants, permission of sharing the accommodation, change mutual exchange of accommodation, application for table fans refrigerators etc.	3 years	
I(A)	Land and buildings requisitions of private premises for official	3 years after the expiry	

	use.	of lease/ contract	
I(B)	Contracts:		
	(i) Registration of contractors	Permanent/ 5 years after the firm has been removed from the approval list and all the contracts have been finalised.	
	(ii) Black-listing of contractors	Permanent	
	(iii) Waiver/ reduction of penalty	5 years	To serve audit requirements
	(iv) Condonation of irregularities	5 years	
(2)	Weather comforts:		
	(a) Requests to C.P.W.D. for provision of desert coolers, khastatties, etc.	1 year	
	(b) Hiring of fans, khas khas coolers, desert coolers, table fans, etc.	5 years	
	(c) Repairs of table fans, table lamps, heaters etc.	5 years	
3)	Telephones, call-bells and electric clocks, installations, shifting, transfer, payment of bills including Telephone Bill regarding.	3 years	
4)	Staff cars, scooters, and motor cycles.		
	(a) Purchase.	10 years	
	(b) Repairs and maintenance	5 years	
	(c) Log Book.	5 years	
	(d) Requests for private use, permission and payment.	1 year (*)	
	(*) If a reference becomes necessary after the expiry of this period, receipt book/ staff car log book may be		

	looked up.		
5)	Furniture, bicycles, typewriters, duplicating machines and other office, equipment.	5 years	(entries regarding the closing balance of old stock register should be carried forward to the new register)
	(i) Purchase, (ii) hiring, (iii) Maintenance/ repairs, (iv) stock register.		
6)	Misc. stores like glass tumblers, locks etc.	5 years	
7)	(i) Stationery:		
	(a) Indents on Stationery office	1 year	(This period is enough as complete accounts of receipts and issue of articles will be kept in the stock register preserves for 5 years) for purpose of local audit
	(b) Local purchase and register for watching the progress of expenditure on local purchase of stationery.	1 year	
	(c) Stock register.	5 years (from the date of last entry in the stock register)	
	(ii) Forms:		
	(a) Indents on forms stores	1 year	
	(b) stock register	5 years	(entries regarding the closing balance of old register should be carried forwarded to the next register)
	(iii) Books and periodicals:		
	(a) Purchase.	5 years	
	(b) Lending and Issue.	1 year	
	(c) Inventor (Catalogue)	5 years after it.	
	(d) Library Accession Register	Permanent	
	(e) Library Membership Register	3 years after the register ceased to be current i.e., the register has been closed and live entries transferred to the new register.	

8)	Disposal of surplus, obsolete and unserviceable stores.	5 years	
9)	Write-off of losses.	5 years	
10)	Liveries:		
	(a) Issue, renewal, surrender and withdrawal (correspondence-regarding)_	5 years	
	(b) Stock Register.	5 years	(Entries regarding the closing balance of old register should be carried forward to the new register)
10)	(A) Identity cards: (Correspondence regarding issue, surrender renewal, etc.)	1 year	
11)	Hiring of Taxis, tents, shamyanas, etc.	1 year	
12)	Arrangements for serving refreshments at the meetings, conferences and seminars.	1 year	
13)	Requisitions for printing and binding.	3 years	
13)	(A) Additions and alternations in office/ residential buildings	5 years	
13)	(B) Register of railway receipts showing also the particulars of consignments, freight, Octroi charges, credit notes issued, etc.	5 years	To meet audit requirements.
13)	(C) Departmental scales Reg.	Permanent	
13)	(D) Stock Reg. for civil credit No. T.R. 5	Permanent	
13)	(E) Stock Register for perishable articles.	5 years	

14)	Invoice or challan of receipts sent to section.	1 year	
15)	Worksheet for typists and Shorthand Note Book Distribution register	1 year	
16)	Despatch registers:		
	(a) for local dak	3 years	
	(b) for postal dak	5 years	
17)	Postage stamps. Account Register	5 years	
18)	Peon book	1 year	
19)	Arrear statement relating to Indexing and recording	1 year	
20)	(i) Notification of holidays and closure of offices.	to be destroyed at the end of the year.	
	(ii) File of list of holidays	5 years	
21)	Postal receipts for registered articles, insured articles, etc.	5 years	(Where no, arrangements for deposit Account and guarantee system exist, receipts should be pasted in the appropriate despatch register against the relevant entries)
22)	Issue section diary.	1 year	
23)	Index registers and records.	Permanent	
24)	Register of undiarised documents.	3 years	
25)	Consolidated list of dead stock articles kept in A.G's office.	5 years	
26)	Issue register of records issued by Record keeper.	3 years	
27)	General Inward Index registers for letters received from State Govts., Govt. of India and CAG.	5 years	CAG Lr.No.1452 Admn. II-6-Admn.III/62 dated.19-8-1963
28)	Non-index register of letters other important letters and pass	5 years	

books.

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|-----|----------------------------|----------|
| 29) | Board's proceedings. | 5 years |
| 30) | Govt. Gazettes | 5 years |
| 31) | Office contingent Register | 10 years |
| 32) | Register of valuables. | 3 years |

Authority:- For items 1 to 23: C&AG's letter No.577-Admn.II/89-Admn.III/61 Vol.II, dt.5-4-1963 (File 8-72/58-63). For items 3, 7(b) and 11: C&AG Lr.No.3154-O&M-121-85 dt.16-7-1990.

For items 24 to 32 previous edition of M.G.P.CAG's Lr.1370 Admn.II/89 Admn.III/61-Vol.II Dated 7-8-1963 forwarding Government of India Cabinet Affairs O.M.No.34/1/6 Dated 9-7-1963.

For item 27: C&AG Lr.No.05-O&M/1993 No.673-O&M/82.90 dt.15-10-1993

NOTE: (1) In the absence of any specific instructions to the contrary the retention periods mentioned in Col.(3) will be reckoned (a) in the case of files, from the date of their actual closing (and not that of their commencement) and (b) in the case of registers, from the year they have ceased to be current.

(2) A uniform retention period of 5 years has been prescribed for most of the records likely to be of interest to audit during the course of their local audit on the assumption that such audit will take place at least once in 5 years. If however, local audit of an office does not take place within the stipulated period of five years, the Head of office should ascertain from audit authorities whether they have any objection to the files relating to the earlier year (which have since become due for weeding out), being destroyed or whether they should be preserved for a further period for scrutiny by the audit party and, if so, for what period. In no case should a record connected with an audit objection be destroyed unless the objection has been finally disposed of to the satisfaction of the audit authorities.

(3) A continuous and conscious effort should be attempted throughout the year to weed out unnecessary records. In other words, the working rule should be "Weed as you go".

Authority:- O.M.No.34/4/61-O&M. dt.21-1-1963 of Govt. of India, Cabinet Secretariat, Dept. of Cabinet Affairs O&M. Dn. Forwarded with C&AG's letter No.577-Admn.II/89-Admn.III/61-Vol.II, dated.5-4-1963. file EB.I/8.72/58.63)

CHAPTER – XI

NEW PENSION SCHEME

11.1 The **National Pension System (NPS)** is a defined contribution based pension system launched by Government of India with effect from 1 January 2004. As a first step towards instituting pension reforms, Government of India moved from a defined benefit pension to a defined contribution based pension system. Unlike existing pension fund of Government of India that offered assured benefits, NPS has defined contribution and individuals can decide where to invest their money. The scheme is structured into two tiers:

- **Tier-I account:** This NPS account does not allow premature withdrawal and is available from 1st May 2009
- **Tier-II account:** The tier-II NPS account permits withdrawal.

Since 1st April 2008, the pension contributions of Central Government employees covered by the National Pension System (NPS) are being invested by professional Pension Fund Managers in line with investment guidelines of Government applicable to non-Government Provident Funds.

Regulator

11.2 Fund Regulatory and Development Authority (PFRDA) is the prudential regulator for the NPS. PFRDA was established by the Government of India on 23rd August 2003 to promote old age income security by establishing, developing and regulating pension funds. PFRDA has set up a Trust under the Indian Trusts Act, 1882 to oversee the functions of the Pumps. The NPS Trust is composed of members representing diverse fields and brings wide range of talent to the regulatory framework.

Coverage and eligibility

11.3 NPS was made available to all citizens of India on voluntary basis and is mandatory for employees of central government (except armed forces) appointed on or after 1st January 2004. All Indian citizens between the age of 18 and 65 can join the NPS.

(PFRDA has increased the maximum age to join NPS to 65 years Circular No. PFRDA/2017/35/PD/1 dated 01.11.2017)

11.4 Tier-I is mandatory for all Govt. servants joining Govt. service on or after 1.1.2004. In Tier I, Govt. servants will have to make a contribution of 10% of his Basic Pay plus DA which will be deducted from his salary bill every month. The Govt. will make a contribution of 14% Of Basic Pay plus DA. (*MOF Gazette notification No.1/3/2016 –PR dated 31.01.2019*)

* The Government approved on 23rd August, 2003 the proposal to implement the budget announcement of 2003-2004 relating to introducing a new restructured defined contribution pension system for new entrants to Central Government service, except to Armed Forces, in the first stage, replacing the existing system of defined benefit pension system (G.I., M.F., Notfn.No.5/7/2003-ECB&PR dated 22-12-2003 – published in the Gazetted of India, Extraordinary, Part-I, Section 1, dated 22-12-2003.

11.5 Recoveries towards Tier-I contribution will start from the salary of the month following the month in which the Government servant has joined service. Therefore, no recovery will be effected for the month of joining. For example, for employees joining service in the month of January 2004, deductions towards Tier-I contributions will start from the salary bill of February, 2004. No deduction will be made for his salary earned in January, 2004. Similarly, deductions for those joining service in the month of February, 2004 will start from the salary bill of March, 2004 and so on.

11.6 The contributions payable by the Government employees and those paid by the Government should be rounded off to the nearest rupee in terms of the instructions contained in Appendix-II of Central Government Accounts (Receipt and Payment) Rules, 1983.
(G.I., M.F. CGA, F.No.1(7)(2)/2003/TA/245 dt.21.4.2004)

11.7 No deductions will be made towards GPF contribution from the Government servants joining the service on or after 1.1.2004 as the GPF scheme is not applicable to them.

11.8 Immediately on joining Government service, the Government servant will be required to provide particulars such as his name, designation, level in 7th cpc, date of birth, nominee(s) for the fund, relationship of the nominee, etc. in the prescribed form (Annexure-I). The DDO concerned will be responsible for obtaining this information from all Government servants covered under the New Pension Scheme. Consolidated information for all those who have joined service during the month shall be submitted by the DDO concerned in the prescribed format (Annexure-II) to his Pay and Accounts Officer by 7th of the following month. Annexure-I will be retained by DDOs.

11.9 On receipt of Annexure-II from the DDOs, PAO will allot a unique 16 digit Permanent Pension Account Number (PPAN). The first four digits of this number will indicate the calendar year of joining Government service, the next digit indicates whether it is a Civil or a Non-Civil Ministry (for all Civil Ministries this digit will be “1”), the next six digits would represent the PAO code (which is used for the purpose of compiling monthly accounts), the last five digits will be the running serial number of the individual Government servant which will be allotted by the PAO concerned. PAO will allot the serial number pertaining to individual Government servant from ‘0001’ running from January to December of a calendar year. The following illustration may be followed:

The first Government servant joining service under Ministry of Civil Aviation under the accounting control of PAO (Sectt.), New Delhi in 2004, shall be allotted the following PPAN:-

Calendar Year				Civil Min.	PAO Code						Serial Number				
2	0	0	4	1	0	4	0	8	6	6	0	0	0	0	1

11.10 The PAO will return to the DDO concerned, a copy of the statement duly indicating therein the Account numbers allotted to each individual by 10th instant. DDO in turn will intimate the account number to the individuals concerned and also note in the Pay Bill Register.

11.11 Whenever any Government servant is transferred from one office to another either within the same accounting circle or to another accounting circle, balances will not be transferred by the PAO to the other Accounts Office. However, the Drawing and Disbursing Officer should clearly indicate in the LPC of the individual the unique account number, the month up to which Government servant's contribution and Government's contribution have been transferred to the Pension Fund.

11.12 As in the case of other recoveries, the recovery of contributions towards NPS for full the full month (both individual and Government) will be made by the office who will draw salary for the maximum period. *(G.I., M.F. CGA, F.No.1(7)(2)/2003/TA/245 dt.21.4.2004)*

11.13 Government of India has identified National Securities Depository Limited (NSDL) and appointed them as Central Record Keeping Agency and Pension Fund Manager for the New Pension Scheme. Consequently, the contributions are required to be passed on to the Trustee Bank for investment. *(Para 2 GI. MF, CGA No.1(7)/2003/TA/part file/177 dt 23.6.2008).*

11.14 Since 1st April 2008, the pension contributions of Central Government employees covered by the NPS are being invested by professional Pension Fund Managers in line with investment guidelines of Government. However, there will be no contribution from the Government in respect of individuals who are not Government employees. The contributions and returns thereon would be deposited in a non-withdrawable pension account.

11.15 In addition to the above pension account, each individual can have a voluntary tier-II withdrawable account at his option. Government will make no contribution into this account. These assets would be managed in the same manner as the pension. The accumulations in this account can be withdrawn anytime without assigning any reason.

Subscriber Registration

11.16 The subscribers will be registered on the basis of the legacy data provided as per the subscriber text files sent to NSDL by the PAOs. Subscribers will be mapped to the DDO on the basis of the DDO code provided in the legacy data.

11.17 NSDL would allot and communicate to the PAOs the individual Permanent Retirement Account Number (PRAN) in respect of each subscriber mapped to the PAO based on the legacy data. This PRAN will replace the PPAN earlier allotted by the PAO for all purposes. PAOs communicate to the DDOs the newly allotted individual PRAN DDO-wise. The DDOs in turn intimate the subscribers under their payment control of the new PRAN allotted to the individual subscribers.

11.18 The format of application for allotment of PRAN and the instructions for filling this form are given in appendix to this chapter.

Payments on

Resignation/Removal

11.19 Notification dated 22.12.2003 has stipulated that individuals can normally exit at or after 60 years. At exit, the individual would be mandatorily required to invest 40% of pension wealth to purchase an annuity. The individual would receive a lumpsum of the remaining pension wealth. Individuals would have the flexibility to leave the Pension System prior to age 60. However, in this case, the mandatory annuitization would be 80% of the pension wealth. Hence, the present provisions will continue. No change has been made.

Suspension Cases

11.20 Every subscriber shall subscribe monthly to the NPS when on duty or Foreign Service but not during a period of suspension.

11.21 On exoneration or otherwise, the amount of subscription shall be the emoluments to which he was entitled on the first day after his return to duty.

11.22 If a subscriber elect to pay arrears of subscription in respect of a period of suspension, the emoluments or portion of emoluments which may be allowed for that period on reinstatement, shall deemed to be emoluments drawn on duty.

HPL Cases

11.23 The subscription of the employee and Government would be restricted to that proportionate to leave salary.

EOL Cases (including on medical grounds)

11.24 Since no salary is drawn during this period, no contribution either from Government employee or Government would be payable.

(G.I.M.F, OM No.1(2)/E.V/2008 dated 19.1.2009)

Benefits accruing to Government Servants on discharge on invalidation/disability and to families in case of death of the subscriber

11.25 The following benefits were extended to Central Civil Government servants covered by the New Pension Scheme on provisional basis till further orders.

(I) Retirement from Government service on invalidation not attributable to Government duty:

- (i) **Invalid Pension** calculated in terms of Rule 38 and Rule 49 of the Central Civil Services (Pension) Rules, 1972.
- (ii) **Retirement gratuity** calculated in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972

(II) Death in service not attributable to Government duty

- (i) **Family Pension (including enhanced family pension)** computed in terms of Rule 54 of the Central Civil Services (Pension) Rules, 1972
- (ii) **Death gratuity** computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.

(III) Discharge from Government service due to disease/injury attributable to Government duty

- (i) **Disability Pension** computed in terms of the Central Civil Services (Extraordinary Pension) Rules.
- (ii) **Retirement gratuity** computed in terms of the Central Civil Services (Extraordinary Pension) Rules read with Rule 50 of the Central Civil Services (Pension) Rules, 1972.

(IV) Death in service attributable to Government duty

- (i) **Extraordinary Family Pension** computed in terms of Central Civil Services (Extraordinary Pension) Rules and Scheme for Liberalised Pensionary Awards.
- (ii) **Death gratuity** computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972

11.26 The employee/his family will also be paid Dearness Pension/Dearness Relief admissible from time to time in addition to the above benefits, on provisional basis.

11.27 The above provisional payments will be adjusted against the payments to be made in accordance with the rules framed on the recommendations of the High Level Tax Force (HLTF) and recoveries, if any, will be made from the future payments to be made on the basis of those rules.

11.28 The recommendations of the HLTF envisage payment of various benefits on death/discharge of a Government employee after adjustment of the monthly-annuitized pension from the accumulated funds in the NPS Account of the employee. Therefore, no payment of monthly-annuitized pension will be made to the employee/family of the employee during the period he/she is in receipt of the provisional benefits mentioned above.

(G.I., Dept. of P&PW OM No.38/41/06/P&PW(A) dt.5.5.2009)

Fixed Medical Allowance to beneficiaries of New Pension Scheme drawing additional relief on death/disability of Government servant

11.29 NPS pensioners drawing additional relief on death/disability of Government servant and staying in areas not covered by CGHS/corresponding health scheme of other Ministries can get a pensioners' Medical Card by paying appropriate amount in the nearest CGHS/corresponding health scheme of other Ministries covered city to their residence to enable them to obtain indoor treatment. They are also entitled to draw Fixed Medical Allowance as fixed by the Government. As and when the Health Insurance Scheme is introduced, the New Pension Scheme pensioners would be shifted to the Health Insurance Scheme.

(G.I., Dept. of Pen.&P.W., OM No.4/27/2009-P&PW (D) dt.24.5.2011)

Operational structure

11.30 NPS is designed to leverage network of bank branches and post offices to collect contributions and ensure that there is seamless transfer of accumulations in case of change of employment and/or location of the subscriber. It offers a basket of investment choices and Fund managers.

