



Government of India

**OFFICE OF THE ACCOUNTANT GENERAL
(A&E), ASSAM**

GUWAHATI – 781 029

OFFICE PROCEDURE MANUAL

First Edition

PREFACE

This revised edition of the OP Manual contains only the instructions for the conduct of office works in general & incorporates all the available important & relevant office orders on the subject as well as the instructions issued by the Govt.of India & the Comptroller and Auditor General of India from time to time regarding the general conduct of business of this Office.

All the members of the office should make themselves familiar with the instructions embodied in this Manual.

The TM Co-ordination section is responsible for keeping this Manual up-to-date by proposing corrections as may be necessary from time to time. Any errors or omissions which may be detected in this Manual should be brought to the notice of that section.

Dated the 30th August 2019



(ABDUL RAUF)
Accountant General (A&E),
Assam, Guwahati

**OFFICE PROCEDURE MANUAL OF THE OFFICE OF THE ACCOUNTANT
GENERAL (A&E):: ASSAM**

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CHAPTER-I

Para 1: OFFICE

Prior to 1947, this Office was known as Office of the Comptroller, Assam and was set up at Shillong. After partition of the Country in the year 1947, this Office was renamed as Office of the Accountant General, Assam. On re - organization of the States in the year of 1962, this Office was further renamed as Office of the Accountant General, Assam, Nagaland etc. In the year 1972, States of the Country were further reorganized and this Office was again renamed as Office of the Accountant General, Assam, Meghalaya, Nagaland, Tripura, Arunachal Pradesh and Mizoram. The Office of the Accountant General (A&E), Assam came into its present form as on 1-3-1984, consequent upon the restructuring of the Indian Audit and Accounts Department and is now located in its own departmental building at Maidamgaon, Beltola, Guwahati-781 029.

Para 2: Main Branches on Functional Basis-

This Office is divided into the following main branches on functional basis:-

- (i) Administration including Staff Welfare Section**
- (ii) Record**
- (iii) Central Receipt (dealing with receipt of inward dak of the office)**
- (iv) Central Despatch (dealing with despatch of outward dak of the office)**
- (v) Treasury Miscellaneous co-ordination (TMC)**
- (vi) Internal Test Audit (ITA)**
- (vii) Book**
- (viii) Loan**
- (ix) Treasury**
- (x) Compilation Accounts/Departmental Compilation (CA)**
- (xi) Account Current (AC)**
- (xii) Deposit**
- (xiii) Works Miscellaneous (WM)**
- (xiv) Forest Compilation (FC)**

- (xv) **Pension**
- (xvi) **Provident Funds**
- (xvii) **Gazetted Entitlement**
- (xviii) **Pay & Accounts office (PAO)**

(2) These branches comprise of Sections, each under the immediate charge of a Assistant Accountant Officer/Section Officer/Supervisor. The sanctioned strength of each section has been fixed with reference to its respective functions under the orders of the Comptroller and Auditor General of India, received from time to time. The Sections are under the immediate control of the Senior Accounts Officers/Accounts Officers/Assistant Accountant General. Each officer being assigned a number of Sections, usually ranging from 3 to 5 according to administrative needs and convenience.

(3) No Accounts Officer/Sr. Accounts Officer should increase the working strength of one section by corresponding decrease in the working strength of another Section without the previous approval of the Accountant General. No one should be authorized any interchange between officials of different sections under him without the previous concurrence of the Group Officer(DAG/SR. DAG) concerned. In cases any interchange is permitted by the Group Officer, an intimation should be sent to the Administration Section as well as concerned Section(s) as the case may be for information and record.

(4) The work done by each branch/department would be found in the Manual of the respective branches/department and the duties assigned to each member of the Staff would also be available in the Sectional duty lists maintained in each Section.

Para 3. Controlling/Coordinating Sections of the Office:

Controlling Sections of the Office are given below:

Sl No. Name of the Branches/Department	Name of Controlling/Coordinating Sections.
1. Administration	Admn-1 Section.
2. Record	Record-1 Section.
3. Receipt	----- do-----
4. Despatch	-----do-----
5. Internal Test Audit	Direct control of the Accountant General.

6. Treasury Miscellaneous Section.	Treasury Miscellaneous co-ordination
7. Treasury	<i>Treasury-I Section</i>
8. Compilation Accounts	<i>CA-1 Section</i>
9. Account Current	<i>Account Current</i>
10. Loan	<i>Loan -I Section</i>
11. Deposit	<i>Deposit</i>
12. Forest Compilation	<i>Forest Compilation</i>
13. Works Miscellaneous	<i>W.M.-I Section</i>
14. Book	Book-I Section
15. Pension	Pension-I Section
16. Provident Funds	PF-1 Section
17. Gazetted Entitlement	GE-I Section.

T.M. Co-ordination Section functions as Co-ordinating Section in respect of Departmental Compilation Sections, including Treasury, Account Current, Loan, Forest Compilation, Deposit Sections dealing with the transactions of the Govt. of Assam as well as other Govt. so far as the interpretations /implications of the rules and orders etc. are concerned and also deals with the cases referred to it by the Sections of other Branches/Departments.

Some Additional Cells have also been created time to time, details as follows:-

- (i) *Legal Cell : Created during the year_____ to deal all the legal matters centrally.*
- (ii) *Public Redresses and Grievance Cell (PRG Cell): to redress public grievances of the State Govt. employees & pensioners.*

Para 4. Constitution of the Gazetted Staff of the Office

The Gazetted Staff of the Office consists of the Accountant General, Senior Deputy Accountant General, Deputy Accountant General, Assistant Accountant General, Welfare Officer, Senior Accounts Officers, Accounts Officers, Assistant Accounts Officers. Private Secretary to the A. G. and Hindi Officer.

Para 5. Responsibility of Gazetted Officers other than Assistant Accounts Officers.

(a) It is essential that all Gazetted Officers other than Assistant Accounts Officers employed in this Office should be appraised of their responsibility for supervision, as the Comptroller and Auditor General has directed that any failure of supervision brought to notice in inspection report or otherwise will be investigated and the responsibility of the Gazetted Officer enforced.

(b) Every Gazetted Officer should inspect the Sections under his charge at least once a month and the fact of his having done so should be recorded in the Monthly arrear report submitted to the Accountant General. At these inspections it should be perfectly seen-

that the sections are being kept tidy,

that no unnecessary records are being kept on the tables,

that all books of reference and office order files have been properly maintained.

Para.6 Distribution of work among Group “A” Officers including duties of Welfare Officers, Senior Accounts Officers, and Accounts Officers.

(1) The Accountant General (A&E) Assam is in charge of the whole office both in the administrative and technical sides who is assisted by 3(three) Group Officers in the rank of Senior Deputy Accountant General/Deputy Accountant General heading the wings of Pension & Fund, Administration, Accounts & VLC and Entitlement. The Welfare Officer assists the Accountant General in the matters relating to Staff Welfare and guide Sports and Cultural activities in the Office. All important cases and cases involving interpretation of financial rules, orders of delegation and objections concerning the Governor, the Ministers, high officials and non-officials should be submitted to the Group Officers concerned who will obtain the Accountant General's orders wherever necessary. Subject to above, the direct control of the departments/branches and the sections of each departments/branches is allotted to the Group Officers and other Branch Officers in the rank of Senior Accounts Officer/Accounts Officer according to the administrative convenience as ordered by the Accountant General from time to time. As per sanctioned strength as on 1-3-2003, there are 29(Twenty nine) Branch Officers in the rank of Senior Accounts Officer/Accounts Officer.

(2) The distribution of work among the Accountant General, Senior Deputy Accountant General/Deputy Accountant General and the Welfare Officer is as under:-

- (i) Accountant General : General Supervisory charge of whole of the office and direct supervisory charge of Book and Internal Test Audit Sections.
- (ii) Sr. Deputy Accountant General/Deputy Accountant General of Administration and Gazetted Entitlement : Supervisory charge of Administration.
- (iii) Sr. Deputy Accountant General/Deputy Accountant General (Pension & Fund) : Supervisory charge of Funds and Pension
- (iv) Sr. Deputy Accountant General/Deputy Accountant General (*Accounts & VLC*) : Supervisory charge of *Accounting Sections including VLC.*

The Prescribed duties of Welfare Officer are detailed below:-

(a) Staff Welfare-

- (i) Solving personal difficulties or grievances of staff;
- (ii) Assistance to staff suddenly falling ill or securing admission to places of treatment;
- (iii) Assistance in securing admission of the children of the staff in educational institutions;
- (iv) Assisting in cases of need, families of pension on tour;
- (v) Supply of liveries to Group 'D' *now MTS* and
- (vi) Assistance to families of Government servants who die in harness for early finalisation of their dues under Group Insurance Scheme, Provident Fund, Pension and D.C.R.G etc. ; render assistance to the families to get various application forms filled in by them for these purposes including the forms prescribed for assistance from the Compassionate Fund of

Government of India and for appointment of dependent family members where they are eligible and deserving.

(a) **House keeping –**

- (i) Cleanliness of office buildings, premises, bathrooms;
- (ii) Cleanliness of canteens and kitchens, staff quarters(if any) and security arrangements;
- (iii) Neatness of work place, furniture, removal of unwanted records, elimination of congestion in sections and proper lighting facilities;
- (iv) Adequacy of drinking water ;
- (v) Provision of hot and cold weather arrangements; and
- (vi) Parking Lots for Cycles, Scooters, Cars and ensuring their safety and protection.

(a) **Recreational, Cultural and Community Activities-**

- (i) Encouragement to players for participation in games, arrangement of matches and tournaments;
- (ii) Encouragement to persons possessing talent in music, dramatic, art and other cultural activities;
- (iii) Arrangement for get together and picnic; and
- (iv) Liaison with recreation club, co-operative stores, Credit society and house building society, etc.

(3) Further distribution of work among the Assistant Accountant General /Senior Accounts Officer/Accounts Officer is approved by the Accountant General from time to time according to administrative needs and convenience.

Para: 7. Memo of handing over charge.

(a) (i) Every Gazetted Officer other than Assistant Accounts Officer, on transfer of his charge, due to the officers departure from the office or to his transfer from one Gazetted charge to another within the office itself or to his proceeding on leave, should hand over to his successor all keys, valuables, character rolls and other confidential documents, if any. He should also draw up for the information of his successor a memorandum of all points of importance in connection with the working of each section in his charge as also of any important cases or items of work which are pending and likely to call for special attention or scrutiny. All serious defects that may exist in the working of the sections under his charge should be specially mentioned in

the memorandum. If any review of Inspection and accounts allotted to him has not been completed should also be mentioned in the memorandum. The memoranda of all charges other than that of the Group Officers, will be submitted to the respective Group Officers and the Accountant General. After the Accountant General has perused the reports, these will be sent to the Controlling sections concerned for scrutiny and for bringing out any important points. This scrutiny should not take report will be returned to the Relieving Officer. The Relieving Officer should bring any shortcoming, etc. to the notice of the Group Officer/Accountant General within one month of taking over charge.

The memoranda in respect of the charge of the Group Officers will be submitted to the Accountant General and action will be taken as in the case of other memorandum. The memoranda will be diarised and ultimately recorded in the respective controlling sections.

Note- The Accountant General has ordered that in the handing over note the relieved officer will give details of significant items of work which are either in arrears or need careful watch and guidance. A copy of each of these handing over note should be given to the Secretary to the A.G. for being put up to the Accountant General.

(Authority- A.G's orders dated 3-9-73 at P/43c of file No. Estt. 3/8-I/71- 72/Vol.III & O.O. No.109(Estt.3) dt: 6-9-73)

(ii) A memorandum as in the case of transfer of charge of Gazetted Officers should be drawn up when a transfer of charge (including transfer of charge due to his proceeding on leave or deputation) of a Assistant Accounts Officer/Section Officer/Supervisor takes place. This memorandum should be submitted to the Branch Officer concerned and the Group Officer. After the Group Officer has perused the report, it will go to the respective Controlling section for scrutiny and for bringing out any important points. This scrutiny should not take place more than two days. After the Group Officer has been controlling section's note, the report will be returned to the section for diary and record.

(iii) Whenever a Sr. Accountant/Accountant/Clerk-cum-typist dealing with table of the Sr. Accountant /Accountant goes on leave or is transferred to another section (including outside inspection party) or tenders resignation, he should invariably prepare a memorandum, as indicated below and hand over the same to the substitute posted in his place or to the AAO/Section Officer/Supervisor before he is relieved from the section. The handing over memo should contain the following information as to the state of work:-

The items of work that are done in the table,

The list of files that are dealt with indicating the number of files-

- (a) lying on the table,
- (b) sent to other sections, and
- (c) put up to the Section Officer/Branch Officer/Group Officer/Accountant General.

(3) Number of pending cases (indicating those received from other sections)

- (a) requiring action,
- (b) sent to other sections, and
- (c) put up to the Section Officer/Branch Officer/Group Officer/Accountant General.

(4) The list of important and pending cases indicating in brief, the action to be taken.

(5) The returns/reports to be submitted to T.M./Book/Other Co-ordinating sections and to the outside authorities.

(6) Month(s) up to which accounts of vouchers has been completed and objection Books, Six monthly Objection Books, Six monthly Registers, Broad-sheets, etc .have been closed. The arrears, if any, should be clearly indicated item wise.

(7) Other important matters requiring special vigilance.

The handing over memo prepared on the above lines should be submitted to the AAO/Section Officer/Supervisor of the section and the Branch Officer, who will pass necessary orders. The Section Officer should bring the cases of lapse on this score promptly to the notice of the Branch Officers who, if necessary, will report the matter to the concerned Group Officer.

(Authority:- Orders on P/24n in the file No. T.M/26-1/63-64 and O.O. 3 (TM) dt: 20-4-63).

(iv) Whenever a Clerk goes on leave or is transferred to another section or tenders resignation, he should invariably prepare a memo indicating therein the number of letters received

from Receipt Section and other sections but not diarised and the list of the diary registers. Transit registers, Officer orders files, etc. maintained by him and hand over the same to the substitute posted in his place or to the Section Officer/AAO/Supervisor of the Section before he is relieved from the section.

(b) A file of charge reports of the Sr. Accountants/Accountants/Clerks shall be maintained by Section Officers/AAOs and of the Section Officers/AAOs *shall be maintained* by the Branch Officers who will also keep a file of their own charge reports.

(Authority:- A.G's orders dt: 25-2-58 in Bdl. No. TM/8/55)

(c) Whenever there is a transfer of charge of a Gazetted Officer he should write up the character Rolls of the persons who served under him prior to the change, provided that he has held the charge for more than three months. The fact of doing so should be incorporated in the charge report prescribed in sub-paragraph(a) above.

(Authority:- 360c of Estt/7-1/57-68 Vol.II)

Para8. Sectional Duty Lists.

(i) Each section will maintain a Register to be called the Register of Allocation of Duties. The Register is required to keep a record of the various items of work attended to by the different incumbents in the section from time to time, together with their initials for the purpose of identity at a further date, if any occasion arises. In this Register, two (facing each other) should be allotted to each seat (including that of Section Officer/AAO/Supervisor). The left hand side should describe in detail the various items of work done on a seat. The items of work should be serially numbered and should be signed by the Branch Officer. The right-hand side should contain the details of the incumbents of the seat from time to time in the following form:-

Name of person From to	Initials	Sl. No of the items of work attended
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(ii) If the incumbent of a seat is on leave and his work is distributed amongst the other members of the section, the names of the member should be mentioned, indicating serial numbers of the items of work of the seat allotted to them against their respective name and the

periods for which each looked after the items of work. If fresh items are added to the list of duties on a seat or certain items are transferred from one seat to the other, the new items should be mentioned below the items of work detailed in the left hand side, indicating the date from which the items are added. A similar note about deletion of items of work from a seat should be made. These additions, deductions, etc. of items of work on a seat should be signed by the Branch Officer and should be done under his order. Fresh entries in respect of incumbents of items of work should be made on the right-hand side. The Section Officers should allot all the entries on the right hand side of each page from time to time and at the end of the year.

(Authority:- C& A.G's confidential letter No. 3930-Admn.I/419-58 dt; 29-12-59 Dy. Confdl.680/TM/Confdl/112 in file No. TM/2-17/78.)

(iii) The currency of the Register will be three years from the 1st April to the 31st March of the 3rd following year. Thus the Registers started in 2014-2015 should be used till 2016-2017. On the 15th May each year, the Register duly completed should be put up to the Group Officer concerned. On the 15th May of the 4th year, the Register should be submitted along with the new Registers. After initials by the Group Officer, the previous Register should be sent by the Branch Officer to Admn-I Section which will arrange to send all such old Registers to the old Record section by the 15th June of that year. The periods of preservation of the Register should be 10 years. The Registers should have a page to contain the names of the Branch Officers of the sections. The first page of the Register should be for memo of submission. The Register should remain in the custody of the Branch Officer, who should hand it over to his successors whenever there is a change and mention it in his handing over memo.

(Authority:- C& AG's confidential letter No. 1701-TAI/257-70 dt: 18-9-70 Dy. No. AG/SC/231 –Co-ord/Con/6 and AG's orders dt; 7-11-70 on P/81n in the file No. Co-ord/26-1/63-64 as well as orders of the D.A.G(A) dt; 21-6-66 on page 40n in file No.TM/26-1/63-64.)

(iv) The Section Officer/AAO/Supervisor should personally obtain the Register from the Branch Officer every month and complete it. The Register duly completed should be put up to the Branch Officer on the 15th of every month with a certificate to the effect that the Register is upto date in every respect. The submission of the Register to the Branch Officer and the Group Officer should be watched through the calendar of Returns of the Section.

(Authority: Orders of the D.A.G(A) dt: 21-6-66 on page 40n of file No. Tm/26- 1/63-64.)

(v) The Register of Allocation of Duties should invariably be provided with an Index in the following proforma at the beginning of each Register-

Index of Contents

Serial No.	Name	Designation	Page No.	Remark
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(Authority- A.G's orders dt: 20-7-66 on P/41n of file No. TM/26-1/63-64.)

**Para. 9 Constitution of the Non-Gazetted Staff of the Office
(Central Services, Classes III and IV.)**

The Central Services, Class III of the Office consist of Section Officers, Supervisors, Senior Accountants, Accountants, Stenographer, Clerk/Typist, Caretaker, Asstt. Caretaker and Staff-Car-Driver, MTS etc. The sanctioned strength of each class and its distribution are shown in the Office Gradation List.

Para 10. Duties of AAO/Section Officer/Supervisor.

The AAO/Section Officer/Supervisor is responsible for the work of his section and is expected to see to the regular and efficient discharge of it . He should bring to the notice of the Branch Officer in-charge of the section the delay or persistent neglect of duty on the part of his subordinates and should exercise a careful supervision over his staff and see that every staff is discharging properly the duties assigned to him/*her* and turns out a fair day's work. He/*She* should see that the Codes, Rules and procedure are correctly applied and strictly adhered to and should on no account allow any departure from any prescribed procedure and anything left on the part of the Staff under him/*her* should bring to the notice of the Branch Officer or the Group Officer concerned. The duties of the AAO/Section Officer/Supervisor in connection with other matters is available in the Sectional Manuals.

Para 11. Powers of the AAO/Section Officers/Supervisor.

The following powers are vested in the AAO/Section Officer/Supervisor in the various Officers of the Indian Audit and Accounts Department:-

- (i) Power to grant casual leave to Sr. Accountant/Accountant/Clerk-Cum-Typists and Group "D"(now MTS) Staff working under them upto a maximum period of 3 days at a time. (Authority:- CAG's Circular No. 44/NGE/2000, No. 1046-NGE(APP)/96-97 dt:12-10-2000).

- (i) Condonation of late attendance of the Staff under them for a maximum of two days in a month.
- (ii) Permission to the Staff working under them to leave headquarters upto the period they are empowered to grant casual leave.

(Authority :- CAG's Circular No. F.4-OSD(P)/73 –III dt: 6-3-1973 and 4.OSD(P)/73-III dt: 31-1-1974).

(i) Allowing the Staff working under them to avail of the Restricted Holidays. When such holiday is required in continuation with casual leave, it should not be taken into account for computing the limit of 3/5 days upto which the AAO or Section Officer or Supervisor/Sr. Accounts Officer or Accounts Officers respectively are competent to sanction casual leave.

(Authority:- CAG's Circular No. F.4-OSD(P)/73 dt: 17-7-1973).

- (i) Check of classification of vouchers for Rs. 10,000 and less.

(Authority:- Para 5.18.2 of CAG's M.S.Os (A&E) Vol-I).

- (ii) Attestation of opening and closing balances in Provident Fund Ledgers.
- (iii) Closing of Broadsheets with Nil balances.
- (iii) Closing of Broadsheets with Nil differences between the Broadsheets and Ledger figures.
- (iv) Attestation of entries in the Service Books of N.G. Os (except first page of the Service Book which will be attested by the Branch Officer).
- (v) Attestation of entries in Pension Audit Branch relating to transfer within the same audit circle with monetary value of Rs. 100 p.m. or less.
- (vi) Checking/to verify that the eligibility of subscribers and allotment of account numbers and attestation of entries in the Leger and General Index Register in the Provident Fund Section
- (vii) Signing of routine acknowledgements and also remainders under their own designations (except to Headquarters Offices).
- (viii) Issue of half-margin memos conveying routine remarks such as calling for certificates receipt schedules and other wanting documents.
- (ix) Attestation of events recorded in the Audit Registers (both in the G.E and Establishment Sections).
- (x) In G. E. Sections, attestation of all noting and entries in the various cases and columns as for recovery of long-term advances and the columns dealing with the date of

birth, scale of pay etc. in the Gazetted Audit Registers(Money columns will be attested by the Branch Officers who will continue to issue pay slips, etc.)

(xi) In G.E. Sections, issue of leave admissibility reports excepts in cases of L.P.R Terminal leave.

(xii) In Provident Fund branch, issue of annual statements of accounts to the subscribers.

(xiii) Acceptance and noting of sanctions for part final withdrawals from Provident Fund. (If the sanction is not fully in order, the Section Officer will also have the power to convey his objection).

(xiv) All noting correspondence/calling for details of missing credits and details for adjustment of unposted items in the P.F. Sections.

(xv) Issue of advances to loans for prompt payment of installments (Loan Sections).

(xvi) Calling for acknowledgements of balances in the case of all loans and advances (Applicable Generally in Loan and G.E. Section.)

(xvii) Issue of objection statements for objections with money value e.g., want of staped vouchers, want of sub-vouchers, etc.

(xvii) Attestation of all entries in the Pension Audit Register.

In respect of items(xviii) to (xx), the Branch Officer should exercise sufficient control over these items of work by proper scrutiny of control registers like Missing Credit Register and Final Payment Register in respect of Provident Fund and the Broadsheets and connected correspondence in the other cases.

(Authority :- C& A G's letter No. F.A. -OSD (P)/73 dt: 6-3-73 in the file No. Est-1/12-7-73 another is to be included from OPM-Headquarters A.G. Para 5.46.

Para 12. Duties of the Welfare Assistant

It is an integral part of the appointment orders of the Welfare Assistant that he will assist the Welfare Officer to enable him to discharge his functions efficiently under Staff Welfare, house keeping and recreational, cultural and community activities. The Welfare Assistant will be directly under the charge of the Welfare Officer. He will also perform such other duties as may be entrusted to him by the Deputy Accountant General (Administration). It is thus obvious that he will have to handle variety of duties but with a little

bit of planning and concentration he would be able to take all the duties comfortably to his stride.

Note:- In time of need, Accountant General may provide supporting Staff to the Welfare Officer to make welfare a continuous concrete and really functional and not merely an exercise to fill the post.

Para 13. Sanitation and Cleanliness of the Office-responsibility therefore.

The Welfare Officer and Welfare Assistant are generally responsible for the sanitary arrangements and ventilation of the Office. In the discharge of these duties, they will be assisted by the Caretaker/Asstt. Caretaker who will attend office at 7-00 A.M. to 12-30 P.M. and 1-30 P.M. to 7-00 P.M. In this context, a diary of inspections should be submitted to the Welfare Officer on every Monday and to the Deputy Accountant General (Administration) and Accountant General during the first week of the month. It should be seen that all doors, windows, skylights, etc. are opened by the Peon of the Section concerned on every morning and early before office hours. The Welfare Officer and the Welfare Assistant must occasionally make a round of the office and see that every thing is ship-shape. Free ventilation through the office should be secured by opening up all inside doors etc. During office hours windows and doors should also be kept open so far as this is to be done without inconvenience to the officials working. It is not of course, intended that the staff should be exposed to draughts in the cold weather or an excessive heat in the hot weather. The Welfare Assistant should also see to the regular periodical cleaning of the windows and skylights.

Para 14. Tidiness and cleanliness of Office Peons now MTS, etc.

The Welfare Assistant and the Caretaker should generally see that all Peons (*now MTS*) are tidily and cleanly dressed. Those who are provided with liveries must wear them on duty. They should see that all irregularities and faults pointed out to any of the Peons (*MTS*) have been remedied and that proper discipline is maintained. The Welfare Assistant as well as Caretaker should communicate any orders which have been passed by the Accountant General in regard to the duties of the Peons or other matters effecting them.

Para. 15. General watch and care of the Office building.

(1) The Comptroller and Auditor General of India has sanctioned one post of Welfare Assistant and one post of Asstt. Caretaker for this Office. They are responsible for the general watch and care of the Office buildings and the duties assigned to them in this regard are as under:-

(i) General watch and care of the office building as a whole including night watch, so as to guard against any theft, fire, damage to the building or pilferage of records, furniture etc. (This will include supervision of the Work of Watchers in regard to opening and closing of the office).

(ii) To keep a control over gate-keepers deputed on the entrance to building with a view to guard against any unwarranted or unauthorised entry into the office premises, and to arrange for permanent or temporary permits for entry into office, through the Receptionist/*PRG Cell*.

(iii) Supervision of the work of *Peon/MTS engaged for Safai work* in regard to the office sanitation and general cleanliness of the office and making arrangements connected therewith.

(iv) Supervision of the work of *peons/MTS* so far as the dusting of rooms, seats, tables and records etc. is concerned.

(v) To keep an eye that no official documents or record is removed and that no doubtful persons approach the building with a view to do any harm to it.

(vi) To go round the building of the office by surprise at night, ensure that watch and ward arrangements are in order and there is no danger to the building or the record etc.

(vii) To receive any urgent official messages etc. (including telephone calls) and arrange to communicate to the officer concerned without delay.

(viii) To keep a watch over the condition of the building and report to the Branch Officer, Record any repairs necessary, so that the same may be got *constructed/ repairs* immediately.

(ix) To arrange for proper change of furniture in different rooms of the office and to fix responsibility in case of any loss.

Duty hours of Caretaker will be as follows:-

(i) On all days-

From 8-30 A.M. to 1-00 P.M

From 2-30 P.M. to 7-00 P.M.

In addition to normal duties, he will make surprise visit to the various office buildings at night.

(2)The main cause of fire are as under:-

Drop light, i.e. little cinder of burning ash from a cigarette, or a match or anything of that sort dropped inadvertently and remaining un-noticed.

Heater/stove left alight inadvertently.

Short Circuit of electricity.

Over heating of the wires by the use of electric heaters on the light circuit.

The following general rules should be observed for prevention against fire:-

Matches are used with care in any part of the building.

Burning matches/cigarettes ends must not be thrown on the floor, but should be extinguished properly and then thrown in ash-trays or some receptacle of iron.

All greasy rags, waste, etc. should be carefully collected/deposited and not thrown away and allowed to lie in heaps in corridors, as they are liable to spontaneous ignition by careless throwing of burnt 'Bidi' and Cigarettes ends.

Surplus/unserviceable articles of furniture should not be stored in the office corridors.

Smoking in office rooms is absolutely prohibited and the Asstt. Accounts officers/Section Officers /Supervisors should see that this rule is observed strictly.