11.31 There will be one or more CRA, several PFMs to choose from which will offer different categories of schemes. The participating entities (PFMs, CRA etc.) would give out easily understood information about past performance & regular NAVs, so that the individual would be able to make informed choices about which scheme to choose. PFMs would share this common CRA infrastructure. The PFMs would invest the savings people put into their PRAs, investing them in three asset classes, equity (E), government securities (G) and debt instruments that entail credit risk (C), including corporate bonds and fixed deposits.

Contribution guidelines

11.32 The following contribution guidelines have been set by the PFRDA:

- Minimum amount per contribution: Rs.500 per month

- Minimum number of contributions: 1 in a year
- Minimum annual contribution: Rs.1,000 in each subscriber account.

(Authority : PFRDA/2016/19/CORP/4 dt.09.08.2016)

11.33 If the subscriber is unable to contribute the minimum annual contribution, a default penalty of Rs.100 per year of default would be levied and the account would become dormant. In order to re-activate the account, subscriber will have to pay the minimum contributions, along with penalty due. A dormant account will be closed when the account value falls.

Investment options

11.34 Under the investment guidelines finalized for the NPS, pension fund managers will manage three separate schemes, each investing in different asset class. The three asset classes are equity, government securities and credit risk-bearing fixed income instruments. The subscriber will have the option to actively decide as to how the NPS pension wealth is to be invested in three asset classes:

1. E Class: Investment would primarily be in Equity market instruments. It would invest in Index funds that replicate the portfolio of either BSE Sensitive index or NSE Nifty 50 index.
2. G Class: Investment would be in Government securities like GOI bonds and State Govt. bonds
3. C Class: Investment would be in fixed income securities other than Government Securities
4. Liquid Funds of AMCs regulated by SEBI with filters suggested by the Expert Group
5. Fixed Deposits of scheduled commercial banks with filters
6. Debt securities with maturity of not less than three years tenure issued by Corporate bodies including scheduled commercial banks and public financial institutions, Credit Rated Public Financial Institutions/PSU Bonds, Credit Rated Municipal Bonds/Infrastructure Bonds

11.35 In case the subscriber does not exercise any choice as regards asset allocation, the contribution will be invested in accordance with the 'Auto choice' option. In this option the investment will be determined by a predefined portfolio. At the lowest age of entry (18 years) the auto choice will entail investment of 50% of pension wealth in "E" Class, 30% in "C" Class and 20% in "G" Class. These ratios of investment will remain fixed for all contributions until the participant reaches the age of 36. From age 36 onwards, the weight in "E" and "C" asset class will decrease annually and the weight in "G" class will increase annually till it reaches 10% in "E",

10% in “C” and 80% in “ G” class at age 55. The following table will illustrates this auto choice more clearly-

Class	Till the of age 35 years	At age 55 Years
E	50%	10%
C	30%	10%
G	20%	80%

Investment charges

11.36 NPS levies extremely low Investment management charge of 0.0001% on net AUM (Asset Under Management). This is extremely low as compared to charges levied by mutual funds or other investment products. Initial charge of opening the account would be Rs.470. From second year onwards the minimum charge would be Rs.350 a year. As per the offer document of NPS, annual and transaction charges would be reduced once the number of accounts in CRA reaches 10 lakhs.

Withdrawal norms

11.37 If subscriber exits before 60 years of age, he/she has to invest 80% of accumulated saving to purchase a life annuity from IRDA regulate life insurer. The remaining 20% may be withdrawn as lump sum. On exit after age 60 years from the pension system, the subscriber would be required to invest at least 40% of pension wealth to purchase an annuity. **In case of Government employees, the annuity should provide for pension for the lifetime of the employee and his dependent parents and his spouse at the time of retirement.** If subscriber does not exit the system at or before 70 years, account would be closed with the benefits transferred to subscriber in lump sum. If a subscriber dies, the nominee has the option to receive the entire pension wealth as a lump sum. Recent changes permit subscriber to continue to remain invested after 60 and up to 70 but subscriber can no longer add further investments. Subscriber to intimate the period of deferment and can not withdraw during the deferment period. If the subscriber does not exit by 70, the lump sum will be monetized and transferred to subscriber's bank account.

Tax treatment

11.38 The offer document of NPS does not specify the tax benefits in elaborate manner. It specifies “Tax benefits would be applicable as per Income Tax Act, 1961 as amended from time to time.” As per current provisions, withdrawals under the NPS attract tax under the EET (exempt-exempt-taxable) system, which means that while contributions and returns to the NPS are exempt up to a limit, withdrawals would be taxed as normal income (EET).

Income tax concession to Employees under NPS

11.39 So far, the contribution made by a National Pension System subscriber in Tier I scheme is deductible from the total income under Section 80CCD (1) of the Income Tax Act. An additional deduction upto Rs. 50000/- in NPS (Tier – 1 Account) is exclusively available to NPS Subscribers under 80 CCD(1B). This is over and above the Rs. 1.5 Lakh available under section 80CCE of Income Tax Act.

11.40 Further, contribution made by Government towards Tier-1 Account should be included in the Total income of NPS subscriber as far as calculation of income tax is concerned.

11.41 The Finance Act, 2011 amended section 80CCE so as to provide that the contribution made by the Central Government or any other employer to the pension scheme under section 80CCD(2) shall be excluded from the limit provided under section 80CCE. This proposal is effective from the assessment year 2012-13 (financial year 2011-12) and would totally exempt employer's contribution in NPS from levying income tax on the employee.

Safeguards

11.42 To ensure that members' interests are adequately protected, the Pensions Act has in-built safeguards including:

- Stringent approval and registration criteria by the Pensions Regulatory Authority.
- Separation of functions of Trustees, Fund Managers and Custodians.
- Trust Arrangement- scheme assets held under trust and kept separately from assets of the employer
- On- going monitoring by the Pensions Regulator.
 - Sale of pension assets, grant of loan or use as collateral is prohibited
 - Maximum limits on fees for service providers - trustees, fund managers and custodians (*trustees (sections 145 of Act) , fund managers (section 154 of Act), custodians(section 161 of Act), permitted expenditure (section 162 of Act) , max admin charges (section 163 of Act)*)
 - Pension Fund Custodians are required to have a performance guarantee to cover the pension fund assets under their custody (section 158(a) of the Pensions Act).

Guidelines for the implementation of the New Pension Scheme

11.43 The following guidelines are issued for the implementation of the New Pension Scheme during the interim arrangement for the guidance of the PAOs/DDOs:

- (a) The new pension scheme becomes operational with effect from 1.1.2004.
- (b) Contributions payable by the Govt. servants towards the Scheme under Tier I, i.e. 10% of the (basic pay + DA), will be recovered from the salary bills every month.

- (c) The Scheme of voluntary contributions under Tier-II will not be made operative during the period of interim arrangement and therefore no recoveries will be made from the salaries of the employees on this account.
- (d) Recoveries towards Tier I contribution will start from the salary of the month following the month in which the Government servant has joined service. Therefore, no recovery will be effected for the month of joining. For example, for employees joining service in the month of January 2004, deductions toward Tier I contribution will start from the salary bill of February 2004. No deduction will be made for his salary earned in January 2004. Similarly, deductions for those joining service in the month of February 2004 will start from the Salary bill of March 2004 and so on.
- (e) No deduction will be made towards GPF contribution from the Government servants joining the service on or after 1.1.2004 as the GPF scheme is not applicable to them.
- (f) It has been decided that pending formation of a regular Central Record Keeping Agency, Central Pension Accounting Office will function as the Central Record-keeping agency for the above scheme.
- (g) Immediately on joining government service, the government servant will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee(s) for the fund, relationship of the nominee etc. in the prescribed form. The DDO concerned will be responsible for obtaining this information from all government servants covered under the new Pension scheme. Consolidated information for all those who have joined service during the month shall be submitted by the DDO concerned in the prescribed format to his pay & Accounts Officer by 7th of the following month.
- (h) On receipt of Consolidated information for all those who have joined service during the month from the DDOs, PAO will allot a unique 15 digit Permanent Pension Account Number (PPAN). The first four digits of this number will indicate the calendar year of joining government service, the next digit indicates whether it is a Civil or a Non-Civil ministry (for all Civil Ministries this digit will be '1'), the next six digits would represent the PAO code (which is used for the purpose of compiling monthly accounts), the last four digits will be the running serial number of the individual government servant which will be allotted by the PAO concerned. PAO will allot the serial number pertaining to individual Government servant from '0001' running from January to December of a calendar year. The following illustration may be followed:

The first Govt. Servant joining service under Ministry of Civil Aviation under the accounting control of PAO (Sectt), New Delhi in 2004, shall be allotted the following PPAN:

Calendar Year Civil

Min

PAO Code Serial Number

2 0 0 4 1 0 4 0 8 6 6 0 0 0 1

- (i) The Pay & Accounts Officers will maintain an Index Register for the purpose of allotment of PPAN to new entrants to Government service.
- (j) The PAO will return to the DDO concerned, a copy of the statement duly indicating therein the Account numbers allotted to each individual by 10th instant. DDO in turn will intimate the account number to the individuals concerned and also note in the Pay Bill Register.
- (k) The particulars of the government servants received from the various DDOs will be consolidated by the PAO in the format and sent to the Principal Accounts Office by the 12th of every month.
- (l) The Principal Accounts Office in turn will consolidate the particulars in the prescribed format and forward the same to Central Pension Accounting Office by 15th instant. The CPAO will feed this information in their computer database.
- (m) The DDOs/CDDOs will prepare separate Pay Bill Registers in respect of the govt. servants joining Govt. Service on or after 1.1.2004. The DDO/CDDOs will have to prepare separate pay bills in respect of these govt. Servant and will send the same with all the schedules to the PAO on or before 20th of the month to which the bills relate. Cheque Drawing DDOs may note that hereafter in respect of government servants joining service on or after 1-1-2004 they will only prepare pay bills and not make payment. Such bills will be sent by them to the Pay & Accounts Offices for pre-check and payment.
- (n) The DDO/CDDO will prepare a recovery schedule in duplicate in the prescribed form for the contributions under Tier-I and attach them with the pay bills. The amount of the Contributions under Tier I, should tally with the total amount of recoveries shown under the corresponding column in the pay bill.
- (o) The accounting procedure for these deductions is being finalized and shall be notified shortly.
- (p) It may be noted that along-with the salary bill for the Government servants who join service on or after 1.12.2004 DDO/CDDO shall also prepare a separate bill for drawl of matching contributions to be paid by the Government and creditable to Pension account.

- (q) The bill for drawal of matching contribution should also be supported by schedules of recoveries.
- (r) On receipt of the salary bill in respect of government servants joining service after 1-1-2004, PAO will exercise usual checks and pass the bill and make the payments. After the payment is made and posting done in the Detailed Posting Register, one set of schedules relating to Pension contributions will be detached from the bills as done in the case of other schedules such as GPF, Long-term advances. The schedules will then be utilized for posting the credits of contributions in the detailed ledger Account of the individual.
- (s) The employee's contributions under Tier I and Tier II, and government contribution should be posted in different columns of the individual ledger account and Broadsheet and tallied with the accounts figures as being done in the case of GPF.
- (t) These accounts should not be mixed with GPF accounts and these records/ledger accounts should be independent of GPF accounts maintained in the case of pre-1-1-2004 entrants to government service.
- (u) The PAO will consolidate the various DDOs and forward the same in the floppy in the prescribed form to Principal Accounts Office by 12th of the month following the month to which the credit pertains. Principal Accounts Office in turn will consolidate the information and send the same in electronic form to the Central Pension Accounting Office by 15th.
- (v) PAO on receipt of this information from all the Pr. AOs (including the Non-Civil Ministries) will update its database and generate exception reports for missing credits, mismatches etc. which will be sent back to the PAOs concerned through the Pr. AOs for further action.
- (w) Whenever any Govt. servant is transferred from one office to another either within the same accounting circle, or to another accounting circle, balances will not be transferred by the PAO to the other Accounts Office. However, the Drawing and Disbursing Officer should clearly indicate in the LPC of the individual the unique account number, the month up to which government servant's contribution & government's contribution have been transferred to the Pension Fund.
- (x) No withdrawal of any amount will be allowed during the interim arrangement. Provisions regarding terminal payments in the event of untimely death of an employee or in the event of his leaving the Government service during the interim period shall be notified in due course.

- (y) Detailed instructions on the interest payable on Tier I balances shall be issued in due course.
- (aa) At the end of each financial year the CPAO will prepare annual account statements for each employee showing the opening balance, details of monthly deductions and governments matching contributions, interest earned, if any, and the closing balance, CPAO will send these statement to the Pr. A.O. for onward transmission to the DDO through the PAO.
- (bb) After the close of each financial year CPAO will have to report the details of the balances (PAO-wise) to each Principal Accounts offices, who will forward the information to each PAO for the purpose of reconciliation. The PAO will reconcile the figures of contributions posted in the ledger account of the individuals as per their ledger with figures as per the books of CPAO.
- (cc) After the appointment of CRA & Fund Managers, this office will issue detailed instructions on transfer of balances to CRA.

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(Wherever applicable)

Yes

No

7

Yes

No

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Signature/Left Thumb Impression of Subscriber																									

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of Retirement

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D D M M Y Y Y Y

(Please refer

[illegible]

to instructions No.5.)

Group A

Group B

Group C

Group D

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[illegible][illegible][illegible]

9.

[illegible]

PAO/CDDO ID

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(Please refer to instructions No.6.)

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[illegible]

Certified that the above declaration has been signed / thumb impressed before me by _____ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. Also certified that the date of birth and employment details is as per employee records available with the **Department**.

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Rubber Stamp of the DDO

Signature of the Authorised Person

Designation of the Authorised Person : _____

Name

Date :

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D D M M Y Y Y Y

of the DDO _____

Department / Ministry _____

Annexure S1

Page 3

Section C - Subscriber's Nomination Details (* Indicates Mandatory Field for nominee)

1. Name of the Nominee *:

1st Nominee	2nd Nominee	3rd Nominee
First Name *	First Name *	First Name *
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Middle Name	Middle Name	Middle Name
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Last Name *	Last Name *	Last Name *
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

2. Date of Birth (In case of a minor)*:

1st Nominee	2nd Nominee	3rd Nominee
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

3. Relationship with the Nominee*:

1st Nominee	2nd Nominee	3rd Nominee
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

4. Percentage Share *:

1st Nominee	2nd Nominee	3rd Nominee
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

5. Nominee's Guardian Details (in case of a minor)*:

1st Nominee's Guardian Details	2nd Nominee's Guardian Details	3rd Nominee's Guardian Details
First Name *	First Name *	First Name *
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Middle Name	Middle Name	Middle Name
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Last Name *	Last Name *	Last Name *
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

6. Conditions rendering nomination invalid:

1st Nominee	2nd Nominee	3rd Nominee
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

Section D - Subscriber Scheme Details

1st Scheme	2nd Scheme	3rd Scheme
Pension Fund Managers Name/Code	Pension Fund Managers Name/Code	Pension Fund Managers Name/Code
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Scheme ID No./Name	Scheme ID No./Name	Scheme ID No./Name
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Percentage Share	Percentage Share	Percentage Share
<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

Section E - Declaration

I understand that there would be PFRDA approved **Terms and Conditions** for Subscribers on the CRA website **governing I-Pin (to access CRA / NPSCAN and view details) & T-pin**. I agree to be bound by the said terms and conditions and understand that CRA may, as approved by PFRDA, amend any of the services completely or partially without any new Declaration/Undertaking being signed.

I _____, the applicant, do hereby declare that what is stated above is true to the best of my information & belief. Date : <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> <div style="display: flex; justify-content: space-around; width: 100%;"> D D M M Y Y Y Y </div>									<div style="border: 1px solid black; height: 100px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px; font-size: small;"> Signature/Left Thumb Impression of Subscriber </div>

Annexure S1

Page 4

INSTRUCTIONS FOR FILLING PRAN FORM

- a) Form to be filled legibly in BLOCK LETTERS and in BLACK INK only.
- b) **Details Marked with (*) are the mandatory fields.**
- c) Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- d) 'Individual' Subscriber should affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. (The clarity of image on PRAN card will depend on the quality and clarity of photograph affixed on the form.)
- e) Signature /Left thumb impression should only be within the box provided in the form. The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the Subscriber, the application will not be accepted.
- f) **Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.**

Sr. No.	Item No	Item Details	Guidelines for Filling the Form
Section A - Subscribers Personal Details			
1	3.	Date of Birth	All Dates Should be in "DDMMYYYY" Format
2	6.	Present Address	All future communications will be sent to present address.
3	8, 9, 10	Phone No., Mobile No, & Email ID	It is advisable to mention either "Telephone number" or "Mobile number" or "Email id" so that Subscriber can be contacted in future for any discrepancy.
4	11	Subscriber's Bank Details	If Subscribers mentions any of the bank details, except MICR Code all the bank details will be mandatory.
Section B - Subscribers Employment Details			
It is mandatory to fill the Subscriber's Employment details in the application. The employment details should be filled by the respective DDO of the Subscriber and should be verified by the Authorised Signatory. DDO should ratify Overwriting / Striking off of any of the employment details.			
5	3.	PPAN	Kindly provide the PPAN (Permanent Pension Account Number), if it has been allotted to the subscriber by the concerned PAO.
6	8 & 9	DTO Reg. No. & DDO Reg. No.	DTO Reg. No. and DDO Reg. No. is the unique identification number allotted by Central Record Keeping Agency.
Section C - Subscriber's Nomination Details			
7	4.	Percentage Share	Subscriber can nominate maximum of three nominees. Subscriber can not fill the same nominee details more than once. Percentage share value for all the nominees must be integer. Fractional value will not be accepted. Sum of percentage share across all the nominees must be equal to 100. If sum of percentage is not equal to 100, entire nomination will be rejected.
8	5.	Nominee's Guardian Details	If a nominee is a minor, then nominee's guardian details will be mandatory.
Section D - Subscriber scheme details			
If the Subscriber is unable to mention the Scheme details i.e. PFM Name, Scheme Name & Percentage Allocation he can contact the nearest Facilitation Centre (FC) for information or the Subscriber can also search for the scheme details on http://www.npskra.nsdli.co.in			
9	Scheme	Subscriber can select maximum three schemes. Details of the schemes are available on http://www.npskra.nsdli.co.in Subscriber can not fill the same scheme details more than once. If a scheme name is filled in the form for scheme setup there must be a PFM name and percentage contribution filled for	

		that scheme. If the Scheme details are not filled, default scheme as approved by PFRDA will be applicable.
10	Percentage Share	Scheme Contribution Value will be in terms of percentage. It cannot be in terms of amount. Percentage contribution value for all the schemes must be integer. Fractional value will not be accepted. If the sum of contributions (in percentage) across all the schemes is not equal to 100, the balance will be allotted to the default scheme approved by PFRDA.

GENERAL INFORMATION FOR PRAN SUBSCRIBERS

- a) Subscribers can obtain the application form for PRAN in the format prescribed by PFRDA (Pension Fund Regulatory & Development Authority) from DDO or can freely download from the CRA website (<http://www.npscra.nsdl.co.in>).
- b) **The request for a reprint of PRAN card with the same PRAN details or/and changes or correction in PRAN data can be made by filling up 'Request for change/correction in subscriber master details and/or re-issue of I-Pin/T-Pin/PRAN card' or/and 'Request For change in signature and/or change in photograph'. The form is available from the sources mentioned in (a) above.**
- c) The Subscriber can obtain the status of his/her application from the CRA website or through the respective PAO/CDDO.
- d) For more information
Visit us at <http://www.npscra.nsdl.co.in>
Call us at 022-24994200
e-mail us at info.cra@nsdl.co.in

Write to: Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

CHAPTER-XII

OFFICIAL LANGUAGE IMPLEMENTATION

General

12.1 The Official Language Policy of the Government of India and the instructions regarding progressive use of Hindi for official purposes are contained in the Official Languages Act, 1963, the Official Languages (Use for official purposes of the Union) Rules, 1976 and the various orders issued by the Government of India from time to time as contained in the Manual regarding the use of the Official Language – Hindi (Devanagari Script).

Communications to States etc. (Other than to Central Government offices)

12.2 (1) *Communications to States etc. in Region A*

Communications from a Central Government office to a State or a Union Territory in Region A (viz. States of Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh, Chhattisgarh, Uttaranchal, Jharkhand and the Union Territories of Delhi and Andaman & Nicobar Islands) or to any office (not being a Central Government office) or person in such State or Union Territory shall, save in exceptional cases, be in Hindi and if any communication issued to any of them is in English, it shall be accompanied by a Hindi translation thereof.

(2) *Communications to States etc. in Region B*

(i) Communications from a Central Government office to a State or a Union territory in Region B (viz. States of Gujarat, Maharashtra and Punjab and the Union Territory of Chandigarh, Daman & Diu and Dadra Nagar Haveli) to any office (not being a Central Government office) in such a State or Union Territory shall ordinarily be in Hindi and if any communication is issued to any of them in English, it shall be accompanied by a Hindi translation thereof:

(a) Provided that if any such State or Union Territory desires the communications of any particular class or category or those intended for any of its offices, to be sent, for a period specified by the Government of the State or Union Territory concerned, in English, or in Hindi with a translation in the other language, such communication shall be sent in that manner.

(ii) Communication to any person in a State or Union Territory of Region B may be either in Hindi or in English.

(Authority: Section 3 of Official Language Rules, 1976)

Communications to States, etc. in Region C

12.3 Communications from a Central Government office to a State or Union Territory in Region C (viz. States and Union Territories other than those included in Regions A & B) or to any office (not being a Central Government office) or person in such State shall be in English.

(Authority: Section 3 of Official Languages Rules, 1976)

12.4 Communications from a Central Government office in Region C to a State or Union Territory of Region A or Region B or to any office (not being a Central Government office) or person in such State may be either in Hindi or in English.

Provided that communications shall be in Hindi in such proportion as the Central Government may having regard to the number of persons having working knowledge of Hindi in such offices, the facilities for sending communication in Hindi and matters incidental thereto, determine from time to time.

(Authority: Section 3 of Official Languages Rules, 1976)

Communications between Central Government offices

12.5 1. Communications between one Ministry or Department of the Central Government and another may be in Hindi or in English.

2. Communications between one Ministry or Department of the Central Government and attached or subordinate offices situated in Region A shall be in Hindi and in such proportion as the Central Government may, having regard to the number of persons having a working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time.

3. Communications between Central Government offices situated in Region A, other than those specified above, shall be in Hindi.

4. Communications between Central Government offices situated in Region A and offices in Region B or Region C may be in Hindi or in English:

Provided that communications shall be in Hindi in such proportion as the Central Government may having regard to the number of persons having working knowledge of Hindi in such offices, the facilities for sending communication in Hindi and matters incidental thereto, determine from time to time.

5. Communications between Central Government offices situated in Region B or Region C may be in Hindi or in English.

Provided that these communications shall be in Hindi in such proportion as the Central Government may having regard to the

number of persons having working knowledge of Hindi in such offices, the facilities for sending such communication in Hindi and matters incidental thereto, determine from time to time.

Provided that a translation of such communication in the other language shall:-

- (a) where the communication is addressed to an office in Region A or Region B be provided, if necessary, at the receiving end;
- (b) where the communication is addressed to an office in Region C, be provided along with such communication.

Provided, further, that no such translation in the other language shall be required to be provided, if the communication is addressed to a notified office.

(Authority: Section 4 of Official Language Rules, 1976)

Replies to communications received in Hindi

12.6 Notwithstanding anything contained in paragraphs above, communications from a Central Government office in reply to communications in Hindi shall be in Hindi.

(Authority: Section 5 of Official Language Rule, 1976)

Use of both Hindi and English

12.7 Both Hindi and English shall be used for all documents* referred to in sub-section (3) of Section 3 of the Official Language Act 1963 and it shall be the responsibility of the persons signing such documents to ensure that such documents are made, executed or issued both in Hindi and in English.

* (i) resolutions, general orders, rules, notifications, administrative or other reports or press communiqués issued or made by the Central Government or by a Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company;

(ii) administrative and other reports and official papers laid before a House or the Houses of Parliament;

(iii) contracts and agreements executed, and licences, permits, notices and forms of tender issued, by or on behalf of the Central Government or any Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company.

(Authority: Section 6 of Official Language Rules, 1976)

Noting in Central Government offices

- 12.8 1. An employee may record a note or minute on a file in Hindi or in English without being himself required to furnish a translation thereof in the other language.
2. No employee possessing a working knowledge of Hindi may ask for an English translation of any document in Hindi except in the case of documents of legal or technical nature.
3. If any question arises as to whether a particular Department or document is of a legal or technical nature, it shall be decided by the Head of the office.
4. Notwithstanding anything contained in sub-para 1 above, the Central Government may by order specify the notified Offices where Hindi alone shall be used for noting, drafting and for such other official purposes as may be specified in the order by employees who possess proficiency in Hindi.

(Authority: Section 8 of Official Language Rules, 1976)

Applications, representations etc.

- 12.9 1. An employee may submit an application, appeal or representation in Hindi or in English
2. Any application, appeal or representation, referred to above when made or signed in Hindi shall be replied to in Hindi.
3. Where an employee desires any order or notice relating to service matters (including disciplinary proceedings) required to be served on him to be in Hindi, or as the case may be, in English, it shall be given to him in that language without undue delay.

(Authority: Section 7 of Official Language Rules, 1976)

Proficiency in Hindi

- 12.10 An employee shall be deemed to possess proficiency in Hindi if:-
- (a) he has passed the Matriculation or any equivalent or higher examination with Hindi as the medium of examination; or
- (b) 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
- (c) he declares himself to possess proficiency in Hindi in the form annexed to the Official Language Rules, 1976.

(Authority: Section 9 of Official Language Rules, 1976)

Working knowledge of Hindi

12.11(1) An employee shall be deemed to have acquired a working knowledge of Hindi

- (a) if he has passed –
 - (i) the Matriculation or an equivalent or higher examination with Hindi as one of the subjects; or
 - (ii) the Pragya examination conducted under the 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
 - (iii) any other examination specified in that behalf by the Central Government; or
 - (b) if he declares himself to have acquired such knowledge in the form annexed to these rules.
- (2) The Staff of a Central Government office shall ordinarily be deemed to have acquired a working knowledge of Hindi if eighty per cent of the Staff working therein have acquired such knowledge.
- (3) The Central Government or any officer specified in this behalf by the Central Government may determine whether the staff of a Central Government office has acquired a working knowledge of Hindi.
- (4) The names of the Central Government offices, the staff whereof have acquired a working knowledge of Hindi, shall be notified in the Official Gazette.

Provided that the Central Government may if it is of opinion that the percentage of the staff working in a notified office and having working knowledge of Hindi has gone below the percentage specified in sub-rule (2) from any date, it may, by notification in the Official Gazette, declare that the said office shall cease to be a notified office from that date.

(Authority: Section 10 of Official Language Rules, 1976)

Manuals, Codes, other procedural literature, articles of stationery, etc.

- 12.12 1. All manuals, codes and other procedural literature relating to office shall be printed or cyclostyled, as the case may be, and published both in Hindi and English in diglot form.
2. The forms and headings of registers used in the office shall be in Hindi and in English.
3. All nameplates, notice boards, sign boards, letter heads, invitation cards and inscriptions on envelopes and other items of stationery, written, printed or inscribed for use in the office, shall be in Hindi and in English.
4. The rubber stamps, shall be prepared in bilingual form.
5. In the above cases Hindi matter should come before or above English matter and Hindi fonts should not be lesser than English fonts in size.

6. (a) All the forms to be used by the general public should be made available in Hindi, English and Regional Language for the convenience of local public, the part to be filled by office should be printed in only Hindi and English. Long forms should be printed in Hindi, English & Regional Language separately. Authority: 07/9/65-OL dated 25.03.1968.
- (b) In non-Hindi region, boards, notice boards, name plates etc., placed for the information of general public should be made in (i) regional language (ii) Hindi and (iii) English, keeping fonts size of each script equal and order being the same.

(Authority: O.M. 01/14013/5/76-OL (5-1) dated 18.6.97)

Provided that the Central Government may, if it is considered necessary to do by general or special order exempt any Central Government office, from all or any of the provisions of this rule.

(Authority: Section 11 of Official Language Rules, 1976)

Responsibility for compliance

12.13(1) It shall be the responsibility of the administrative head of each Central Government office-

- (i) to ensure that the provisions of the Act and these rules and directions issued under Rule (2) are properly complied with; and
- (ii) to devise suitable and effective check-point for this purpose.
- (2) The Central Government may from time to time issue such directions to its employees and offices as may be necessary for the due compliance of the provisions of the Act and these rules.

Quarterly Progress Report relating to the progressive use of Hindi

12.14 A quarterly report is to be submitted for quarters ending 31st March, 30th June, 30th September and 31st December every quarter by 5th of the following month of its becoming due to Head of the Office. The report indicates position of documents issued under Section 3(3) of Official Language Act 1963, e.g., General Orders, Memorandum, Resolutions, Rules, Notifications etc, position of replies in Hindi to letters received in Hindi; details of letters issued; and position regarding work in Hindi on files. A consolidated Quarterly Progress Report of the office has also to be forwarded to the Headquarters Office. Part-II of the Quarterly Progress Report, Annual Assessment Report and Materials for Rajbhasha shield are to be sent to Headquarters office every year. These annual reports contain information regarding Hindi qualification of officials, Hindi training of officials, bilingual preparation of various stationery items, stamps, manuals, availability of bilingual computers etc.

Cash Awards and Incentives for Central Government Employees on passing the examinations of Hindi Teaching Scheme

12.15 Cash Awards and Incentives admissible to employees for passing the examinations of Hindi Teaching Scheme will be regulated as per instructions issued by the Government of India from time to time.

(Authority: OM No.15/1/69-H-I dated 14th May, 1969)

12.16 An employee who has been exempted from receiving in-service Hindi Training will not be eligible for cash and lump-sum awards on passing Hindi examination equal to that standard.

(Authority: OM No.12033/33/72-H-I dated 26th April, 1974)

12.17 Orders issued regarding the financial incentives, such as personal pay, cash awards and lump-sum award payable to the employees on passing Hindi Typing and Hindi Stenography examinations conducted by Hindi Teaching Scheme shall also be applicable to those employees who pass the Hindi Typing and Stenography examinations conducted by Hindi Teaching Scheme by making use of Electronic Typewriters, Computers and Word Processors.

(Authority: OM No.12012/1/78-OL(D) dated 24.2.1978)

CHAPTER-XIII

THE INFORMATION TECHNOLOGY POLICY OF THE DEPARTMENT

Computerisation Policy in IA&AD

13.1 The Comptroller and Auditor General of India with a view to implement computerisation in the department have designed and approved a computerisation policy. The “Information Systems Security Handbook for IA&AD” contains the computerisation policy of our department. A soft copy of the “Information Systems Security Handbook for IA&AD” has been placed on the website of the Office of the Accountant General (Audit) TS for information of the officers and staff members. The broad features enumerates the computerisation policy of the department are as follows:-

1. Enumerate the elements that constitute IT security
2. Explain the need for IT security
3. Specify the various categories of IT data, equipment, and processes subject to this policy.
4. Indicate, in broad terms, the IT security responsibilities of the various roles in which each member of the Department may function.
5. Indicate appropriate levels of security through instructions in the form of policies and guidelines.

13.2 The objective of information security is “the protection of the interests of those relying on information, and the information systems and communications that deliver the information, from harm resulting from failures of availability, confidentiality, and integrity”.

13.3 Availability means- the characteristic of data, information and information systems being accessible and useable on a timely basis in the required manner.

13.4 Confidentiality means- the characteristic of data and information being disclosed only to authorized persons, entities, and processes at authorized times and in an authorized manner.

13.5 Integrity means- the characteristic of data and information being accurate and complete and the preservation of accuracy and completeness by protecting the data and information from unauthorized, unanticipated, or unintentional modification.

13.6 Confidentiality of information may be mandated by common law, formal statute, explicit agreement, or convention.

13.7 Different classes of information warrant different degrees of confidentiality. The hardware and software components that constitute the Department's IT Assets represent a sizable monetary investment that must be protected. The same is true for the information stored in its IT systems, some of which have taken huge resources to generate, and some of which can never be reproduced.

13.8 The assets that must be protected include:

- Computer and Peripheral Equipment.
- Communications Equipment.
- Computing and Communications Premises.
- Supplies and Data Storage Media.
- System Computer Programs and Documentation.
- Application Computer Programs and Documentation.
- Information.

13.9 The use of IT assets in a manner other than for the purpose for which they were intended represents a misallocation of valuable resources, and possibly a danger to the Department's reputation or a violation of the law.

13.10 Efficient and Appropriate use ensures that the Departmental IT resources are used for the purposes for which they were intended, in a manner that does not interfere with the rights of others.

13.11 Finally, proper functioning of IT systems is required for the efficient operation of the Department.

Core Principles of the IT Policy

13.12 While the basic security principles are to protect the confidentiality, integrity, and availability of the information and information resources within the Indian Audit and Accounts Department, the security endeavour would be governed by the following Core Principles:

- 1. Awareness:** Employees should be aware of the need for security of information systems and networks and what they can do to enhance security. Employees should understand that security failures may significantly harm systems and networks under their control. They should also be aware of the potential harm to others arising from interconnectivity and interdependency.

2. **Responsibility:** All Employees are responsible for the security of information systems and networks. They should be accountable in a manner appropriate to their individual roles. Organisations should review their own policies, practices, measures, and procedures regularly and assess whether these are appropriate to their environment. Those who develop, design and supply products and services should address system and network security and distribute appropriate information including updates in a timely manner so that users are better able to understand the security functionality of products and services and their responsibilities related to security.
3. **Response:** Employees should act in a timely and co-operative manner to prevent, detect and respond to security incidents. Recognising the interconnectivity of information systems and networks and the potential for rapid and widespread damage, Employees should act in a timely and cooperative manner to address security incidents. They should share information about threats and vulnerabilities, as appropriate and implement procedures for rapid and effective cooperation to prevent, detect and respond to security incidents.
4. **Ethics:** Employees should respect the legitimate interests of others. Given the pervasiveness of information systems and networks, Employees need to recognise that their action or inaction may harm others, and therefore, strive to develop and adopt best practices and to promote conduct that recognises security needs and respects the legitimate interests of others.
5. **Democracy:** The security of information systems and networks should be compatible with essential values of a democratic society. Security should be implemented in a manner consistent with the values recognised by democratic societies including the freedom to exchange thoughts and ideas, the free flow of information, the confidentiality of information and communication, the appropriate protection of personal information, openness and transparency.
6. **Risk assessment:** Risk assessments should be conducted at regular intervals. Risk assessment identifies threats and vulnerabilities and should be sufficiently broad based to encompass key internal and external factors, such as technology, physical and human factors, policies and third party services with security implications. Risk assessment will allow determination of the acceptable level of risk and assist the selection of appropriate controls to manage the risk of potential harm to information systems and networks in light of the nature and importance of the information to be protected. Because of the growing interconnectivity of information systems, risk assessment should include consideration of the potential harm that may originate from others or be caused to others.
7. **Security design and implementation:** Employees should incorporate security as an essential element of information systems and networks. Systems, networks and policies need to be properly designed, implemented and coordinated to

optimise security. A major, but not exclusive, focus of this effort is the design and adoption of appropriate safeguards and solutions to avoid or limit potential harm to data and equipments from identified threats and vulnerabilities. Both technical and non technical safeguards and solutions are required and should be proportionate to the value of the information on the organisation's systems and networks. Security should be a fundamental element of all products, services, systems and networks, and an integral part of system design and architecture. For end users, security design and implementation consists largely of selecting and configuring products and services for their system.