The Caretaker and Welfare Assistant will be held responsible for seeing that the instructions mentioned above are strictly observed. New fire extinguishers of chemical type dry have been got affixed in the building of the office. The instructions inscribed on them should be read thoroughly by the Welfare Assistant and by the Caretaker. Extinguishers should not be used for other purposes or removed from their position, except in case of fire or recharging. Both the official

should see that 50% of the fire butchers are with water and the remaining 50% with sand. They should ensure that no Staff member spits in them or dumps torn records or cigarettes butts.

(16)

The following general rules should be observed in the event of outbreak of fires:-

Shout 'Fire' to warn others, Inform fire Brigade (Telephone No.....)

Rescue any one in danger.

Grasp the nearest extinguisher by the handle, remove from bracket, carry it to the site of the fire, then , and not before, drive in the red with a sharp blow on a hard surface (floor, door, post, wall) and turn the jet of liquid on the blaze.

OR

Take the nearest bucket of water as close as possible to the fire; then through the water from the bucket on the blaze in all directions with the hands palms upwards. This method is more effective than emptying the bucket in one sport. Where corridor pumps are kept, run the pump close up to the fire for operation and keep up constant jet of water, and keep the pump constantly filled.

Persons arriving with other extinguishers buckets and pumps should do the same.

Exclude draught from the fire by closing all doors and windows not required for escape or work on the fire.

In the case of fire on electric fittings, switch off current and do not use any extinguisher or pump on the outbreak until current is cut off.

Organise salvage parties, work first on rooms nearest the fire, Do not waste time in trying to save heavy furniture first.

Wrap up records in 'durries' curtains, etc. More can be moved safely this way than by men running about with these in their arms.

The contents of the buildings should be removed, commencing with more inflammable materials.

If fire-houses are on the premises, they must be run at once from the nearest hydrant to the fire, but water should not be turned on unless the outbreak is beyond control of first-aid appliances. It should be seen that the water strikes the seat of the fire direct. The fire should be attacked from the inside of the premises, if possible.

The water should also be aimed at the highest point of fire.

Do not shout unless you must

Do not run about aimlessly.

Do not get in the way of others.

Every person not working on the fire or salvage must leave the building at once.

(m) Should any fixture impede the extinction of fire, it should immediately be broken or cut away on outbreak of fire.

(n) Pending arrival of the Fire Brigade, every endeavour should be made to confine the fire.

Note:- On the first of March each year, return of losses due to outbreak of fire sustained in the previous calendar year should be sent to the Comptroller and Auditor General of India.

The staff available and trained in extinguishing fire should be organised in a suitable manner for assistance in the case of outbreak of fire, care being taken that every member is assigned a definite position. It is necessary that a sufficient number of the staff should be trained in First-Aid and to ensure that they are really helpful and know their duties and the use of fire extinguishers. They should attend the Fire Drills, when organised. All the *MTS engaged in duties in Watchers, Peons and Safiwalas* etc.) who live in the office compound should be trained with care in the use of fire appliance so as to be helpful in the case of fire breaks out.

First Aid hints regarding the use of Minimax appliances:-

At the first intimation of the fire run to the nearest 'Minimax' and bring it as near to the fire as possible.

Then and not till then drive in the knock at the base by a good hand blow on the floor or against the wall.

Concentrate the chemical jet on the base of the fire till the effect becomes apparent. This effect is lessened or lost by doing otherwise.

If there are not sufficient number of 'Minimax' to extinguish the outbreak use them to prevent the fire spreading. The jet can be stopped occasionally with the finger or thumb so as to save waste of fluid and enable the operators to judge the result of its work.

Do not stand by the fire 'shouting' for some one else to fetch the 'Minimax'. This wastes valuable time, bring it yourself. The longer the fire burns the more damage it does and the more difficult it is to extinguish.

Do not hesitate to use plenty of extinguishers. Three or four 'Minimax' used together are worth more than double that number when applied in succession.

Do not hang up the 'Minimax' uncleaned and empty after use. See that these have been thoroughly washed and refilled ready for next time.

Para 16 Observance of tidiness and examination of registers and the contents of drawers, boxes, etc.

All registers maintained in a section should be carefully and frequently examined by the AAO/Section Officer/Supervisor and not only on the occasions on which they have to be submitted to the Branch Officer/Group Officer in charge. He should also turn out occasionally the contents of every drawer, box or other receptacle in his section and he should quite sure that no official paper is irregularly detained there and that nothing escapes disposal. He should further see that the files paper relating to his section are neatly arranged in the racks and almirahs allotted to Sr. Accountant /Accountant/Clerks etc. , and see that records obtained on requisition have not been unnecessarily detained in the section, and that no records are lying carelessly on the table or on the floor. Untidy habits of assistants should be strongly condemned and taken serious notice of, if and when persuasion fails to effect an improvement.

Note;- All important sectional records, e.g. vouchers or letters under disposal along with voucher files and registers not active use should be kept under lock and key by the persons concerned.

Para 17. Duties of Caretaker, Asstt. Caretaker and Watchers.

(A) Care Taker

The duties of the Caretaker are as follows:-

He will keep a general watch and control over the entire watch and ward staff of this Office.

He will be in charge of the fire-fighting arrangement and ensure that necessary and adequate fire fighting equipments are provided in all the buildings and that these are always kept in working order.

He will supervise the work of the Safaiwalas and Malis and will be responsible for proper sanitation, neatness and cleanliness of the Office premises. He will maintain the Attendance

Register for Watchers, Malis and Safaiwalas and submit to the Branch Officer in charge Record Section at 9-00 A.M. every morning . He will also be responsible for attendance of Peons/MTS, subject to specific instructions issued from time to time.

The duty hours of the Caretaker will be as follows-

(i) On all days-

From 8-30 A.M. to 1-00 P.M

From 2-30 P.M. to 7-00 P.M.

In addition to his normal duties, he will make surprise visit to the various office buildings at night.

He will receive any urgent official message etc., (including telegram and telephonic calls) beyond office hours and on Sundays/holidays and arrange to send/communicate the same to the officer concerned without delay.

In case of any emergency, the Caretaker will contact the Welfare Assistant, or the Welfare Officer, or the Branch Officer in-charge of Record and Administration or the Deputy Accountant General (Admn) or the Accountant General immediately and report the matter to them.

He will keep a general watch over the condition of the various buildings of the office including the fittings relating to water supply, lighting, heating etc., and will report to the Welfare Assistant/Welfare Officer/ Branch Officer in-charge of Record Section accordingly.

He will be responsible for the hoisting etc., of the National Flag in front of the Main Office building daily.

(B) Asstt. Caretaker.

The Assistant Caretaker will assist the Caretaker in the discharge of his duties and will be responsible for efficient watch and ward arrangements in respect of the entire watch of the office buildings and ward Staff of this Office. He will perform the duties same as that of the Caretaker as far as these buildings are concerned.

(C) Watchers(MTS)

The duties of watchers are broadly as follows:-

General watch of the office buildings as a whole including night watch.

To guard against any unwarranted or unauthorised entry into the office premises.

To see that no official documents or records are removed without the written permission of the Branch Officer or the Group Officer concerned.

To receive urgent official messages, etc. (including telegrams and telephonic calls) beyond office hours and on Sundays and holidays on behalf of the Caretaker and arrange to send/communicate them to the proper officer without delay.

To open the rooms on every working day at 8-30 A.M. sharp in the presence of the respective sectional peons.

To close the doors and windows, switch off the lights and heaters and lock up the rooms immediately after the office closes. It should be ensured that the fire places and anguthis have been properly extinguished before the doors are closed. It is also his responsibility to have the rooms properly swept every morning by the Safaiwalas.

To start the initial extinguishing measures under the guidance of the Caretaker, in case of fire and to inform the officer concerned in the absence of the Caretaker/Asstt. Caretaker.

The Watchers' duty hours will be regulated by a roster, prepared monthly by the Record Section.

Para 18. Duties of Daftries.(MTS).

The following duties and work are employed to the Daftries under the immediate control of AAO/ Section Officer/Supervisor of Record Section.

Leather and cloth binding.

Stitching of files of the whole Office.

Pasting of correction slips in the books of reference of Gazetted Officers.

Filing of vouchers and paid cheques sent to the old Record Section.

Despatch work with despatcher.

Storing and distribution of forms and correction slips.

Seeing that stationery racks of Gazetted Officers are adequately filled with forms, flag slips, etc.

Opening of important dak before the head of the office.

Closing of bags and sealing of parcels, bags and letters of an important/confidential nature, etc.

Attending on Gazetted Officers and looking after the general requirements of the Office; and
Attending to any other item of work as may be entrusted to them by the AAO/ Section Officer/
Supervisor of Record Section from time to time.

Para 19. Duties of Gatekeeper.

Gatekeeper are required to be on duty as per time schedule issued to them by rotation. They are required to check the identity cards of the office staff and to ensure that no outsider enters the office premises without a temporary pass.

Para 20. Duties of Safaiwalas (MTS).

The MTS engaged in Safai *work* are required to come to office at 7-00 A.M. daily and not to leave office before 11-00 A.M. They are responsible for cleaning and dusting of all office rooms and corridors, sweeping of the office and for keeping clean the office latrines, urinals and drains, etc. All the Safaiwalas are required to attend office again from 3-00 P.M. to 5-00 P.M.

If any of the Safaiwalas fails to do this work properly, the Caretaker will report the matter to the Welfare Assistant. Complaints received against the Safaiwalas should be entered in a register maintained by the Caretaker which should be submitted to the Welfare Officer at the time a report is received against any Safaiwalas. The Welfare Assistant and the Caretaker will see that the Safaiwalas remain on duty the required hours of their attendance and work properly.

Para 21. Duties of Receptionist

No separate post of Receptionist has been sanctioned by the Headquarters Office. However, the duties of Receptionist are detailed below:-

Visitors to see Officers. The Receptionist will issue temporary permit to visitors, if the officer concerned is prepared to see them. They will be escorted up to the Officer's room by the Receptionist's peon who will bring back the permit, signed by the Officer concerned and hand it over to the Receptionist.

Visitors to see non-gazetted employees of the office . On the arrival of such a visitor, the Receptionist will note in his register, the visitor's particulars as well as the name and the section of the person, he wishes to see. Thereafter, the Receptionist will call the person, whom the visitor wishes to see and that interview will take place in the Receptionist's room.

Issue of temporary passes to officials of other Departments, who attend this office in connection with reconciliation of departmental accounts and other official business.

Receptionist is required to keep with them, a complete and up-to date list of all the members of the office including officers, alongwith their residential addresses.

Receptionist is required to maintain telephone register in respect of local private telephone calls made by the officials of the office and put up the register to the concerned Sr. Accounts Officer/Accounts Officer(Record) at the end of each day. A sum of Rs. 1/- should be recovered for each call and deposited with office cashier.

The Receptionist will maintain a register in which the names of all Sections in the office will be noted. Each Sectional Assistant Accounts Officer/Section Officer/Supervisor will be required to spare one Sr. Accountant /Accountant /Clerk from his section for duty by rotation. The Assistant Accounts Officer/Section Officer/Supervisor of the Section concerned will be called upon to nominate Sr. Accountant/Accountant/Clerk for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take the necessary charge of the Receptionist's room, alongwith the list of addresses and telephone in the evening, before the holiday and ascertain from Record Section names of the peons put on duty.

Para 22. Duties of Peons.

- (1) Peons must attend immediately to all calls from the officers of Section to whom or to which they are attached, dust the furniture and records regularly and supply drinking water, etc. whenever called upon to do so. Peons attached to Sections should not leave office without permission until the last staff in the section leaves office. Before leaving office every evening the sectional Peons should get the doors of the rooms, for which they are responsible, locked up by the Watcher. The Peons should attend office at 8-30 A.M. unless in any special case their attendance is required earlier than that hour and have the respective rooms open by the Watcher in their presence. The Section Officer, Record and Branch Officer in-charge of Record should pay surprise visits and see that these orders are strictly carried out. The Sectional Peons should attend all calls which may be required by Assistant Accounts Officer /Section Officer/Supervisor and Sr. Accountant/Accountant/Clerk-Typist etc. of the Section.
- (2) Peons attached to Branch Officers are responsible for the cleanliness of the room to which they are attached. They should get the doors of the rooms locked up every evening by the Watchers before they leave office and ensure next morning, after the rooms are opened in their presence by the watchers, that nothing is lost or has been tampered with.

Para 23. Duties of Record Keeper.

(1)The Record Keeper is responsible for the proper custody of the files/records, and should see that files taken out are returned within 10 days. The AAO/Section Officer/Supervisor Record Section must examine the wire files of requisitions weekly, from the oldest requisition upwards, and see that reminders are regularly sent for files/records overdue. The Record Keeper should arrange for the receipt, housing and weeding of records with reference to the procedure laid down for the maintenance of correspondence files, vouchers and other records.

(2)The Record Keeper is held responsible to see:-

that all records are kept in order in their proper places;

that records bear correct labels and that the period of life is recorded and attested by the AAO/Section Officer/Supervisor of the Section Concerned;

that no records are kept lying about on the floor;

that no records are admitted into the room which he has no authority to receive;

that no records are removed from the room without a formal requisition;

that all records given out are duly returned to the Record Room;

that the register for weeding is maintained properly;

that no one except the staff of the record rooms is allowed to handle the records;

that no unauthorised person is permitted to have access to the rooms;

that the Record Rooms are kept under lock and key in his absence;

(3) The Record Keeper is also responsible for the safety of the rooms while open during working hours, and he will see that no one smokes or takes fire in any form into these rooms.

(4) The Record Keeper is also responsible for the safety of the rooms while open during working hours, and he will see that no one smokes or takes fire in any form into these rooms.

(5) The Record Keeper will see that the Record rooms are duly ventilated and kept clean and in order, Bits of paper, pieces of string, pins and other rubbish are not to be left lying about. They should be removed daily.

NB:-[Headquarters' vide circular No. 18-NGE/2010 under No.717-NGE(App)/25-2010 dt. 28.06.2010 on the recommendations of the 6th Central Pay Commission re-designated all the erstwhile Group- 'D' viz. Safaiwala, Water man, Showkidar, Mali, Farash, Peon, Sr. Peon, Daftri,

Junir Gestener Operater, etc. as Multi Tasking Staff (MTS) & the post also upgraded to Group-
'C' Non Gazetted.]

The duties as have been prescribed for the MTS are as follows:-

1. General cleanliness & upkeep of the Section/Unit.
2. Sanitation work of building/office.
3. Cleaning of rooms.
4. Cleaning of building, fixtures etc.
5. Watch & ward duties.
6. Opening & closing of rooms.
7. Up keeping of parks, lawns, potted plants etc.
8. Dusting of furniture etc.
9. Carrying of files & other papers within the building/office.
10. Delivering of dak (outside the building).
11. Physical maintenance of records of the Section.
12. Stitching and binding of records/files/registers of the Section/Unit.
13. Photocopying, sending of Fax etc.
14. Other non-clerical work in the Section/Unit.
15. Assisting in routing office work like diary, dispatch etc., including on computer.
16. Maintenance of office equipments/fixtures and fittings and provide necessary assistance for running of such equipments.
17. Driving of vehicles, if in possession of valid driving license.
18. Any other work assigned by the superior authority.

Para 24. Surprise checks by the Branch Officer, Record and Other Gazetted Officers in the rank of Sr. Accounts Officer/Accounts Officer.

The Security arrangement of the Office will be under the direct control of the Branch Officer (Record) and the Caretaker, Asstt. Caretaker and Watchers will discharge their duties allotted to them by the Branch Officer(Record).

With a view to ensure that the watch and ward arrangements are functioning properly, the Branch Officer Record will pay surprise visits to different buildings at least once a month beyond office hours or on holidays. In addition to the checks exercised by the Branch Officer Record every month, surprise checks of security arrangement by other two Gazetted Officer in the rank of Sr. Accounts Officer/Accounts Officer will be conducted in the various buildings on holidays and after office hours, one during day time on one of the holidays and another during the night hours (after 9 P.M.). The report of the surprise checkes should be submitted to the Accountant General through the Dy. Accountant General (Admn) on the day following the day of surprise check. Record Section shall maintain a Register regarding selection of Round Officers to be submitted to the Accountant General on the 2nd of each month which should be watched through the sectional Calendar of Returns.

[Authority:- Circular Order No. 46 (Rec-I) dt; 13-2-70]

ANNEXURE –I
(Referred in para 7)

Handing over note of Sr. Accountant /Accountant/Clerk on the eve of his transfer or proceeding on leave:

- 1.Name of the Section .
- 2.Name of the Sr. Accountant/Accountant/Clerk.
- 3.Items of work done on the seat.
- 4.State of work in respect of the following items of work.
 - (i)Accounts.
 - (ii)Broadsheets, O. Bs. etc.
 - (iii)Correspondence.
- 6.The list of files that are dealt with indicating the number of files.
 - (a) lying on the table,
 - (b)sent to other sections, and
 - (c)put up to the Section Officer/Branch Officer/Group Officer/Accountant General.
- 7.Number of pending cases (indicating those received from other sections)
 - (a) requiring action,
 - (b) sent to other sections, and
 - (c) put up to the Section Officer/Branch Officer/Group Officer/Accountant General.
- 8.The list of important and pending cases indicating in brief, the action to be taken.
- 9.The returns/reports to be submitted to T.M./Book/Other Co-ordinating sections and to the outside authorities.
- 10.Any other items specific to the seat.
- 11.Position of outstanding complaint cases.
- 12.Details of outstanding Pension/G.P.F. final payment cases.
- 13.To the extent targets fixed have been achieved and reasons for shortfall thereof, if any.

14. List of documents, files, articles handed over to Shri-----, whose signatures have been obtained is attached.

15. Important features or remarks.

16. Dated Signatures of Sr. Accountant /Accountant/Clerks.

(i) Handed over

(ii) Taken over

Remarks by the Assistant Accounts Officer/Section Officer/Supervisor.

SIGNATURE OF THE
AAO/S.O./SUPERVISOR

Remarks by the Branch Officer.

SIGNATURE OF THE
BRANCH OFFICER

Note:- Items not applicable may be left blank and if there are some items peculiar to any section, necessary insertions may be made to meet with the requirement of that section.

ANNEXURE –II
(Referred to in para7)

Handing over note of the Assistant Accounts Officer/Section Officer/Supervisor on the eve of his transfer or proceeding on leave:-

1. Name of the Section.

2. Date of transfer or proceeding on leave.

3. State of work with particular reference to the following items of work:-

(i) Accounts .

(ii) Broadsheets, O.Bs. etc.

(iii) Reconciliation

(iv) Correspondence.

- (a) No. of diarized letters outstanding in the report last due.
- (b) No. of other urgent D.O. letters, U.Os., etc. outstanding.
- (c) No. of complaint cases received through the Office of the Comptroller and Auditor General of India are outstanding.

(v)Returns outstanding in the Calendar of Returns.

(vi)Position of Director of Inspection note and review not of I.T. A

(vii)No. of outstanding Pension/G.P.F final payment which are more than one month old.

(viii)Position of preparation of Appropriation Accounts /Finance Account/Finance Schedule, etc.

(ix)To the extent target fixed have been achieved and reasons for shall fall thereof, if any.

4. Number of pending cases(indicating those received from other sections)

(a) requiring action,

(b) sent to other sections, and

(c) put up to the Branch Officer/Group Officer/Accountant General.

5 The list of important and pending cases indicating in brief, the action to be taken .

6. The returns/reports to be submitted to T.M./Book/Other Co-ordinating Sections and to the outside authorities.

7. Month(s) upto which Inspection of vouchers has been completed and objection Books, Six monthly Objection Books, Six monthly Registers, Broad-sheet, etc. have been closed. The arrears, if any, should be clearly indicated itemwise.

The following articles have been handed over to Shri-----, Assistant Accounts Officer/Section Officer/Supervisor or seniormost Sr. Accountant and his dated signature obtained on one copy of the handing over note:-

(i) Secret Memorandum of Inspection, if issued.

(ii) Glass pad.

(iii) Pen Stand.

(iv) Keys in duplicate of iron almirah.

(v) Register or books alongwith books mentioned therein.

(vi) Following important files /confidential files.registers.

(a) Register of quality of work done.

(b) Register for section of review.

(c) Court case files etc.

(Vii) Distribution (duty) list of the section.

The work of the sections totally/fairly correct.

The following items of work comprising of-----mandays arrears are outstanding.

Important features and remarks.

Suggestions made by the outgoing Assistant Accounts Officer/Section Officer/Supervisor.

The above note is correct to the best of my knowledge and belief.

Full dated Signature of
Assistant Accounts Officer/
Section Officer/Supervisor

1. Handed over
2. Taken over

Remarks of the Branch Officer.

Note:-Items not applicable may be left blank, and if there are some items peculiar to any section, necessary insertions may be made the requirement of that section.

CHAPTER-II OFFICE DISCIPLINE

Para 25. Office Hours.

On the recommendations of the Fourth Pay Central Commission Report, Govt. of India decided to increase the working hours in all its administrative offices throughout India. In pursuance with the Govt. of India's decision for improving the skill & efficiency in administration, this Office in consultation with the Central Govt. Employees Welfare Co-ordination Committee, Guwahati, started 5 (five) days week with effect from 1986. Consequent upon such decision, working hours increased to 40 (forty) hours per week with all Saturdays & Sundays as holidays.

At present, normal office hours of attendance, on all working days are from 9-00 A.M. to 5-30 P.M. with obligatory half –an-hour lunch break from 1-30 P.M. to 2-00 P.M. during the period from 1st March to 31st October. From 9-00 A.M. to 5-00 P.M. without any lunch break during the period from 1st November to last day of the February every year. However, Assistant Accounts Officers/Section Officers/Supervisors have power to require early or late attendance, when the work is in arrear or the interest of public service requires it. When any person on the establishment is required, in the interest of public service, to work extra hours or on holidays, it must be done as a part of his regular duty. The AAO/SO/Supervisor in-charge of a section has authority to enforce the attendance of any subordinate till 6-00 P.M. or later, if required for any urgent work. In the case of compulsory attendance on holidays, Assistant Accounts Officers/Section Officers/Supervisors should obtain prior *permission* of the Branch Officer concerned.

(2) It has been noticed that some members of staff continue to sit in office even after 7 P.M, the time upto which office watchers are required to be on duty. This not only causes inconvenience to the Care taking staff of this office but also renders the security arrangements difficult. If in the interest of the office work, it becomes absolutely necessary for some members of the staff *to sit in the office even after 7 P.M*, they should obtain the prior permission of the Deputy Accountant General concerned and communicate it to Administration Section concerned for information.

(3) It has further come to notice that some officials attend office on Saturday, Sunday and holidays even when their Assistant Accounts Officers/Section Officers/Supervisors do not attend the office and experience inconvenience when the Watchers refuse to open the sections for them. As the Watchers have been given instructions to open the rooms of the sections on Saturdays, Sundays and holidays only in a members of the supervisory staff also attends the office, or if the official concerned is in possession of a written permission from the Branch Officer/Welfare Officer/Deputy Accountant General concerned to attend office without his Assistant Accounts Officer/Section Officer/Supervisor, necessary arrangements should be made well before the members of the staff to attend office on Saturdays, Sundays and holidays with due intimation to the Caretaker.

(Authority:- Admn & Estt order No. Estt/261, dated 31-12-87 and Memo No. Admn & Estt/Ghy/1-29/Holiday/90-95/4672-76, dated 2-1-9, G.O.I, Dept. of per and Trg. Circular No. 13/11/86-JCA, dated the 7th November, 1986, received through C.A. G's Telex Massage No. 7954, dated the 11th November, 1986).

Para 26. Attendance Register-Central Services Class III Employees.

An Attendance Register in Form S.Y. 302 will be maintained in each section and is to be kept on the table of Assistant Accounts Officer/Section Officer/Supervisor. All officials are expected to be in their duty places punctually at 9-00 A.M. Every employee should enter clearly his initial against his name in the Attendance Register at the time of arrival and departure duly noting the time in ink. After putting initials in the Attendance Register at the time of arrival, each person should immediately starts/commence work. The Register should be initialed at the bottom by the Assistant Accounts Officer/Section Officer/Supervisor. The AAO/SO/Supervisor of the section, or in his/her absence, the senior most dealing Assistant present in the section should close the Attendance Register positively at 9-10 A.M .and submit it to the Branch Officer in-charge of the section. Before doing so, he will put a red cross mark against the name of the persons who have not put initials in the Attendance Register. The AAO/SO/Supervisors and Sr. Accountants/Accountants/Clerks etc. coming late will sign in the Attendance Register in the presence of the Branch Officer and will note in red ink the exact time of attendance below the cross marks against their initials. In the case of the directly controlled sections by the Accountant General, the Attendance Register will be submitted to the Branch Officer in-charge of the routine work of those sections.

Recording of non-attendance:-

The following abbreviations should be used by the AAO/Section Officer/Supervisor to denote the reason of non-attendance:-

(1) Compensatory Holiday	CH
(2) Casual Leave	CL
(3) Leave of any other kind	L
(4) Restricted Holiday	RH
(5) Absent	A*

*(This entry should be made in pencil and when leave of any kind is sanctioned appropriate abbreviation should be used.)

The name of the permanent incumbents of the department or section should invariably be shown in order of seniority in the Attendance Register and below them the names of the temporary or officiating staff working in the section should be recorded. The nature of the absence should be stated in the case of all absentees. After the register is seen by the Branch Officer-in-charge, it should be kept under lock and key by the Asstt. Accounts Officer/Section Officer/Supervisor.

Para. 27. Punctuality and efficiency in the Offices/Late Attendance and action thereof.

With a view to ensure the observance of Punctuality and efficiency in the transaction of work in Govt. Offices, the Govt. of India decided to discontinue the practice of allowing a Govt. Servant to attend office late, and have for future guidance, laid down the following instructions:-

- (1) Half - a - day's casual leave should be debited to the casual leave account of a Government servant for each late attendance but late attendance up to an hour and not more than two occasions in a month, may be condoned if this *is* due to unavoidable reasons like illness of the family member, Cycle/Scooter puncture, late running of buses/train etc. In case such a course does not ensure punctual attendance of the Government servant and he is persistently/habitually attending late, suitable disciplinary action may be taken against him/her in addition to debiting half a day's casual *leave* to his/her casual leave account on each occasion of such late attendance.

(2) It has been decided that if an official who has no casual leave 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 that he will be treated as on unauthorized absence for the day on which he has come late, and leave it to the official himself either to face the consequences of such unauthorized 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.

(Authority:-G.O.I., M.H.A,(D.P. & A.R.), O.M. No. 28034/3/82-Ests(A), dated the 5th March,1982).

(3) Half –a- day’s casual leave for the first –half or second half may be granted if applied for by a Government Servant to attend to some urgent private work which does not require a full day’s casual leave, e.g., when one has to go Railway Station, or Bus-Stand to receive a guest or a friend or to go to a dispensary to have himself or a member of his/her family treated.

(4) For the grant of half-a-day’s casual leave, as mentioned in sub-para (3) above, the lunch break will be dividing line, e.g. a person who takes half-a-day’s casual leave for the forenoon session, is required to come to office at 1-30 p.m. Similarly if a person takes leave for the afternoon session, he can be allowed to leave office at 1-00 p.m.

(5) In view of the decision contained in the preceding paragraphs, the balance at credit in the casual leave account of some Government servants may be in terms of full days or 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’s casual leave, if so applied for. Likewise, even when the casual leave at the credit of Government servant is in terms of full days, there is no objection to the grant to half days’ casual leave in conjunction with full day’s leave. The existing restriction imposed on the number of day’s casual leave that can normally be granted at a time will, however, continue to apply.

(6) In the case of a Government servant who having exhausted his casual leave attends office late upto one hour at a time for unavoidable reasons mentioned in sub para (1) above, such late attendance may be condoned on not more than two occasion (s), in a month. If, however, he attends office late on subsequent occasions, in a month, disciplinary action may be taken against him.

(7) Administrative authorities should see to the enforcement of punctuality and supervisory officers should be very particular in scrutinizing the attendance registers.