8. **Security management:** Organisation should adopt a comprehensive approach to security management. Security management should be based on risk assessment and should be dynamic, encompassing all levels of Organisation's activities and all aspects of their operations. It should include forward looking responses to emerging threats and address prevention, detection and response to incidents, systems recovery, ongoing maintenance, review and audit. Information system and network security policies, practices, measures and procedures should be coordinated and integrated to create a coherent system of security.
9. **Reassessment:** Organisation should review and reassess the security of information systems and networks, and make appropriate modifications to security policies, practices, measures and procedures. New and changing threats and vulnerabilities are continuously discovered. Organisation should continually review, reassess and modify all aspects of security to deal with these evolving risks.

Policy Statement

13.13 It is the Policy of the organization to ensure that:

1. Assets will be classified as to the level of protection required;
2. Information will be protected against unauthorized access;
3. Confidentiality of information will be assured;
4. Integrity of information will be maintained;
5. Business requirements for the availability of information and information systems will be met.
6. Personnel security requirements will be met;
7. Physical, logical, and environmental security (including communications security) will be maintained;
8. Legal, regulatory, and contractual requirements will be met;
9. Systems development and maintenance will be performed using a life cycle methodology;
10. Business continuity plans will be produced, maintained, and tested;

11. Information security awareness training will be provided to all staff;
12. All breaches of information systems security, actual or suspected, will be reported to, and promptly investigated by Information Security Officer; and
13. Violations of Information Security Policy will result in penalties or sanctions.

13.14 To ensure that the above objectives are adequately covered, and protection to the Information Assets are commensurate to the likely harm from security failures, Risk Assessment would be conducted periodically for all IT Assets of the Department. This would be reviewed at intervals no later than once in three years.

Roles and Responsibilities

13.15(1) **Policy Management:** This policy has been approved by the Comptroller and Auditor General of India. Formulation and maintenance of the policy is the responsibility of the Director/Dy. Director, (Information Systems) of the office of the CAG of India, who will also function as the Information Security Officer of the Department.

(2) Policy Implementation

- Each member of the Department will be responsible for meeting published IT Security standards.
- The Safety and Security of each IT Asset would be the primary responsibility of the Head of the Office.
- Each office would have one Group officer designated as the IT Security manager for ensuring compliance with the various Guidelines and policies enunciated by this document.

(3) Individuals

All ordinary users of the IT resources are responsible for the proper care and use of IT resources under their direct control, and must comply with the provisions of the IT Policy. Individuals will be custodians of desktop systems under their control.

(4) Policy Documentation.

Computerisation policy of IA&AD has been enunciated in the Security Handbook for IA&AD organized in four parts as follows:

1. PartI: IT Security Policy
2. PartII: Domain Specific Security Instructions.
3. PartIII: Subsidiary Security Policies. This has to be read along with the Domain specific instructions given in Part II.
4. PartIV: Guidelines and Methodologies.

13.16 The entire computerisation policy is available on the office website. Officers and Staff members may refer to that policy for all details. However, a few important excerpts of the ibid policy is given hereunder for understanding.

Unacceptable Use

13.17 The following activities are, in general, prohibited. Employees may be exempted from these restrictions during the course of their legitimate job responsibilities (e.g., systems administration staff may have a need to disable the network access of a host if that host is disrupting production services). Under no circumstances is an employee of IAAD authorized to engage in any activity that is illegal under Union, State, or international law while utilizing IAAD owned resources. The lists below are by no means exhaustive, but attempt to provide a framework for activities which fall into the category of unacceptable use.

1. System and Network Activities

The following activities are strictly prohibited, with no exceptions:

- a. Violations of the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by IAAD.
- b. Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which IAAD or the end user does not have an active license is strictly prohibited.
- c. Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, email bombs, etc.).
- d. Installation of any freeware/Shareware software, including computer games on IAAD owned computing resource without approval of the Information Security Manager of the office
- e. Revealing your account password to others or allowing use of your account by others. This includes family and other household members when work is being done at home.
- f. Using an IAAD computing asset to actively engage in procuring or transmitting material that may be construed as sexual harassment or leading to hostile workplace environment.
- g. Making fraudulent offers of products, items, or services originating from any IAAD account.

- h. Effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access, unless these duties are within the scope of regular duties. For purposes of this section, "disruption" includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.
- i. Port scanning or security scanning is expressly prohibited unless prior notification to Information Security Officer is made.
- j. Executing any form of network monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job/duty.
- k. Circumventing user authentication or security of any host, network or account.
- l. Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
- m. Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.

2. Email and Communications Activities

- a) Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (email spam).
- b) Any form of harassment via email, telephone or paging, whether through language, frequency, or size of messages.
- c) Unauthorized use, or forging, of email header information.
- d) Solicitation of email for any other email address, other than that of the poster's account, with the intent to harass or to collect replies.
- e) Creating or forwarding "chain letters".
- f) Posting non-business related messages to large numbers of Usenet newsgroups (newsgroup spam).

All officers and staff members should ensure compliance with the above policy by referring to the Security Handbook.

As the information technology field is pragmatic additional procedures and guidelines may be issued by Headquarters Office from time to time to supplement the existing provisions in the security handbook. All officers and staff members should be abreast with the developments and comply with the procedure.

Security Instructions

13.18 Security Instructions as envisaged in the “Information Systems Security Handbook for Indian Audit & Accounts Department” is reproduced below for information of all staff members.

1. **Being aware of Legal Obligations:** All employees are to be fully aware of their legal responsibilities with respect to their use of computer based information system and data.
2. **Handling Draft Reports:** Draft reports should be clearly labeled as such and only be updated with the authority of the designed owner of the report. Draft Version(s) of reports must be deleted or archived following production of final version. A single version of the file should be retained for normal operational access.
3. **Safeguarding against Libel and slander:** Employees are prohibited from writing derogatory remarks about persons or organizations. Casual comment in emails relating to individuals or other organization may be construed as defamatory – even if the comments are valid.
4. **Using copyrighted Information from the internet:** Information from the internet or other electronic sources may not be used without authorization from the owner of the copy right.
5. **Sharing employees information with other employees:** Employees data may only be released to persons specifically authorized to receive this information.
6. **Handling Confidential Employees information:** All employees data is to be treated as strictly confidential and made available to only properly authorized persons.
7. **Using the Internet in an Acceptable Way:** Employees may not use the organisation’s systems to access or download material from the internet which is in appropriate, offensive illegal or which jeopardizes security. Internet use must be primarily for office related purpose and consistent with the acceptable use policy of the IA&AD.
8. **Keeping Passwords/PIN Number confidential:** All personnel must treat passwords as private and highly confidential. Non-Compliance with this policy could result in disciplinary action.
9. **Using E-mail and Postal Mail Facilities for personal Reasons:** The use of email for personnel use in discouraged and should be kept to a minimum. Postal Mail may be used for.
10. **Playing games on office Computers:** The playing of games on office PCs or Laptop is prohibited.

11. **Using Office Computers for personnel Use:** Using the organizations' computers for personnel/private business is strongly discouraged. Limited use in keeping with the acceptable use policy is permitted.

13.19 The Staff of the Office who are working on computers are instructed to follow the security instructions issued by the Headquarters in "Information Systems Security Handbook for Indian Audit & Accounts Department." For any clarification the staff is requested to contact the IS Wing.

13.20 Relevant Extracts of APPENDIX II (Paragraph 9-1 of Information Technology Act 2000 : Promulgated by the Government of India) is given hereunder for the information of the staff members of the office for compliance.

1. Tampering with computer source documents (clause 65): Whoever knowingly or intentionally conceals, destroys or alters or intentionally or knowingly causes another to conceal, destroy or alter any computer source code used for a computer, computer program, computer system or computer network where the computer source code is required to be kept or maintained by law for the time being in force shall be punishable with imprisonment up to three years, or with fine which may extend up to two lakh rupees or with both.
2. Hacking with computer system (clause 66): whoever with the intent to cause or knowing that he is likely to cause wrongful loss or damage to the public or any person destroys or deletes or alters any information residing in a computer resource or diminishes its value or utility or affects it injuriously by any means commits hack shall be punished with imprisonment up to three years or with a fine which may extend upto two lakh rupees or with both.

PHYSICAL AND ENVIRONMENTAL SECURITY

13.21(1) Equipment security:

Objective: To prevent loss, damage or compromise of assets and interruption to business activities: Equipment should be physically protected from security threats and environments hazards.

Security instructions: Supplying continuous power to critical equipment: An uninterruptible power supply is to be installed to computing resource to ensure the continuity of services during power outages or to allow time for the orderly shut down of systems for prolonged power outages.

Ensure that mains to be on for giving continuous back up from UPS.

Ensure that monitor to be off if not working in PCs.

- (2) **Using centralized, networked or stand-alone printers:** Information classified as highly confidential or Top Secret, may never be sent to a

network printer without there being an authorized person to safeguard it's confidentiality during and after printing.

- (3) **Clear screen policy:** all users of workstations, PCs Laptops are to ensure that their screens are clear/blank when not being used. This may be ensured either by closing the applications or using screen saver utility of the operating System
- (4) **Clear Desk Policy:** To the extent possible, the department expects all employee's to operate a clear desk policy.
- (5) **Logon and Logoff from your computer:** Approved login procedures must be strictly observed (specific to each IT applications) and users leaving their screen unattended must firstly lock access to their workstation or log off.
- (6) **Backing up Data on computers:** Information and data stored on desktops computers must be backed up regularly. It is responsibility of the user to ensure that this takes place on a regular basis.

Security Instructions(Para 6.2 of Security Handbook)

13.22 1.**Issuing Laptops/Portable Computers to personnel:** Management must authorize the issue of portable computers. Usage is to be restricted to business purposes and users must be aware of and accept the terms and conditions of use, especially responsibility for the security of information held on such devices.

2.**Day to Day use of Laptop/ Portable Computers:** Laptop computers are to be issued to and used only by authorized employees and only for the purpose for which they are issued. Persons who are issued with portable computers and who intend to travel for business purposes must be made aware of the information security issues relating to portable computing facilities and implement the appropriate safeguards to minimize the risks. The IS issues relevant to Mobile computing are disclosure of confidential data on Laptop, virus threats, theft. It is the responsibility of the user of the Laptop to ensure that it has suitable antivirus and encryption software installed on it and that the anti-virus is updated regularly. Care should be taken in the handling of laptop to avoid loss due to the theft and damage.

3.**Backing up Data on Portable Computers:** Information and data stored on Laptops or portable computers must be backed up regularly. It is the responsibility of the user to ensure that this takes place on a regular basis.

Use of internet

13.23 1. Internet access using Departmental resources should be properly used. Officers and staff members shall not violate any law, interfere with network users, services, or equipment, or harass other users.

2. Personal Internet use is authorized, however, employees may use the Internet on a limited basis as long as it does not disrupt operations, detract from other tasks, or otherwise violate departmental or state policy.
3. It is to be noted that copyrighted material may not be duplicated or used in any manner that infringes on the copyright.
4. Downloading and uploading of software that is protected by a license agreement may only be done in strict compliance with the license agreement and applicable state policy.
5. Be aware that freeware programs may not be free for business use. Be sure to follow any and all licensing agreements thoroughly. Prior to downloading software, obtain clearance and approval for use from the designated Information Security Manager, who may refer the case to the Information Security Officer in case of any doubt.

13.24 Any employee found to have violated this policy may be subject to disciplinary action.

Password Policy

13.25 1. General

- All system-level passwords must be changed at least on quarterly basis.
- All user-level passwords (web, desktop computer etc) must be changed at least every six months. The recommended change interval is every four months.
- Passwords must not be inserted into email messages or other forms of electronic communication.

All user passwords must conform to the following General Password Construction Guidelines:

2. General Password Construction Guidelines

Passwords are used for various purposes at IAAD. Some of the more common uses include: user level accounts, web accounts, email accounts, and screen saver protection. Everyone should be aware of how to select strong passwords.

3. Poor, weak passwords have the following characteristics:

- The password contains less than eight characters
- The password is a word found in a dictionary (English or foreign)
- The password is a common usage word such as: Names of family, pets, friends, co-workers, fantasy characters, etc.
- Computer terms and names, commands, sites, companies, hardware, software.
- The words "IAAD", "AGAUDIT", "AGACCOUNTS" or any derivation.

- Birthdays and other personal information such as addresses and phone numbers.
- Word or number patterns like aaabbb, qwerty, zyxwvuts, 123321, etc.
- Any of the above spelled backwards.
- Any of the above preceded or followed by a digit (e. g., secret1, 1 secret)

4. Strong passwords have the following characteristics:

- Contains both upper and lower case characters (e.g., a-z, A-Z)
- Have digits and punctuation characters as well as letters e.g., 0-9, !@#%&'()*+,-./:;<?..I
- Are at least eight alphanumeric characters long.
- Are not a word in any language, slang, dialect, jargon, etc.
- Are not based on personal information, names of family, etc.
- Passwords should never be written down or stored on-line.

Try to create passwords that can be easily remembered. One way to do this is create a password based on a song title, affirmation, or other phrase. For example, the phrase might be: "This May Be One Way To Remember" and the password could be: "TmB1w2R!" or "Tmb1W>r~" or some other variation.

5. Password Protection Standards

- Do not use the same password for IAAD accounts as for the other non-IAAD access (e.g. Personal ISP account, Option trading benefits etc.).Where possible, don't use the same password for various IAAD access needs. Also select a separate password to be used for a Windows account and a UNIX account.
- Do not share IAAD password with anyone, including administrative assistants or secretaries. All passwords are to be treated as sensitive, confidential IAAD information.

6. Here is a list of "don't's":

- ⊕ Don't reveal a password over the phone to ANYONE
- ⊕ Don't reveal a password in an email message
- ⊕ Don't reveal a password to the boss
- ⊕ Don't talk about a password in front of others
- ⊕ Don't hint at the format of a password (e.g., "my family name")
- ⊕ Don't reveal a password on questionnaires or security forms
- ⊕ *Don't* share a password with family members
- ⊕ Don't reveal a password to co-workers while on vacation

7. Here is a list of "do's":

- ❖ If someone demands a password, refer them to this document or have them speak to the Information Security Manager of your office.
- ❖ Do not use the "Remember Password" feature of applications (e.g., EUdora, OutLook, Internet Explorer, Messenger).
- ❖ Do not write passwords down and store them anywhere in your office. Do not store passwords in a file on ANY computer system (including Palm Pilots or similar devices) without encryption.
- ❖ Change passwords, at least once in every six months (except system-level/ corporate e-mail account passwords which must be changed every quarter). The recommended change interval is every four months.
- ❖ If an account or password is suspected to have been compromised, report the incident to the Information Security Manager / System Administrator and change all passwords.
- ❖ Password cracking or guessing may be performed on a periodic or random basis by Information Security Officer or his delegates. If a password is guessed or cracked during one of these scans, the user will be required to change it.

8. **Enforcement:**

Application Development Standards: Application developers must ensure their programs contain the following security precautions.

Applications: should support authentication of individual users, not groups; should not store passwords in clear text or in any easily reversible form; should provide for some sort of role management such that one user can take over the functions of another without having to know the other's password; should support TACACS+, RADIUS and/or X.509 with LDAP security retrieval, wherever possible.

Use of Passwords and Passphrases for Remote Access Users: Access to the IAAD Networks via remote access is to be controlled using either a onetime password authentication or a public/private key system with a strong passphrase.

Passphrases: Passphrases are generally used for public/private key authentication. A public/private key system defines a mathematical relationship between the public key that is known by all, and the private key, that is known only to the user. Without the passphrase to "unlock"

the private key, the user cannot gain access. Passphrases are not the same as passwords. A passphrase is a longer version of a password and is, therefore, more secure. A passphrase is typically composed of multiple words. Because of this, a passphrase is more secure against “dictionary attacks”. A good passphrase is relatively long and contains a combination of upper and lowercase letters and numeric and punctuation characters. An example of a good passphrase:

“The *?#?*@TrafficOnTheRingRoadWas#&#!#ThisMorning”.

All of the rules above that apply to passwords apply to passphrases.

Enforcement: Any employee found to have violated this policy may be subject to disciplinary action.

Definition of Application Administration Account: Any account that is for the administration of an application (e.g. Oracle database administrator, VLC Admin account)

Email Policy

- 13.26 1. Email is a quick, cheap and easy means of communication. This makes email a great business tool, but at the same time a potential threat for employers. Email threats such as confidentiality breaches, legal liability and lost productivity can damage to reputation and cost organisations substantial amount each year. Email usage has become a standard feature of our department, and it is necessary that all employees comply with the best practices identified in this guideline.
2. The purpose of this policy is to establish a standard for use of email in Indian Audit and Accounts Department. The scope of this policy includes all personnel who have or are responsible for an email account on any system that resides at any IAAD facility, or has an account with the IAAD mail server under the CAG’s domain. (@cag.gov.in). IAAD considers email as an important means of communication and recognizes the importance of proper email content and speedy replies in increasing productivity. Users should take the same care in drafting an email as they would for any other communication. Therefore IAAD wishes users to adhere to the following guidelines: •
 3. Writing emails: Write well structured emails and use short, descriptive subjects. Signatures must include your name, designation and office name. A disclaimer will be added underneath your signature (see Disclaimer).
 4. Do’s and Don’ts in e-mails:
 - Users must spell check all mails prior to transmission.
 - Do not send unnecessary attachments. Compress attachments larger than 200K before sending them.