- (8) Surprise daily checks may be carried out in one or two sections under the direct supervision of a senior officer.
- (9) The lunch break must be scrupulously observed not only by the subordinate staff but also by the Supervisory Officers and periodical surprise checks should be made to ensure this.
- (10) In the case of a Government servant who leave office early without permission before the time for closing of office should also be treated like late attendance and half-a-day's casual leave should be debited to the CL account for each such early departure from office.
- (11) The AAO/SO/Supervisor must see that "Late Attendance" are duly noted in the Attendance Register and "Total Attendance" should be worked out and the Register should be closed at the end of the month. Memo of such closing should be submitted to the Branch Officer along with the casual leave Register on or before the 4th of the next month.
- (12) On the 5th of each month, the Branch Officers will supply the following information to the Personal Assistant to the Accountant General:-
- (i) The names of the assistants and grade IV Government servants who have been marked late for more than 3 days during the previous month.
 - (ii) The number of days each attended late.

From the above details Personal Assistant to the Accountant General will prepare a report and submit it to the Accountant General through the Deputy Accountant General (Admn).

(Authority:- G.O. I., M.H.A., Dept of Per & A.R., O.M. No. 11013/20/83-Estt.(A), dated the 21st November, 1983, Govt, of India Ministry of Home Affairs O.M. No. 60/17/64-Estt.(A) dt: 4-8-65 received with C & A G's endorsement No. 1940-NGE-I/1964-65 dated 11-8-65-Dy. No. CAG-708/Estt-I-169 at page 45c in file No. Estt. I/1-13/59-60).

Para 28. Attendance Register Central Services Class-IV.

- (1) The entire Group 'D' establishment of the office will be under the control of the Branch Officer-in-charge of Record Section. The Record Section will kept an Attendance Register in which the attendance of all the Group 'D' establishment (except Daftries, and Gestetner Operator) will be marked at 8-30 A.M. The Attendance Register will be closed and sent to the Branch Officer/Supervisor of Record Section. To enable Record Section to submit the above register punctually, the Assistant Accounts Officer/Section Officer/Supervisor of various sections should report to the Record branch (Care taker) 9-10 A.M. if their sectional peon is absent from duty.**
- (2) Literate Grade IV servants will make their attendance by putting their initials in the Attendance Registers of the sections concerned. In the case of illiterate Grade IV servants

however, the AAO/S.O/Supervisor of the section should mark the attendance by entering the alphabet "P" against the name of the Grade IV servant, before submitting the Attendance Register to Branch Officer under para 26 above.

- (3) In order to enforce punctuality, the procedure prescribed for regulating late attendance in para 27 above should be followed.

Para 29 Observance of proper decorum during the lunch break.

- (1) No Government employee should play cards on the lawns and such other places inside and outside office buildings.
 - (2) The game of cards should be confined to the recreation rooms or places approved for such purposes.
 - (3) No indoor games should be played in office buildings after 7-00 p.m. except on special occasions such as preparation /practice for any tournaments etc.
- Persons found violating these instructions will be liable to disciplinary action.

(Authority:- G.I, D.P. & A.R, D.O. No. 15/45/67-SSO, dated the 11th August, 1967.)

Para 30. Leaving Office during office hours.

- (1) No official should leave office during the office hours without the written permission of his Assistant Account Officer/Section Officer/Supervisor nor should an Assistant Accounts Officer/Section Officer/Supervisor do so without the knowledge of his Branch Officer.
- (2) If any Sr. Accountant/Accountant/Clerk etc. is to leave the section temporarily during the office hours for any business within the office, he /she must obtain permission from the Section Officer/AAO/Supervisor of the section.
- (3) If any AAO/Section Officer/Supervisor has to leave the section temporarily for any business within the office, he should obtain the permission from the Branch Officer-in-charge of the section.
- (4) An hour's leave should be given on Fridays to such Muslim employee if so desire to take it for purpose of saying their Juma Prayers. Leave of absence thus allowed and spent, is to be made up, if necessary, outside the office hour on the same or other days of the week.

(Authority:- G.I. H. D. Office Memorandum No. 74-D/39-Public, dt: the 20th March, 1939, received with Auditor General's Memorandum No. 251-Rec/46-39, dated the 21st April 1939, Dy. G.I. 127/T.M. Estt.29)

(5) Those Muslim ministerial servants who observe fasting during the month of 'Ramzan' should be allowed to leave office half an hour earlier from the 15th day of Ramzan upto the last day of fasting. Since it will not be necessary for such Muslim employees to avail themselves of the lunch interval and since the primary consideration is afford relief at a time when continuous fasting begins to affect vitality, it is not desirable to insist on the condition that they should attend office half an hour earlier.

(Authority:- G.L.H.d. Memorandum No. 154-43 Public (C), dated the 15th September, 1943, Dt. .I. 1465/T.M. Estt.714)

Para 31. Combination of Half-a-Day's Casual leave with Regular Leave.

In case where a Government servant has got only half-a-day's casual leave due in his casual leave account and avails of the same after the lunch break and is unable to resume duty on the next day due to unexpected illness or some unforeseen compelling grounds, he may as an exception to the general be permitted to combine half-a-day's casual leave with regular leave. Those who have only half-a-day's casual leave due to them and will not attend office on the next working day (having already applied for the leave of kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the last half-a-day's casual leave for the afternoon.

In cases where an Official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, there should be no objection to the grant half-a-day's casual leave in combination with regular leave, if the other conditions mentioned in the last sentence of sub-para above are satisfied. In such a case it has been held by the Comptroller and Auditor General of India that, since the casual leave does not constitute absence from duty and the pay is not intermitted, the Government servant should hand over charge on the afternoon of the date of commencement of casual leave. In the case of non-gazetted officers, it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the commencement of casual leave.

(Authority :- G.O. I., M.H. A., O.M. No. 60/17/64-Estt(A), dated the 4th May, 1963 and No.60/45-Estt.(A), dated the 4th February, 1966 received with the C.A.G Nos. 1940-NGE. 1/194-65, dated the February, 1965 and No. 388-NGE. 1/194-65, dated the 16th February, 1966 and C.A G's letter No. 1911-NGE(10/194-65, dated the 8th August, 1966).

Note: - According to the orders issued vide Government of India, Ministry of Home Affairs, O.M. No. 60/17/64-Acts(A), dated the 4th August, 1965, late attendance upto an hour due to reasons like late running of buses/trains etc. could be condoned by the competent authority on not more than two occasions in a month. The Railway Board Issued orders that Late attendance of Railway Employees due entirely to late running of trains may be condoned by the competent authority.

On a question having been raised in regard to the number of occasions and the number of hours for which late attendance can be condoned and also whether the Railway Board's orders could be made applicable to other Central Government Offices, it has been clarified by the Ministry of Home Affairs, that there may be no objection to the administrative authorities condoning late attendance if they are satisfied in each individual case that the late attendance was due to late arrival of trains.

(Authority:- G.O.I, M.H. A. U.O. No. 4292-63 Ests(A), dated the 11th June, 1960, copy received with C.A. G's letter No. 1006-AGE I/149-67, dated the 18th June, 1968).

Para. 32. Absence without Leave.

Staying away from office without leave renders a person liable to dismissal, except when the cause is sudden illness or unforeseen circumstances of a pressing nature. In every case of absence without prior sanction the reason of absence should be communicated at once and, if it is due to illness, a medical certificate should be produced, if so directed by the Branch Officer concerned.

Para 33. Absence for more than three days and want of Reservists.

Whenever it is anticipated that a Sr. Accountant/Accountant/Clerk will be absent for more than 3 days and no reservist is likely to be available to take up the work of the absentee the matter should be brought to the notice of the Branch Officer, who will pass order as to the distribution of the work among other staff of the section.

Para 34. Visiting of Section by the Branch Officer periodically.

It is necessary and desirable that Branch Officer should visit their *respective* sections periodically. This will enable them to form a personal appreciation of the quality of the work done by staff under them. It will also enable to give personal directions and help the staff in the

disposal of their work. Any minor difficulty that the section may be facing will also come to his notice without delay and without the need for submission of note. The Branch Officer –in-charge, should visit every section at least once a week. A diary should be maintained in which the findings of the visit to the sections will be recorded briefly. This diary should be submitted to the Group Officer-in-charge once a fortnight. Any important point that the Branch Officers may wish to bring it to the notice of the Group Officer may do so by properly underlining the same in the diary. There may be some matters where the help of the Group Officer is required but on which it may not be appropriate to put up a note and circulated freely in the office, the diary will be a convenient means of bringing such items to the notice of the Group Officer confidentially. The diary should be handed over to the successor at the time of handing over charge.

Para 35. Borrowing money from subordinates.

The Ministry of Home Affairs has examined the question whether it would be proper for Government servants to stand surety for loans taken from private sources by their official superiors. Where a Government servant stands surety for loans taken by his official superiors or their friends or relatives, it might create an impression that official pressure has been exerted for this purpose. Apart from this, the superior officer will be putting himself under obligation to the subordinate and such a situation is not conducive to efficient office management and maintenance of discipline. It has, therefore, been decided that all officers should be advised not to approach their subordinates for standing surety for loans taken from private sources either by them or by their relatives or friends.

(Authority:- G.O.I., M.H.A, O.M. No. 25/5/65-Ests.(A), dated the 25th May, 1966).

Para 36. Gossiping and loitering in passages.

The practice of loitering about and talking in the corridors and verandahs, particularly near the rooms of the Group ‘A’ Officers and of the Branch Officers, is most objectionable and any one found indulging in this practice, without just reason, will be punished. Assistant Accounts Officer/Section Officers/Supervisors will be responsible to see that order is maintained in their sections.

Para 37. Smoking in Office.

Smoking in office rooms is absolutely prohibited and Assistant Accounts Officers/Section Officers/Supervisors will see that this rule is strictly observed. It is permitted only, during the interval, allowed for Tiffin in the Tiffin rooms. No 'Hukas' or live coal should be brought into the office buildings on any account. Disciplinary action will be taken against any one disobeying these orders.

Para 38. Spitting.

Spitting on the floor, walls, stairs or through the windows of the office is strictly prohibited. Any one found indulging in this bad habit will severely be dealt with. Care must also be taken to see that floors, walls, etc. are not spoiled by ink or other stains etc.

Para 39. Use of electric lights and fans.

Every one should exercise the utmost economy in the use of electric energy. The following are some of the ways in which waste may be avoided:-

Office rooms should always be swept in the early hours of morning, instead of at night, when it would be necessary to keep lights on.

Official's working late hours should use the minimum number of lights essentially necessary and should take care to switch them off, before leaving the rooms.

Electric lights should not be kept on during the day time when natural light may be made be of advantageously in certain rooms.

The lights in the office rooms should be switched off during lunch break, when the rooms remain unoccupied.

The last man leaving the section should ensure that all the lights are switched off properly.

Electric heaters should not be used on lighting points.

Electric fans should be switched on only when the officials concerned arrive and require them and should in all case be switched off, before leaving office.

(iii) Water taps should be turned off immediately after use. The Assistant Accounts Officer/Section Officers/Supervisors should observe these orders and should impress upon their staff the necessity of strict compliance thereto. There should be surprise checks to ensure that the above instructions are being complied with. Non-compliance of these instructions should be viewed seriously.

Para 40. Admission of outsiders.

No outsiders should be allowed into the office whether in or out of office hours, except on business when necessary. Permission should be issued by the Receptionist /PRO where necessary.

The Administration-1 Section vide order No.242 dt.26.09.2011 has created a Public Relation and Grievous Cell. It started functioning on the Ground floor of office complex w.e.f. 05.12.2011. The Cell has been created for the sole benefit of the Assam Govt. Employees and pensioners. For easy approach and help to the visitors coming with their grievance, an effective has been introduced by the Principal Accountant General (A&E). One Group A officer, three Group B officers and three dealing assistants are sitting in the Cell on regular basis for helping the Govt. employees/pensioners to resolve their grievances.

Para 41. Information to outsiders.

No Gazetted Officer, S.O/Supervisor or any other official below the rank of S.O/Supervisor is permitted to give any information connected with official matters or copies of official papers without the prior consent of the Accountant General, nor is he permitted to communicate or correspond with any newspaper on official matters. Attention of all is called to the provisions of the "Official secrets Act."

The above provision does not, however, relate to any information whatsoever. For example, an officer nearing the age of Superannuation wishes to know how much leave he may take without affecting the total period of service for pension, or an officer wishes to have an extract of his history of service to check up the correctness of the record. Again, an officer may ask when his pay slip or leave salary certificate is likely to be issued or when the pre-audit bill of his arrear claims is likely to be passed and so on. It has been held by the C.A. G that the cases mentioned above do not come under the category of supply of information to outsiders, but relate to normal official correspondence with the officials concerned and cannot be treated as giving information to outsiders not connected with the official function of the office as it is.

The intention is that no information derived from official documents and not connected with the legitimate Official business should be supplied to outsiders. Such information, if any,

even if it cannot on the fact of it involve a claim against Government or embarrass Government should not be supplied.

No Senior Accountant/Accountant/Clerk or member of another office shall be allowed to have access to any of the official records, unless permission to that effect has been obtained from the Accountant General, by the Head of his Office. The files or books which an outsider is permitted to examine, should be examined in the presence of the Senior Accountant/Accountant/Clerk responsible for keeping those records. On no account should any document be removed from the office.

The attention of all the members of this Office is drawn to the provisions of rule 11 of the C.C.S(Conduct) Rules 1964, regarding the communication of official documents or information directly to any one not in the Department, and they are warned that any communication to a member of the Legislature which involves an infringement thereof, will be seriously dealt with.

(A. G's No. 2604-E/496-22, dated the 17th June 1922 Dy. C.G. 215 and No. 4421-E/1007-25, dated the 27th October, 1925, Dy. C.G. 437.)

(G.I. H. D. Memo No. 0/10/45-Public, dated the 15th June 1945 G.I. 1211/T.M. Estt. 788 of 1945-46.)

(C & A G's letter No. 1831-Admn-I/131-54 dated the 27th September, 1954, Dy. Confdl/241/M-892 of 54-55 in T.M. 2/4/54.)

Note 1:- No secret information is to be furnished to outsiders even with the permission of a Branch Officer.

(Authority:- C.A.G's letter No.1463-Admn.I/13/54, dated the 13th August, 1954).

Note:- Whenever any official of the Police Department come to the office for making certain enquiries or for the inspection of original records in the possession of this office, the section concerned should immediately obtain the orders of the Senior Deputy Accountant General/Deputy Accountant General before giving any such information or allowing him to inspect the records.

Para 42. Grant of Certificates of strangers.

Gazetted Officers and non-gazetted Government servants should be careful in granting certificates to unknown persons or to act upon certificates produced by strangers whose antecedents are not known to them.

Para 43. Responsibility of Government servants for loss to Government.

The responsibility of Government servants for any loss sustained by Government is indicated in Rule 21 of Compilation to the General financial Rules. Any such loss should therefore, be immediately reported by the officers concerned to the Accountant General, through his immediate superior Official.

(Authority:- C.A.G's letter No. 44-BRS/17-59, dated the 2nd April, 1959).

Para 44. Eradication of untouchability.

If any Government servant is found guilty of the practice of untouchability in any form, he will be liable to prosecution and such conduct on his part will constitute as sufficient ground for taking disciplinary action against him and considering him unfit for the public service. Government expects its employees not only to observe strictly the law in force but also to set an example to others of complete elimination of the practice of untouchability in any form.

(Authority:- G.O.I, M.H.A, No. F 70/17/61-Ests(A), dated the 8th December, 1961 as clarified by No. F. 25/29/CG-Ests.(A), dated the 21st January, 1967, copy received with C.A.G's No. 141-NGE-III/81-66, dated the 1st February, 1967).

Para.45 Acceptance of fees for private works.

No member of the office establishment is at liberty to take up the audit of accounts of other similar private work, otherwise than under the rules framed by the Government of India under Rules 47 and 48 of the Fundamental Rules and subject to the following conditions:-

- (1) The member concerned must obtain the prior permission of the Accountant General to undertake the private work.
- (2) The work shall not be done during office hours or at any other time, when his/her services may be required, and no work shall be undertaken which is connected with his/her work as servant of Government.

- (3) He/she shall not in the audit reports and other documents relating to the work sign his name as in any way belonging to the service of Government.
- (4) The orders contained in this behalf in paragraphs 302 and 303 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I should be carefully followed.

Para 46. Acceptance of part-time employment by Government servants after office hours.

- (1) Instances have come to notice in which Government servants have been allowed to accept regular part-time employment in other Government, Quasi-Government or private institutions. Such employment, even though it is outside office hours, is contrary to the principle embodied in Rule 15 of the Central Civil Services (Conduct) Rules, 1964 prohibiting engagement in any trade or of undertaking of any employment by a Government servant other than his public duties. It may result in some deterioration in his efficiency because, if he does part-time work in addition to his full working hours in his office, he may not get sufficient time for rest and recreation and will, therefore, be unable to give undivided attention to his work even during office hours. Moreover, such part-time work by Government servants leads generally to depriving unemployed people of work, which they would otherwise have got.
- (2) Having regard to all these considerations, it has been decided that while the competent authority may permit a Government servant under S. R. 11 to undertake work of a casual or occasional character, a whole time Government servant should not ordinarily be allowed to accept any part-time employment, whether under Government or elsewhere, even though such employment may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part-time employment, prior sanction of Government should be obtained. In this connection a reference is also invited to the Ministry of Finance Office Memorandum No. F.10 (94) F.II(B)/58, dated the 13th September, 1958, on the subject.
- (3) In so far as the personnel serving in the Indian Audit and Accounts Department are concerned, these orders have been issued in consultation with the Comptroller and Auditor General.

(Authority:- G.O.I, M.H. A., Memo No. 25/42/58-Ests(A), dated the 16th October, 1958).

Note:- No notice need be taken of any casual assistance that may be rendered by a Government servant outside office hours and without detriment to the discharge of his official duties in the running of his family business, without any pecuniary advantage to himself.

(Authority:- Extract from C.A. G's secret D.O. letter No. 2292 NGE III/74-66, dated the 31st October, 1966).

Para 47. Movement of Records.

(a) Taking works at home:- Taking of official papers at home by Group 'C' & MTS employees is strictly forbidden and no relaxation is permissible as a measure of precaution against the loss of records. Any breach of these instructions will be viewed very seriously. If any official records have to be taken out by the staff for official business, e.g. inspection duty, written permission for the same must be obtained from the security officer.

(b) The office being accommodated in various buildings/halls; the official papers, records etc. have to be moved from one building/hall to the other for the official purpose. To obviate any loss of the official records during transit from one building to the other, the following procedure should be followed:-

(i) The peon or the other official concerned taking the record, from one building to the other should have an authority from his Assistant Accounts Officer/Section Officer/Supervisor or Branch Officer to the effect that the records detailed therein are being transmitted from one building to the other for official purposes. The official carrying the papers, records etc from one building to another should see that he/she has got the authority.

(ii) The Assistant Accounts Officer/Section Officer/Supervisor issuing the above authority should keep a note of the Official paper(s) records, etc. in a register maintained for this purpose. He should watch that the files, records which were due to be received back, are actually received back in the sections.

Para 48. Misconduct of an official.

It is the duty of every Assistant Accounts Officer/Section Officer/Supervisor to bring to the notice of the Group Officer (Administration) any disorderly conduct, irregular habit, or

insubordination on the part of any official in his/her department or section. After investigating the matter carefully, he should submit a full report through the Branch Officer-in-charge for the orders of the Accountant General.

Para 49. Tidiness and inspection of office rooms.

The following rules should carefully be observed and any one infringing them will severely be dealt with:-

- (i) Every official should arrange his table properly every evening before he leaves the office.
- (ii) No files, registers or papers may be kept on the floor.
- (iii) No papers of any sort(vouchers/files, cases, blank forms etc.) should remain on the table of the official when he/she leaves office in the evening. Vouchers should be locked up in the drawer, files and cases should be restored to the racks or almirahs where they have been taken. Codes and reference books should be locked in the drawer or placed neatly in the rack.
- (iv) No papers of any sort should be kept in the section except which are required for reference or are under disposal or cannot be sent to the record room under the rules of record procedure. Everything also should be returned to the Record Branch as soon as it is done with.
- (v) The almirahs should be kept locked, except during office hours, and definite persons should be responsible for each key.
- (vi) Waste papers should be placed in the waste paper basket provided for the purpose and not thrown on the floor.
- (vii) The Assistant Accounts Officers/ Section Officers/Supervisors should see that the peons (now MTS) regularly dust the tables, racks shelves, etc. in the room. They should also bring to the notice of the concerned Branch Officer in-charge of the Administration Branch/Record Branch, all reasonable requirements of their sections in the matter of repairs of broken chairs or tables and similar matters and should see that all almirahs are locked in the evening.

Great importance should be attached to tidiness, as it is an indication of careful and methodical work. Every Assistant Accounts Officer/Section Officer/Supervisor must realise that he/she is personally responsible for the tidiness of the room in his/her charge, and he/she should not allow any one to leave it till he/she has arranged neatly the table and papers etc., belonging to him/her. Branch Officers also are advised occasionally to inspect the rooms occupied by their sections.

Para 50 Interviewing the Accountant General.

The members of the office may sometime require to approach the Accountant General for submission of representations regarding transfer, deputations, etc. The procedure would be to submit such representations in writing through proper channel and then, if necessary, may approach the Deputy Accountant General/ Sr. Deputy Accountant General (Admn) after obtaining permission from the Branch officer. If it is necessary to meet the Accountant General after that, written permission should be sought for from the Accountant General for the interview, stating the reasons for seeking such an interview and whether any written representation has already been submitted, this should be forwarded to the Accountant General, through proper channel. If the Accountant General considers the interview necessary, the time and date fixed should be communicated to the applicant.

In no case should Branch Officers withhold such applications.

(Office order No. Estt/64 dt: 18-8-1958).

Para 51 Communication of residential address to Establishment Section.

The Branch Officers and the AAOs/Section Officers/Supervisors should furnish to the Administration/Establishment Section their residential addresses and telephone numbers, if any, through which they can be contacted in case of necessity during holidays or on their leave period.

The AAO/Section Officer/Supervisor should also obtain the residential addresses and telephone number (for contact) if any, of the staff working under them and incorporate the information in a flyleaf attached to the Attendance Register and a copy of the same should be forwarded to Admn Section. In either case the change in addresses should be intimated to Admn/Estt. Section of the AAO/S.O./Supervisor of the section as the case may be.

Para 52. Periodical transfer of men from section to section.

(1)The Comptroller & Auditor General has deprecated the practice of keeping a man always in one section of the Office. The result is that other men in the office have no opportunity of learning the work of that section which is apt to lead to trouble when one or more of the few men who know the work take leave or retire. Arrangement should, therefore, be made for transfer of staff periodically and proposals for transfers should be submitted half-yearly in April and October.

(C.G's No. 584-T.A and A, dated the 30th July, 1920, Dy. C.G. 222)

(2)No Sr. Accountant/Accountant/Clerk-Cum-Typist should be allowed to remain in the same seat for more than 3 continuous years without the specific approval of the Group Officers and in the same section or more than 5 continuous years without the personal concurrence

of the A.G., and consistently with the interest of the public service. Relaxation of this rule should particularly be avoided during the two years proceeding the said official's retirement. In no case should be close supervision enjoined by the rules be relaxed on the ground that an individual subordinate is exceptionally competent or trustworthy. Section Officer of sections should review the position annually in April and submit a report to the Branch Officer and obtain Accountant General's specific orders, if it is considered necessary to retain any such official in the same section for more than 5 years. These reports should be sent to Admn-I Section by the 10th April. Admn-1 Section will submit them for review on the 30th April.

(Ar. General's letter No. 753 Admn/30 Admn. I/40, dated the 18th November, 1941, Dy. G.I. 1413 GA. 3861 of 1941-42.)

- (3) It has been observed by the Comptroller and Auditor General that the AAO/S.O/Supervisors in the various Accountant General's offices are kept on much too long in one particular section, say Book Section, GE, Pension etc. As good such Officers will normally be promoted as Accounts Officers in course of time. It is in the interest of the public service as well as in their own interest it should be seen that they are kept on for long in a particular section and that they are given an opportunity to gain experience of work done in the various branches of the Accountant General's offices. They should therefore, be posted to sections in various branches by rotation. Hence, necessary arrangements should be made so that no Section Officer normally remains in any particular section for more than two years.

The AAO/Section Officer/Supervisor of Admn-1 Section should therefore, review the position annually in October and submit proposals for transfer of such Officers who will complete two years in a section.

(Authority:- C & A G's letter No. 2099-Admn-1/512-63, dt: 28-08-63 under Dy. No. CAG-694-Estt-I/CAG-167 at page 179 of file No. Estt-I/5-2/59-60/Vol-III).

Para 53. Note Book of the AAO/Section Officers/Supervisors/Sr. Acctt./Acctt.

The AAO/Section Officers/Supervisors/Sr. Acctt./Acctt of a section should keep a Note Book with an index prepared in which all important orders should be noted for guidance and to facilitate reference. The Book should be submitted on the 5th of each month to the Branch Officer for information.

Para 54. Observance of silence on the 30th January.

The following procedure is to be observed in the connection:-

1. The silence should be observed in all State Capitals and towns at 11-00 a.m. on every 30th January for two minutes in the memory of those who gave their lives in the struggle for India's freedom. The State Governments, however, will have full discretion in laying down the details in the light of ceremonies to be observed in Delhi.
2. A signal should be sounded in hearing of which all those inside office, schools and other places of assembly should stand up where they are, for observing the silence. It would be more effective and impressive if people working in office gather in same room in the office itself for two minutes instead of each person remaining in his room to observe the silence. If the numbers of employees is large in an office there may be more than one gathering. No effort need to be made for people to collect together if it will involve serious dislocation. All workshops and factories should stop work where practicable and All India Radio/Doordarshan should stop broadcasting for two minutes. The traffic on roads would come to a stand still aeroplanes, ships and trains scheduled for a departure at 11-00 a.m. would be detained for two minutes, at their respective stations.

(Authority:- G.O.I, M.H.A., circular letter No. 2/1/62-Pub.II, dated the 16th January, 1963, copy received with C.A. G's No. 185-NGSI/21-62, dated the 28th January, 1963)

NB:- *[Mobile phone should either be kept switch off or in silent mode during the time of observation.]*

Para 55. Observance of ANTI TERRORISM DAY on 21st May.

In terms of Head Quarter Office Telex/Fax/Speed Post/No. 573/NGE(APP)/74-98KN dated 19-5-99, this office will observe 21st May as Anti Terrorism Day, For this purpose all the Officers and Staff is required to assemble for taking the pledge on Anti terrorism read on that day. The Pledge as follows: _

“WE THE PEOPLE OF INIDA, HAVING ABIDING FAITH IN OUR COUNTRY’S TRADITION ON NON-VIOLANCE AND TOLERANCE, HEREBY SOLEMLY AFIRM TO OPPOSE WITH OUR STRENGTH, ALL FORMS OF TERRORISM AND VIOLANCE, WE PLEDGE TO UPHOLD AND PROMOTE PEACE, SOCIAL HARMONY AND UNDERSTANDING AMONG ALL FELLOW HUMAN BEINGS AND FIGHT THE FORCES OF DISRUPTION THEATENING HUMAN LIVES AND VALUES.”

Authority:- Admn-1 Circular No. 16, dt: 20-5-1999.

NB:- *[Mobile phone should either be kept switch off or in silent mode during the time of observation.]*

Para 56 Observance of Sadbhavana Diwas on 21st August.

In terms of Head Quarter Office Email No. 86/NGE(APP)/74-99 dated 17-8-2000, this office will observe “ SADBHAVANA DIWAS” on 21st August being the Birth Anniversary of LATE SHREE RAJIB GANDHI, Ex-Prime Minister of India.

NB:- *[Mobile phone should either be kept switch off or in silent mode during the time of observation.]*

CHAPTER-3

Para 57. Works relating to Gazetted Officers of this Office other than Assistant Accounts Officers.

All works of administrative nature & Service matters in connection with Group ‘A’ and ‘B’ Officers attached to this Office is done by Administration –I Section of this Office . Personal files of Officers are also maintained in Administration –I Section.