- Do not write emails in capitals.
 - Do not use cc: or bcc: fields unless the cc: or bcc: recipient is aware that you will be copying a mail to him/her and knows what action, if any, to take. If you forward mails, state clearly what action you expect the recipient to take. Only send emails of which the content could be displayed on a public notice board. If they cannot be displayed publicly in their current state, consider rephrasing the email, encrypting the mail using S/MIME or PGP, or using other means of communication, or protecting information by using a password. Only mark emails as important if they really are important.
5. Replying to emails
Emails should be answered preferably by email. Newsgroups: Officials may not subscribe to a newsletter or news group using the official email account(@cag.gov.in email ids).
 6. Maintenance
Delete any email messages that you do not need to have a copy of, and set your email client to automatically empty your 'deleted items' on closing.
 7. Personal Use
It is strictly prohibited to use IAAD's email system, using the official email id (xyz@cag.gov.in) for anything other than legitimate business purposes. Therefore, the sending of personal emails, chain letters, junk mail, jokes and executables is disallowed. All messages distributed via the Department's email system are IAAD's property.
 8. Confidential information
Never send any confidential information via email unless it is encrypted with S/MIME / PGP and digitally signed.
 9. ENCRYPTION
All information, which is not in Public domain, like Audit Reports at the Draft Para Stage, Finance and Appropriation accounts before tabling in the legislature etc. has to be encrypted using S/MIME / PGP before being sent by email. DIGITAL SIGNATURE.
 10. All official emails by IAAS officers/Officers at CAG's Office are to be digitally signed. Executive decisions like sanction of funds, grant of leave, posting orders etc. communicated through email will not be taken cognizance of unless they bear digital signature of the competent authority /authorised sender.
 11. Email accounts: All email accounts maintained on the Department's email systems are property of IAAD. Passwords should not be given to other people and should be changed once a quarter.
 12. System Monitoring

Users expressly waive any right of privacy in anything they create, store, send or receive on the Department's computer system. IAAD can, but is not obliged to, monitor emails without prior notification. If there is evidence that employee was not adhering to the guidelines set out in this policy, the Department reserves the right to take appropriate disciplinary action.

13. **Disclaimer:** The following disclaimer will be added to each outgoing email: 'This email and any files transmitted with it are confidential and intended solely for the use of the individual or the entity to which they are addressed. If you have received this email in error please notify the system manager (system@cag.delhi.nic.in). Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Finally, although the organisation has taken reasonable precautions to ensure no viruses are present in this email, the organisation cannot accept responsibility for any loss or damage arising from the use of this email or attachments.

14. Email Retention:

The email retention policy is secondary to IAAD's extant instructions on Record Keeping. Any email that contains information in the scope of the Business Record Keeping policy should be treated in that manner. All IAAD's email information is categorized into two main classifications with retention guidelines-

1. General Correspondence: As per corresponding prescribed retention period for the base document. The Officer to whom the mail is addressed is responsible for email retention of General Correspondence. Email may be destroyed after a period of 60 days, if a print of the same has been taken, and kept in the relevant file.
2. Ephemeral Correspondence (Retain until read, destroy): This covers all informal mails exchanged between officers. This may be read and destroyed, in any case within 30 days of receipt. IAAD's encrypted communications should be stored in a manner consistent with informational content of the email, but in general, information should be stored in a decrypted format.

15. Enforcement:

Any employee found to have violated this policy may be subject to disciplinary action.

16. TIPS FOR SAFE E-MAIL

- a. Guard yourself against Phishing

- b. Common email scams employ email messages and even websites that look official, but are in fact attempts to steal your identity to commit fraud. This is the activity commonly known as “Phishing”.
- c. Contact us immediately if anyone or a website demands personal email information/credentials by calling us or sending a screenshot of the page to support@nic.in (011-24305101)
- d. Make sure that the address in your browser is genuine and does belong to the website you need to access. Don't ever copy URLs from e-mails. Type out the URL in a new window) Please check the Link /url while browsing whenever you access <http://mail.nic.in> , <http://mail.gov.in> or <http://webmail.nic.in>
- e. Never click on a link within an email requesting that you enter your username, password, etc. The link can also be malicious.
- f. If you have any doubts about whether an email is real, contact us directly to double check. Do not open any 'fishy' emails. Delete immediately. Emails that have misspellings, poor graphics, or include a long cc list of other email addresses can be suspicious.
- g. Install a web reputation filter on your desktop that alerts users to phishing websites.
- h. Make sure that you have unique username and passwords for each account/website you regularly visit.
- i. Never give out sensitive personal or account information to someone that asks via email unless you have verified the message's authenticity.
- j. Always log out of your email when finished, whether you are using web mail or POP mail. It is also recommended to log out whenever you have to leave your computer unattended for a considerable period of time.

Use Anti-Virus software & update it on regular basis

- 13.27 1. Computers infected with viruses or malicious code could jeopardize information security by contaminating data. Therefore, all users are expected to bring to the notice of the IS Wing any suspected activity to take prompt action to set right the system.
2. All IAAD PC based computers must have IAAD's standard, supported antivirus software installed and scheduled to run at regular intervals. In addition, the antivirus software and the virus pattern files must be kept up to date. It is the responsibility of the primary user of the PC to ensure that that antivirus software is updated regularly. Virus infected computers must be removed from the network until they are verified as virus free. Any activities with the intention to create and/or distribute malicious programs into IAAD's networks (e.g., viruses, worms, Trojan horses, email bombs, etc.) are prohibited, in accordance with the

Acceptable Use Policy. Noted exceptions: Machines with operating systems other than those based on Microsoft products are excepted at the current time.

3. Always run the standard, supported antivirus software provided by the Head Office. Download and install antivirus software updates as they become available. The antivirus updates may be picked up from over the internet from the Antivirus vendor's sites, where computers have access to the Internet. Each IAAD office should however configure a management console to update the antivirus software of all the PCs on the network, after downloading the update centrally from the internet. If all computers are not on the Local Area Network, it is the responsibility of the IS Wing of the office to make weekly Antivirus updates made available to all PC users in some removable media. For standalone PC's the antivirus software loaded into PC should be automatically enabled for checking viruses. Application based Antivirus should be installed for applications like MS Exchange, Lotus Notes etc.
4. It is also highly recommended to install and maintain an anti-virus software on your computer to prevent infection from USB drives, CDs or DVDs and so on. Make sure it is updated regularly. Scan all attachments with a virus program before downloading/executing any, even if they come from someone you know.
5. Computers that are infected with spy ware/key loggers record every word that users are typing, hence a daily scan is recommended.

Update the operating system and application patches

13.28 Users need to ensure that their desktop/laptop has the latest operating system and application patches. If the patch levels are not updated, updated anti-virus software will not be able to prevent an infection. Both anti-virus and operating system patches need to work together.

Use automatic reply only when needed

13.29 It is savvy to turn off any automatic replies in your email client saying that an email has been read or received, because this confirms that the email address is a good one. Spammers will then target your email as a priority and flood your inbox with even more unnecessary and potentially harmful mails.

Never open / respond any mail / attachment from unknown sender

13.30 If it happens that a few spam mails do manage to sneak through, make it a must to delete all them. Replying / Opening such emails / attachments typically only informs the sender that they have found an active email address to send more spam emails or They may contain what are known as "letterbombs" or "viruses," which can damage your PC.

Never subscribe your email ID on unsafe locations (over internet).

13.31 Never subscribe your email address on any unsafe / fake website, they may try to flood your inbox or spammers will try to send bulk spam mails (which may contain virus).

13.32 Never open any files or macros attached to an email from an unknown, suspicious or untrustworthy source. Delete these attachments immediately, then "double delete" them by emptying your Trash. Delete spam, chain, and other junk email without forwarding, in keeping with IAAD's Acceptable Use Policy. Never download files from unknown or suspicious sources. · Avoid direct disk sharing with read/write access unless there is absolutely a business requirement to do so. Always scan a floppy diskette/USB Memory stick Thumb drive from an unknown source for viruses before using it.

13.33 Back-up of system configuration and critical data at regular intervals:

Store the backup data in a safe place. External media (ex. Floppy, CD's) is one of the most potent medium for transmission of viruses', hence it must not be used in the network except for a few pre determined management PC's. Network based critical applications should be isolated. No computer on the PC should have access to the internet, or have removable storage devices like Floppy disks/ CDROMS, USB ports activated.

13.34 Only few Management consoles may have access to such removable devices, and these PCs should be protected with Antivirus software with due care being taken in transferring files to the network. Follow the prescribed password policy. Complex password makes it difficult to crack password files on compromised systems/computers. This helps to prevent damage when a computer is compromised Apply the latest patches for web browsers or else simply visiting a compromised web site can cause infection.

13.35 Enforcement: Any employee found to have violated this policy may be subject to disciplinary action.

Electronic Attendance System

13.36 1. In the present manual attendance system every employee signs the attendance register maintained in the section where he/she works. The attendance register does not have the feature of recording the time when he/she signs the register. The controlling officers (Branch officer, Group Officer) cannot know regarding the presence/absence of staff without calling for the attendance register. This type of control is of repetitive nature and is a sub-optimal way of monitoring the staff under their control. At the end of the month a statement called "events" with details of staff members' leave, tour, absence, etc is sent by the section to the

Bills Section. Based on this statement Bills section regulates (releases or withholds) employees' pay and other emoluments.

2. To obviate the deficiencies in the manual system of attendance it is proposed to introduce an electronic attendance system SAMS, which would automate the above processes apart from introducing a few additional functionalities Biometric devices (terminals) containing fingerprint templates of all the officials would be installed at various access points in the premises (Annex 1).
3. The devices would be connected through a Local Area Network (LAN).
4. Employees would be required to register their presence in the premises by punching-in at the time of entry using any one of the terminals and punch-out at the time of leaving the premises.
5. This information would be collected automatically and saved in a central server.
6. This information would be available for viewing by the concerned supervisory officers and he/she would also be able to record details of leave, training, tour, reasons for late or early attendance, etc of employees in the remarks column (pre-defined reasons, with the exception of "others", where details could be given).
7. This helps to generate required MIS reports with reasons.
8. The reporting manager can also add a remark such as "Not reported in the section" or record the reporting time in section if there is a huge variance between the punch time and reporting time.
9. He/she would also be able to send out an SMS to the concerned employee in instances where the employee is present in the premises as per the SAMS, but is physically absent in the section.
10. The attendance particulars would be available on a real time basis to the various controlling authorities (using their login credentials).
11. Various kinds of standard/customized reports can be generated for Bills section as well as for any other section automatically, thus reducing repetitive manual work, after the controlling officer has validated the same.
12. The system would have the facility to generate a soft copy in the desired format by the section which can be preserved for future use. Also, the section head could take a print out of the monthly muster report for their record.
13. After effective implementation of electronic attendance system the replacement of physical attendance register would be considered.

AMS Application

13.37 Headquarters Office has designed CAG AMS application to detail the understanding of the functioning and operations of the department. A User Manual for Field Offices explaining the steps required to operate this application has been placed in the office website for information of Officers and staff members of the office.

Usage of Computer by Field Staff

- 13.38 1. The SAOs of all field inspection parties are issued Laptops with a view to streamlining the work processes and improving the work efficiency.
2. In order to avoid delay in issuance of Inspection Reports (IRs) and duplication of typing work in Editing Sections of Main Office, Headquarter office has instructed that whenever the parties move from one field unit to another without coming back to Main Office, the Inspection Report for the audited unit should be sent to Main Office by Email within three (3) days of the completion of audit. In case, any field inspection party fails to furnish the inspection report(s) in digital format within the stipulated time, justification for delay there for should be forwarded to Group Officers concerned with a copy endorsed to SS Coordination section and respective Editing Sections. It is reiterated that the hard copy of the IR should, however, reach the Headquarters Section within five (5) days of the completion of audit.
 3. It is also instructed that the procedure to be followed for forwarding the soft copy of IR through E-mail to Editing Sections concerned is uploaded in the office intranet for guidance.
 4. It is further informed that the responsibility for safe custody as well as the proper use of Laptop rests with the head of the field Inspection Party to whom the Laptop is issued. Whenever the head of the party is transferred to other Office(s), he should handover the Laptop in IS Wing and obtain proper acknowledgement for the handed over Laptop under intimation to Headquarters section.
 5. Handing over of laptops/desktop/computer peripherals should be included as one of the item in the handing over report.

Specifying User Requirements for Software

13.39 All requests for new applications systems or software enhancements must be presented to senior management with a Business Case with the business requirements presented in a user requirements Specification document.

Establishing Ownership for System Enhancements

13.40 All proposed system enhancements must be business driven and supported by an agreed Business Case. Ownership (and responsibility) for any such enhancements will intimately rest with the business owner of the system.

Justifying New System Development

13.41 The development of new/ from the scratch software is only to be considered, if warranted by a strong Business Case and supported both by management and adequate resources over the projected life time of the resultant project.

Acquiring Vendor Developed Software

13.42 Vendor developed software must meet the User Requirements Specification and offer appropriate product support.

Permitting Third Party Access

13.43 Third party access to organisational information is only permitted where the information in question has been sufficiently protected and the risk of possible unauthorised access is considered to be negligible.

Commissioning Facilities Management

13.44 Any Facilities Management company must be able to demonstrate compliance with this organisation's Information Security Policies and also provide a Service Level Agreement which documents the performance expected and the remedies available in case of non compliance.

Contracting with External Suppliers / other Service Providers

13.45 All external suppliers who are contracted to supply services to the organization must agree to follow the Information Security policies of the organization. An appropriate summary of the Information Security Policies must be formally delivered to any such supplier, prior to any supply of services.

Review of Information Security by Internal Audit

13.46 The implementation of Information Security within each office of IAAD would be reviewed annually by Internal Audit, and the report forwarded to the Information Security Officer after discussion on the same with the Head of the office. The Information Security Officer would conduct Security Audits of selected offices such as to cover each large IT Application at least once every year.

CHAPTER-XIV

BUILDINGS & MISCELLANEOUS

Administrative approval to original works

14.1 The President is pleased to delegate to the Heads of Departments in the Indian Audit and Accounts Department the power to accord administrative approval **and expenditure sanction** {except running, operation and maintenance (ROM)} works estimates relating to residential and non-residential buildings to meet the needs of IAAD as indicated below:

- (i) Residential buildings Rs.50,000/- in each case.
- (ii) Non-residential buildings Rs.2,00,000/- each case.

14.2 The Heads of Departments have further been delegated powers to accord administrative approval and expenditure sanction for running, operation and maintenance (ROM) works to meet the needs of IA&AD up to Rs.10,00,0000/-. The exercise of the powers will be subject to the provisions of the Central Public Works Department Code.

(Authority: Amendment issued by Headquarters Office to Section "I" item 6 of MSO (Admn) Vol-II vide circular no. 23-NGE/2009 circulated in no.353-NGE(Disc)/35-2005 dated 21.05.2009.)

14.3 All proposals requiring the administrative approval of the Government of India in the Department concerned, must be referred to them by the Chief Engineer, C.P.W.D.

(G.O.I. Deptt. of Labour, memo. No.A.W.68, dt.01.04.1940 communicated with Auditor General's Endt.No.805..N.G.E. 206-40, dated 29.04.1940)

Office accommodation

14.4 The scales of the office accommodation admissible to various categories of the Officers in the Government of India, are as follows:-

Level of the Official in 7 th CPC	Office Space
Level 14 or above	33 Sq. Meters
Level 12 to 13A	22 Sq. Meters
Level 11 to 12	11 Sq. Meters
Level 8 to 10	5.5 Sq. Meters
Level 1 to 7	3.5 Sq. Meters

(Authority: Government of India, Ministry of Urban Development OM. No.11015/1/98-Pol.1, dated 16.03.2017)

Procedure to be observed in hiring accommodation

14.5(i) It should normally be the duty of the C.P.W.D to hire accommodation required for public purposes in places where that Department operates. If such accommodation cannot be provided by the C.P.W.D within a reasonable time consistent with the urgency of needs of public service, Heads of Departments are authorised to hire private accommodation at such places as also other stations where the C.P.W.D does not operate in accordance with the principles subjoined below:

- (ii) Private accommodation should normally be hired for Office purposes only. Where, however, private accommodation of the proper scale and according to the requirements of the Office concerned is not available or due to any other special circumstances, accommodation may be hired for Office-cum-residence purpose it shall be incumbent (vide S.R. 312(I)) on the officer sharing it and also his successors to occupy the residence portion until an alternative accommodation is secured for office alone.
- (iii) Subject to the condition that the area occupied by the office is not in excess by more than 10% of what is admissible under the prescribed austerity scales (excluding bathrooms, lavatories, corridors, staircases, open terraces, tiffin room) and subject to such hiring being in consultation with the C.P.W.D or other works department concerned and the rent being certified as reasonable by them or any other appropriate authority, the Heads of Departments are authorised to rent accommodation required for public purposes within the limits specified below:

(a)	For office	Up to Rs.3,00,000/- per annum in “A-1” and “A” Class Cities Rs.2,00,000/- per annum in “B-I” and “B” Class cities and Rs.1,00,000/- per annum in “C” Class and other unclassified places.
(b)	For residence and other purposes.	No powers

Authority: Item no. 15 & 16 Section “A” of MSO (Admn) Vol-II.

Provisions in GFR, DFPR and the instructions of CPWD on this subject should be kept in view while hiring any private accommodation.

- (iv) Where combined arrangement is allowed to be made the Officer sharing the accommodation shall occupy as much area only as is surplus to office requirements but not in excess of what is appropriate to his status according to the prescribed standards, subject to a variation up to 5% and pay rent on the

plinth area basis subject to a maximum of 10% of his emoluments under F.R. 45-A.

- (v) Out-houses, if any, should be utilised for storage of stationery forms, old records or any other appropriate purposes. Where this is not possible, these should be let out to members of MTS Establishment and rent recovered from them under the rules in force.
- (vi) Water and Electricity charges shall be shared according to the number of water taps and points and other service charges on the basis of the rent payable by the Government and the Officer concerned.

14.6 No officer who has been provided accommodation in a hired building shall be entitled to house rent allowance and no rent may be charged from an officer eligible for rent free accommodation.

14.7 Heads of Departments may rent accommodation up to the financial limits specified above for a period not exceeding 5 years at a time.

14.8 All cases which do not satisfy the conditions mentioned above and all cases where accommodation is rented initially for more than 5 years, should be referred to the Ministry of Finance, through the administrative ministry concerned for their concurrence.