Para 58. Responsibilities of Principal Accountants General/Accountant General.

In certain matters concerning different Civil Offices of the Indian Audit & Accounts Department functioning in the State, the Principal Accountant General/ Accountant General will function as a Regional Head . The areas of responsibility are:

- (i) Management of available Office accommodation, within the overall distribution of Office space approved by the Office of the Comptroller and Auditor General for each Office.
- (ii) Proposals for construction/hiring of Office accommodation in addition to or lieu of existing accommodation.
- (iii) Management of residential accommodation including allotment of residence to staff of different office eligible for accommodation out of a pool under the control of the Indian Audit and Accounts Department.
- (iv) Proposals for construction/acquisition of residential accommodation and provision of amenities in existing residential colonies of the colonies of the Indian Audit & Accounts Department.

- (v) Deputation of staff to State Governments or other organisations where existing orders do not require clearance from the Office of the Comptroller and Auditor General of India.
- (vi) A general alertness and attention to the welfare aspect of the staff working in various offices.
- (vii) Attention to news items appearing in local papers, magazines, etc. which are likely to create misgivings and which may need clarification, may require to be brought to the notice of Headquarters.

2. The main function of the Principal Accountants General will be co-ordination. While he will not exercise formal powers building on the other Accountants General, nevertheless, it will be appropriate for him to elicit information, seek clarifications and render advice and where necessary enter into correspondence with the Comptroller and Auditor General, even though the matter is the primary responsibility of a different Accountant General. These areas are:

- (i) Improving efficiency;
- (ii) Reducing arrears;
- (iii) Maintenance of discipline;
- (iv) Progress of Audit Reports and discussions in the P.A. and C.P.U.

The Office of the Comptroller and Auditor General of India will expect the Principal Accountants General to highlight specific and peculiar needs and problems of all offices in his communications, so as to substantiate or clarify issues which may be separately raised by different Accountants General.

3. The Present practice of Accountants General discussing matters and negotiating with staff Associations on matters concerning their respective Offices will continue. They will however be required to keep the Principal Accountants General informed on issues raised by Associations that may affect offices so that a common approach be adopted.

4. Where the Associations raise issues that have a direct or secondary implication on more than one office, the Principal Accountant General will be required to initiate or respond to requests for discussions on such matters in consultation with other Accountants General. He will be expected to keep the Director (Staff) in the Office of the Comptroller and Auditor General of India and the Deputy Comptroller and Auditor closely posted of developments in these areas.

5. Interaction with the State Government is perhaps the most vital area of activity of Civil Offices of the Indian Audit and Accounts Department. In their specific areas of activity Accountants General will continue to carry on such interaction independently. However, where

such interaction is likely to involve the functions of other Civil Offices, the Principal Accountants General/ Accountant General will have to be kept informed. Acting on such information will be his duty to ensure proper co-ordination amongst different. Accountants General and where necessary, seek clarification of guidance from the Office of the Comptroller and Auditor General so as to ensure consistency of views.

6. Where it is necessary to enter into correspondence/discussions with State Government on matters of policy involving the fundamental concepts/practices of accounting or audit, the Principal Accountant General will function as the spokesman for the Indian Audit and Accounts Department.

7. The Principal Accountant General will take periodical meetings with all Heads of Offices in a particular State as to understand the problems and evolve a common approach and inform the Headquarters as well regarding important issues or problems.

(Authority:- C.A. G's O.M. No.39-A Ar G(P)/84-Pt.II, dated the 14th August, 1985).

Para 59. Writing up of confidential Reports in respect of Group 'A' Officers of Indian Audit & Accounts Department.

In the context of Prime Minister's directions that the qualitative and quantitative assessment of work performance by an Officer against prescribed targets should be reflected in this Confidential Report, the confidential report formats of Group 'A' Officers of Indian Audit and Accounts Service has been revised. Consequent upon the introduction of the new formats, the following decisions have been arrived as:

(i)The reporting and reviewing/accepting authorities for the officers upto the level of Accountants General including Principal Accountants General are indicated in Annexure II to this chapter.

(ii) Calendar year will be basis for writing of the Confidential Reports instead of the present practice of writing the reports for the financial year.

(iii) The targets to be achieved during the reporting year would be fixed for the Accountants General and circulated by the Headquarters office by the 2nd week of November each year so that the Accountants General can on that basis, forward their targets to Headquarters for approved by early December. Where considered necessary, individual targets can also be discussed by them when they visit Headquarters or when Additional Deputy Comptroller Auditor General/Deputy Comptroller General visit the Office concerned. The entire exercise would require to be finalised

by 31st December each year so that Accountants General may aware of their targets for the ensuing reporting year by the beginning of the year itself. The Accountants General etc. will also likewise indicate and set targets for the officers working under them, in keeping with the targets set for themselves and finalise the same by 31st December.

(Authority:- C.A.G's letter No.6220-GE I/47-85, dated the 4th December, 1986)

Para 60. Grant of Leave to Welfare Officers in the Indian Audit and Accounts Department.

The Accountants General may grant leave of all kind except special disability leave, study leave and leave not due to the extent admissible under the Rules to the Welfare Officers working under them. Since the Rule 39(2) (a) of CCS-(Leave) Rules envisages that the authority competent to grant leave shall suo moto issue an order granting cash equivalent of leave salary for earned leave, if any, at the credit of Government servant on the date of his/her retirement . The Accountants General may, accordingly issue sanction granting cash equivalent of leave salary for earned leave in their cases subject to maximum of 300 days.

(Authority:- C.A. G's letter NO. 6194-GE 1/127/WO/87/Vol. III, dated the 19th November, 1987).

Para 61. Instructions regarding permission to prefix and/or suffix holidays to leave.

Prefixing and suffixing holidays to leave, other than leave on medical certificate, shall be allowed automatically except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave is specifically withheld. In the case of leave on medical certificate, if the days on which an employee is certified medically fit for rejoining duty, happens to be a holiday, he shall be automatically allowed to suffix such holiday(s) to his medical leave and such day(s) shall not count as leave.

Para 62. Intimation of absence from headquarters by the Head of the Office.

Except in extreme emergency, the requests seeking permission for remaining away from Headquarters by the Accountant General either during holidays or casual leave should be sent to Headquarters Office well in advance so that the *approval* of the competent authority may be obtained and communicated to the Officer concerned before the date on which the officer proposes to leave the Headquarters station.

(Authority:- C.A.G's letter No. 4944-GE-I/H-5/PF(B), dated 24th September, 1986)

Para 63. Intimation of leaving headquarters by Group 'A' Officers other than Accountant General.

Other Group 'A' Officers who intend to leave headquarters during casual leave and on holidays should take prior permission of the Accountant General and also intimate to him their temporary address during the period of such absence from headquarters.

Para 64. Transfer of charge by an Accountant General.

- (a) The returns regarding the transfer of charge by an Accountant General are laid down in para 43 to 45 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I.
- (b) A list of all keys and of valuables and secret documents to be handed over by the relieved Accountant General to his successor under paragraph 44 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I, should be prepared by the Senior Personal Assistant to Accountant General before the arrival of the relieving Officer and attached to the report, duly verified by the secretary to the Accountant General, signed by the relieved Accountant General, and countersigned by the relieving Accountant General.
- (c) On the occasion of each such transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and relieving Accountant General and a report sent to the Comptroller and Auditor General, on the day the transfer of charge is effected.

Para 65. Transfer of charge by Group 'A' Officers other than Accountant General.

Every Senior Deputy Accountant General/Deputy Accountant General/Assistant Accountant General/Sr. Accounts Officer/Accounts Officer, on transfer of his charge, whether due to the Officer's departure from the Office or due to his transfer of charge to another charge within the Office itself, should hand over to his successor all keys, valuables and confidential papers, if any, and report the fact to the Accountant General, through his successor, of his having done so. He should also draw up for the information of his successor, a memorandum of all points of importance in connection with the working of the charge and of any important cases, or items of work which are pending and likely to call for his special attention or scrutiny. Any serious defects that may exist in the working of any other section comprising the charge should be specifically mentioned in the memorandum which should be prepared in such a way as would

enable the relieving officer not only know how matters stand but also to maintain continuity in policy and working of the charge.

(Authority:- C.A. G's letter No. 4289-GE-II/332-60, dated the 3rd December, 1960)

2. A copy of the memorandum prepared by the relieved Officer should be submitted to the Accountant General also, for his information and orders on any of the points raised therein, and for ultimate record in the Administration I Section.

3. The memorandum received from the relieved Officer should be carefully scrutinised by the relieving Officer with a view to early action being taken for the investigation and removal of defects brought to notice and for consideration of other points mentioned in the Memorandum. A report of the results thus achieved should be submitted to the Accountant General by the relieving Officer within six weeks of his taking over the charge should be discover, within the space of this period any important defects or irregularities other than those brought forward in the memorandum of the relieved Officer, he should report them also to the Accountant General.

4. When a change in the Branch Officer incharge of General Provident Fund Section occurs, a certificate of handing over and taking over charge of the policies should be signed in the Stock Register of Insurance Policies by the relieved and relieving Officer.

5. The Administration I Section will be responsible for bringing particularly to the notice of both the relieving and relieved Group 'A' Officers as well as Sr. Accounts Officers/Accounts Officers, the orders regulating the writing up and submission of Character Rolls.

6. Half yearly distribution and telephone list of officers of the Indian Audit and Accounts Service showing the position as on 1st April, and 1st October, should be furnished to the Comptroller and Auditor General.

(Authority:- C.A.G's letter No. 2303-BEN/219-67, dated the 11th September, 1967)

Para 66. Duties entrusted to the Secretary to the Accountant General.

The Secretary to the Accountant General will attend to the following duties:

- (i) Checking up details and educating points arising from particular cases as specified by the Accountant General especially entitlement cases and attending to persons calling on Accountant General in connection with their entitlement cases.
- (ii) Detailed investigation in particular cases under Accountant General's direction.
- (iii) Working *out* of detailed data in connection with the correspondence which is personally handled by the Accountant General.
- (iv) Assisting the Accountant General in the examination of the arrear reports of different branches.
- (v) Review of working of particular sections of the office.
- (vi) Investigation & working out details of important new proposals initiated by or referred by to the Accountant General & collecting of information from various sections required by the Comptroller & Auditor General etc. at short notice.
- (vii) To deal with duplicate copies of the sanctions received by the Accountant General for his personal scrutiny.
- (viii) To bring to Accountant General's special notice 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 surprise inspections of sections getting reports on bottlenecks in work and generally to act on behalf of Accountant General as multipurpose officer.
- (x) To attend to visitors and their complaints listen sympathetically to their grievances, keeping a note of these, put them on record and send them to the concerned Group Officers for disposal under intimation to the visitor. He will then keep a watch over such cases through the means of diary. He should, also bring to the notice of the Accountant General such cases of complaints as remain undisposed of for a period of for a period of over one month. Each complaint registered by the Secretary either received directly or through the Comptroller and Auditor General's Officer would remain outstanding in his diary till it is finally disposed off. He will also be responsible to compile and send all returns to the Comptroller & Auditor General's Office which relate to complaints which have been so prescribed or may be prescribed in future.

(Authority:- C.A. G's letter No. 2090-GE-II/19-69, dated the 11th August, 1969 and No. 2825-GE-II/154-82, dated the 22nd December, 1982.)

Para 67. Report of grant of leave and office orders relating to transfers, promotions, etc., of Sr. Accounts officers/Accounts Officers.

It has been decided by the Comptroller and Auditor General that the copies of the following types or orders relating to Sr. Accounts Officers/Accounts Officers(Group 'B') need not be sent to the Comptroller and Auditor General's Officer in future:-

- (i) Sanction of leave including extension of leave along with certificate of transfer of charge.
- (ii) Resumption of duty on the expiry of leave.
- (iii) Refusal of leave preparatory to retirement
- (iv) Retirement.
- (v) Posting and Transfer of Sr. Accounts Officer/Accounts Officer from one wing to another within the office.

2. The copies of orders relating to promotion(including proforma promotion) from Assistant Accounts Officer's grade to Accounts Officers grade and orders regarding deputation of Accounts Officers to Government Departments and foreign service and reversions therefrom may, however, continue to sent to the Comptroller and Auditor General's Office, as heretofore.

3. Information in the following proforma as on the first of each month may be sent to the Comptroller and Auditor General's Office every month.:-

(i) No. of sanctioned posts of Sr. Accounts Officers/Accounts Officers as on 1st ---

Permanent-----

Temporary-----

Casual-----

(ii) No. of posts filled by Sr. Accounts Officer/Accounts Officer on duty-----

(iii) No. of Sr. Accounts Officer/Accounts Officer on leave-----

(iv) No. of Sr. Accounts Officer/Accounts Officer on deputation/foreign service---

Sd/-

Deputy Accountant General(Admn)

(Authority:- C.A. G's D.O. letter NO. 583-Geii/1567, dated the 7th March, 1968).

Para 68. Communicating of matters concerning Sr. Accounts Officers/Accounts Officers.

In order to streamline the existing procedure to avoid delay in disposal of reference from the field offices relating to matters concerning Sr. Accounts Officer/Accounts Officers it has been decided that case of the following nature may be sent to Headquarters office demi officially or by name to joint Director (Personnel):-

- (a)All letters relating to promotion to Assistant Accounts Officers and AAO to Accounts/Audit Officer's grade;
- (b)All letters relating to deputation/extension of deputation term of Accounts/Audit Officers and Assistant Accounts Officer to Officers' posts;
- (c)Disciplinary matters relating to Accounts /Audit Officers;
- (d)Matters relating to Accounts/Audit Officer's Association;
- (e)urt cases relating to promotion to the grade of Accounts /Audit Officers or those filed by Accounts Officers/Audit Officers relating to service conditions etc. of Accounts /Audit Officers;
- (f)Representations of Accounts Officers in service matters, including those against adverse remarks, withholding at efficiency bar etc.;
- (g)Matters relating to reservation of vacancies in the grade of Accounts Officers.

(Authority:- C.A.G's letter No. 2301-GE.II/195-83, dated the 21st September, 1993).

Para 69. Writing of Confidential Reports in respect of Sr. Accounts Officers/Accounts Officers.

After a review, a revised Confidential Report form has been devised incorporating therein the provisions for self appraisal for writing the Confidential Reports of Sr. Accounts Officer/Accounts Officer.

2. The practice of fixing physical/financial targets/objectives/goals for each year shall be adopted for each officer. These targets/objectives need not always be expressed in quantitative and physical measures. Wherever possible, they should be so expressed, but some targets/objectives could be set and described in qualitative terms or as goals or milestones, which are intended to be achieved during the year. If an adequate analysis is made, every job can be broken down into tasks/goals/milestones. An Endeavour should be made to look at one's job as consisting of specific targets/objectives/goals/milestones, whether they are described in quantitative terms or qualitative terms.

3. The new appraisal system to be effective requires certain attitudinal changes. The Reporting and Reviewing Officers should not shy away from mentioning shortcoming in performance, attitudes and overall personality of the officer reported upon. It should further be realised by the reporting and reviewing officer that the whole objective is to develop the officer and the exercise of report writing is not intended to be a fault finding process, but a developmental one.

4. After filling in Part-I of the Confidential Report form by the Administration, the blank Confidential Report form may be given to the Officer reported upon under intimation to the reporting officer or through the reporting Officer with clear indication that the officer reported upon should submit the self-appraisal in Part-II of the Confidential Report within 15 days of receipt of the blank Confidential Report form. Normally the self-appraisal of the officer reported upon should be submitted by 15th April, as blank forms would be distributed by 31st March. A Reporting Officer should not wait till the expiry of the time limit for the self-appraisal. After the expiry of the first week if self –appraisal is not received by the stipulated time, the Reporting Officer should take it upon himself to remind the officer to be reported upon in writing asking him to submit the self-appraisal by the stipulated date. It should also be made clear in the reminder that if the officer to be reported upon fails to submit the self-appraisal by the stipulated date, the report will be written without self-appraisal. If no self-appraisal is received by the stipulated date, the Reporting Officer can obtain another blank Confidential Report form and proceed to write the report on the basis of his experience of the work and conduct of the officer reported upon. While doing so, he can also point out the failure of the officer reported upon to submit his self-appraisal within the stipulated time.

5. The above instructions shall also apply mutatis mutandis for writing the Confidential Reports of Assistant Accounts Officers/Sections Officers/Supervisors.

(Authority:-C.A.G's Circular No. 193-N 2/23-87, dated the 27th February, 1987).

Para 70. Intimation to other Sr. Accounts Officers/Accounts Officers of the change among Officers to authorise payment.

When any change occurs amongst the Officers empowered under paragraph 46 of the Comptroller and Auditor General's Manual of Standing Orders(Administrative) Volume I to issue authorities for payment to other Accounts Offices, the fact of such change should be intimated to the latter by the T. M. Co-ordination Section and the specimen signature of the new Officers sent to them alongwith such intimation. Administration I Section will be responsible for intimating all changes among the Assistant Accountant General/Sr. Accounts Officers/Accounts Officers to the T.M. Section.

Note:- This does not apply to temporary arrangements of the work of Gazetted Officers other than AAO within the Office, as in such cases the Gazetted Officers empowered in this behalf continue to sign the various authorities for payment.

Para 71. Death Report of Sr. Accounts Officers/Accounts Officers.

When reporting death of Sr. Accounts Officer/Accounts Officer to the Comptroller and Auditor General, a brief note should be submitted stating the character of the deceased's service and mentioning anything outstanding. The address of the widows or next to kin should also be reported.

Note :- It has been decided by the Comptroller and Auditor General that on receipt of a confirmed report of death of a Sr. Accounts Officer/Accounts Officer, the Accountant General, may issue a letter of condolence to the bereaved family in addition to a death report sent to the Comptroller and Auditor General's Office.

(C.A.G's letter No. 1737-BE li/41-67, dated the 18th July, 1967)

Note II :- It has been decided that the death of a Gazetted Officer, who dies while in service, may be notified in a black-bordered notification in the appropriate part of the Gazette of India. Necessary notification in respect of Group 'B' Officers, temporary Assistants Accountants General level Officers and Welfare Officers will be sent by the Accountants General concerned

for publication direct to Government of India Press, Faridabad. Similar action in respect of other Group 'A' Officers will be taken by Comptroller and Auditor General Office.

(Authority;- C.A. G's letter No. 2966- GE I/III-74, dated the 15th June, 1981).

CHAPTER-4

Para 72 Holidays

Each Head of office should, subject to the instructions issued by the Government of India and Comptroller and Auditor General of India from time to time, determine and publish a list of closed (other than Saturdays and Sundays of each month) as well as Restricted holidays to be observed in his office and in the offices sub-ordinate to him.

(2)Central Government Offices will observe 17 holidays in a calendar year.

(3)Of these 17 holidays, 14 holidays consisting of 3 National Holidays (Republic Day, Independence Day and Mahatma Gandhi's Birthday) and the following 11 occasions will be compulsorily observed throughout India:-

Buddha Purnima

Christmas Day

Diwali

Dussehra (Vijaya Dasami)

Good Friday

Guru Nanak's Birthday

Idu'l Fitr

Idu'l Zuha

Mahavir Jayanthi

Muharram

Prophet Mohammad's Birthday(Id-e-Milad)

(4)the remaining 3 (*three*) holidays may be chosen out of the following festivals on year to year basis by the Centre Government Employees' Welfare Co-ordination Committee wherever they exist or by the Head of the Office at other places taking into account the local importance of occasion in consultation with the employees' representatives. These 3 (*three*) holidays may be chosen out of the following festivals on year to year basis:-

1. An additional day for Dussehra
2. Holi
3. Janmashtami
4. Ram Navami
5. Maha Shivrati
6. Ganesh Chaturti/Vinayaka Chaturti
7. Makara Sankranti
8. Rath Yatra
9. Onam
10. Pongal
11. Sripanchmi/Vasanth Panchmi
12. Vishu/Visakhi/Vaisakhadi/Bahag Bihu/Meshadi/Ugadi/Chaitra Sukladi/Cheti Chand/Gudi Padva/Ist Nabratra Nauraj.

(5)The remaining nine occasions, after choosing the three optional holidays out of the festivals indicated in (3) above, will be included in the list of Restricted Holidays which may also include other occasions of local importance. Employees can avail 2 (two) Restricted Holidays in a calendar year.

(6)The lists of holidays will be notified by the Department of Personnel and Administrative Reforms in respect of offices located in Delhi/New Delhi and in respect of offices outside Delhi by the Central Government Welfare Co-ordination Committees wherever they exist or by Heads of Offices in consultation with the employees' representatives.

(7)The total number of holidays in any one calendar year should not, exceed 17(seventeen) and if any of the holidays falls on a Sunday/Saturday /any other holiday, it would not be substituted by another holiday.

(8)The closed, and restricted holidays should be finally fixed for a year and no change should ordinarily be made therein.

(9)A copy of the list of closed/restricted holidays for the ensuing calendar year should be sent to the Comptroller and Auditor General's Office in duplicate) on or before 2nd December each year as well as to the Department of Personnel and Training, Government of India.

(10)In addition to the above mentioned holidays, Heads of Offices are authorised to order the closing of the offices whenever it is announced by the All India Radio/Doordarshan that the Central Government Offices all over India will remain closed. Any departmental examination

conducted by the Comptroller and Auditor General and Scheduled to be held on the date not declared a closed holidays, should not, however, be postponed, but should be conducted according to the schedule at all centers, unless instructions to the contrary are received from the office of the Comptroller and Auditor General.

(Authority:- Para 1.25 of C.A G's M.S. O(Administrative) and G.I, D.P. & O.M. No. 9/37/82-JCA, dated the 11th November, 1982; O.M. No. 12/32/84-JCA, dated the 13th March, 1985; D.P.T., O.M. No. 12/20/87-JCA, dated the 19th May, 1988 and No. 12/8/91-JCA, dated the 11th October, 1991.)

Para 73. Change in date of Muslim Holidays.

Any change in date of holiday in respect of Idu'l Fitr, Idu'l Zuha and Muharram depending upon sighting of the Moon, would be notified by-

- (i) the Ministry of Personnel and Training, for offices in Delhi/New Delhi; and
- (ii) the CGE Welfare Co-ordination Committees or the Heads of Offices (Where such Committees are not functioning) based on the decision of the concerned State Government/Union Territories.

(G.I., Dept. of Per & Trg O.M. No. 12/6/95- JCA, dated the 3rd July, 1995.)

Para 74. Closure of Government Offices in the event of death of high dignitaries.

1. **President-** In the event of death of the President-

- (i) all offices will be closed throughout India on the day on which death occurs; and
- (ii) on the day of the funeral-
 - (a) all offices will be closed throughout India;
 - (b) Industrial Establishments of the Central Government will be closed at the place where the funeral takes place; and
 - (c) A public holiday under the Negotiable Instruments Act, 1881, will be declared by the Home Ministry at the place where the funeral takes place, if it is not already a public holiday.

2. **Vice President-** In the event of death of the Vice-President all offices will be closed-

- (a) throughout India on the day of death; and

- (b) at the place where the funeral takes place, for half-a-day on the day of funeral.
3. **Prime Minister-** In the event of death of the Prime Minister, all offices will be closed throughout India on the day of death and also on the day of funeral.
4. **Union Cabinet Ministers-** In the event of death of Union Cabinet Ministers, Offices will be closed-
- (a) for half-a-day in Delhi; and
- (b) if the funeral takes place outside Delhi, for half-a-day at the place of funeral.
5. **Other members of the Council of Ministers of the Union-** In the event of death of a Minister of State or Deputy Minister of the Union, Offices under the direct charge of the Minister will be closed-
- (a) for half-a-day in Delhi; and
- (b) if the funeral takes place outside Delhi, for half-a-day at the place of funeral.
6. **Governor or Chief Minister of a State-** In the event of death of a Governor/Chief Minister of a State, Offices will be closed-
- (a) for half-a-day in the capital of the State concerned on the day of death and funeral;
- (b) if the death is at a place outside the State Capital, also for half-a-day at that place; and
- (c) if the funeral takes place at a place outside the State capital for half-a-day at that place.

Special instructions.

1. On receipt of intimation of the death of the President/Vice-President/Prime Minister, the Home Ministry will inform the Central Ministers, Departments and State Governments. The All India Radio and Doordarshan will also make an announcement; Offices can be closed as soon as intimation is received from the Department/Ministry or over All India Radio/Doordarshan, whichever is earlier. If intimation of the death is received after office hours, offices will be closed on the following day. If intimation is received during office hours late in the afternoon, offices will be closed for the rest of the day; but if it is not possible to close the offices for more than three hours on the day, offices will be closed on the following day also on the instructions of the Home Ministry.
2. In the event of death of the Union Cabinet Minister, Home Ministry will intimate the particular half-day on which the offices at Delhi and at the place of funeral will remain closed.

3. In the event of death of a Union Minister of State/Deputy Minister, the concerned Ministry or Department will determine the particular half-day on which the offices at Delhi and at the place of funeral will remain closed to pay homage to the deceased or to attend the funeral.
4. In the event of death of Governor/Chief Minister of a State, the Particular half-day on which the offices will remain closed will be determined by the Heads of Local Offices in consultation with the Chief Secretary of the State Government.
5. In the event of death of an Administrator or Chief Minister or other Ministers of a Union Territory, the Government/ Administration of the Union Territory concerned may take its own decision for closure of its offices. Other Central Government offices in the Union Territories will not be closed on such occasions.
6. The above instructions will also be followed by the industrial establishments of the Government/Administrations of Union Territories only in the event of death of Prime Minister/President/Vice-President. Those offices need not be closed in the event of death of any other Central dignitary.

(G.I, D.P & A.R, O.M. No. 12/15/82-JCA, dated the 15th May, 1982.)

Para 75. Working on Sunday, Holidays etc.

Members of the Office Staff who have compulsorily to attend office during Sundays and closed holidays may be given compensation leave by the respective Group Officer. Compensatory leave is of an informal character and should not be prefixed or affixed to earned leave, etc. The compensatory leave may, however, be allowed to be combined with casual leave. Sundays or other closed holidays by the Group Officer with discrimination in very rare and special cases when the merits of any individual case deserves special consideration, but the normal rules should be not to combine compensatory leave with casual leave, Sundays or other closed holidays.

(Authority:-C& A G's letter No. 2622-NGE.I/295-60 dt: 27-12-60 Dy. No. CAG 1280/Estt.I/6077 in file No. Estt/103/47-48 Vol.II.).

Para 76 Holidays on the days of Polling.

It has been decided that the Heads of Offices, in place outside Delhi, may be given discretion to close their office on the polling days in accordance with the following principle:-

(i) General Elections/By-Elections:- When a holiday is declared by the State Government, offices can be closed in the area/constituency in accordance with the practice adopted by the State Government.

(ii) Election to State Assemblies:- Employees may be given facilities to cast their votes in order to provide facilities to the Central Government employees who reside at a place where the date of polling is different from that at the place where their office is situated and where the day of poll at the place of residence is not a closed holiday, it has been decided that they should be given one day's special casual leave to enable them to exercise their franchise.

(iii) Facilities for Officials on Election Duty:- Officials placed on election duty may be permitted to absent themselves from office on polling days and also on the days required for performing journeys necessary to perform such election duty.

These orders are also applicable to industrial employees working in Central Government establishments.

(Authority:- G.O.I, D.P & A.r., O.M. No. 12/15/82-JCA, dated the 15th May, 1982)

Para 77. Combination of Holidays with Leave.

According to rule 22 of Central Civil Services (Leave) Rules, 1972 when the day, immediately preceding the day on which a Government servant's leave (other than on medical certificate) begins or immediately following the day on which his leave expires, is a holiday or one series of holidays, the Government servant shall be deemed to have been permitted (except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave specifically withheld) to leave his station at the close of the day before, or return to it in the day following such holidays or series of holidays subject to fulfillment of the prescribed conditions stipulated under the rules.

A compensatory leave granted in lieu of duty performed by a Government servant on Sunday or a holiday for a full day may be treated as a holiday for the above purpose.

Note:- As the restricted holidays are kin to other closed holidays, it has been decided with the concurrence of the Ministry of Finance and the Comptroller and Auditor General, that restricted holiday can be prefixed or suffixed to regular or casual leave.

(Authority:- G.O.I., D.P. & A.R. , O.M. No. 12/15/82-JCA, dated the 15th May, 1982.)

Para 78. Leave.

The grant of leave to Central Govt. Servants appointed to the Civil Services and posts in connection with the affairs of the Union are governed by the Central Civil Services(Leave) Rules, 1972 as amended from time to time.

Leave cannot be claimed as a matter of right. When the exigencies of public service so required, leave of any kind may be refused or revoked by the authority competent to grant it, but it shall not be open to that authority to alter the kind of leave due and applied vide Rule 8 of the C.C. S (leave) Rules, 1972.

Para 79. General condition of leave.

(i) It must be understood that any member of the office who absent himself from duty without definite approval of his superior officer does so at his own risk. He cannot assume that leave will be sanctioned to cover his absence as a matter of course. Leave should as a rule be applied for and got sanctioned before it is availed of.

(ii) Absence from duty in anticipation of formal permission, or of the 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 such leave as is admissible may be sanctioned on production of proper evidence of its necessity.

(iii) In other cases the nature of the indisposition etc., may be such that an employee can reasonably be expected to continue to attend to his duty for the short time necessary to enable his application for leave to be considered and be sanctioned and for his relief to be arranged. If he does not do this, but absent himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and to be dealt with accordingly.

(iv) It must be remembered that leave cannot be claimed as a matter of right and that the possession of a medical certificate does not in itself confer any right to leave.

(v) Leave sanctioned should always be described in terms of month and /or days not weeks.

(vi) Unless the authority competent to grant leave extends the leave, a Govt. servant who remains absent after the end of the leave is entitled to no leave salary for the period of such absence and that period shall be debited against his 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. Willful absence from duty after the expiry of leave renders a Govt. servant liable to disciplinary action (vide Rule 25 of C.C. S(Leave) Rules 72).

Para 80. Leave to Indian Audit and Accounts Service Officers.

Indian Audit and Accounts Service Officers requiring leave on foreseeable grounds, as for instance for rest and recreation, may intimate their intention to proceed on leave two months in advance. Such intimations of leave requiring sanction by Comptroller and Auditor General may be sent in the prescribed proforma given in para 3.29 of C.A. G's M.S.O (Administrative) Vol.I.

All leads of the field offices in Indian Audit and Accounts Department who are of the rank of Accountant General may grant leave of all kinds except special disability leave, study leave, leave not due and leave preparatory to retirement to I. A. & A. S Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangement.

(i) Officers in the Junior Administrative Grade(including Assistant Accountant General and equivalent) and Officers Senior timescale----- upto 45 days.

(ii) Officers in the time scale holding supervisory charges e.g. St. Deputy Accountant General/Deputy Accountant General etc. upto months/60 days.

The above power to sanction leave is subject to the following conditions:-

- (a) Accountant General must have satisfied himself that work will not suffer by the absence of the officers on leave.
- (b) It is possible to make adequate internal arrangements to ensure that the work of the office as a whole does not suffer. If the leave exceeds 21 days, the proposed internal arrangement should be submitted to the C& A G in good time before the leave commences; where however, leave is asked for on emergency ground and it is not possible to report the internal arrangement to C&AG in good time before commencement of leave the report should be sent to his office when leave is sanctioned.

- (c) If the Accountant General needs a substitute in place of the officer proceeding on leave, prior approval of the Comptroller and Auditor General of India should be obtained before leave is sanctioned.

(Authority:- Para 3.29 of C.&A.G's M.S.O (Administrative) Vol.1 and C& A.G's Office letter No. 6265-GE-I/209-68 dated-10-10-74).

Para 81. Powers to Grant leave to Sr. Accounts Officers/Accounts Officers.

The grant of leave to Sr. Accounts Officers/Accounts Officers is regulated with reference to provisions given in serial No. 1(vi) and note thereunder given in the first schedule of the C.C. S(Leave) Rules 1972 . In terms of Para----- of C& A. G's M.S.O (Administrative) Vol-----, Accountants General and all other Heads of Departments in Indian Audit and Accounts Department are empowered to grant all kinds of leave other than special disability leave to Sr. Accounts Officers/Accounts Officers of their Offices. No intimation in this regard need to be sent to the Headquarters.

Para 82 Powers to Grant leave to Welfare Officer.

The Accountants General/Directors of Audit and other heads of Department may grant leave of all kind except special disability leave, study leave and leave not due to the extent admissible under the Rules to the Welfare Officers working under them.

Since the Rule 39(2) (a) of C.C. S (Leave) Rules, 1972, envisages that the authority competent to grant leave shall suo moto issue an order granting cash equivalent of leave salary of earned leave, if any, at the credit of the Govt. servant on the date of his retirement, the Accountants General/Directors of Audit and other Heads of Department may issue sanction granting cash equivalent of leave salary for earned leave to Welfare Officer.

(Authority:- C& AG's Circular No. 6194-GE-I/127/WO/87/VOL-III dated 19-01-1987)

Para 83. Powers to Grant leave to AAO/SO/Supervisor including other Staff –procedure thereof.

- (i) Branch Officers are competent to sanction regular leave with pay & allowances i.e. Earned leave, Half-Pay leave and Commuted leave upto 30 (thirty) days to all the Staff members working

under them subject to the condition that they do not ask for a substitute. The exercise of the power is subject to other conditions like verification of title of leave, production of medical certificates etc., when the leave is applied for on medical grounds. The leave mentioned above of this para beyond 30(thirty) days may be sanctioned by Group Officers concerned without asking for substitute from Administration I Section.

(ii) In case of Group 'D'/MTS employees, the regular leave as mentioned above upto 30 (thirty) days may be sanctioned by the concerned Branch Officer and beyond 30(thirty) days may be sanctioned by the Group Officer concerned.

(iii) In case a substitute is required for the period of leave mentioned in sub-para (1) & (2) above and in case of any further period of leave with pay irrespective of the fact whether a substitute is required or not, the leave may be sanctioned by the respective Group Officer duly processed through the Branch concerned form where the applicant proceeds on leave.

(iv) As regards leave of any other kind not specified in sub- paras(1), (2) & (3) above, the case may be forwarded to Administration-I Section through respective Branch Officers for necessary action.

(v) The certificate of continued officiating where required would be issued by the Group Officer(Admn).

(vi) Earned leave, half-pay leave and commuted leave not exceeding 90 (ninety) days in respect of AAO/SO/Supervisor will be sanctioned by their respective Group Officers provided the leave does not extend beyond the period of posting of such officers in their Groups. Such leave beyond 90 days and leave of any other kind not specified above will be processed in Administration-I Section for sanction of the Accountant General.

Para 84. The procedure to be followed in dealing with leave applications.

(1) Applications for leave, other than casual leave should be submitted in the form prescribed in Rule 14 of Central Civil Services(Leave)Rules, 1972 and sent up to the Administration-I section for necessary admissibility through the Sectional Head Application for extension of leave or other applications send by post must be addressed officially to Accountant General (A&E) Assam and on the day of their receipt in the Diary /Receipt Branch should be passed on direct to the Section concerned/Administration-I Section through the Diary of inward letters.

- (2) Leave admissibility report will be furnished by Admn-1 Section only once in a day. All the leave application requiring admissibility report received in Admn-I Section during the day will be processed at the close of the day and with the admissibility report recorded thereon, to the sections concerned in the first hour of the next working day.
- (3) The processing of issuing leave admissibility report will also be supported by the respective leave charts where the details of the leave certified in respect of the particular official indicating also the name of the section to which he/she is attached would be entered with serial number assigned to each official. The serial number as entered in the leave chart would simultaneously be indicated in the respective leave application.
- (4) As the drawl and disbursement of leave salary and allowances depend mainly on the sanction of leave, it would be the sole responsibility of the sections concerned dealing with the leave cases to ensure that the papers duly sanctioned and completed in all respects are sent to Admin-I section without delay so that the official concerned may not suffer due to non-receipt of leave salary in time.
- (5) In case of necessity of leave admissibility report of any extended period of leave, the sanctions concerned should ensure that the earlier leave papers, if not already sent to Admn-I Section, are properly linked up while sending second or subsequent application praying for extension of leave by the Officials.
- (6) All sections should ensure that the members of Staff proceeding on leave other than casual leave must report for duties in Admn-I section invariably on expiry of their leave.

Para 85. Suffixing Holidays, Saturdays & Sundays to leave.

The concession of prefixing or affixing holidays or Saturdays & Sundays to leave will not be allowed as a matter of course and it is necessary to obtain previous permission before the concession is availed of. Every sanction to leave should specify the holidays, the prefixing or suffixing of which is allowed.

Para 86. Requisitions for Substitutes in place of Absentees.

It is not sufficient that requests for the posting of substitutes in place of persons proceeded on regular leave, are made in the memos forwarding the leave applications to Administration-I Section. Separate memos for the posting of substitutes should invariably be sent to those sections so that the posting of substitutes may not be delayed.

Para 87. Recall from leave.

Recall from leave requires the sanction of the Accountant General in all cases. When such a course is indispensable, only those who have already enjoyed a greater portion of their leave and are residing comparatively at a nearer place, should be recalled. In the orders recalling an official to duty before the expiry of his leave, it should invariably be stated whether the return to duty is optional or compulsory. The fact of recall should also be recorded in the Service Book of the individual concerned on his return to duty under the dated initials of Branch Officer, incharge Administration- I Section.

Para 88. Extension of Leave and related instructions.

- (1) Except for special reason, no extension of leave will be allowed and applicants must ask, in the first instance, for all the leave they require . When an extension is applied for, the applications for extension should be made in sufficient time so that the order whether the extension is sanctioned or not may reach the applicant within the period of his original leave, willful absence from duty after the expiry of leave will be treated as misbehaviour.
- (2) Application for extension of leave must be received in the office at least a week before the due date of the absentee's return and must be accompanied by Medical Certificate, if extension is asked for on account of illness.

If this requirement is not complied with, the defaulter makes himself/herself liable for the leave being refused.

- (3) The Branch officers may ensure that when leave is sanctioned to the officials working under their charges, the concerned officials resume duties on due date. If instead of joining on due date they remain absent, leave may not be sanctioned and the following course of action may be initiated.
 - (a) In cases of leave, other than on medical ground, if it is felt that the official should be recalled to duty, orders may be issued without any delay from the respective sections under intimation to Admn-I Section.

(b) In cases of leave on Medical ground, when any doubt arises as to the genuineness of the case and it is felt that the second medical opinion needs to be obtained, the cases may be forwarded to the Admn-I Section immediately recommending that a second medical opinion from the appropriate authority should be obtained.

Necessary orders from the concerned Group Officers may also be obtained where deemed necessary.

(4) All concerned are impressed upon to adhere to the following instructions:-

- (a) A Govt. servant return from leave should submit joining report proper from to Admn-I Section.
- (b) When leave admissibility report is furnished by Admn-I Section, but the leave is not availed of by the concerned Govt. servant or the leave is deferred, the fact should be brought to the notice of Admn-I section forth with to avoid inconvenience to the concerned official.
- (c) It should be ensured that address during leave is given in the leave application by each applicant before these are sent to Admn-I section for furnishing leave admissibility report.
- (d) In case no formal application for leave has been furnished in time and the official proceeds on leave, the fact may immediately be brought to the notice of Admn-I section to note the name of such absentee. Further, the fact of availing leave may also be intimated to Admn-I Section in time.
- (e) The cases of maternity leave of Female Govt. servants will be processed in Admn-I Section on receipt of such leave application supported with M.C and details of surviving children for sanction of D.A.G (Admn) / A.G.

Para 89. Entry of leave granted in the leave accounts and Service Books.

All leave granted should be entered in the leave account and the Service Book maintained in the Administration –I Section.

Para 90. Check and attestation of leave account of Official/Officers transferred from other offices.

The leave accounts of officials/officers transferred to this office from any other office should be checked and attested as soon as it is received from the office from which the concerned official/officer is transferred.

Para 91. Grant of leave on medical certificates to Gazetted and Non-gazetted Government Servants.

According to Rule 19 of Central Civil Services(Leave) Rules, 1972, an application for leave on medical certificate made by-

(i) a Gazetted Government servant, shall be accompanied by a medical certificate in the prescribed form given by an Authorised Medical Attendant. It is also clarified that the expression A.M. A will have the same meaning as defined in the Central Services (Medical Attendance) Rules 1944. Thus, leave on Medical Certificate to a Gazetted Government Servant can also be granted on the strength of a certificate from a Hospital/Medical authority recognised under these rules.

(ii) a non-gazetted Government servant shall be accompanied by a Medical Certificate in the prescribed form given by a CGHS Doctor if the Government Servant is a CGHS beneficiary and residing within the limits of CGHS at the time of illness or a Athorised Medical Attendant or a Register Medical Practitioner if not covered by CGHS defining as clearly as possible the nature and probable duration of the illness.

A certificate given by a registered Ayurvedic, Unani or Homeopathic Medical practitioner or by a Registered Dentist in the case of dental ailments or by an honorary medical officer may also be accepted *provided such certificate is accepted for the same purpose in respect of its own employees by the Govt. of the State in which the Central Govt. servant falls ill or to which he proceeds for treatment.*

Para 92. Earned leave not to be denied to an employee in the last 10 years of his service.

In the light of the recommendation of the Fifth Pay Commission regarding increase in ceiling on earned leave accumulation from 240 days to 300 days, the position has been reviewed by the Govt. While accepting the recommendation, the Cabinet have also observed that earned leave should not ordinarily be denied to any employee, especially in the last ten years of his career, so that earned leave accumulation beyond 240 days normally do not take place. The leave sanctioning authorities are, therefore, requested to ensure that the earned leave is not ordinarily denied to an employee.

(Authority:- G.I. Min. of Personnel, P.G. and pension, Deptt. Of Per & Trg. O.M. No.14028/19/86-Estt(L) dated 299-86 received with CAG's endorsement No. 722-Audit-I/89-86/III-86(121) dated 13-10-1986.)

Para 93. Permission for leaving Headquarter Station.

No member of the Staff should leave the Headquarters without the permission of the competent authority. The members of the staff should obtain permission of the competent authority before leaving their Headquarters during casual leave/holidays. Address during such absence from Headquarters should invariably be left with the Office. During regular leave also address should be left with Office, but formal permission to leave Headquarters is necessary. These orders also apply to the members of the staff residing away from the Headquarters and coming to the Headquarter stations from those residences. In all applications for leave, including casual leave or compensatory leave during which the applicant proposes to leave the Headquarters station, the fact should be stated in the application with the outstation address. Any person who wished, to leave the Headquarters station during the period of leave already granted to him should notify his intention together with his address to his Section Officer/Branch Officer/Head of Office. Any change in that address which may occur thereafter should also be communicated.

A person who has been granted leave can spend his leave just where he pleases without any one's permission, but he should keep the office informed of his address when a change takes place. All employees are warned that ignorance of these orders will not be accepted as an excuse when such permission is not obtained and that any infringement of these orders will be severely dealt with.

The grant of permission to leave the station is always subject to the condition that the person concerned returns to duty without fail on the expiry of the holidays or casual or compensation leave, as the case may be.

The term competent authority in this para means an authority competent to sanction casual leave/regular leave/compensatory leave under the existing provisions may permit the staff to leave Headquarters upto the period they are empowered to grant such leave.

Para 94. Return from leave.

Every member of the office establishment should on return from all kinds of regular leave report himself for duty to the Section Officer/Asstt. Accounts Officer, Administration Branch, who will submit the report to the Branch Officer-in-charge with a note as to his posting etc. The orders passed will be communicated to parties concerned for compliance.

The joining reports will be filed in the personal file of the individual concerned after the period of leave availed of by him has been recorded both in his Service Book and in the leave account and the entries attested by the Branch Officer-in-charge of the Administration Branch.

Para 95. Departure on leave.

Before proceeding on leave every member of the offices required to submit a report to his Asstt. Accounts Officer/Section Officer/Supervisor or if he is Asstt. Accounts Officer/Section Officer/Supervisor to the Branch Officer stating the date and hour (forenoon or afternoon) on which he is relieved of his duties, and his address while on leave in addition to the lists of papers etc. made over by him. It is the duty of every member of the office on leave to keep the Administration Section concerned informed of his address from time to time.

Para 96. Staying away without leave.

Applicants for leave of any kind must attend office to make over charge of their papers, etc., unless prevented by infectious disease or certified to be unfit to attend office. No employee should stay away from office, on the ground of sickness or any other ground before leave is sanctioned and arrangements for his work made unless the medical certificate specially states that he is physically incapable of attending to his duties. The Section Heads of the Section concerned should bring to the notice of the authority concerned any commission of their staff to comply with this order.

Para 97. Action for unauthorised absence from duty or overstayal of leave.

(1) The following decisions have been taken in consultation with Department of Personnel and the Ministry of Finance:

- (a) When a temporary Govt. Servant asks for leave in excess of limits prescribed under Rule 32 of the C.C. S (Leave) Rules, 1972 and if the circumstances are exceptional, a decision could be taken by the leave sanctioning authority of grant further leave in excess of the limits in consultation with the Ministry of Finance.
- (b) When a temporary Government servant applies for leave beyond the prescribed limit of extraordinary leave and the leave sanctioning authority is not satisfied with the genuineness of the grounds on which further leave has been asked for, nor does it consider the grounds as exceptional, the leave cannot be granted. In such a case, the Government servant should be asked to rejoin duty within a specified date failing which he should render himself liable for

disciplinary action. Disobedience of orders to rejoin duty within the specified period would afford good and sufficient reasons for initiating disciplinary action under CCS (CCA) Rules, 1965. If he rejoins duty by the stipulated date, he may be taken back to service and the period of absence not covered by leave be treated as overstayal of leave and dealt with in accordance with the orders regarding regularization of overstayal of leave.

If the Government servant does not join duty by the stipulated date it would be open to the disciplinary authority to institute disciplinary proceedings against him. If during the course of disciplinary proceedings he comes for rejoining duty, he should be allowed to do so without prejudice to the disciplinary action already initiated against him(unless he is placed under suspension) and the disciplinary action concluded as quickly as possible, the question of regularization of the period of overstayal of leave be left over for consideration till the finalization of the disciplinary proceedings.

(c) If a Government servant absents himself abruptly or applies for leave which is refused in the exigencies of service and still he happens to absent himself from duty, he should be told of the consequences, viz., that the entire period of absence would be treated as unauthorised entailing loss of pay for the period in question under proviso to Fundamental Rule 17, thereby resulting in break in service. If, however, he reports for duty before or after initiation of disciplinary proceedings, he may be taken back for duty because he has not been placed under suspension, the disciplinary action may be concluded and the period of absence treated as unauthorised resulting in loss in pay and allowances for the period of absence under proviso to FR17 (1) and thus a break in service. The question whether the break should be condoned or not and treated as dies non should be considered only after conclusion of the disciplinary proceedings and that too after the Government servant represents in this regard.

(d) It is made clear that a Government servant who remains absent unauthorisedly without proper permission should be proceeded against immediately and this should not be put off till the absence exceeds the limit prescribed in Rule 32(2)(a) of the CCS(Leave) Rules, 1972. However, the disciplinary authority should consider the grounds adduced by the Government servant for his unauthorised absence before initiating disciplinary proceedings. If the disciplinary authority is satisfied that the grounds adduced for unauthorised absence are justified, the leave of the kind applied for and due an admissible may be granted to him.

(Authority:- G.I. decision No. 3 below Rule 25 of the C.C. S(Leave) Rules, 1972)

Para 98. Casual Leave.

- (1) Casual leave is not a recognised form of leave and is not subject to any rules made by the Govt. of India. It is a concession granted to a Govt. servant to enable him to stay away from office for short period on account of illness, or to enable him to attend to urgent private matters. An official on casual leave is not treated as absent from duty and pay is not intermitted.
- (2) The maximum period of Casual leave which a Govt. servant is allowed to avail himself is 8 days in a Calendar year subject to a maximum of 5 days at a time. The limit of 5 days at a time may be relaxed in special circumstances at the discretion of the Head of Office.
- (3) Casual leave can be combined with special Casual leave but not with any other kind of leave or joining time. However, half-a-day's casual leave can be allowed to be combined with regular leave, if the official has not further casual leave at his credit and his absence on the next working day was due to sickness or other compelling reasons.
- (4) Saturdays/Sundays/ Public holidays/restricted holidays/weekly offs can be prefixed/suffixed to casual leave. Sundays and holidays falling during a period of casual leave are not counted as part of Casual leave.
- (5) Casual leave can be availed of while on tour, but no daily allowance will admissible for that period of casual leave.
- (6) Casual leave can be taken for half-a-day also.
- (7) Leave travel concession can be availed during Casual leave.
- (8) In regard to official who join in Government service during the middle of a calendar year, the authority competent to grant such leave will have the descretion to grant either the full extent of or only a proportion thereof, after taking into account all the circumstances of the case.

Para 99. Powers to sanction Casual Leave.

- (1) Casual leave to Sr. Accounts Officer/Accounts Officers will be granted by the Group Officer concerned and their casual leave account is maintained by the Stenographers attached to the Group Officers. An intimation about the grant of casual leave will, however, be sent to the Accountant General's Secretariat. Casual Leave to all Group 'A' Officers and of Sr. Accounts Officers/Accounts Officers directly under the control of the Accountant General will be

sanctioned by the Accountant General and casual leave account is maintained by the Accountant General's Secretariat.

- (2) Casual leave to Asstt. Accounts Officer/Section Officer/Supervisors may be granted as and when necessary upto 5 days at a time by the Branch Officer. Casual leave more than 5 days at time to the Asstt. Accounts Officer/S.O/Supervisors will, however, be sanctioned by the Group Officer under whose control the Section functions.
- (3) Casual leave to Sr. Accountants/Accountants and Clerks may be granted 3 days at a time by the Asstt. Accounts Officer/Section Officer/Supervisor in charge of the Section. The Branch Officer may grant leave upto 5 days at a time to staff working under them when the period exceeds the Asstt. Accounts Officer/Section Officer's/Supervisor's power of sanction.

(Authority :- C.A. G's circular letter No. F-4 OSO(P)/73, dated the 6th December, 1973)

(Authority:- CAG's Circular No. 44/NGE/2000, No. 1046-NGE(APP)/96-97 dt: 12-10-2000).

Clarification:- Asstt. Accounts Officer's/Section Officer's/Supervisors are delegated power to grant permission to the staff to leave headquarters upto the period they are empowered to grant casual leave.

(Authority:- C.A.G's letter No. OSD(P)/73-III, Dated the 31st January,1974).

Para 100. Sanction of Restricted Holidays.

When any member of the staff propose to avail of any restricted holiday out of the list circulated by the office, he should apply in writing and obtain the formal permission of the authority who is competent to sanction casual leave to him.

The record of the restricted holidays, availed of by the members of the staff, should be kept in the Casual Leave Register, Branch Officers and Asstt. Accounts Officers/Section Officers/Supervisors will ensure the compliance of these instructions.

Clarification:- Asstt. Accounts Officers/Section Officers/Supervisors and Branch Officers may allow the staff working under them to avail of restricted holidays when such a holiday is required in combination with casual leave but it should not be taken into account for computing the limit of 3 and 5 days respectively upto which they are competent to sanction casual leave.

(Authroity :- C.A.G's letter No. F-OSD(P)/73(Vol.II), dated the 17th July, 1973)

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Para 101. Casual leave to Group ‘D’(now Group ‘C’ MTS) Government Servants.

Applications for casual leave from Group ‘D’ Officials(now Group “C”MTS) in the office should be dealt with by concerned section with whom they are attached by the Record Section/Admn Section, in the same way as those from the Ministerial Staff. The Record Section/Admn section will arrange for their work on the grant of leave of Group ‘D/MTS’ officials. For this purpose any peon/MTS may be called upon to do the work of more than one sections or any peon/MTS may be temporarily withdrawn from any section, having more than one peon/MTS.

Para 102. Register for Casual leave.

(1)At the commencement of each calendar year, i.e., on the first working day of January, a casual leave register should be opened in each department or section of the office in the form No. S.Y. 189.

(2) The progressive total of the casual leave granted should always be worked, out to show the casual leave enjoyed upto date.

(3)At the end of each month, Asstt. Accounts Officer/Section Officer/Supervisor should examine the attendance register of his section and have the number of days, on which each Senior Accountant/ Accountant/ Clerk has attended late, entered in the casual leave register as well as in the final columns, provided for the purpose in Form S.Y. 302 and work out the casual leave to be forfeited on his account.

(Authority:- CAG’s endorsement No. 613-NGE-I/20-60 Pt-I dated 25-3-1960).

(4) A register based on the revised form should be maintained hereafter. 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.

(Authority:- G.I. Min of H. Affairs O.M. No. 46/3/61-Estt(A) dated 17-7-1961 received with CAG’s endorsement No. 3687-N.3/88-85 dated 18-10-1985).

Para 103. Attestation of entries in the Casual Leave Register.

Applications for casual leave, except in cases where the necessity for leave cannot possibly be foreseen, should be submitted so as to reach the sanctioning authority at least two clear days before the day or days for which leave is required. Failure to do this may entail refusal of leave.

The applications will be submitted along with the casual leave register and a note thereon regarding title to leave for recommendations by the Asstt. Accounts Officer/Section Officer/Supervisors/Branch Officer after detailing the arrangements made for carrying out his work. The applicant would be informed of the orders, passed before the leave cannot be foreseen or the period of casual leave required applied for is actually availed of by him. In case, however, where the necessity for the leave cannot be foreseen or the period of casual leave required is not definitely stated e.g. sudden illness, the application should be put up for the Branch Officer's information on the date of its receipt. The entries in the casual leave register should be attested by the Asstt. Accounts Officer/Section Officer/Supervisor after the casual leave is sanctioned by the Branch Officer and availed of by the Clerical Staff Entries of casual leave of Asstt. Accounts Officer/Section Officer/Supervisor should however, be attested by the Branch Officer incharge. The Attendance Register after completion should be submitted to the Branch Officer, along with the casual leave account on the 2nd of every month.

Note:- Suitable note of the casual leave forfeited by late attendance should be made, whenever necessary. In the account of the official concerned and the number of days thus forfeited should be added to the progressive total under the dated initials or orders of the Branch Officer.

Para 104. Transfer of Casual Leave Accounts.

On the transfer of an individual from one section to another, the fact of his transfer should be recorded in his casual leave account and an extract therefrom, showing both in figures and words the amount of casual leave and also compensation leave at his credit, should be prepared in the section to which the official was attached, prior to his transfer, and passed on to the new section. The Asstt. Accounts Officer/Section Officer/Supervisor of the new section will be responsible for seeing that this extract is received. On receipt of this extract, he will open the casual leave account of the individual in his sectional register, record therein under his dated initials, the amount of casual and compensation leave certified to be at credit of the individual concerned, and have the extract, recorded in the sectional file of casual leave applications.

Note:- In the case of the Asstt. Accounts Officer/Section Officer /Supervisor, the extract will be sent and entered under the dated initials of the respective Branch Officers.

Para 105. Commutation of leave of one kind into leave of another kind cannot be done after the employees cease to be in service.

Case have come to the notice of this Department where certain Minsiters/Departments of the Government of India have allowed commutation of leave of one kind into that of another kind even when the request for the same was made by the Government servant concerned after finally quitting the service on retirement, apparently in exercise of the powers vested under Rule 10 of Central Civil Services(Leave) Rules, 1972, which provides that at the request of a Government servant the authority which granted him leave may commute it retrospectively into leave of a different kind which was due and admissible at the time leave was granted.

In this connection attention is invited to the provisions under Rules 9 and 39(1) (a) of the above said Rules according to which all leave standing to the credit of a Government servant lapses as soon as he cease to be in service. It is thus clear, that the powers vested in the Ministries/Departments under Rule 10 *ibid*, cannot be exercised by them after the employee concerned has ceased to be in service. Any sanction to the employee when he was in service, into any other kind of leave, after the employee has ceased to be in Government service is irregular and violative of the provisions of the statutory Rules.