(G.O.I.Min. of fin.(Works branch) O.M. No.F11 (1)w/54 dt.20.11.1955)

Religious structures on union government property

14.9 The Government of India have laid down the following principles for dealing with questions relating to the erection of religious structures on Government property:-

- (1) As all structures used for religious purposes acquire a peculiar sanctity, the creation of any such structure in a building or on land belonging to Government is undesirable.
- (2) In all cases, the head of the offices or when two or more offices are located in a single building, the officer who deals with matters relating to the building as a whole is responsible for the protection of Government property.
- (3) The cases with which officers are likely to be called upon to deal fall in the following categories:-
 - (a) requests for permission to erect new structures to be used for religious purposes or to modify or extend existing structures so used;
 - (b) proposals for the removal or modifications for official purposes of existing structure used for religious purposes; and

(c) the unauthorised erection of new structures for religious purposes or the unauthorized modification or extension of existing structures.

(i) As regards (a) it should seldom be necessary to authorize the erection of new structures for religious purposes or the modification or extension of existing structures.

(ii) When a particular building has been occupied by Government Offices for many years, there is a fair presumption that the facilities for worship which have sufficed in the past are sufficient in the present. The Government of India desires that cases in this category should be dealt with by the Heads of the Department concerned, in consultation with the P.W.D. when that Department is responsible for the maintenance of the building.

(iii) With regard to (b) it is hardly necessary to point out that any interference with the use of an existing structure may give rise to difficulty. Should it be desired to demolish or modify an existing structure the head of office should satisfy himself of the acquiescence of the members of the community who actually use the structure and if there is any doubt as to the propriety of the proposals, or any opposition on religious grounds should invariably consult the District Magistrate and the Head of the Department before proceeding.

(iv) The cases falling under (c) are those which are likely to present most difficulty. A careful watch should be kept by the Head of the Office to see that no unauthorized structures are erected and that no unauthorized modifications in or extension to existing structures are made. If such a watch is kept and if prompt steps are taken to stop any unauthorized construction, it should generally be possible to prevent the work from proceeding beyond the initial stages. If however, any structure has been completed, or if the members of the community concerned do not agree to stop construction and it, therefore, becomes necessary to demolish the structure, the District Magistrate should invariably be consulted and should be asked to take prompt steps for its removal.

(Authority: Government of India, Department of Industries and Labour O.M. no. 5115 dated 12.04.34.)

(4) The Government of India, have ordered that in cases concerning Central Government property where permission is asked for the erection of new structures to be used for religious purposes or for the modification or extension of existing structures so used, a reference should be made to the Government of India before such permission is granted.

(Authority: Government of India, Department of Industries and Labour O.M. No.115, dated 18.10.1938)

14.10 ***Precautions against fire***

- (i) Before the office closes for the night the caretaker will go round the office and see that no naked lights are in use and that there is no accumulation of waste paper rags, etc., in any section; if there is any, it should be removed to the waste paper room.
- (ii) No lamps or candles may be used without glass shades.
- (iii) For sealing purposes, the services of the concerned MTS servants in the Despatch section should be utilised. Only a covered-in-lamp should be used for melting wax. Matches should not be struck in the Office except for the purpose of lighting a lamp as in sub-paragraph (ii) above.
- (iv) All rags etc., should be daily collected and deposited in rubbish tin that is kept outside of the Office.
- (v) For use in time of emergency this Office has got fire extinguishers and fire buckets. The buckets are distributed over the various parts of the Office and they should be kept always filled with sand or dry earth or water.
- (vi) None but safety matches should be allowed in any part of the building.
- (vii) Matches must not be thrown on the floor after use.
- (viii) Should any fixture impede the extinction of fire, it should be immediately cut or broken away.
- (ix) Smoking should be strictly prohibited in sections.

(C.A.G's Lr.No.2548 Admn. 338:50 of 05.12.1950)

Rules to be observed in case of an outbreak of fire

- 14.11(i) Immediately on an outbreak of fire, notice should be given to the Fire Officer concerned and an Alarm should also at once be given by telephone to the Fire Brigade. For the purpose of calling up the Fire Brigade the prescribed number printed on the outer sheet of the telephone Directory should be dialed.
- (ii) Pending the arrival of the police and fire engines every endeavour should be made to confine the fire, by using the extinguisher and sand in buckets to the best advantage by the members of the office. As draughts of air will tend to increase the fire all doors and windows which it is not necessary to use for ingress or egress, should be closed and beginning as near the seat of fire as possible all inflammable material should be collected and removed to a place of safety.
 - (iii) Fire caused by ignited oil should be at once smothered by means of the sand in the buckets kept for the purpose. All movements should be carried out with the greatest possible silence and rapidity and special care must be taken not to crowd the passages and staircase.

14.12 A copy of these instructions should be displayed in conspicuous place of the office.

Disaster Management Plan (DMP) for the Offices under IA &AD.

14.13 Headquarters Office has prescribed a Disaster Management plan and Guidelines for promoting safety norms in all Offices of IA & AD. All the Officers and staff members are therefore requested to follow the instructions regarding Disaster Management plan and Guidelines for effective implementation of the Safety Norms in our office.

14.14 Natural calamities are the main cause for disasters as their potential to cause damage to human life and property is very high. The probability of occurrence of natural disasters like earthquake, drought, flood, cyclone, hail storm, avalanche, land slide, fire etc are based on the geographical and seasonal factors affecting the location in which the Office is located. These disasters could trigger fire hazards, diseases and cause damages to essential support systems. In addition, negligence in using electrical appliances and installations, security lapses, terrorist attacks etc could also end up in a disaster and may affect the following aspects in any Office.

- * Damages to the building
- * Loss of human life
- * Loss of records, files and other assets
- * Loss of critical IT data relating to the Office.

14.15 IA & AD Offices are generally prone to localized hazards due to fire, electrical shock, water contamination, collapsing of buildings, thefts etc as it accumulates and stores huge quantity of Government records. CPWD is primarily responsible for installation of fire fighting installations, water tanks, run-off systems and electrical facilities in the buildings.

14.16 For safe-guarding important files and records, regular back up copies in CDs should be created and stored separately. Microfilming could be considered for archiving permanent records that are very important. For IT infrastructure, any one of the internationally accepted best practices for DMP could be adopted in addition to the BCP guidelines given in “Information System Security Handbook for IA&AD”.

14.17 The following action is to be taken to handle emergent situations effectively.

1. On perceiving an emergent situation the Officers and Staff members should at the first instance raise an alert to safeguard the life of the people and the property of

the department. The matter should be reported to the Disaster Management Committee constituted for the purpose for commencement of immediate rescue operation.

2. Use the 'trigger' mechanism to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as news papers, television, radio, police, security personnel, NGOs etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling each type of emergency should be activated.
3. Security staff and caretakers have been designated as 'trigger' points and are authorised to use public address systems, fire alarms, sirens etc to alert the staff and Officers therefore, any emergent situation should be reported to them for immediate action.
4. The Officers and staff of our Office are requested to be aware of the fire safety measures to take care of any emergency.
5. All the buildings of our Office are fully equipped with modern fire fighting equipments provided by CPWD as well as by Administration.
6. ABC type cylinders are fitted in the corridors of the office in each floor. Sand in big containers is also placed opposite to lifts and also in corridors of the Main building.
7. Fire alarms are also installed in the corridors. Officers and staff are requested to be aware of the locations personally and in case, the fire safety gadgets are not found in their respective places, inform the Logistics & Support Section & the Disaster Management Committee.

14.18 In order to tackle any emergency due to fire, the following instructions may please be followed:

DOs

- Please alert other colleagues and use the fire alarm.
- Please check whether the Fire Extinguishers are placed in your Room/Hall/Corridors or not.
- Please be aware of the procedure for using the ABC Cylinder placed in your rooms/Hall/Corridor. (Detailed instructions are given in the cylinder itself).

- Please call the Caretaker on EPABX No. _____ or Sr. A.O. (L&S) on NO._____.
- Please call the AP Fire Service on 101.
- Please put off the main electrical switch.
- Please leave your Room/Hall immediately through the stair case.
- Please inform Sr. A.O. (L&S)/Sr.A.O.(Welfare)/Caretaker if any unclaimed packets are lying in any room/hall/corridor.
- Please switch off all electrical (especially A.Cs) points while leaving your room/hall as a matter of routine.
- Quickly mobilize the trained security staff and volunteers to handle emergencies once the ‘warning or signal’ is on.
- Evacuate employees and Officers quickly from the office premises without any delay.
- Quickly involve other Govt. agencies viz. Fire Dept, Police, District Collector/Commissioner, Hospitals etc. for emergency handling without any delay.
- Utilise the first aid kit available in the Welfare/Logistics & Support Sections to safeguard the injured.

DON'Ts

- Please don't use the lift during a disastrous situation.
- Please don't keep papers/files and other materials near the electrical switches or sockets.
- Please don't try to repair the switches and sockets yourself.
- Please do not wait to collect your possessions in emergency situation.
- Please never hide yourself in any room or in a cupboard.
- Please do not smoke and light match box inside the Office premises.

(Authority: Circular No.131-Estates/22-2004 dated.22.09.2004)

14.19 These guidelines are illustrative and not exhaustive.

14.20 Disaster Management Committee should conduct safety audit once in a quarter and take corrective action if needed. Heads of Departments should monitor DMP through Calendar of Returns.

Intimation of telephone numbers to the comptroller and auditor general

14.21 L&S section will furnish to C.A.G half-yearly a list of telephone numbers of all I.A&A.S Officers in the form detailed below in the first week of April and October each year.

Designation of the post	Name	Office Telephone Number	Telephone number Residential	Residential address
(1)	(2)	(3)	(4)	(5)

(CAG's Lr.No.156-GEI/16-76 post-I Dt.18.01.1976)

Responsibility of Government servants for losses to Government

14.22 The responsibility of Government servants for any loss sustained by Government is indicated in Rule 37 of the Compilation of General Financial Rules, 2017. Any such loss should, therefore, be immediately reported by the Officer concerned to the Accountant General through his immediate Official superior for prompt action.

14.23 On the first March each year, a return on losses due to out-break of fire sustained in the previous calendar year should be sent to the CAG.

(CAG's Lr.No.44/17-59, dt.2.4.1959)

14.24 A report regarding the annual review for the period ending 31st December in respect of continued retention of requisitioned properties, should be sent by L&S section to the CAG in the first week of January each year.

(CAG's Lr.No.123 NGE. III/21-63, Dt.19.01.1963)

Calendar of returns of Logistics & Support section

14.25 Calendar of Returns shall be maintained by the A.A.O./L & S Section in the form prescribed in Annexure to this chapter in order to observe the due dates prescribed for the various items of work. The Calendar with the actual dates of completion of each item of work duly noted there in, should be submitted to the Branch Officer weekly and to the Group Officer on the 7th of each month together with the monthly progress report.

Recreation clubs

14.26 Departmental Recreation Clubs of Govt. servants functioning in office premises have been exempted from payment of rent, water and electricity charges. The sanction is effective from the date of occupation of Government Accommodation by the Recreation Clubs.

(G.I. Mins. of W.H.S. Memo. No.W.1123 4:55, dated 29.11.1955 received with C.A.G's. Endt.No.2449 N.G.E.III:217-55, dt.15.12.1955)

Occupation of departmental guest houses of the Indian Audit and Accounts Department

- 14.27(a) The Guest Houses are directly under the Office in-charge of the building in which they are situated or such other officer as may be nominated by the Head of Department.
- (b) Branch Officers of the Indian Audit and Accounts Department may occupy the Guest House while on tour in their Official capacity for a period not exceeding ten days at a time. The period of ten days may however, be extended with the prior approval of the Head of the Department.
- (c) No Officer is permitted to occupy the Guest Houses at his own headquarters but when an officer of the Indian Audit and Accounts Department is transferred to or from the station or is returning from long leave to a station where there are Guest Houses, he may occupy them for a period not exceeding seven days, provided in the cases of Officers returning from long leave and that the Guest Houses, are not required by any other Officers of the Department on Government duty. The period of seven days may, however, be extended with the prior approval of the Head of the Department.
- (d) Branch Officers who are on leave or who have retired from service may occupy Guest Houses so long as those are not required for Departmental Officers on tour in their Official capacity. The Guest House so occupied will have to be vacated at 24 hours notice if required by the departmental Officers on duty. Rent will be charged from these Officers at the rates indicated below:

GUEST HOUSE TARIFF

Type of Accommodation	IA&AD Personnel on Duty	IA&AD Personnel on transfer/not on duty or retired persons	Near relations of the IA & AD personnel and Officers of other Govt. Departments
Dormitory	Free	50/-	100/-
Single	Free	100/-	200/-
Double	Free	200/-	400/-
VIP	Free	300/-	600/-

NOTE:

1. The above rates are not applicable to NAAA Shimla, iCISA Noida, ICED Jaipur and RTIs.
2. The rates shown above are inclusive of Air-conditioners, Heaters, Geysers and Quilts/Blankets etc.
3. In cases where an IA&AD Personnel is accompanied by his/her family and requires more than one room, the second room charges shall be Rs.300/- per day, any additional rooms shall be charged at Rs.600/- per day (**revised as Rs.300/- per day as per Pr. AG orders dated 06.11.2012 on the file of L&S-I Section**), irrespective of whether they are single, double or VIP rooms.

(Hqrs Office No.38-Estates/02-2011 dated 03.02.2011)

- (e) Applications for occupation of Guest Houses should ordinarily be submitted to the Officer-in-Charge at least seven days prior to the date on which the Guest Houses are required.
- (f) In case there are two or more Officers requiring Guest Houses for the same or overlapping period the accommodation should be reserved for the officers strictly according to priority of receipt of application irrespective of rank. In case where requisitions are received at the same time from two officers for the reservations of Guest House priority should be given to the Senior Officer.
- (g) A register will be kept at the Guest Houses in which all the Officers in occupation of the accommodation shall be required to enter their names, designations, place of postings, address etc., and date and time of arrival and departure and the rent due and paid.
- (h)
 - (i) All officers are required to pay in cash, without fail to the Officer-in-charge the rent and other charges due before they vacate the Guest House. Any case of failure on their part to do so should be brought to the notice of the Head of the Department. A note should be made by the Officer-in-charge in the Register showing the date of credit of the amount.
 - (ii) The Officer-in-charge should also maintain the list of furniture and other articles in the Guest House and a copy of it should be displayed in the Guest Rooms.
 - (iii) All Officers occupying the Guest Houses shall be responsible for any damage they or their servants may cause to the building, furniture, etc. No part of the Guest House should be used for any purpose for which it is not intended.
 - (iv) The register maintained by the Officer-in-charge of Guest House should be put up to the Head of the Department once a month. The visits to the station for inspection purposes will also be subject to scrutiny. The stock of furniture crockery etc., should also be verified on 1st April every year.
 - (v) Any complaints regarding Government Houses should be addressed to the Head of the Department

(CAG's Lr. No.1179 N.G.E.I/4771, dt.13th May 1971 and Letter No.1836-NGE/47-71, dt.27.07.1971, received with CAG's Lr.No.2169 NGE/47-71P. 4,8 and 12 File C. 11-4-/71-73 of O.M.I section.

- (i) The MTS Staff accompanying the inspection staff need not pay rent.
(C.A.G's Lr. No. 2378-NGE.III/137-56, dt. 19th January, 1956 received with No. 194-NGE.III/137-56 dated 29th January 1957).

ANNEXURE - I

(Para 14.25)

CALENDAR OF RETURNS OF L & S SECTION/AG (AUDIT) TS

I. RETURNS DUE TO OUTSIDE AUTHORITIES A - ANNUAL				
1.	Statistics of Machines and Machinist.	C.A.G	31st May	CAG's Lr.No.1156/BRS/52-70, Dt.29.04.1970
2.	Changes in Telephone Numbers and Names of Departmental Officers.	Divisional Engineer phones	31st May	D.M.T.S Letter . 4-3-71
3.	Annual indent of stationery articles	C.O.S Kolkata	1st July	Dy. Conty Central Stationery Kolkata memo No.SP/98-2124 dated 12.01.1972.
4.	Indent for Desk calendars.	G.O.I Forms stores Kolkata	25th August	M.G.P
5.	Indent for card calendars.	Govt. of A.P Press, Hyderabad	3rd week of July	Memo No.6325/A/6364.
6.	Annual indent for supply of D.O. Note Paper and letter heads.	Forms stores Kolkata	Last week of October	CAG. Lr.2287/NGE1/29-76/dt.2.9.1976
7.	Indents for standard forms.	- do -	15th March	Rules for Printing
10.	Supply of copies of quarterly audit Bulletin etc., information as on 31st March of every year B.O's/S.Os etc. CAG Circular No.5Au II/1986 143-AU-II/17-86 dt.29.01.1986. Information to be furnished every 2 years.	C.A.G	15th April	Lr.No.Code/REB /62-64 dt.03.06.1963 of C.A.G.
11.	Annual Indent of special forms.	G.O.I	1st week of February every year	CAG Circular No.NGE 54/86 No.2305 N. 3/4-86 dt.11.7.1986 Read with G.O.I

				Min. of Urban Development O.M. No.1-12011/186 Ptg. No.1-1.1986.
B - HALF YEARLY				
1.	PRINTING jobs executed by various Ministries Depts. through private press implementation or recommendation of estimate committee.	C.A.G	15th October	CAG's Lr.No.1334/Tech . Admn/11/769 dt.23.09.1970 CAG Lr.No.1015/Au1 85-86 Due dates should be observed strictly.