It is requested that instructions be issued to all the concerned officers in the Ministry/Department to ensure compliance with the provisions of the Statutory Rules so as to avoid any irregular action in such cases. Desirability of fixing the responsibility for not complying with the Rules may also be considered by the Heads of the Ministries/Departments in order to avoid recurrence of such irregularities.

(Authority:- G.O.I., M.H.A, D.P. & A.R., O.M. No. P-12025/2/81-Est(L), dated the 2nd December,1981).

CHAPTER-5

SYSTEM OF CORRESPONDENCE

Para 106: Receipt of letters and other documents and opening of Dak.

All letters, parcels and other documents, whether registered or not addressed to the Accountant General or any other Officer by name, should not be opened but handed over intact to those Officers by the Dak Section.

All covers received from Govt. of India and State Govt. addressed by designation should be opened in Dak Section and sent to the Branch Officers concerned through Dak Pads. The covers from the Comptroller and Auditor General should not be opened in the Dak Branch. But these should be counted and sent to the A. G's Secretariat for opening and sending the same in a Pad to the Accountant General and all Group Officers for circulation and their perusal. On their receipt back in circulation Pad, those letters should be date stamped and sent to the Group Officers concerned for transmitting the same to the Branch Officer of the Section. Detailed instructions regarding receipt and diarising of inward letters are available in the Central Record Manual.

As regard the receipt and transmission of secret and confidential documents, instructions laid down in Para 108 & 109 of this Manual should be observed.

Para 107: Diarising of Inward Letters.

- (1) Detailed instructions regarding receipt and diarising of inward letters are available in the Central Record Manual.
- (2) Each section should maintain a small Transit Register (Skeleton Register) in addition to the existing Inward Registers. This Transit Register will remain in the personal custody of the AAO/SO/Supervisor. It will be sent to the Central Receipt Section daily by 12 noon positively for collecting the daily DAK through it. In case the Grade IV/MTS attached to the section is absent on any day, the AAO/SO/Supervisors will make their own arrangements to lift the DAK on the same day from Central Receipt Section.
- (3) On receiving back the Skeleton Register, the AAO/SO/Supervisor of each section acknowledge receipt of the numbers of various categories of letters (viz G.I., LG, etc.) as entered therein by Central Receipt Section with dated initial and then submit the letters along with the DAK Register to the Branch Officer on same day positively for availing himself the

earliest opportunity of perusing the sectional DAK and recording thereon such instructions as he may consider necessary.

(4) Before sending the DAK to the Branch Officer, the AAO/SO/Supervisor will prepare a memo in the Transit Register for Dak in the following form in respect of the Dak received previous day and put his initial under it:-

(i) No. of letters diarised in the Inward Register:-

(a)

(b)

(c)

(ii) No. of letters marked for other sections and returned to Central Receipt Section....

Total.....

The Total of the memo must agree with the total number of letters sent by Central Receipt Section.

(5) With a view to expediting disposal of cases, the Branch Officers should, wherever possible, give proper guidance and indication for suitable disposal on the letters themselves when the Dak is put up to them before passing on the letters to the sections.

(6) The Skeleton Register should then be passed on the section concerned. The Assistant Accounts Officer/Section Officer/Supervisor should examine the letters etc., received in the dak of the section and after initialling each letter etc., mark them to the respective Sr. Accountants/Accountants/Clerks or for other section, if the letters do not relate to his section and then hand over the letters to the Clerk for diarising the letters etc.

(7) The Assistant Accounts Officer/Section Officer/Supervisor should also record such instructions on the letters as may be necessary for their disposal.

(8) While doing so, the AAO/SO/Supervisor should keep a note of all important and urgent letters received in the section either on his engagement pad or in the separate notebook to be started for the purpose.

(9) The Sr. Accountants/Accountants/Clerks should similarly keep a notebook through which the receipt and disposal of all the important and urgent letters may be watched.

(10) The diarist of the section will check up the letters as entered in the ' Skeleton Register', give acknowledgement in this register and enter the dak in the various Inward Diary Registers

of the sections on the basis of categories of letters (Form SY-318A). The first seven columns of the diary and also the subject matter of the letters received in the section will be duly written up by the Reference Clerk/Diarist. He will then distribute the letters to the Sr. Accountants/Accountants/Clerks concerned promptly after obtaining dated initials of each recipient in the Diary Register. If the Sr. Accountant/Accountant/Clerk is absent, the Reference Clerk will obtain orders of AAO/SO/Supervisor

- (11) The letters meant for other section and marked as such should be passed on to the section concerned under the dated initials of AAO/SO/Supervisor through Transit Register maintaining for that purpose positively next day. In case of letters not pertaining to the section entered in the General Diary Register should be passed on to the Central Receipt Section for further disposal.
- (12) The AAO/SO/Supervisor will keep the Dak Register with himself for next day's business.
- (13) The Reference Clerk should particularly see that the transfer of any paper is acknowledged by the receiving section. It will be the duty of the clerk of any section which receives such a paper by transfer from any other section to enter it in the Diary Register of his own section promptly. In respect of the documents received from other Branches of the office all columns of the sectional diary will be written up by diarist of the section immediately on receiving them.
- (14) As each letter is disposed of and proper file order obtained, the disposal (e.g. the number of the case in which it is recorded) should be noted against each letter in the Sectional Diary Register under the dated initials of the Sr. Accountant/Accountant/ Clerk concerned, and in case of a reply sent out, the Sectional despatch number of the letter forwarding the reply should be noted. Where no reply is necessary, the letter "F" will indicate "Filed". The case number of the relevant file should be given against it.
- (15) If a letter is transferred to a section other than Central Receipt Section for disposal, the fact will be entered in the column how disposed of and the particulars of the letter will be entered in the Transit Register. The Sr. Accountant/Accountant/ Clerk concerned will be held personally responsible, if any correspondence is shown as disposed of until the proper file order has been obtained. If a letter is kept pending, the letter "P" should be noted against the

entry concerned in the Diary Register and its further disposal be watched through the Registers of Pending cases.

- (16) In order to ensure, the correctness of the entries of disposal recorded by the Sr. Accountants/Accountants/Clerks concerned, the AAO/S.O/Supervisor should check cent percent entries of disposal in the case of the letters received from the Government of India, Government of Assam and Comptroller and Auditor General of India and 5% of other entries and record dated initials in the diary in taken of this check and give certificate to this effect in the weekly reports on the disposal of inward letters.
- (17) The Central Receipt Section will number all the ordinary letters (other than Registered/Local Governments/Govt. of India/C.A & G's letters, U.O. references, etc., which are diarised in Central Receipt Section and allotted numbers from their Central Diaries) in a separate series for each section with the numbering machine or otherwise. The serial numbers of the ordinary letters should be entered daily in the Dak Registers received from the sections for collection of dak indicating at the same time the total number of letters sent on a particular day. The numbering of letters on the next day by the Central Receipt Section should start with the serial number next to the last serial number entered in the Dak Register on the previous day. The serial number will start with a fresh series of serial numbers form 1st of April every year for each section and will continue upto 31st March of the next year.
- (18) The Section should diarise the ordinary letters in their Inward Registers for ordinary letters according to the (machine) numbers put by the Central Receipt Section. For example, an ordinary letter bearing serial No. 1 should be assigned the same number in the Inward Register of the Section. In no case, the number put by the Central Receipt Section on an ordinary letter can be changed by the concerned section. If any letter/paper is received from other sections, it should be diarised by putting 'A', 'B', 'C', 'D' etc. after the last serial number of that day's Inward number(i.e., if the last Inward Diary number as put by the Central Receipt Section is 100, number 100A, 100B, 100C, etc. should be assigned to letters received from other sections, while diarising them in the Inward Diary Register. The Central Receipt Section will begin with the serial number 101 in the next day's Dak).
- (19) For all Registered/Local Govt./Government of India and C& A G's letters which are centrally diarised in Central Receipt Section a separate Inward Register should be maintained in each section, in addition to those maintained in sub-paragraph 25 of this paragraph and

such letters should be diarised therein by entering the serial number of the diary below the central diary number given by the Central Receipt Section.

- (20) If any letter has been numbered by machine or otherwise by Central Receipt Section like ordinary letters, but is required to be entered in a separate Diary Register (vide sub-paragraph 25 of this para, it should first be diarised in the ordinary Diary Register like other ordinary letters and then transferred to the separate Diary Register wherein it should be diarised again by entering the Sl. No. of that diary below the (machine) number allotted by Central Receipt Section. The fact of this transfer should be indicated clearly in the Inward Diary Register against the relevant serial number.
- (21) All ordinary letters received from Central Receipt Section are to be diarised in the Sectional Inward Diary Register, no letter should be returned to the Central Receipt Section; instead of letters wrongly marked to a particular section should, if already diarised in the Inward Register, be transferred to the concerned section, through Transit Register. If there is any doubt as to the section to which a particular letter related the existing procedure of seeking advice of concerned controlling sections may be followed.
- (22) But if the wrong marking of any letter is detected in the dak stage, before it is diarised in the Sectional Inward Diary Register, the same may be returned to the Central Receipt Section the next day along with the Dak Register after keeping a clear indication in the Dak Register against the particular serial number of the letter to the effect that the same has been returned to Central Receipt Section over signature of the AAO/S.O/Supervisor will receive the letter back and mark for the concerned section and assign a fresh serial number appropriate for that section after canceling the previous Sl. No. assigned to it.
- (23) The above procedure does not relieve the AAO/S.O/Supervisor of Central Receipt Section of marking the letters correctly. He should follow the provisions of the Record Department Manual scrupulously and exercise utmost care in marking papers to the concerned sections. He should specially follow the existing procedure of the Record Department Manual, that if any case a doubt arises as to whether any particular section has any concern with any particular letter, it would be better to consult the sections beforehand rather wrongly marking that letter for that section. On no account should the marking and distributing of letters be put off till the next day.

(24) The Diary Register may be maintained by Department or Major heads of account according to the convenience of the section. Each diary register should have its distinguishing mark (such as DA-I/MD-II. T.M.) which should be noted, along with the diary number, of the relevant letters below the index mark and numbered under the initial of the Dealing Assistant concerned. At the time of diarising letters, the diary number of an inward letter received with reference to an outward letter issued from this office should invariably be quoted in the outward Register against the number concerned in the column 'forward reference'. This will indicate that reply has been received to the particular outward letter.

(25) Separate Diary Register in form S.Y 318A should be maintained for-

- (i) U.O. Reference.
- (ii) Pre-audit bills.
- (iii) Express and D.O. letters.
- (iv) Reminder letters.
- (v) Confidential letters.
- (vi) Undiarised documents.
- (vii) Half margin memo.

The procedure prescribed in sub-para's above for diarising and distribution of letters should be followed in these cases also.

Note 1:- The disposal of confidential and D.O letters addressed to the Accountant General, Deputy Accountant General should be reported to the respective Stenos, along with the number and file in which the letter has been filed.

Note 2:- Whenever Central Receipt Section will find difficulty in marking any other documents, they will consult the controlling sections who will mark these to the proper sections. The documents so marked, should in no circumstances be refused by the sections for insufficient details or for other reasons. They should receive the documents and initiate correspondence for disposal of the papers, if necessary and if subsequently, it is found that these relate to some other section all such papers should be transferred to that section under the orders of the Branch Officer.

In the case of controlling sections also no paper including telegram letters etc. should be transferred from one section to another without the orders of the Branch Officer.

(Authority:- C& AG's letter No. 2955- Admn.I/604-60 dt: 26-12-60 Dy. CAG-1277/Estt-6233 in file Estt/1-29/60-61 & O.O. No. 50 (TM) dt: 23-9-67.)

Para 108: Receipt of Secret and Confidential letters.

Covers containing secret and confidential documents addressed to the Accountant General by designation should be opened by the Group Officer (Admn) personally.

Secret covers addressed to the Accountant General by name are to be placed before him who after opening passes them on to his Secretary for entering in the register of Confidential letters kept for the purpose. The Secretary to the Accountant General after getting them entered in the register of Confidential & Secret letters kept for the purpose will sent the same to the Group Officer concerned for necessary action.

Para 109: Indexing of Secret Letters.

Custody of really secret and confidential letters presents some difficulties in most offices. Secret and confidential letters should remain in the custody of a responsible Officer. At the same time office should be aware of the existence of such a confidential letter on a particular subject so that sectional AAO/S.O/Supervisors may be responsible for inviting reference to the confidential secret letters, in question, whenever a case to which the orders therein relate is put up. As soon as a secret or a confidential communication is received, the section concerned should be notified by the Officer. This should be done by issuing a memorandum in the following form and the fact of issue of the memorandum noted on the secret or confidential communication itself.

Secret/Confidential letter No.....dated.....from the of the subjectis in.....personal custody (Filed in) Please note and diarise.

A.O./Sr.A.O.

D.A.G./Sr.D.A.G.

A.G.

These memoranda should be posted chronologically in a guard file in the section in which these are received and a suitable index also recorded on the guard file cover. This file should be reviewed by the AAO/SO/Supervisor frequently to keep himself/herself acquainted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate are put up. This guard file should be submitted on the 5th of each month, to the Branch Officer, in charge who will see that it is maintained properly. This date should be noted in the sectional Calendar of Returns.

(Authority:- Auditor General's Endorsement No. 1186-Admn. 19-49 dated the 21st June, 1949, Dy. G.L. 1097/TM. 323 of 1949-50 in T.M/10-2/49-50.)

Para 110: Register of Pending Letters

(1) Letters and other communications, which cannot immediately be disposed of (i) either on account of a promise made for supply of information in a subsequent communication (ii) or on account of a reply awaiting to a reference made on the subject to a third party, do not appear in the list of outstanding in the weekly letter report. They are deducted from the total receipts in the same way as communications disposed off and are included in the number exhibited in the report under the head "Deduct number of letters disposed off". Their disposal is watched through a register, containing the following columns, in which they are entered under the initials of the AAO/S.O./Supervisors. The register is maintained in two parts, one for each of the two categories mentioned above.

- (1) Serial No.
- (2) Diary No.
- (3) From whom received.
- (4) Subject.
- (5) Why kept pending.
- (6) Period for which kept pending.
- (7) Date of disposal.

(8) Remarks.

(2) Communication of the first category, i.e., those which cannot be disposed of on account of insufficient information, should not be filed until action is taken on them but those of the second category, i.e., those in connection with which a reference has been made to a third party, may be filed citing the action taken.

(3) The Register of Pending Letters should be submitted to the Branch Officer in charge once a month along with the first weekly letter Report. In order that the prompt disposal of the communication entered in the register may not be overlooked. The register should be periodically reviewed by the Branch Officer in charge and a certificate recorded therein under his initials on the last day of each month in the following terms:-

“ I certify that I have examined all letters kept pending upto the 20th of this month, and I am satisfied that there is no letter, which admits of further action at present.”

Para 111: Letters pertaining to more than one section.

Letters requiring independent action by more than one section need not ordinarily be passed from one section to another, but each section may take action on sectional spare copies, when they are received along with the original. But when no spare copies are received or when the number received is not sufficient, Record Section may, with the approval of the Branch Officer, be asked to type or roneo copies. The responsibility for supplying typed or roneoed copies should rest with the section to which the letter in question is marked. Where necessary, a short note showing what is required may be circulated along with the typed or roneoed copy.

Para 112: Letters for circulation/Letters of General Interest.

Letters of general nature or interest which it is considered necessary to circulate to other sections should be sent to the Record Section with a request to that effect. Letters should be marked for circulation with utmost caution and to those sections only, which actually require them.

Sections proposing circulation should paste on to the letters in question typed slips, showing the names of the various sections to which circulation is needed. The date and hour of receipt in each section and of transmission to the next section should be noted in the slip under the initials of the AAO/S.O/Supervisor.

No letter under circulation should, without the approval of the Branch Officer in charge, be detained in any section beyond 48 hours. The Record Department should, on the first opening day of each week, submit a report to the Accountant General through the Group Officer showing the number of cases in which the rule was infringed by different sections the preceding week.

In cases in which a letter under circulation is urgently required to be put up in connection with another letter, the latter may be removed from the Circulation Register and a typed copy circulated in lieu thereof. The typed copy after circulation should be filed along with the original.

Para 113: Letters marked “Today”.

When it is necessary for any reason that a letter should be replied to on the same day, it will be marked “Today”. This applies to letters intended to catch a particular train, cases where a person is waiting, letters on really urgent matters, or where the Government of India, Local Government, or the Comptroller and Auditor General requires an answer by return of post.

Para 114: Letters marked “Very Urgent”.

When it is necessary that the answer should go out the next day, or when it is over due, or a reminder has been received, the letters should be marked ‘very urgent’ cases should be disposed of first and then ordinary cases in order of receipt. All replies to the Government of India and Comptroller and Auditor General should ordinarily be marked “very urgent”.

Para 115: Responsibility for the disposal of urgent letters.

All replies to the Government of India and the Comptroller and Auditor General of India should ordinarily be marked “urgent”. The letters so marked should receive precedence over others. If for any reason a letter or return marked “very urgent” or “urgent” or “immediate” cannot be disposed of immediately, the matter should be represented in writing to the Branch Officer in charge of the section and his orders obtained. Unless sanction has been given to an extension of the time fixed, the AAO/S.O/Supervisor will be held personally answerable for any delay that may occur. The concerned Sr. Accountant/Accountant/Clerk and AAO/S.O/Supervisors should not leave office if any urgent cases have been sent to the Branch Officer which require immediate disposal, unless the cases have come back from the officer or they should have ascertained from the Officer that their presence would not be required.

“Very urgent and urgent documents should be made over to the Despatch Branch before 4 p.m. on all working days in order that the Despatch Section may easily distinguish ordinary letters from urgent ones. A slips indicating the word “Very urgent” or “urgent”, “Out today” with red ink should be sent with the documents for easy classification from the ordinary letters.

Para 116: Watch over Prompt disposal of urgent letters.

In order to watch the prompt disposal of letters etc., that require early, urgent or immediate action, every AAO/S.O/Supervisor should enter them in a note book to be maintained and written up by himself in the following form:-

No. and date of the documents	From whom received	Subject	Daily progress of disposal and date of final disposals.

This notebook will be kept by the AAO/S.O/Supervisor in his custody and submitted to the Branch Officer, every Tuesday.

Para; 116-A: Unsigned, incomplete and miss sent letters.

If any document is received unsigned or incomplete in any respect, or is not required by this office, the section concerned should take necessary action on it and not the Central Receipt Section. It is only in cases in which a letter or paper has been wrongly delivered to this Office or when a reminder is received to a letter which is not traceable that the Central Receipt 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.

Para 117: Notes or remarks on letters prohibited.

No remarks should be written on inward letters except such as are required for permanent record thereon and such papers must not be de-faced by notes and queries from Dealing Assistant or AAO/S.O/Supervisor. The order “Put up papers”, “File” “Make up cases” or any other short direction may be entered on them under the dated initials of the AAO/S.O/Supervisor. But lengthy directions, explanations or notes, should be written on separate note sheets attached to the inward letters.

Para 118: Letters for transmission to other offices.

Letters and documents sent to this office for transmission elsewhere especially those intended for the Local Government, Government of India or the Comptroller and Auditor General which are forwarded through this office should always be kept clean and should not bear any marks of notes, directions or orders except the office stamp which should be affixed in the margin. The diary number of any such letter should be entered on a slip of paper attached to the inward letter.

Para 119: Transfer of letters to sections.

Letters, which cannot conveniently be circulated through the Circulation Register or action on which cannot conveniently be taken on spare copies, may be made over to the section concerned through a transit register maintained specially for the purpose. All such letters should, in the receiving section, be accounted for in a register containing the following particulars:-

- (1) Index and Diary No.
- (2) Subject.

- (3) Date of receipt in the Section.
- (4) Initials of the dealing Assistant.
- (5) Date of return to the section to which the letters belong.
- (6) Initials of the Clerk of the section referring the letter.

Letters, etc. sent from other sections through messenger should promptly be received in the section marked if it relates to the section and should on no account be returned on grounds of absence of the AAO/S.O/Supervisor or other Dealing Assistant. The senior most Staff presents in the section should receive it.

When a letter has to be circulated to other sections through the Circular Register, the initials with the date should be recorded in the remarks column of the Inward Register. Similarly when a letter has to be sent to another section the initials of the section with the date should be noted in the register. Such letters should at the end of each day, be sorted and entered in the relevant transit register for transmission to the section concerned. When a letter has been in a section for more than a week, a reminder should be sent for its return.

AAO/S.O/Supervisor of sections should take utmost caution in transferring letters to other sections and should not mark a letter for transfer, unless they are personally satisfied that other sections have really some action to take. In case of doubt, they should take orders from their Branch Officers or consult the Section Officer of the section concerned.

Para 120 : Spare copies of Inward Letters.

Spare copies of Inward letters should, along with their originals, be sent by the Records Department to the section to which the letters in question have been marked. The index and diary number of the original should be noted on spare copies but in order to avoid confusion, the index number should, in such cases be prefixed by the abbreviation "S.C". It will rest with the receiving section to distribute the copies to other sections through the sectional transit register, care being taken to supply copies only to the sections which require them. Spare copies should, immediately on receipt be rediarised in the sectional diary register and treated for the purposed of disposal in the same way as original letters, but they should be filed in separate files of their own. One file should be assigned to letters from the Government of India another to letters from the Assam Government, a third to letters from the Comptroller and Auditor General, and the Reserve Bank

of India and a Fourth to letters from other sources. Each file should be paged and be prefixed by an index indicating the following particulars:-

- (a) Dy. No.
- (b) Brief subject.
- (c) Page.

A new file for spare copies should be opened every year. Notes and correspondence, based on copies in the spare copy file, need not be filed in the spare copy file, along with the relevant spare copy, but in order to facilitate referencing the Dy. No. of the letter and the page of the relevant file should be quoted in notes and correspondence. When, however, notes and correspondence develop issues of a general nature, they may be filed with the approval of the Branch Officer, in the bundle of the section disposing of the original.

The original letters need not over again be circulated to the sections to which spare copies have been supplied, unless there are notes and orders of importance attached to the originals, which need be seen by other section.

(Authority: -O.O. No. 257, dated the 22nd January, 1935).

Para 121 : Un- official References.

Copies of all un-official references received from other offices should be kept on the relevant file when necessary.

Un-official references should always be treated as urgent and Branch Officers and Assistant Accounts Officers/Section Officers/Supervisors should see that such references are promptly disposed of, and that on no account are they detained in the office beyond a week.

If unofficial references from the State Government, Government of India or the Comptroller & Auditor General have not been disposed of in a week, a report from the section concerned must be made to the Accountant General explaining delay.

When un-official references to Accountant General are received from Under Secretaries or Superintendents of Heads of Departments it must be assumed that the reference is made under the orders of the Secretary or the Head of the Department and the reply should be addressed to the Secretary or the Head of the Department concerned.

Para 122: Letters missent to sections.

1) Sectional diarists are strictly forbidden to return to G.D. any letter that has been sent to them in their sectional transit register, without first referring each case to the

AAO/S.O/Supervisor of their section. If necessary the diarist will record his remarks on a slip and put it to the AAO/S.O./Supervisor. He (the diarist) should not make any lengthy note on the letter itself.

2) On such a letter being referred to him the AAO/S.O/Supervisor will examine it carefully in order (a) to make sure that it is not for his section and (b) if possible, form an idea as to the section to which it relates. He will then, if he can do mark on the letter “Probably forsection” and send it at once to G.D. Such letters are not to be delayed in sections before being returned to G.D.

3) Reminders, which really relate to a particular section, should not be returned to G.D. for want of original letter which should be called for by the section concerned. In cases where it is not possible to allocate a reminder, G.D. will however, undertake to call for the original letter.

Para 123: Prompt disposal of letters received form Comptroller & Auditor General & Government of India, Ministry of Finance.

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

[Authority:-Para -2.17.2 of C & A. G’s M.S.O.(Admn) Vlo-I]

2) All un-official references received from the Comptroller and Auditor General of India should on receipt be diarised in the Urgent Dairy and transmitted immediately to the section concerned. The sections, should deal with them on top priority basis so as to ensure their final disposal within 1 week or 10 days at the latest. Reports of the un-official references should be put up twice a week to the Branch Officer, who should ensure speedy disposal of these references. Weekly reports of the outstanding un-official references from the Comptroller & Auditor General of India should also be put up to the Accountant General on the first working day of each week.

3) In the case of such of the un-official references which require collection of information/ data either from various sections or from outside authorities and consequently cannot be disposed of within the prescribed time limit, the section concerned should always issue an ad-interim reply giving reasons for non-disposal of the case and also indicating a likely date by which a final reply is expected to be sent.

(Authority:- C& A.G's letter NO. 1472-Audit-II/341-60 dt: 9-11-60. Dy CAG-05/TM(10-2491 of 60-61 in File No. TM/7/59 and orders thereon.)

Para 124: Disposal of Inward letters and Half -Margin etc.

1) All letters half-margin, etc., received by Sr. Accountant/Accountant/Clerk not needing a reply must be disposed of within four days from the date of their receipt in the Office. Ordinary letters needing a reply must be disposed of within a week except with the special permission of the AAO/S.O/Supervisor in the section. It must be clearly understood, however, that this must not interfere with the proper disposal of their other duties. If any Sr. Accountant/Accountant/Clerk finds that those other duties are falling into arrears, he must work extra hours to bring them up-to-date.

2) If a case has to be circulated for opinion, or old papers have to be searched for, or the orders of a Branch Officer or the Deputy Accountant General or the Accountant General have to be taken, the Sr. Accountant/Accountant/Clerk dealing with the case must take the initial step, i.e., call for the papers or write his note immediately, and all these preliminary stages must be completed within four days, except in very exceptional circumstances within a week.

3) The un-official references, Demi-official letters, Pre-audit bills, Telegrams and letters of authority from other Accountants General, etc. should be disposed of within three days from the date of receipt in section.

4) When information is required to be collected from other sections for the disposal of a letter, the letter with a note will be circulated to the sections concerned. Such letters should be treated as urgent and no delay should be allowed in furnishing the requisite information.

5) Letters of general interest will be circulated by G.D. by circulation memos. Note of such letters should be taken by the AAO/S.O./Supervisor concerned and the memo, should not be detained for more than one day in each section, care being taken to note therein the date of transmission to the next section.

6) Letters marked “Early” or “Urgent” are to be disposed of and submitted to the Branch Officer in charge within 48 hours of their receipt. If it is not possible to dispose a particular letter within the prescribed time limit, the section concerned should always issue an ad-interim reply giving reasons for non disposal of the case and also indicating a likely date by which a final reply is expected to be sent.

7) On receipt of Telegrams/Telex messages/Fax/E-mail, should be diarised in the section and treated for the purpose of disposal in the same way as urgent letters.

8) Inward letters, etc., should, when disposal is taken up, be put into their proper case and page numbered, all pins being removed. All papers in a case must be kept in chronological order and should be fully referenced by quoting the page numbers. Pins and flags should rarely be used. Notes must be kept separate from correspondence and page numbered separately. Drafts should also be put up in the proper case and the page numbered in the correspondence side. When it is taken out and sent to Record Department for typing, a note in pencil should be kept.

9) If the action to be taken is obvious, the Sr. Accountant /Accountant/Clerk concerned should merely put up the necessary draft letter or endorsement making any observation he may have to make in the margin of the draft. A note may be put up only when orders of higher authority are necessary before action can be taken.

125 Para: Method of writing Office Notes.

1) A note may be put up only when orders of higher authority are necessary before action can be taken. All office notes should be written on both sides of the paper supplied for the purpose, a quarter margin being left blank for the record of the orders passed by the Officer to whom the note is submitted. Orders of higher authority should invariably be obtained on doubtful points through office notes.

2) A note should commence with the heading (preferably in red ink) as below:-

Letter No.....dated.....from.....The inward Diary number and the page number being also noted in the margin and not in the body of the notes.

3) It must be remembered that every official who will deal with the note will read the paper under consideration. A note should, therefore, never repeat the contents of the paper under

consideration. The only exception to this is when it is necessary to abstract the gist of a number of letters or mass of enclosures.

4) The note should deal with the points on which orders are required. The note should be as brief as possible and deal with relevant points only. It should be written in numbered paragraphs and each paragraph should deal with a definite point, to enable the higher authority to pass definite orders on each point. The note should be free from personal remarks and must be written in a temperate language, if possible, in the third person.

5) When a note is submitted to the AAO/Section Officer/Supervisor, he should not repeat what has been written by the Dealing Assistant. If he agrees with the Dealing Assistant, he will simply initial the note and submit to the higher authority for orders. If he does not agree with the Dealing Assistant either entirely or on specific paragraph of his note, he should state the reasons for his disagreement without repeating the subject matter but by merely referring to the specific paragraph of the Dealing Assistant's note.

6) Any change proposed by the AAO/S.O/Supervisor should be incorporated in the Dealing Assistant's notes. If the alterations are extensive or if an AAO/S O/Supervisor considers that the Dealing Assistant's note is verbose, wrong or misleading, he should explain these defects to the Dealing Assistant and get him to write a fresh note, the old one being cancelled. Sometimes the Sections go on summarising or even repeating the facts of the "P.U.C" in the notes. This is not necessary. Only such salient points of the "P.U. C" on which the section wants to offer comments should be brought out in the notes categorically and briefly.

7) Notes must always be kept separate from correspondence and pages should be numbered separately.

8) The AAO/SO/Supervisor last dealing with an office note should see that there is at least one blank continuation Sheet attached on which the higher authority can record his/her remarks.

9) Marginal notes should only be made by Branch Officer/Group 'A' Officers, the use of these and of reference letters (A.B.C. etc.) will often enable a Branch Officer /Group 'A' Officer to indicate his own opinion perfectly clear with a minimum of writing.

Para 126: Circumstances/Cases where noting may be avoided.

1) Noting may be avoided where it is not essential, e.g., while disposing routine enquiries of routine points in audit note or Inspection Report, the draft reply being sufficient in such cases.

2) To facilitate the rapid disposal of cases and specially urgent cases, personal discussion between AAO/S.O/Supervisor of sections and Branch Officers and Sr. Accountants/Accountants/Clerks who are dealing with the case should be freely resorted to. A draft letter or telegram, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. AAO/S.O/Supervisors of the Sections should not overlook the fact that there may be a case which either by its intricate nature or being urgent can only be dealt with adequately by the Branch Officer. In such cases, the papers should be submitted immediately “for orders”. It is not essential that notes be written on all cases.

Para 127: Oral consultation by Dealing Assistants.

Each dealing Assistant is expected to acquire an expert knowledge of the work entrusted to him and should try to give a definite opinion on ordinary cases and not fumble about and raise doubts. If in any case he has any doubts he should get them removed by consulting his A.A.O/S.O/ Supervisor orally but if the A.A.O/S.O/Supervisor so orders he should put up a note to obtain orders for his guidance.

Para 128: Method of putting up papers.

The papers in a file or a case should be arranged chronologically. Office notes should not be separated from the relevant files but should be carefully tagged together. Important points to be looked into this respect are enumerated below for the guidance of all concerned:-

- (a) a separate file should be opened for each important subject;
- (b) all matters which do not justify the opening of a file should be dealt within a miscellaneous file;
- (c) Sub-files should be opened as and when necessary to deal with important subjects subordinate to a main subject;

(d) all files and sub-files should be entered in the register of cases which is supposed to be maintained in each section. Assistant Accounts Officers/Section Officers/Supervisors are expected to see that this is invariably done;

(e) each file and sub-file will be maintained in two separate parts of the correspondence side and the note side;

(f) the papers should be so filed that these can be read as a book;

(g) all the pages both on the correspondence side and the note side should be numbered;

(h) every page whether it is blank or written will carry a number;

(i) the obverse side of each page will bear 'odd' numbers and the reverse side 'even' numbers;

(j) the number should be indicated in the right hand top corner of each page in ink;

(k) whenever a reference is received from outside or any other section in this office it should first be placed in the file and properly page numbered;

(l) if it is in reply to any reference from this office or section the words reply at page...." should be recorded on the said reference;

(m) before dealing with the P.U. C. it should be properly referenced and every letter quoted there should be referenced by indicating the page and file number ;

(n) if the reference is in the same file it is not necessary to quote the file number ;

(o) on the note side the disposal should start by quoting the letter number and date along with the designation of authority from whom it has been received;

(p) in the margin the page number at which the P.U.C. can be found should only be quoted;

(q) all documents referred to the notes should be duly referenced by quoting the page number and the file at which these could be found;

(r) notes should be brief and informative, these should not reproduce the substance of the paper under disposal;

(s) Assistant Accounts Officers/Section Officers/Supervisors and Branch Officers need not reproduce the arguments already recorded by the sections. In important cases, however, it may be necessary to give self-contained precis but that should be an exception rather than the rule;

(t) all notes should be signed in full by the persons writing the same;

(u) if the signatures are illegible the name should be given below the signatures in Block letters;

(v) wherever a reply is to issue the Assistant Accounts Officer/Section Officer/Supervisor should ensure that the draft reply is submitted for approval along with the notes;

(w) similarly when the case is submitted to the Deputy Accountant General/Accountant General the draft should be submitted along with the notes according to the views expressed there. If the higher authority does not agree with the views the draft can be amended. That will avoid resubmission of the file and save time . Only in very rare cases, where decision of the Deputy Accountant General /Accountant General is absolutely necessary, a note should be submitted first and the draft put up afterwards;

(x) Assistant Accounts Officers/Section Officers/Supervisors will examine the draft approved by higher officers and point out any factual mistakes. After the draft has been approved and issued it should be placed in the proper file and page numbered;

(y) the words “ reply at page.....” should be noted on the letter to which it is reply

(z) When dealing with the case, it is normally not necessary to reproduce the previous notes, it should suffice, excepting in a few important cases to refer to the previous noting, “the above procedure, if properly followed should eliminate the use of “Flags”.

Para 129 : Queries of Branch Officers and other higher Officers on letters and other communications.

All questions and references made by Branch Officers and other higher Officers on letters received in the Dak must be answered within 24 hours. If it is impossible to collect papers to put up a final reply within that time, the letter should be put up within that time with an ad-interim reply.

Para 130 : Method of putting up papers to the Accountant General.

The following procedure should be followed for putting up papers to the Accountant General:-

- 1) All papers, etc., should be sent in pads with the names of the sections concerned prominently written over them;
- 2) The papers under disposal should be flagged in each case;
- 3) Notes and papers to be read should be clearly indicated;
- 4) All papers referred to in the notes to be read should be flagged or page numbered;

5) Whether Branch Officer agrees with the sectional incharge should be stated .

6) A note should accompany the draft whenever possible. Some time is lost in first putting up notes for orders and then in preparing the draft. In very complicated cases such a course may be necessary, but in cases where there is no doubt a draft should be put up with the “Notes for orders”;

7) The section to which the file belongs should be indicated at the end of the notes.

The above rules should also be observed in putting up papers to the Group Officer also.

Note 1.- All drafts and notes after approved by the Accountant General should be shown to the Group Officer and the Branch Officers through whom they were submitted.

Note. 2 - A.A.O/S.O/Supervisors are primarily responsible for the condition and order of the papers in the cases dealt with by them and for the marking of the cover of each case.

Para 131 : Procedure for sending case to T.M. Co-ordination Section.

The following procedure should be followed in sending cases to T.M..Co-ordination for advice:-

1) The A.A.O/S.O/Supervisor of the section transferring the case will first record his opinion and submit the cases to the Branch Officer.

2) If the Branch Officer considers it necessary to send the case to T.M.Co-ordination he will submit the same to the Group Officer with his remarks.

3) The Group Officer will decide whether the case should be sent to T.M.Co-ordination or not.

4) When a case is sent to T.M.Co-ordination it should be sent with complete papers. If in any case, it is not possible to put all papers, the reasons for the inability to do so should be explained in a brief note.

Note 1.- Cases which are sent to T.M.Co-ordination for advice are accounted for in a separate register maintained in that section. This register should be submitted to the Group Officer on the 5th and 20th of each month for his review.

Note 2. - In case in which T.M.Co-ordination is consulted the order passed should be shown to that section even if they do not concern it directly.

Para 132: Filing of Diarised Correspondence.

1) After completion of all necessary action on a letter, it should be filed unless it has been previously marked for another section, or, unless, A.A.O./S.O./Supervisor thinks that further action is necessary by other section, he should mark the letter for that section.

2) Inward correspondence is ordinarily filed under the orders of the A.A.O./S.O./Supervisor under his initials, but letters from the Government of India, State Government and the Comptroller & Auditor General should not be filed without taking the orders of the Branch Officer in-charge.

(Authority:-Orders in File No. TM/26-1/63-64.)

3) In marking a case or document for file, the period of preservation prescribed in respect of documents mentioned in Annexure of the chapter XII of the Comptroller & Auditor General's Manual of Standing Orders (Administrative Vol-I & Appendix-I given in page 118 to this Manual should be strictly adhered to.

(Authority:- O.O . No. 212, dated the 5th December, 1932.)

4) Letter should ordinarily be filed in the section in which they are diarised . If, however, it is found necessary to file a letter in another section, an intimation to that effect, quoting the new diary number should be sent to the first section in order that necessary note may be kept in the Diary Register.

(Authority:- O.O. No. 257, dated the 22nd January, 1935.)

5) Instruction regarding filing of Papers/Records.

Besides the instructions given in paragraph 2.42.1 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative Vol-I), the following general instruction should be observed in order to file papers, vouchers and accounts :-

a) Records should be weeded and destroyed at regular intervals and not allowed to accumulate.

b) File orders on papers can be given by an official not below the rank of the A.A.O./S.O./Supervisor.

c) Vouchers and accounts should be filed according to their nature and period.

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

e) Current files and papers kept in sections should be neatly arranged, properly indexed and divided into groups; such as urgent, current, pending etc.

f) Records which are not constantly required for reference should not be kept in the sections but sent to the Record Room where proper indices of them should be maintained.

Authority:- Para. 2.42.2 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative Vol-I.)

Para 133: Custody of Inward Diarised Correspondence.

All inward diarised correspondence after filed is kept in the custody of the sectional Sr. Accountant/Accountant/Clerk concerned except when the letters are filed in bundles in order to transfer to the care of Old Record .

Para 134: Record of important circulars issued by the Comptroller & Auditor General.

The Comptroller & Auditor General has directed that the attention of Accountants General as well as of other officers, on return from leave, should be drawn to circular letters of general interest which may have been issued by the Comptroller & Auditor General during their absence on leave, etc.

With this object in view, the T.M. Co-ordination Section will maintain a separate file for recording such circular letters of general interest and as soon as officers who were not on duty at the time the letters were circulated, return to duty, that section will arrange to circulate those letters amongst them.

For this purpose all sections of the office should furnish to T.M Co-ordination Section, two copies of all letters received from the Comptroller & Auditor General which are of general interest through their Sectional Transit Register. The words "General Interest" (in capital letters) should conspicuously be written at the top of these copies. T.M. Co-ordination Section will

maintain two files of these letters-one for circulation and the other for permanent record in the section.

The file referred to above should be submitted to the Group Officer (T.M. Co-ordination) every month with a view to seeing that it is being properly maintained. An entry to this effect should be made in sectional calendar of returns.

(Authority:-Auditor General's letter No. 4863-GBE/19-30, dated 23rd December, 1930 and O.O. No. T.M./Misc/362, dated 21st May, 1958.)

Para 135: Outward Correspondence -General Rules of Correspondence.

Besides the instructions given in paragraph 2.17.4 of the Comptroller & Auditor General's Manual of Standing Orders, the following rules must be very carefully observed:-

1) The tone of letters, half-margins and objection statements should always be as temperate and polite as possible. Nothing is gained, rather the reverse, by imperative orders which can generally be conveyed in the form of requests.

2) No letters conveying censure, in however slight a degree may go out except under the Accountant General's signature.

3) In any case in which there is any reason for doubt, no final order should be passed without obtaining the Accountant General's approval. All doubtful cases should be laid before the Accountant General and whenever the ruling of the office is disputed by any one, or the opinion of this office is not agreed to, the case should invariably be submitted for the Accountant General's orders.

4) If a letter is to be approved by the Accountant General before despatch, even if it does not issue under his signature, it should be marked "Accountant General for Approval" in coloured pencil. If it is for his signature it should have "Accountant General" prominently noted at foot and the initial of the G.O./ B.O. towards the left margin.

5) In forwarding applications to the State Government the Code rule or other reference bearing on the case should invariably be quoted in the endorsement.

6) As each draft is passed by the A.A.O./S.O./Supervisor he must note clearly on the top left hand corner whether a reminder is required and in that case the period after which it should be issued.

7) If a letter is really, urgent, the word "urgent" in red in should be prominently written across the top or an urgent slip pasted thereon; otherwise the use of such phrases as " an early

reply is solicited” or “at your earliest convenience” in the text hardly attracts the required attention.

Particulars of any enclosures to be sent should be carefully inserted in red ink in the place provided for the purpose when a letter to be dispatched under registered cover, the word “registered” should be prominently written in red ink in the blank space at the head of the draft.

8) In petty routine matters, no acknowledgement of the receipt of any document sent need be obtained from the officer concerned as it causes unnecessary increase of work.

(Authority:-C.A.G's No. 104-Code. 116-28, dated the 13th December, 1928, Dy. C.A.G. 512.)

9) Abbreviations of word, designations and names of Districts and places should not be used in drafts by A.A.O./S.O./Supervisor and Sr. Accountant/Accountant/Clerk.

10) No demi-official letter or telegram received from the Government of India or the State Government may be quoted in any official paper of publication without the previous consent of the Department from which the letter or telegram emanated. The same rule applies generally to all un-official correspondence also.

11) Forwarding copies of voluminous correspondence to other offices, instead of a compact and self-contained summary of such correspondences, stating the case, the decision reached, and where necessary the action to be taken by receiver should be avoided as far as possible. The preparation of such a summary should not prove difficult for the dealing section who must necessarily have studied and digested the matter. Even when it is essential to forward actual copies of correspondence, the covering letter or office memorandum should still contain such a summary and indication of the action to be taken, if any.

12) The medium of the External Affairs Ministry should be utilised for despatching any secret communications in sealed covers to officers in foreign territories.

(Dy. HR. 72 of 1950-51 in Report 3-25 in Report 3-25/50.)

13) It has been decided by the Government of India, that all-official letters whether addressed to officials or to member of the public should end with the words “Yours faithfully”.

14) When an officer is to be addressed by name, particular care should be taken to spell the name correctly to use the correct ceremonious mode of address and to add letter indicating educational qualifications, membership of particular services to which the officer belongs, etc. The Department from which a draft issues will be responsible for seeing that this is correctly done.

15) The Government of India has decided that the exception of hereditary title awards for acts of gallantry conferred upon Armed Forces personnel no reference should be made in official documents to tile against the names of any Indians.

16) As the practice of following subordinate service officers to correspond with this office direct, leads to an unnecessary increase of correspondence, all such communications should be returned to the Officer from whom the communication was received for submission through the Head of the Department with his remarks or opinion thereon. The returning memo should invariably be signed by the Branch Officer in-charge.

17) Indiscriminate scribing on the margins of drafts should be avoided, as also much writing between the lines. If it be necessary to revise a draft to any great extent, then to write between the lines. When there are too many corrections in a draft, it should be recopied before being submitted to the Officer.

18) The subject matter of an official or unofficial letter should invariably be written above the next of the letter with a view to facilitate registration of correspondence.

19) The Comptroller & Auditor General desires that all Demi-official correspondence should be addressed to the Deputy Comptroller and Auditor General or the Assistant Comptroller and Auditor General (Personnel) as the case may be instead of to him directly by name.

Para 136: Form of Correspondence.

1) Correspondence, issuing from this office, is either in memorandum or letter form. To keep down clerical work and to facilitate the quick issue of calls for information-printed forms and half-margin are used very conveniently and (without the need of any assistance from the Copying Section.) Half-margins should invariably be used for putting questions relating to particular items or other matters under examination, which cannot be settled until further information has been obtained, but they should never be used to convey orders which relate to any thing beyond the immediate item involved or which are intended to be lasting. Half-margins should not be sent to Government or high controlling officers. The printed forms for calling for or sending papers and acknowledging receipt may be used for communications addressed to all officers except Government.

2) For audit/inspection purely routine purposes, there are several prescribed printed half-margin forms which should be utilised as much as possible. Half-margins should be neatly written, as they are issued in original. They are separately numbered in the sectional half-margin number books or in the Combined Objection Book and Half-margin Register, and the substance of the memoranda, as briefly as possible, should be entered in the number book or in the

Combined Objection Book and Half-margin Register, as the case may be, in such details as may be required for the clear understanding of the subject matter, in case of memorandum is miscarried.

Para 137: Communications from non-official bodies or individuals.

Communications addressed by non-official bodies or individuals, which call for reply, should invariably be acknowledged on receipt and subsequent replies couched in polite language. Letter forms should invariably be issued in addressing private or non-official persons or bodies (including applications). They should never be addressed in third person.

(Authority:- Para 2.18 of C. & A.G's Manual of Standing Orders (Administrative Vol-I).

Para 138: Communications with foreign countries, etc.

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

Authority:- Para 2.19 of C.& A.G's Manual of Standing Orders (Administrative Vol-I).

Para 139: Communications of correspondence.

Copies of correspondence between the State Government and the Government of India, which concern no officer personally, should not be communicated to him without special orders. As a rule, only the substance of a decision should be communicated to the officer concerned with such statement of the groups upon which it is based, as may be necessary for the information of the officer, and may be considered expedient, having regard to the circumstances of the cases.

Para 140: Reference for interpretation of Rules or for declaring doubt in account matter or office procedure.

a) In cases in which the interpretation of a rule is in doubt, a reference should be made to the Comptroller and Auditor General, but when the doubt is in respect of accounting matters or office procedure, a reference may be made to other audit officers for ascertaining the practice

followed by them. In such cases, the advice of the Director of Inspection may also properly be sought.

(.O.O. No. 153, dated the 18th November, 1932.)

b) Clarifications regarding application of the provisions of the Government of India orders to the Staff of this office should not be sought direct from the Ministries of the Government of India. In such administrative matters, references should invariably be made to the Comptroller and Auditor General.

(C.&A.G's letter No. 608-NGE.I/28-66, dated 23-3-66 at page 240c and orders of A.G dated 26-3-66 in File No. WMI/1-13/56-57.)

c) In addition to above the instruction given in para to 2.27 of C.A.G's M.S.Os(Administrative) Vol-I may strictly be followed this regard.

Para 141: Drafting.

a) A draft should be written neatly and legibly, noting the subject briefly and marking the enclosures clearly in the space provided for the purpose. It may be divided into paragraphs, each paragraph being devoted to a new statement or a fresh argument. It should bear the dated initials of the drafter and the A.A.O/S.O/Supervisor.

b) A draft is not to be a recapitulation of the letter under reply prefaced with such expressions as “ you state that” or “you point out that”, and so on . It is the duty of a drafter to inform the correspondent, what the case is or how an order should be interpreted, and not to tell him what he himself has stated or already knows. The subject of the letter should always be mentioned but “ you point out” and “you state” will not be allowed except when some remark or order has to be passed with reference to such statements. Communications to subordinate officers and authorities should not be arguments leading up to a conclusion nor should they be more crisp unreasoned orders. It is the duty of the drafter to merely convey the orders of the Accountant General or the Gazetted Officer as the case may be, and to show how the order is based and not to tell addressee what he himself has stated already knows.

c) A draft should be complete, clear and brief; complete so as to be in itself sufficiently intelligible without reference to other papers, clear, that is free from any ambiguities which may cloud its meaning or necessitate further references which might easily have been avoided; brief in order that its reading may occupy the least possible time.

d) When a letter is a reply to or bears direct reference to a letter received, the draft reply should commence with the expression “with reference to your letters” or “ in reply to your letter”.

e) When a letter is in continuation of a series of correspondence and the last one received was from the person to be addressed, the phrase ‘with reference to the correspondence resting/ending with your letter,’ should be employed. On the other hand if the last letter was one issued by this office, the phrase, “ In continuation of this Office (or my) letter” is proper and should be used.

f) Figures and references should, as far as possible, be embodied in the text but when it becomes necessary to make a marginal note, the use of asterisk will generally be found sufficient to obviate the need of such expression as “quoted” “cited,” “quoted in the margin” and ‘detailed in the margin’.

g) When a draft has to pass through several sections before being sent to the Accountant General for approval, it should be seen by the Branch Officers of the sections concerned. Queries from one A.A.O./S.O./Supervisor to another for any sort of unofficial discussion between a A.A.O./S.O./Supervisor and a subordinate or another S.O, not specially intended for the officer’s eye should be conducted on separate slips which should be subsequently destroyed.

Para 142: Draft Demi-official letters.

Draft replies to demi-official letters should be put up on the ordinary draft form for official correspondence, and after being passed by the Accountant General/Group Officer or the Branch Officer who is to sign the demi-official letter, should be copied in the demi-official letter form, the passed draft copy being carefully filed by the section that dealt with the case.

Para 143: Un-official correspondence.

Un-official files, sent to the Record Section for copying the reply, should be returned by that section direct to the A.A.O./S.O./ Supervisor of the dealing section, who should see that the examination of the fair copy of the reply is not delayed and that the file is promptly returned to Record for issue. In the Outward Number Book of replies to un-official references, the diary number of the file should be quoted, in order to enable the Record Department to keep a note of the disposal in the Diary Register.

Para 144: Correspondence by Telegrams. (since telegram concept now no longer exists, hence the para may be deleted)

1)A telegram should be issued only on occasions of utmost urgency. The general principles laid down by the Government of India for the sending of ‘State’ telegrams and for classifying them as ‘Express’ or ‘Ordinary’ should be followed.

2) Telegrams, other than cipher and code telegrams should be followed by post copies, wherever considered necessary.

(Authority:- Para. 2.24 of C.& A.G's Manual of Standing Orders(Administrative Vol-1)

3) Telegrams should be drafted in the ordinary draft form. After approval by the Branch Officer, they should be neatly copied by the section concerned in telegram form and both the office copy and the fair copy should be sent to the Despatcher through the Sectional Outward Register.

4) Post copies of telegrams involving any authority for payment should be sent on the same day as the telegram is issued and the fact should be noted on the office copy of the telegram under the dated initials of the A.A.O/S.O./Supervisor.

Note. 1- In order to facilitate the marking of correspondence received in reply to telegrams issued from this office, distinctive sectional numbers should be assigned to such telegrams at the time of their issue, as is done in the case of letters, half-margins, etc.

Note. 2- When the system of sending message by Telex is available, that system may be used with the orders of the Group Officer instead of sending telegrams.

Para 145: Transmission of urgent messages through telex/fax.

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

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

3) A fax machine has been installed in the headquarters office to enable the offices to transmit the most urgent and important messages, which can not be sent through telex/speed post within or outside the India. The messages can be sent only with the approval of the head of the department. A record of the messages sent should be kept and produced to the Principal Director of Inspection during the inspection of the office for examination.

4) On receipt of a Fax message a photostate copy of the message should be taken immediately for record, as the original impression is lost in course of time.

(Authority:- Para. 2.26 of C. & A. G's Manual of Standing Orders (Administrative Vol-I)

Para 146: Anonymous and pseudonymous complaints.

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

(Authority:- Para 2.22 of C. & A.G's Manual of Standing Orders (Administrative Vol-I).

Para 147: Cipher Code.

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

(Authority:- Para 2.21 of C. & A. G's Manual of Standing Orders (Administrative Vol-I).

2) Two copies of the Cipher Code of the Reserve Bank of India have been supplied to this Office; one is kept in the personal custody of the Accountant General and other in that of the Group Officer (Admn) . A report is sent on the 1st April each year from the T.M. Co-ordn. Section to the Currency Officer, Reserve Bank of India, Issue Department, Calcutta, furnishing a possession certificate from the Accountant General and the Deputy Accountant General, in the following form:-

“ I hereby certify that I hold in my personal custody one copy of the Cipher Code of the Reserve Bank of India 194 Edition. The number of the last correction slip to the Code received by me is forwarded with your letter No. dated.....

(Comptroller orders, dated the 20th April 1948, Dy T.M. 62 of 1948-49 and BI/T.M. 2 of 1934-35.)

Para 148: Security instructions

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

(Authority:- Para 2.20 of C.A.G's M.S.Os (Administrative Vol-I)

Para 149: Authority for payment.

When the draft of an authority for payment to be issued from this office is put up to the Branch Officer the letter containing the sanction should also be put up with an endorsement “ Authority issued in this office letter No..... dated the20...” The Branch Officer will initial the endorsement at the time of passing the draft. When the authority issues the number and date should be filed in the endorsement.

(Authority : O.O No. 241, dated the 2nd July, 1934.)

Para 150: Supply of specimen signatures to the treasury and other disbursing officers.

The Accountant General should supply all the Treasury Officers and other disbursing offices in his audit/account circle, the specimen signatures of all the A.O/Sr.A.O of his office, who are authorised to sign payment orders on bills, vouchers or to issue letters of authority for payments to be made at the treasuries and other disbursing offices.

(Authority:- Para 2.32 of C & A. G's Manual of Standing Orders (Administrative Vol-I)

para 151: Issue of authority for payment to other audit and accounts officers and verification of special seal and specimen signature on the authority for payment.

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

2) In each Accounts and entitlement office, there should not ordinarily be more than three Gazetted Officers empowered to issue payment authorities to other audit and accounts offices. Two of these may be the officer-in-charge of Gazetted Entitlement and Pension Departments and

the third, any officer whom the Accountant General may select for miscellaneous payments. Specimen signature of these officers should be sent to all other audit and accounts offices on a separate sheet of paper duly attested by the officer, whose specimen signature is already with other audit and accounts offices. Whenever, a specimen signature or special seal previously sent is cancelled or superseded a communication to that effect should be sent to all concerned and acknowledgement of such communication should be insisted upon.

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

(Authority:- Para 2.31.1, 2.31.1.1, 2.31.1.2 of C. & A. G's M.S.O. (Administrative Vol-I)

Para 152: Issue of authority for payment

1) All authorities should be issued in the form of letters. They should be signed by officers whose specimen signatures have been furnished to the Treasury Officers and other Accountants General. The authorities, including general authorities to honour the bills presented by newly created office should be sealed with special seal of this office when they are addressed to other Accountants General. In exceptional circumstances only telegraphic authority may be issued after due consideration and with the approval of the Group Officer.

(Authority:- C & A.G's letter No. 1262-TAI/167-70 dt: 10-7-71/Dy. No. CAG-642/Coord/CAG/95 of 70-71 and AG's orders dt: 22-1-71 on p/82n in the file No. Coordn/26-1/63-64).

2) No authority for payment received by telegram from other Accountants General or any other Officer should be honoured. If any telegraphic authority is received, the issuing authority should be immediately addressed by telegram to send the authority by post duly signed and sealed. When an authority for payment is received by post from any other Accountant General, the signature on the letter and the special seal of that office should first be verified with the

specimens kept in the custody of Gazetted Officers(Sr.A.O./A.O) in this office. No authority will be honoured unless the signature and the seal on the letter agree with the specimens kept on record.

3) The Accountant General has been authorised to use the Cipher Code of the Reserve Bank in issuing authority for payment to other accounts offices. If such an authority is received, it should be decoded with the help of the Cipher code, a copy of which is in the personal custody of the Accountant General and of the Group Officer.

(Notes and orders on G.I. Ministry of Finance No. D. 8047-B/48, dated the 23rd June, 1948 in case T.M. 18/48.)

Para 153: A.A.O/S.O./Supervisor's responsibility for drafts prepared by Branch Officers/Group Officers/Accountant General.