II RETURNS DUE TO AUTHORITIES WITH IN THE OFFICE				
A - ANNUAL				
1.	Review of Register of Furniture and the articles of dead stock.	S.A.O/L&S	15th April	Office Routine.
3.	Annual verification of Library Books.	S.A.O	Last week December. A.G's order dt.28.04.86 by I.C.H Party	M.G.P
4.	Circular to all sections in connection with preparation of Annual Indent of Forms.	S.A.O	1st December	CAG.Lr.No.228 7/NGFI/29-76-I, Dt. .09.1976
5.	Classified abstract of Furniture.	A.G/ Sr.D.A.G (Admn.)	31st March	
6.	Physical Verification report of Books in the Section by Branch Officer.	Sr.DAG (Admn)	1st week of March	
7.	Recommendation of B.O's for issue of merit certificates.	Sr.DAG (Admn)	15th April	AG's Orders on O&M File in 8/83
8.	Finalisation of issue of merit certificates.	A.G	30th June	A.G's Orders on O&M File in 8/83
9.	Sending of all records to all records	L&S IV	5th May	A.G Orders O&M file in

	sections.			8/83
10.	Submission of loan register of stationery articles.	Sr.DAG (Admn.)	15th April	-do-
11.	Annual indent for special local standard and local non-standard forms required L&S-I Section.	Admn. - I	Last week of November	L&S-I/Volume C21-8/86-87/OO No.I, dt.25.09.1986.
B - HALF YEARLY				
1.	Half Yearly certificate of secret Memo of Instruction regarding extent of audit.	Sr.DAG(A)	1st week of July & January	CAG Lr.1154/codes/168/71 dt.23.2.1972.
2.	Note reg. Nominating Sec. officer AAO By Sr.DAG(A) for physical verification of sty. articles.	Sr.DAG(A)	1st week of July & January	- do -
3.	Returns of obsolete Forms to the end of 30th June/31st July	Admn. I	5th July & 5th January	G.O.No.2 dt.11.10.1985 of L&S-I file No.C.20-12/85-86.
C - QUARTERLY				
1.	Register of good and bad work.	Sr.DAG (Admn)	25th June 25th Sept. 25th Dec. 25th March	E.D.I/Admn Ests/8.C-16/74-75/220, dt.21.08.1974.
2.	Register of Irreparable and Unserviceable articles of Furniture.	S.A.O/ Sr.D.A.G. (Admn.) A.G	April July October January	MGP
3.	Monthly appraisal of action on I.T.A reports Progress of Clearance of I.T.A report.	Sr.D.A.G (Admn)	1st April 1st July 1st Oct. 1st Jan.	A.G's Order in O&M File in 8/83
4.	Quarterly information to be sent to co-ordination (Au-I) for the "News Teller" Hqrs Office.	Co-ordn. Au-I	3rd April July October January	Co-ordination, Au-I IV/162/84-85/Hqrs. Lr.No.2304C/84-85 Page 31/G.A.I

D - MONTHLY				
1.	Report regarding Pasting of Correcting slips to library books received from outside office.	S.A.O	1st week of SUCCEE-DING MONTH	PARA-60 of M.S.O (T) Vol. -I.
2.	Report regarding distribution of correction slips to G.O's/Sections	S.A.O	- do -	- do -
3.	Register of Trunk Call Review register of Telephones.	S.A.O	- do -	Min. of Finance Dept. of Expr. No.F(14) (17) Coordn. dt.14.10.1971.
4.	Submission of calendar of returns.	Sr.D.A.G (Admn.)	7 th of every month	MGP
5.	Report regarding late attendance.	S.A.O	5th of each month	Office Routine
6.	Register of Liabilities	S.A.O	5th of each month	Office Routine
7.	Report regarding issue of reminders for library books with BO's/Sections distribution of old temporary slips.	S.A.O	15th of succeeding month	Para 27(a) of MSO(A) Vol-I
8.	Submission of register of cases.	S.A.O	15th of succeeding month	
9.	Report of Maintenance of issue register of Books given on Loan Basis.	S.A.O	15th of succeeding month	Para 2.15 of MSO(A) Vol-I
10.	Report regarding submission of issue register with list of officials up to 15th of previous month.	S.A.O	15th of succeeding month	
11.	Submission of stock Books of stationery articles.	S.A.O	15th of succeeding month	
12.	Monthly closing of despatch Registers.	S.A.O	18th of succeeding month	
14(B).	Register of Hire charges of staff car AAU-7117	S.A.O	18th of succeeding month	
15.	Transmission of Acquittance Rolls.	Bills III (pay bills)	22nd of every month	
16.	Submission of AAOs Note Book.	S.A.O	25th of every month	MGP
17.	Submission of Duty list	S.A.O	5th of every month	
18.	Register for forwarding recoveries of Telephone dues from Govt.	S.A.O	15th of every month	Ministry of Finance O.M.

	officials (private calls)			No.14 E() 67 dt. .02.1967.
19.	Registers of good and bad work.	S.A.O	25th of every month	ADMN/CONF DL/SC 18-70-71/12 Dt.05.02.1971
20.	Staff position statement as on 1st of each month.	Admn-I	5th of every month	EB Manual
21.	Furnishing of Telephone list to all the officers.	S.A.O	1st of every month	As per orders of AG.AP-I, Dt.17.06.1981
22.	Requisition for stationery.	L&S-I	10th of every month	AG's orders on O&M File in 8/83
23.	Register of Statistics.	B.O	20th of every month	AG's orders on O&M File in 8/83
24.	Auditors Note Book.	B.O	25 th of alternate month	MGP
25.	Monthly appraisal of action taken on I.T.A reports. (a) Progress-Register of clearance of I.T.A Report.	B.O	15th of each month	
	(b) Register of I.T.A objection (L&S-I & to coordinate L&S group and put up. Extracts received from O&E -II of L&S IV.	Sr.DAG (Admn.)	Every month	
E - WEEKLY				
1.	Submission of purport Registers	S.A.O	Every Monday	
2.	Report of arrangements inspection of "library almirahs" regarding damages by white ants.	S.A.O	Every Monday	
3.	Submission of calendar of Returns.	S.A.O	Every Tuesday	
4.	Disposal of letters from CAG D.O Letters to A.G and complaints.	A.G. Sectt.	Every Monday	A.G's orders on O&M File Dt.23.08.1983

III. RETURNS DUE FROM OUTSIDE AUTHORITIES/FROM OTHER SECTION OF THIS OFFICE				
1.	Return of obsolete forms.	'Sections' controlling sections	15th of July & 15th of January	O.O.No.2 dated 11.10.1985. File No.2012/85-86
2.	Annual indent for special (local standard and local non-standard) forms.	Controlling sections.	15th of December	L&S-I/Forms C.21-8-86-87 O.O No.1 dt.25.09.1986
3.	Report regarding Annual physical verification of Typewriters/Duplicating machines available in the office.	Manager CTS	30th April	Office orders of Sr.DAG dt.03.12.1986 P.5. 10 of file 4-1/86-87 GA II reg.

Returns due to Branch officer or other section with in the office.				
1.	Submission of Annual Indent for stationery.	L&S-I	1st July and when called for	M.G.P
2.	Statistics to serve as fair index of volume of work done in audit office.	L&S-I	31st July	MGP
3.	Material for the Standard of staff requirement.	L&S-I Admn	As and when called for	EBI/2-1/70-71/110 DT.05.05.1970
II HALF-YEARLY				
I.	Progressive Report of Training in Hindi.	Hindi cell through Admn.	15th June 15th Dec.	EBOO dt.24.05.1983
III QUARTERLY				
I.	Register of good and bad work.	Group Officer (Sr.DAG Admn.)	25/4, 25/7, 25/10, 25/1	O.O. EBI/ Admn. confdl.
IV BI-MONTHLY				
I.	Auditors Note book.	Branch Officer	25 th	MGP
V MONTHLY				
1.	Statement of staff position.	Admn.	5 th	EB Manual
2.	Calendar of Returns.	Sr.DAG (Admn.)	7 TH	MGP
3.	Quarterly Arrear report.	Sr.DAG (Admn.)	3rd	MGP
4.	Closing of attendance register/ CL account	S.A.O	5th	MGP
5.	Duty List.	S.A.O	5th	MGP
6.	Indent for stationery forms.	L&S	10th	MGP
7.	Despatch register.	S.A.O	18th	MGP
8.	Acquittance Roll.	Bills sec.	18th	MGP
9.	Events statement.	Bills sec.	22nd	MGP
10.	Register of good and bad work.	S.A.O	25th	EBI/Admn. Condfl.-1
11.	Register of statistics.	S.A.O	25th	
VI FORTNIGHTLY				
- NIL -				

VII WEEKLY				
1.	Register of valuable.	Sr.DAG (Admn.)	Monday	MGP
2.	Purport Register.	S.A.O	Monday	MGP
3.	Calendar of Returns.	S.A.O	Tuesday	MGP
List showing the latest items in the calendar of returns of L&S III section.				
I.	Section I(a)(b) and (c)	--- NIL ---		
II.	Returns due to Branch Officer			
i)	Submission of Annual Indent.	B.O/L&S I	1st July and as and when called for	
ii)	Submission of staff position.	B.O/L&S I	As and when called for.	
iii)	Annual verification of standing account.	B.O	31st March and as and when called for.	
III. Section II (F) Monthly				
1.	Submission of calendar of returns.	B.O	Every Tuesday	
2.	Submission of Purport register.	B.O	Every Monday	
3.	Submission of Franking machine Register.	B.O	Every Monday	
D - Monthly items				
1.	Duty list.	B.O	15th	
2.	Late Attendance.	B.O	5th	
3.	Transmission of Acquittance and Events.	B.O	20th	
4.	Submission of calendar of Returns.	Sr.DAG (Admn)	7 TH	
5.	Despatch Register.	B.O	18th	
6.	Register of Good and Bad.	B.O	25th	
7.	Register of statistics.	B.O	20th	
8.	Submission of staff position.	L & S I	1st	
9.	Submission of weekly Indent and stationery items.	L&S I	10th	
10 .	Expenditure statement monthly.	L&S I	5th	
V. Section III – Quarterly				
1.	Progressive Hindi. Report in Non-Hindi. Speaking State.	EB I		

CALENDAR OF RETURNS OF OE SECTION/DGA(C)

SECTION I: RETURNS DUE TO OUTSIDE OFFICES.

A: Biannual

III. 01.	Use of Staff Car for Journeys outside Hqrs.	C&AG	Upto 31/03 by 20/04	Hqrs. circular no. NGI/59/70 No. 2240/NI/101/90 dated 15.11.1990
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B: Annual

III 01.	Hiring of Pvt. Building/ Government. Building for office use etc.	C&AG	End of March before 20/04	Hqrs circular No. NGE/39/1988/939-WI/70.86 dt. 23.05.88
V 02.	Requirement of Wall Calendars	C&AG	30/06	Hqrs circular No. 4823/NGE/III/34-87 dt. 27.11.87
V 03.	Indent for Standard Forms	Manager Form & Press, Calcutta	15 th March	MGP
IV 04.	Renewal of Telegraphic Address "REC AUDIT"	CTO, Hyd	1 st week of January	AA/Gen/173 dated 17.12.73 of Supdt. Of Telegraphs.
II 05.	Changes in Telephone Numbers of IA&AS	General Manager Telephone	As & when changes occur	
V 06.	Indent for Spl. Forms	COS, Calcutta	15/03	
III 07.	Reduction in consumption of petrol/diesel by Staff Car	C&AG	30/04	Lr.No. 507-P(Bldg) 27-93 dated 16.09.94 Circular No. Protocol Building/3/94
V 08.	Indents for State Gov./ Calendars/Diaries both Delux-Ordinary	Gov. of TS, Printing Press	3 rd week of July	Memo No. 6325/A/63-64
III 09	Register of Furniture & other articles	SAO	15/04	MGP
II 10.	list of Telephones of IA&AS Officers	C&AG	As & when called for	Lr.No.2325-GE-2/6-10 Dt:- 13.05.2010.

C: Half-yearly

IV 01.	Consolidated list of corrections to Office Manuals	Asst. Controller of Printing & Stationery,	15/01	MGP
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		New Delhi.	17/07	
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Section-II Returns due to Gazetted Officer/Sections within Office

A. Annual

I 01.	Deposit of Duplicate Keys & Cash Chest	Director (Admn.)	Apr	Note 4 below Rule 13 & Peripheral Rules
III 02.	Budget Estimates of Office Expenses	Admn.	As & when Called for	348 MSO (A) Vol. I
IV 03.	Annual Verification of Library Books	SAO	31 st Dec	MGP
V 04.	Circular to all sections in connection with preparation of annual indent of forms	SAO	15/02	MGP
III 05.	Classified Abstract of Furniture	D.G	31 st March	MGP
V 06.	Annual indents for Spl./Local Standard and Non-Standard Forms.	Controllin g Sections	15 th Dec	L&S-I/Form OO No. dated 25.09.86

B. Quarterly

IV 01.	Verification of Balance of Stamps	SAO	1 st Apr 1 st Jul 1 st Oct 1 st Jan	MGP
II 02.	Repairs & Maintenance of Bicycles	SAO	7 th Apr 7 th Jul 7 th Oct 7 th Jan	MGP
IV 03.	Disposal of old newspapers, journals etc.,	Director (Admn.)	10 th Apr 10 th Jul 10 th Oct 10 th Jan	MGP
V 04.	Loan register of stationery articles	SAO	<u>Ist Week</u> May Aug Nov Feb	
V 05.	Note Reg of nomination of AAO/SO by DAG(A) for physical verification of Stationery	Director (Admn.)	<u>First Week</u> April July Oct Jan	MGP
VI 06.	Material for compilation of QPR on Progressive use of Hindi	Director (Admn.)	05 th Apr 05 th Jul 05 th Oct 05 th Jan	

VI 07.	Register of repairable and un-serviceable Articles	D.G	First Week April July Oct Jan	
I 08	Core Group on Administrative reforms	D.G	First Week April July Oct Jan	Hqrs.No.2707-BRS/AR/439-2004 dt.03.09.04.

C. Quarterly

III 09	Backup of Important Information	IS Wing	3rd Week April July Oct Jan	Lr.No.AG(C&RA)/C.Cell/2007-08/31 Dt.30.01.09
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C. Monthly

IV 01.	Calendar of Returns	Director (Admn.)	7 th	MGP
VI 02.	Report regarding Late Attendance	SAO	5 th	MGP
II 03.	Register of Liabilities	SAO	5 th	MGP
VI 04.	Staff Position Statement as on 1 st	Admn.	5 th	MGP
IV 05.	Report reg. Pasting of correction slips to library books received	SAO	1 st week of succeeding month	MSO(A) Para 100
IV06 .	Report reg. Distribution of correction slips to AOs/AAOs/SOs	SAO	15 th of every month	Item-3 App. VI MGP/7.4 MGP
VI 07.	Register of Cases	SAO	15 th of every month	MGP
IV 08.	Issue Register of books given on loan	SAO	1 st week of every month	MGP
V 09.	Stock book of stationery articles	SAO	15 th of every month	MGP
IV 10.	Report reg. Submission of issue register with list of outstanding upto 15 th of succeeding month	SAO	15 th of every month	MGP
V 11.	Register of Railway Receipts (Outward)	SAO	15 th of every month	MGP
V 12.	Register of Railway Receipts (Inward)	SAO	15 th of every month	MGP
VI	Duty List	SAO	5 th	MGP

13.				
VI 14.	AAO's Note Book	SAO	25 th	MGP
VI 15.	Register of Good & Bad Work	SAO	25 th	MGP
IV 16.	Register of Service Postage Stamps	SAO	1 st	MGP
II 17.	Register of Trunk Call Charges	SAO	1 st	MGP

C. Monthly

18.	Despatch Registers	SAO	18 th of succeeding month	MGP
			UNIT	I
				II
				III
				IV
				V
				VI
IV 19.	Issue of Reminder for Library Books with AO/Section	SAO	10 th of succeeding month	MGP
20.	Auditor's Note Book	SAO	25 th (bi monthly)	
			UNIT	I
				II
				III
				IV
				V
				VI
III 21	Register of recoveries of Hire Charges of Staff Car	SAO	15 th	
II 22	Register of Recovery of Telephone dues (Pvt. Calls) from Government Officials	SAO	5 th	Ministry of Finance No. 1&E dt. 02-87
II 23	Furnishing of Telephone List to all Officials	SAO	1 st of every month	AG's Order dated 16.06.81
V 24.	Submission of Stock Registers of Forms	SAO	15 th	
III 25.	Report regarding Staff Car used for inspection of Audit Parties.		10 th of every month	

VI 26.	Monthly Review of Calender of returns of Admn group	Admn	10th	0.0 dated 10.05.2006
I 27	Engagement of Casual workers	D.G	15 th	Note orders dated :- 26.08.2010

E. Weekly

VI 01.	Report of arrangements and inspection of all library Almirahs that the records are not damaged by white ants.	SAO	Every Monday	Item2 Sec-II MGP
VI 02.	Calendar of Returns	SAO	Every Tuesday	MGP
03	Purport Registers	SAO	Every Monday	MGP
			<u>UNIT</u>	I
				II
				III
				IV
				V
				VI
				C&AG
				DO
				Telegrams
				Urgent

CHAPTER-XV

INTERNAL AUDIT & PUBLIC ACCOUNTS

COMMITTEE

Definition

15.1 According to the Institute of Internal Auditors (ITA), USA, “Internal auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization.”

(Para 1.2 of MIAM (Model Internal Audit Manual))

Objective

15.2 The objective of Internal audit is to assist members of the organization in the effective discharge of their responsibilities

(Para 1.2 of MIAM)

15.3 Specifically, the primary objectives of the overall management process are to achieve

- established objectives and goals for operations and programs, including those established by the CAG
- effective and efficient use of the office resources;
- relevant, reliable and credible operating information;
- safeguarding of the office assets;
- compliance with laws, rules, regulations and instructions of the Government and CAG, and
- identification of risk exposures and use of effective strategies to control them

Statute

15.4 Provisions relating to functions of Internal Audit –

1. Arrangements for Internal Audit and list of items of work that may be entrusted to Internal Audit are laid down in Chapter 18 of MSO A&E Vol.I and Chapter 24 of MSO (Audit) 2nd Edition, 2002.
2. Basic framework and guidance for Internal Audit in field offices of IA&AD are laid down in Model Internal Audit Manual (MIAM) issued by the Headquarters Office, New Delhi
3. Detailed guidelines on various topics relevant to Internal audit are laid down in the Internal Audit Manual prepared by O/o.AG(Audit) TS, in conformity with the provisions of MIAM issued by the Headquarters office.

Arrangements of Staffing for Internal Audit

15.5 The IA & PAC Section shall require hand-picked personnel who, by their knowledge and experience, will be competent to scrutinize intelligently the work done in various sections under various groups/wings in the office and can detect not

only defects and irregularities but also suggest improvements. The size of the IA & PAC Section shall be decided as per prescribed norms. The section should be under the direct charge of the Head of Department, i.e., Accountant General/Director General and also subject to Internal Audit. The Internal Audit Activity is free from interference in determining the scope of internal auditing, performing work and communicating results.

15.6 The IA & PAC Section shall be headed by an Sr. Audit Officer, hereafter called as “Senior Audit Officer / IA & PAC Section. The personnel/staff of IA&PAC Section would be from within the sanctioned strength of the Office in accordance with the instructions of Headquarters (C & AG’s) Office. *(Para 3.6 & 3.7 of MIAM)*

Training and Human Resource Development

15.7 One of the most important pre-requisite of good quality audit is the competence of personnel is established through selection process and training and development. The personnel selected for working in IA & PAC should have sufficient experience in various groups/wings, to enable them to conduct I.A. with thoroughness and confidence. The AG (Audit) TS may give special attention to their training and skill development for internal audit and include the training requirement of the IA & PAC personnel in the overall annual training programme for their office. *(Para 3.39 of MIAM)*

Internal Audit Planning and Procedure

15.8 Internal Audit Wing should prepare an annual plan. This Audit plan should provide resources for appropriate follow up for audit resolution of the issues raised in audit. *(Para 7.1 of MIAM)*

15.9 It is the responsibility and duty of the IA & PAC Section to completely test check all the sections in the office once in a period of four years. However, if a different period (cycle time) for coverage is fixed under the Manual governing the functioning of a particular category of field office, the internal audit of all the sections shall be completed at least once within that period. The internal audit of a section should normally be completed in 10 working days. The party for this purpose may normally consist of 1 AAO and 2 Auditors, depending upon the manpower position and exigencies of work. The internal audit should be done in such a way that the various aspects of work done in the section are critically examined and hidden arrears if any are brought to the notice of the Accountant General. The working of the sections should be examined with reference to the provisions of-

- various codes / manuals on accounting / auditing procedures issued by CAG;
- Manual of the concerned section/wing;

- Office Orders / Circulars issued from time to time;
- The C & AG's Memorandum of Secret Instructions;
- Local Memorandum of Secret Instructions; and
- Resolutions of the State Government.

(Para 7.2 of MIAM)

Periodicity for conducting Internal Audit

15.10 The selection of sections for test audit shall be made on risk assessment. There shall be three kinds of periodicity for the test check of sections:

- (a) **Annual** - All the Administration/House-Keeping Sections. In addition, any section assessed to be having high risk shall also be audited annually.
- (b) **Biennial** - . All Control Sections
- (c) **Quadrennial** – All the other sections in the office shall be audited once in a period of four years.

15.11 The sections under the direct control of Accountant General shall also be subjected to internal audit. The frequency indicated above may be varied at the discretion of the Head of the Department.

(Para 7.3 and 7.4 of MIAM)

15.12 Important items of work to be seen personally by supervisory officers are stipulated in paragraph 7.13 of MIAM.

Miscellaneous checks

15.13 Items of work included in this category are the items entrusted to Internal Audit vide Chapter 24 of MSO (Audit) 2nd Edition.

(Para 7.20 of MIAM)

List of items of work entrusted to IA & PAC in Civil Audit Offices

15.14 The following is a list of items of work entrusted to IA & PAC in Civil Audit Offices. This list is only illustrative and any other item of work can be allotted to the Internal Audit Section:

- Scrutiny of audit and review conducted by the Central Audit Parties and Central Audit Support Sections
- Checking of maintenance of portfolio files
- Scrutiny of the adequacy or otherwise of the existing arrangements for audit and review
- Verification of correctness of audit fees computed by different sections for audit of accounts of certain authorities or bodies or Corporations,
- Test check of records of receipt, approval, issue and pursuance of Inspection Reports with a view to ascertaining whether there was any laxity at any stage

- Test check of records and functioning of Sections, Resident Audit Offices and Branch offices
- Monitoring of the implementation of important office orders issued from time to time
- Investigation of important arrears
- Half – yearly review of Cash Book
- Test check of Service Books of personnel
- Scrutiny of the list of personnel who would be completing 30 years of service or attaining 55 years of age
- Independent scrutiny of details in support of Budget Proposals of different wings
- Check of statistics of regular, temporary and casual temporary staff
- Check of rosters maintained for reservation of vacancies
- Check of list of candidates appearing in SAS Examination in terms of paragraph 9.2.3 of the Manual of Standing Orders(Administrative) Volume I
- Check of Honorarium and Overtime claims
- Check of Gradation list
- Review of complaints addressed to the C & AG
- Review of Calendar of Returns
- Liaison between the Director General (presently, Director General) of Inspection and the Sections during the formers inspection of the office
- Investigation of procedural omissions, irregularities and audit lapses brought to notice by the Director General of Inspection
- Submission of appraisal reports of the work done by the Internal Audit Section to the Director General of Inspection
- Checking the quality of audit conducted and commenting specifically on this aspect in its reports so that suitable measures may be initiated to improve the quality of work where necessary.

(Para 7.22 of MIAM)

Other items of work

15.15 According to the Comptroller and Auditor Generals' secret instructions, the statistics in support of Budget Estimates forwarded to the C&AG Office every year are to be checked by IA & PAC Section. The scrutiny should be restricted to the correct application of standards on which the staff is claimed. The ad-hoc requirements are to be scrutinized with reference to the actual volume of work involved. The results of such check should be submitted directly to the Accountant General/Director General.

(Para 7.25 of MIAM)

Duties relating to Internal Audit :

1. Preparation of Quarterly MIS Report by obtaining the information from all the wings and submission to Headquarters Office.

Duties relating to PAC & CoPU :

1. Arrangement of placement of Audit Reports in the State Legislature through pursuance and coordination with the Finance Department & State Legislature Secretariat.
2. Verification of Memorandum of Important Points (MIP) furnished by Report Sections and forwarding of AG approved MIPs to State Legislature Secretariat.
3. Attend PAC/CoPU meetings along with AG and Group Officer concerned to assist the Committee in conducting its examination of the Audit Reports.
4. Verification of suggestions proposed (by Report Sections) to be offered on draft Reports of PAC & CoPU.
5. Verification of result of Audit scrutiny of ATNs and apprise to State Legislature Secretariat.
6. Periodic pursuance of ENs/ATNs with the concerned Departments, Finance Department and State Legislature Secretariat.

15.16 IA & PAC Section will send to C&AG a quarterly report in respect of the cases of complaints received in C&AG's Office and referred to the Office for a report thereon. The report is to reach C&AG'S Office by 2nd of May, August, November and February at the end of every quarter.

(Para 7.26 of MIAM)

15.17 To enable IA & PAC Section to send this report, group controlling sections in the office dealing with the complaints after processing the complaint cases and furnishing reports to C&AG's Office will communicate to I.A. by 25th of April, July, October and January at the end of every quarter the required information.

(Para 7.27 of MIAM)

15.18 The IA & PAC Section should ensure that the report is sent to Headquarters in the prescribed form with relevant Annexures, within the prescribed due date.

(Para 7.28 of MIAM)

15.19 A Watch Register should be maintained in accordance with Headquarters instructions, for watching complaints pending over two months and such complaints should be reviewed by the Accountant General.

(Para 7.29 of MIAM)

15.20 IA & PAC Section will enter all the complaint cases referred by C&AG in a separate register and note in it the progress reported by the sections.

(Para 7.30 of MIAM)

15.21 IA & PAC Section should conduct a cent per cent review of all complaint cases received from Headquarters Office and which were not settled for six months from the date the complaint was first lodged.

(Para 7.31 of MIAM)

15.22 IA & PAC Section should also carry a test check of 5 to 10 per cent of complaint cases received in the office and addressed by name to the Accountant General/ Group Officers and those received directly by sections through ordinary dak.

(Para 7.32 of MIAM)

15.23 According to the directions of the C&AG, the Accountant General shall equip himself/herself with checking machinery which is capable of rectifying the mistakes, if any, before the Finance Accounts are submitted for approval. IA & PAC Section is entrusted with the responsibility to undertake certain checks on the Finance Accounts.

(Para 7.33 of MIAM)

Programme of work

15.24 The programme of work of IA & PAC section for each quarter should be approved by the Accountant General by the 5th of the month preceding the quarter to which the programme relates. The sections to be taken up for test audit, the inward and outward accounts (which are to be checked), items for horizontal check and the month of account for detailed scrutiny should be got selected by the Accountant General.

(Para 7.34 of MIAM)

15.25 After the selection of sections is done, intimation should be sent to the sections concerned by 10th of the month preceding the month in which test audit is to be taken up, for keeping the records ready.

(Para 7.35 of MIAM)

15.26 The sections should send on the same day the records called for by the IA & PAC Section. In its turn, IA & PAC section should ensure that the records brought from the sections are returned promptly.

(Para 7.38 of MIAM)

15.27 The illustrative checks to be exercised and points to be seen during Internal Audit of various sections of Administration and Functional Groups of Civil Audit Office are indicated in Annexure A and B to Chapters 8 and Annexure to Chapter 14 of MIAM respectively. The Internal Audit Manuals issued by Office of the Accountant General (Audit) TS, is available on the office intranet.

Time schedule

15.28 Completion of Internal Audit, issue of reports, closing of the reports, etc. may be regulated as per the following time schedule, or such tighter schedule as may be prescribed by the Head of Department.

(i) Completion of internal audit	Within 10 working days (1 AAO, 2 Auditors)
	Within 20 working days (1 AAO, 1 Auditor)
(ii) Issue of Test Internal Audit Memos	Within 20 working days The Test Memos should be issued during the course of inspection, wherever necessary. The last batch of Memos should be issued within 3 days of completion of Internal audit.
(iii) Return of Test Audit Memos	Within 3-7 days of receipt of Test Audit Memos in the Section The period of 7 days allowed for furnishing replies to Internal Audit Memos is only to give the section internal audited an opportunity to verify the facts, etc. If, however, the replies to Internal Audit Memos are not received within the period prescribed, the Internal Audit Reports should be finalized and issued without waiting for the replies to Internal Audit Memos
(iv) Issue of Report	Within 15 days of completion of Internal Audit/ within 2 days of receipt of AG/DG's orders on the Internal Audit Report
(v) Furnishing of replies to the Internal Audit Reports by the Section	In one month of receipt in Section. If any difficulty is anticipated in adhering to the stipulated date, the matter should be brought to the notice of the Group Officer who after satisfying himself would recommend suitable extension of time and take the order of DG/AG in this regard.
(vi) Submission of the report to the Head of Department with further remarks of IA & PAC for orders for final settlement/ further pursuance	Within 10 working days on receipt of the report in the Section.

(Para 16.4 of MIAM)

Procedure to be followed by sections/groups for submission of replies to Internal Audit & Public Accounts Committee (IA & PAC) Section

15.29 Before sending the replies to Audit Enquiries of the IA & PAC section, the Sections should submit enquiries and replies there-to to the Group Officer concerned so as to make him/her aware of the defects/omissions immediately at this stage itself and to intimate remedial/disciplinary action without waiting for the final report of the Internal Audit. The Branch Officer of the section will issue replies over his/her signature with due indication to the effect that these replies have been seen by the Group Officer.

(Authority: O.O. NO.TA. I/1/71-72/7 dated.22.8.71 and TA. I/1/75-76/7 dated 5.12.1978).

15.30 Failure of submission of replies to Audit Enquiries issued by the Internal Audit results in bulky reports containing defects/omissions that could have been rectified at the enquiry stage itself. Therefore, the audited sections should ensure furnishing of replies to the Audit Enquiries on top priority basis.

15.31 Similarly the furnishing of first replies to the Internal Audit reports which are required to be furnished within one month from the date of receipt in the section after due approval by the Group Office concerned should not also be delayed.

15.32 It is also necessary that in addition to submitting first replies to the Internal Audit reports to the Group Officer concerned, the further compliance reports on rejoinders thereto issued by the Internal Audit are also to be submitted to the Group Officer concerned and approval obtained.

15.33 While furnishing further compliance reports through the Group Officer, it should be ensured that all paras/sub-paras in the Internal Audit reports are covered and that there is no variation between the first replies furnished initially and the compliance reports furnished subsequently on the same para/sub-paras. The Sections should take prompt action in rectifying the defects and supplying the omissions pointed out by the Internal Audit in their reports not only in the units mentioned therein but also in other units in the Section and furnish compliance reports within a month of the receipt of Internal Audit reports duly approved by the Group Officer concerned.

(Authority: O.O. NO. ITA I/-I/79-82/Vol. III/17 dated.18.1.1982)

15.34 The Objections raised/omissions pointed out during Sectional audit in one audit cycle of Internal Audit are observed persistent in the second cycle too. In view of this, the Accountant General (Audit) TS ordered the following Action Plan for compliance:

1. While sending replies to Internal Audit Reports/Paras, all Group Officers/Branch Officers should ensure that, the remedial action taken is on permanent basis, but not on temporary basis.
2. The replies to the outstanding Internal Audit Reports/Paras to be furnished to Internal Audit Section by 5th of every month and this item, i.e., Replies to outstanding paras of Internal Audit Reports, may be watched by Group Officers/Branch Officers through Calendar of Returns (CoR).

(Authority: No.PAG(CA)/Internal Audit/2010-11/1-24 dt.12-08-2010)

Relationship between Internal Audit and Director of Inspection

15.35 The IA & PAC Wings can usefully supplement the work of the DG (Inspection) and also serve as liaison between him and the field office in pursuing the objections raised by him till their final settlement and issuing instructions to ensure that the irregularities pointed out by him do not recur.

15.36 The IA & PAC Wing will coordinate the field inspection by the parties of the DG (Inspection). It can also be entrusted with the work of coordinating the peer review work in the office.

15.37 The replies to the reports of the DG (Inspection) should be vetted by the IA & PAC Wing and submitted to DG (Inspection).

General instructions in connection with the Inspection by the Director of Inspection

15.38 All the requisitions, objection memos (inspection memos), observations, etc. will initially be received in the Internal Audit Wing for transmission to the respective Controlling/Co-ordinating Sections. The IA & PAC Wing will keep necessary watch over the submission of the documents/records, replies to the objection memos/further observations, etc. to the Inspection Party.

15.39 In order to enable the Group Officers concerned to keep a close watch over the submission of the requisitioned records to the Director of Inspection / Inspection Accountants within the prescribed time limit of 24 hours, all requisitions for records issued by them should then be received in the Co-ordinating/Controlling sections and diarised, serially in a Register maintained for the purpose and then made over to the concerned sections *immediately* for compliance. A similar Register should also be maintained by all other sections taken up for check by the Inspection Party. This register should be submitted to the Group Officer daily.

15.40 The requisitions should be received personally by the AAOs of the dealing Sections or in his/her absence by the Branch Officer himself/herself from the relevant

Co-ordinating/Control Sections and diarised in the Register mentioned above. The records requisitioned, after check by the AAO/Branch Officer should be furnished immediately to the Co-ordinating/Control Sections with a certified copy of the original requisition (and intimation to the Internal Audit Wing) so that the same may be made available to the Inspection Party without loss of time and not later than 24 hours of the receipt of the requisitions. The Co-ordinating/Controlling Sections should keep a close watch over the receipt of the records/documents requisitioned by the Inspection Party. Any delay on the part of the dealing Sections should be brought to the notice of the Branch Officer concerned promptly and thereafter to the Group Officer for orders. The return of the records furnished to the Inspection Party should, however, be watched by the dealing Sections concerned and the Sections should contact direct with the Inspection Party in this regard.

15.41 During the progress of inspection, all communications from and to the Inspection Party should also be routed through the Co-ordinating/Controlling Sections. The objection memos (inspection memos) issued by the Inspection Party should be diarised in a separate Diary by both the Co-ordinating/Controlling Sections and the dealing sections. The Diary should be submitted to the Branch Officer every alternate day and to the Group Officers on Monday and Thursday till all the memos are disposed of. The reply to the memos should be furnished to the Co-ordinating/Controlling Sections within 2 days of the receipt of the same invariably and in any case not later than 2 days. If further delay is apprehended, orders of the Head of Department should be obtained. The replies furnished by the Sections should initially be checked by the Co-ordinating/Controlling Sections before submission of the same to the Inspection Party duly approved by the Group Officer.

15.42 The final replies of the concerned Sections to the points/issues by the Director of Inspection which are intended to be incorporated as a para in the Inspection Report should be checked and scrutinized by the Co-ordinating/Controlling Sections before submission to the Group Officer for approval. The replies duly approved by the Group Officers should then be put up to the Accountant General for obtaining his/her approval and onward transmission to the Director of Inspection. In doing so the Sections concerned and the Co-ordinating/Controlling Sections should ensure that the time schedule prescribed for the purpose is strictly adhered to except where extension of time is allowed by the Accountant General on the merit of any individual case.

15.43 The IA & PAC Wing may, however, be kept informed about the submission of documents/records, replies to the objection memos (inspection notes), further observations, etc. to the Inspection Party.

15.44 The final Inspection Report of the Director of Inspection after it has been issued will be dealt with by the I.A. Wing for replies and for follow up action. Subsequent correspondence, if any, with the Comptroller and Auditor General or the Director of Inspection in connection with the report will also be undertaken by the IA & PAC Wing in consultation with the Branch Officers/Group Officers of the concerned sections.

Records generally seen by the Inspection Parties of Headquarters

15.45 The records generally seen by the Inspection Parties of Headquarters are indicated in Annexe-B of Chapter 18 of MIAM (illustrative only)

(Para 18.9 of MIAM)

Compliance of Inspection Report of the PD (I) Report

15.46 Replies to all the paras of IR should be given in First Assessment Report (FAR) within 15 days of receipt of Inspection Report.

15.47 Action for compliance should be taken on all the points in the IR as early as possible and should, in any case, be completed within a period of six months.

(Hqrs Office Cir.No.29/Misc/Corr/Inspection/2012 dt.6.1.2012)

Clearance of Outstanding Paras

15.48 Clearance of outstanding paras of IA & PAC Section and PD (Inspection) inspection should be watched by entering the item in Calendar of Returns of each section.

MANUAL OF GENERAL PROCEDURE

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