When the Accountant General or any Gazetted Officer other than A.A.O. drafts a letter himself it must be understood that the A.A.O/S.O/Supervisor of the section concerned is responsible for the correctness of any facts or figures. The Accountant General or the Gazetted Officer may state, just as if the letter were drafted by the A.A.O/S.O./Supervisor himself . A.A.O/S.O./Supervisors are also responsible for bringing to notice any orders of the Government or other authority which the Accountant General or the Gazetted officer may have accidentally overlooked. Any draft after being passed by the Accountant General or any other Gazetted Officer should invariably be returned to the section to which it belongs before it is made over to the copying Branch.

Para 154: Communications sent out in original.

Communications other than those issued in the form of half-margin Memoranda, when required to be sent out in original, should be made over to the Despatcher through the Half-margin Register in Form No. S.Y. 308. In order to facilitate the issue of reminders in cases in which this is necessary, suitable notes may be kept against the relevant entries in the register, indicating in which cases a reply is required.

(Authority:- O.O No. 289, dated the 7th July 1936.)

Para 155: Signature to Letters and other Documents.

Letters to the Comptroller and Auditor General of India, the Government of India, the State Governments and the Union Territories-

(1) Instructions issued by the Comptroller and Auditor General of India for the guidance of officers of the Indian Audit and Accounts Department in dealing with official correspondence are contained in paragraph 2.17.4 of Comptroller and Auditor General's Manual of Standing Orders (Administrative Vol-I.). Letters and communications to the Comptroller and Auditor General of India, should invariably be issued over the signature of the Accountant General when he is at headquarters. Letters of purely routine nature may, however, issue over the signature of the Group Officer.

(2) All correspondence on important matters issued by the Group Officer during the absence of the Accountant General, from the headquarters should be signed by him for "Accountant General," and the approval of the Accountant General should be obtained on his return to the headquarters.

(3) Statements, returns and other correspondence which the C.& A. G of India has to rely on for the purpose of endorse his personal certificate to the Government of India under the Constitution of India should always be signed by the Accountant General himself. Whenever, the C.& A. G of India is required to certify any figures under the Statutory provision and they are based upon the figures furnished by the local Accountant General, the latter should personally sign the statements and certify their correctness.

(4) All communications to the Central and the State Governments and also to the Union Territories should similarly be issued over the signature of the Accountant General himself, except the routine letters and references to those authorities, official or un-official, may issue over the signature of the Group Officer.

(5) While the letters and communications to other authorities under the direct supervision of a Branch Officer will issue ordinarily over his signature, though they are stamped as emanating from the Accountant General, it must be strictly observed that no communication of the following nature be issued except over the previous approval of the Accountant General or any of his Sr. Deputies.

- (a) Implying dissatisfaction or censure, and
- (b) to Governments. State or Union,
 - (i) having a bearing on important questions of Audit and Accounting;
 - (ii) Challenging decisions or orders;

- (iii) questioning the validity of any sanctions otherwise than for merely technical defects;
- and
- (iv) containing proposals for writing off or waiving of recovery of overpayments.

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

Note - To ensure prompt acknowledgment of receipt of Comptroller and Auditor General's communication, hereinafter, only card acknowledgment which stands standardised in form S-49 may be used for the purpose of acknowledgment of official letters and the Secretary to the Accountant General should send the acknowledgment in the printed form S.49, with indication on the letter that acknowledgment has been issued in letter No.....dated.....before the letter is passed on to the section.

Demi-official letters requiring acknowledgment may, however, be acknowledged by D.O. replies.

(Authority:- C & A. G's letter No. 225- O & M/13-72 dated 21-4-72 and notes and orders dated 18-5-72 on page 84n in file No. Co-ord/26-1/63-64.)

Para 156: Reference to other Accounts Officer.

Reference to other Accounts Officer may issue under the signature of the Gazetted officer concerned but in important cases the Accountant General's approval should be obtained to the draft references.

Para 157: Documents which may issue under the signature of A.A.O./Supervisors.

(a) As per para 2.17.4.2(d) of C.A.G's M.S.Os (Administrative)Vol-I, printed routine letters and documents on which no objection is raised may be sent out by Section in charge on behalf of the Branch Officer in charge of sections. The inclusion in these letters of additional matters which do not bring any major question should not by itself, be regarded as disabling the Section in charge from signing such letters and documents.

(b)The Comptroller and Auditor General have authorised the issue of following classes of correspondence under the signatures of A.A.O/Supervisor.

Abuses should be strictly guarded against, the order of the Branch Officer in charge being taken in all cases of doubt. At the same time, Branch Officers are recommended to offer suggestions from time to time for any items which may in their opinion safely be added to this list:-

(1) First reminder in printed form.

Note - It has been ordered that only first reminder should be printed out and all subsequent reminders should take the form of special letters. Reminders in printed form should not be issued to the Government of India, the Comptroller and Auditor General and the Reserve Bank of India, or except in case of audit objections concerning the Assam Secretariat to the State Govt. when, however, they should be signed by a Gazetted Officer other than A.A.O.

(2) Printed Form of acknowledgement and ad-interim reply.

(3) Acknowledgement of receipt of printed forms, codes corrections, etc., for which invoices are received from Press.

Note- Any manuscript additions and alterations in printed routine letter which do not bring any major question should not by itself be regarded as disabling the A.A.O/S.O/Supervisor from saying such letter.

(4) Half -Margin asking for statement of services, etc. of officers transferred (Form No. S.Y.49).

(5) Memorandum calling for information, such as date and hour of assuming or relinquishing charge, required for the audit of joining time.

(6) Intimation that a specified return is blank.

Note- Blank intimations to the Comptroller and Auditor General or the Government of India should be issued under the signature of the Accountant General. Those to the State Government may be issued under the signature of the Branch Officer incharge.

(7) Memorandum asking whether recovery of a charge disallowed has been effected.

(8) Half-margin asking for details for history of services (Form No. S.Y. 48).

(9) Letters forwarding memorandum of information to officers going on leave out of India.

(10) Letters calling for return of Anticipatory Pension Payment Order.

(11) Letter forwarding for verification By District Officer, list of pensioners over 70 years of age.

- (12) Memorandum calling for vouchers, schedules, etc., not received with accounts.
- (13) Advice of adjustments made by book entry.
- (14) Letter forwarding to Administrators of various funds, certificate of balances for acceptance.
- (15) Memorandum communicating account numbers assigned to new accounts in the General Provident Fund.
- (16) Memorandum forwarding to District Officers, forms required by them for the preparation of their budget estimates.
- (17) Memorandum returning life insurance premium receipts in cases where the Life Insurance Policy has been assigned to the Governor of the President for payment of Premium out of the credit in a Provident Fund.
- (18) Annual accounts of Provident Fund subscribers except those of the members of the All-India Services.
- (19) Memorandum forwarding annual accounts of non-gazetted subscribers to Provident Funds.
- (20) Letter forwarding copy of telegram.
- (21) Memorandum returning papers sent to the Office by mistake.
- (22) Printed reminders for annual Detailed Statements of Establishments.
- (23) Printed memorandum to Divisional Forest Officer or Treasury Officer asking to point out debit or credit under Forest Remittances.
- (24) Fair copies of Telegrams after the office copies have been approved by the Branch Officer.
- (25) Endorsement on the statements of discrepancies between departmental and account figures and replies thereto.
- (26) Pension audit-signing true extracts from vouchers to be sent to other audit officers in support of debits.
- (27) Pension -covering slips for the issue of pension Payment orders.
- (28) G.P. Fund-Audit-slip on-
 - (a) Subscriptions and refunds not realised fully or in part.
 - (b) Advances not sanctioned as a special case. But office copies such cases should be approved by Branch Officer.
 - (c) Routine objections on sanctions to advances.
 - (d) Furnishing details of recovery of subscriptions on advances.
 - (e) Raising and decreasing rates of subscriptions.

(f) Adjustment of excess credit by short recoveries.

(29) G.P. Fund-Half -margin memo, issued to obtain information required to dispose of applications for final withdrawals of fund money.

(30) G.P. Fund-Memo calling for certificates of disbursement of fund moneys of subscribers whose accounts have been closed.

(31) W.M Correction statement of the monthly accounts and schedules except the correction to the monthly accounts which should be sent out under the signature of the Branch Officer.

(32) W.M. Letters of endorsements returning tools and plant and stock returns to Divisions.

(33) Issue of half margin memos conveying routine remarks such as calling of certificates, receipt schedules and other wanting documents.

(34) Issue of advise to loanees for prompt payment of installments (Loan Section).

(35) Issue of objection statements for objection with money value e.g. want of stamped vouchers, want of sub-vouchers.

(36) All routine correspondences calling for details of missing credits and details of unposted items in the Provident Fund Sections.

(37) Calling for acknowledgement of balances in the case of Loan and Advances(applicable in Loan and GE Section).

(38) Signing of routine acknowledgements and also reminders under their own signature (except to Headquarter offices) applicable for all section.

(Authority:- C.A. G's circular letter No. F-4 –OSD (P)73, dated the 6th March, 1973).

Para 158: Signature to True Copies/Photo Copies.

True copies/Photo copies of papers forming enclosures to outward Registers should be signed by the A.A.O/S.O./Supervisor of the section concerned after satisfying that the correct enclosures have been copied. Enclosures accompanying letters to the Comptroller and Auditor General of India should, however, be signed by the Group Officer concerned .

Para 159: Legibility of signature.

The Accountant General should see that the Officers who are entrusted with the duty of signing cheques or payment authorities have a formed and legible signatures . It is also necessary that the signatures of all officers on letters, statements, accounts, certificates and reports etc., are clearly eligible. If any person empowered to sign such a documents does not sign legibly, he

should be required by the Accountant General to cultivate a formed and legible signature and in all cases, the name of the officer should be typed below the signature .

All Branch Officers and A.AO/Supervisor should sign their names legibly in the documents issued over their signatures. If, however, a Branch Officer cannot sign his name legibly he may instruct the Record Department to type his name below his signature in documents which are typed and issued over his signature. In other documents his name should be put in block letters below the signature. Similarly, if a Section Officer cannot sign his name legibly he should put his name in block letters below his signature in all documents which are issued over his signature.

In case of U.O. Notes, the name designation and the telephone number of the Gazetted Officer signing such a note should be typed or rubber stamped under his signature.

(Authority:- Para 2.33 of the C . & A. G's M. S. O (Administrative Vol-I), C & A. G's letter No. 310-Admn.I/633-54, dated the 11th February, 1955. Dy. C.A.G 1002/T.M. 1630 of 54-55 in B1. No. T.M. 2-12-50.)

Para 160: Issue of reminders to outward correspondence.

Every Sr. Accountant/Accountant/Clerk putting up a draft must indicate in the corner whether a reply is necessary or not. Except in special cases, where it may be necessary to issue reminders at shorter intervals, the following are the intervals after which and the manner in which reminder should be issued:-

(a) First reminder in printed form signed by the A.A.O/S.O./Supervisor after a month of issue.

(b) Second reminder as above -after 2 months of issue .

(c) Third and subsequent reminders - by a special letter signed by the Branch Officer. In important cases and cases of long delay the special letter should issue over the signature of the Group Officer or the Accountant General.

(d) Reminders to the Comptroller and Auditor General of India and to the Government of India should always issue in the form of letter after 2 months of issue.

(e) The above procedure applies also to half-margins, objection statements and Inspection Notes, unless otherwise provided elsewhere.

Each Sr. Accountant/Accountant/Clerk as he numbers the drafts in the Outward Register should note the letter “F” (Final) in the remarks column, if no reply is necessary, in other cases he should note “P” (Pending) in the remarks column and the approximate date by which a reminder should issue in the column whether a reply is necessary.

Reminders whether in the form of Cards or printed form or special letters or Telegrams/Fax/Telex should bear the same number as the outward letter concerned with the addition of R-I, R-II or R-III and so on.

In order that reminders are issued regularly, the Reference Clerk should scrutinise the Outward Register carefully once a week, and submit the register to the Branch Officer every Wednesday with a certificate that all reminders due have been issued except....The Clerk should also see that office copies of drafts are promptly returned by the Despatcher and received by the Dealing Assistant.

The A.A.O/S.O/ Supervisor will check 10 per cent of the entries in regard to replies received and noted against outward letter by the Sr. Accountant/Accountant/Clerks. He will record a certificate in the following form at the time of the outstanding report is prepared:-

“Certified that I have checked 10 per cent of the disposals marked which I have initialed”.

Para 161: The Despatch of letters, etc., through Record Department.

In order to despatch of letters and other documents through Record Department the procedures as mentioned below should be followed:-

1) Letters and other materials will be sent to Record Department (Despatch section) through the sectional Despatch/Docket Registers and will be received by one particular despatcher entrusted with the work. He will receive all the documents for despatch and release the Despatch/Docket Registers. He will then note all the documents received in a separate register, through which he will distribute them among the various despatchers, including himself. Every despatcher finally receiving the matters for despatch will acknowledge receipt by initialing in that Register.

2) The MTS and messengers from the various sections of the office should bring in their Registers to the despatch branch of the Record Department before 12.00 Noon of every working day.

3) Ordinarily Despatch/Docket Register sent beyond the prescribed time-schedule will not be received by the despatch branch. If any matter has to be despatched on a particular day but cannot be sent to the Record Department with the above time schedule, it should be sent only with an order-slip from the Branch Officer concerned.

4) Receipts in the Despatch section should be despatched on the day of receipt. If the number of receipts are voluminous, effort should be made to despatch as many as possible on the same day, the balance must positively be despatched on the following working day.

5) The Sectional MTS and messengers should strictly be instructed not to leave behind any Register in the Despatch Branch.

Para 162: Responsibility of dealing sections regarding drafts made over for Copying .

The Transit Register should be examined by the sectional reference Clerk every evening to ensure that all draft letters entered there have actually been received by the copying Branch. He should also watch their return from the Despatcher after issue of fair copies and should see that the draft letter bear the dated initials of the Typist, the Comparer and the Despatcher .

Para 163: System of filing Correspondences.

(a) Use of files and cases.

All notes and correspondence should be incorporated in “Files” and “Cases”. Papers should not be put up in a loose form. Every paper should first be placed in the relevant case cover (whether numbered or not) and then alone the disposal started. The use of guard files should as far as possible, be avoided.

(b) Composition of files.

The unit for recording correspondence is the “File”. All letters received from outside or issued from this office, as well as all office notes thereon, must form part of some file or the other. All notes and correspondence bearing on one subject will be incorporated in one “File” which should be given a suitable heading. Each section should have an approved exhaustive list of file headings based on experience. These headings with the number allotted to each should be treated as permanent and no additions or alterations should be allowed in this list, without the approval of the Branch Officer in special circumstances, so that the diarist should have no difficulty in locating the case in which a

particular letter is to be dealt with. Files and cases subordinate to a file should each be serially numbered.

(c) File headings.

The file heading should indicate general and brief subject dealt with in a section and should not be altered except in very special circumstances. The cases subordinate to a file may, however, be opened at any time as required. The subject of the case should be concise but comprehensive. These heading with the number allotted to each should be treated as permanent and should not be altered except in special circumstances with the specific order of the Branch Officer.

(d) Composition of case.

(1) When correspondence and noting arising out of an individual reference is kept separately, it is a case subordinate to the file on the subject concerned, and it forms an integral part of the file. All correspondence of a routine nature and of temporary interest should be recorded in one miscellaneous case subordinate to the file. Whenever it is likely that there will be some interchange of correspondence on a particular case and it is convenient to keep papers connected with the reference together and apart, a case should be opened. In the case of correspondence kept in the first instance on the miscellaneous case, whenever it appears to Branch Officer or the A.A.O./S.O./Supervisor that the correspondence is likely to be prolonged and the inclusion in a separate case would be convenient, he should note the word "Case" on the Paper and see that the case is made up as early as possible.

(2) Under each file, cases may be opened as often as required to record correspondence and notes. Separate cases should be opened for all important matters. There should be a separate case under each file heading to deal with Routine or unimportant matters. Thus, all papers must go into a case of some sort. The case files with which each dealing assistant is concerned should be kept by him by his side.

The index number of a case comprises the sectional initials, the file number, the case number and the year recorded in the following manner:-

Pen-1/2-18/1998-2001

Where Pen-1 means pension section.

2 is the file number

18 is the case number

and 1998-2001 will mean that the case was opened in 1998-99 and continued to 2000-2001.

(e) File Register.

A File Register in Form No. S.Y. 255 should be maintained by each section. The columns in the File Register is self-explanatory. As each case is opened, the first three columns of the register should be written up and attested by the A.A.O./S.O./Supervisor. When a case is closed it should be sent to the Old Record through this register, the initials of the Old Record Section being obtained in the relevant column of this register. This register should be kept by the reference Clerk of the section. The A.A.O/S.O./Supervisor is personally responsible for the proper up keeping of the register. This register should be closed yearly.

(f) Closing of a file.

(1) Cases in which correspondence is going on or in which further matter is likely to be included should not be closed at the end of a financial year unless they have become bulky. All other cases should be closed at the end of a financial year and sent to the Old Record in the manner prescribed in clause (e) above.

(2) Personal cases in the Gazetted Entitlement Sections will not be closed until the officer concerned ceases to be under the audit control of this Office. Similarly, personal cases in the Pension Department should not be closed until the Pension Payment Order is issued and those in the Establishment section until the persons cease to be borne on the office establishment.

(3) The new case register for the year should be opened by the 15th April each year and it should be decided then, which old cases should be continued during the year. These cases should be entered up first in the new year's case register with the remarks "Continued from the Old Register" and new cases opened during the year should be allotted numbers left blank after the cases continued from the previous year have been entered up. For example, if cases, 1,3,5 of 1998-99 are continued in 1999-2000, the new cases to be opened in the latter year will bear numbers, 2,4,6 etc.

(4) Closed cases should be laced up and sent to Old Record through the sectional case register in April every year, the dated initials of the receiving Clerk in the Old Record Section being obtained in the case register itself. Before the closed cases are sent to the Old Record the year of destruction should be noted prominently on the Outer cover over the dated initials of the A.A.O/S.O./Supervisor . The year of destruction should also be recorded in the sectional register of cases against the case concerned.

(5) The case register should be submitted to the Branch Officers in charge for inspection every quarter on the 15th April, July, October and January. A note for this purpose should be kept in the Sectional Calendar of Returns. The Branch Officer should see how the register is maintained and may occasionally call for a file or a case in order to see if they are kept properly.

Para 164: Files of correspondence relating to more than one Official.

In respect of references affecting two or more officials, copies should be made, when necessary, in order that each official's personal file may be completed.

(Authority:-O.O. No. 142, dated the 14th September, 1932.)

Para 165: Supply of Letters and Bundles.

No letters, files and bundles kept in the section or in the Old Record of the Record Department, are supplied to any one except on a formal requisition in Form No. S.Y. 301 countersigned by the A.A.O./Supervisor.

When the letter or bundle to be put up happens to be in the Old Record Room, the dealing Assistant will obtain it on a requisition in which mention should be made of the particular letter along with which it is required to be put up. A slip containing the name of the person to whom the papers have been supplied and the name of the Section to which he belongs should be kept in the place of the papers concerned, in the file. The requisitions are preserved carefully till the papers are returned.

Para 166 : Counterparts for important documents removed.

When an important record like a Character Roll, Insurance Policy or Declaration Form or a Confidential file is removed from the parent file or its proper place, it is very essential that a note of the circumstances in which the removal took place should at once be placed on record. Accordingly, the removing agency should put a signed, prominently coloured counterpart in the place of the original, stating therein the date and purpose of removal. The slip should only be destroyed when the paper concerned is put back in the proper place.

(Authority:- Ar. General's Endt. No. 1181-Admn./19-49 dated the 21st June, 1949. DY. G.I. 1098/T.M. 321 of 1949-50 in T. M./10/2/49-50.)

Para 167: Publication of official Correspondence.

The following rules should be adopted in regard to the publication of official correspondence:-

(I) Communications from the Government of India, or issued to the Government of India, should in no case be made public either in the actual form in which they were issued or in the form of an abstract, without the sanction of the Government of India, unless in the case of Communications from the Govt. of India, they have been marked for distribution to the Press or have been already published in the Gazette of India.

(II) No official communication addressed by a subordinate to a superior authority, or vice versa, should in normal circumstances be published by the addressing authority until the addressee has received it. When circumstances render earlier publication should be made by telegram, the contents of the documents being indicated to the addressee at the same time. If in rare cases of exigency it should be impossible to adopt either of these courses, telegraphic intimation of the circumstances, with an explanation, should be sent to the addressee.

(III) No Government of India, and no member of a Government should in any circumstances give publicity to documents which might seem to reflect upon a superior authority without first obtaining the latter's consent, and no assistance must ever be given to the Press in formulating adverse comments upon the orders or actions of a superior authority.

(IV) In personal, cases which have formed the subject of correspondences between a State Government and the Government of India the deciding authority should in every case clearly indicate (a) whether only the substance of the decision should be communicated to the officer concerned or (b) whether, in addition, a statement of the grounds upon which it is based or portions of the correspondence, and if so, which portions should be similarly communicated.

(Authority:-G.I., H.D. No. 1540, dated the 7th June, 1921, received with Ar. General's letter No. 1213-A and A-397-21, dt: the 2nd July, 1921, Dy. C.G. 215.)

Para 168: Loss of files and documents.

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

When any file or document is found missing, the matter should be brought to the notice of the Branch Officer by the A.A.O./Supervisor concerned, so that the former may keep an eye on

the subsequent action to be taken to fix responsibility and, if necessary, bring it to the notice on the Group Officer concerned.

(Authority :- Para 2.43.1 of C. A.G's M.S.O (Administrative, Vol-I). O.O. No. 30 dated 25-5-1958.

Para 169: Periodical Reports and Returns-Calendar of Returns.

(a)(1) Under paragraph 1.15.1, 1.15.2 and 1.15.3 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative Vol-I), a standard list of returns (both inward and outward) with due dates should be prescribed for each functional group/Section, to ensure control and review over the performance of various duties entrusted to it by supervisory officers at different levels. Each section of the office is required to maintain a Calendar of Returns in the prescribed form (S.Y. 264) showing the due and actual dates of despatch or receipt of the returns to/from outside or within the office or submission to the Branch Officers (Group Officers/Accountant General)of the various returns and reports as the case may be. The Calendar of Returns should be submitted once a week (every Monday) to the Branch Officer for review. The result of his scrutiny and his instructions should be recorded in writing on blank note sheets, which should be appended to and bound with the Calendar of Returns for this purpose. The Calendar of Returns should be in addition, submitted every month to the Group Officer through the concerned Branch Officer along with the monthly report on the state of work. The punctual submission of the Calendar of Returns should be watched through the Calendar itself.

(2)The Calendar of Returns is an important instrument of control for supervisory officers at different levels, and its proper maintenance and prompt review by supervisory officers should be ensured. Firm steps should also be taken for the clearance of arrears. The Calendar of Returns should be test checked periodically by the Internal Test Audit Section.

(3)Full details of arrears as in the Calendar of Returns should be exhibited in the monthly arrear report under the heading “ Arrears in respect of various items/returns in the Calendar of Returns not separately shown in the monthly arrear report”. A certificate as prescribed below should be recorded on the monthly arrear report under the signature of the Branch Officer.

“I certify to the best of my knowledge and belief that with the exception of the arrears detailed and explained above, the work of the Section is up-to-date.”

(4)The concerned controlling section will consolidate the Group-wise arrears and forward the same to the I.T. A. Section for final consolidation for the whole office and submission to the Accountant General by the 15th of each month.

Note.- A list of common items to be included in the Calendar of Returns of the section is given in Appendix-IV of this Manual. In addition to these items the sections will have to include in their Calendar of Returns the other important items pertaining to the sections concerned from their respective Manual and as and when necessary instruction/order receive by them in this connection.

(Authourity:- O.O. No. 20 (Co-ord) dt: 5-6-70).

(b) The Calendar of Returns should be maintained in five different sections as indicated below:-

Section 1- Returns of recurring nature due to outside authorities.

Section 2- All items of accounts, objection book, registers etc., due for submission to the Branch Officer and further higher authority or other sections within the office.

Section 3- All returns, accounts, registers, etc., due either from outside office or other sections of the office.

Section 4 - 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

Section 5 - Inter-Governmental and Periodical Adjustments.

Section 1,2 and 3 should be sub-divided into (a) Annual, (b) Half-yearly, (c) Quarterly, (d) Monthly and (e) Weekly entries. Entries in each of these sub-sections should be arranged in order of dates on which they are due. Sufficient space should be allowed after each sub-division for new entries occurring during the year. The first five columns of the Calendar , viz. (1) Serial Number, (2) Name of return, (3) To whom due (or from whom due in the case of section (3), (4) when due and (5) Authority should be entered at the beginning of each official year from the previous year's Calendar, the entries being re-arranged as necessary. Any additions due to receipt of order in course of the year should be made at the proper place by using the alphabets A, B, etc., after serial numbers.

Note-The memo of submission of the Calendar of Returns for review by Officers should be in the following form:-

Date of Submission	Number of the particular item outstanding	why stan- ding	Action Out- for ding	taken A.A.O/ Clear- ance	_____ A.A.O/ S.O/Supe- rvisor	_____ Branch Officer	_____ Group Officer	_____ A.G. Officer
1	2	3	4	5	6	7	8	

(c) Great care should be taken to see that due dates are carefully observed. Delays for more than 3 days should be specially mentioned in the monthly reports.

(d) Section 5 of the Calendar should be submitted to the Branch Officer within the 1st week of April, every year for a special review to ensure that all Inter Governmental adjustments to be effected in the account for March are made before the Reserve Bank Accounts, for the year is closed. The Book Section will maintain a complete register in the form of Calendar of Returns for all periodical adjustments of all Sections. The register is to be scrutinised and submitted to the Branch Officer quarterly after getting it filled up by the respective sections against the items concerned.

(e) Early in April every year each section should prepare Calendar of Returns for that year, copying out the entries from the previous year's Calendar. All returns, registers etc., which were in arrear at the end of the previous financial year should be carefully sorted out and entered on separate sheets in the new Calendar of Returns under the heading "Arrears of the previous year 20...20.." and their submission and despatch watched through the current Calendar of Returns.

Para 170: Weekly Letter Report.

(a) Before leaving the office on the last working days of each week the Clerk of each section prepares a report on letters received in the section upto the last working day of the previous week but remaining un-disposed of on the day the report is prepared e.g., all letter received upto the week ending on 20th March, but not disposed of by the 27th March, will be shown as outstanding in the report prepared on that date. This report is prepared in the Diary itself after the entries of the last working day of each week. One page should be left blank for this purpose. The report is prepared in the following ways:-

Number of letters outstanding in the previous report	10
Add number received during the week under report	<u>200</u>
	<u>Total 210</u>
Deduct number of letters disposed of	205
Balance remaining undisposed of	5

Analysis:-

Number of letters older than the week under report(to be indicated in red ink. 1,3,5)	3
Letters of the week under report	<u>2</u>
	<u>Total 5</u>

The report then details the letters remaining undisposed of with the names of the Sr. Accountant/Accountant/Clerk responsible for their disposal as under:-

Mr. A	Serial Nos. 1,3
Mr. B	Serial No. 5
Mr. C
Mr. D

and so on.

Note .1- When Monday is holiday, the report should be submitted on the next working day, but when the first three days of a week are holidays, the report may be submitted on the next Monday.

Note .2- Bills sent for pre-audit, when they are not disposed within three days of their receipt , should be shown separately in the report with dates of their receipt in the section.

Note.3- Letters, half-margin memoranda, etc., are treated as overdue, when they are not disposed of within a fortnight of their receipt.

Note. 4- Letters outstanding for more than one month should be indicated in red ink against the Sr. Accountant/Accountant/Clerk concerned.

(b)Each Sr. /Accountant/Clerk should do the noting of disposal in the manner indicated in paragraph 107(14) every day in the concerned Register and should complete the noting before the preparation of the weekly report is taken up on the last working day of each week. In preparing a letter report the Clerk should first examine the previous report and see which of the outstanding

letters are shown as disposed of and will verify that their disposal has been noted by the concerned Sr. Accountant/Accountant/Clerk in the manner prescribed in para 107.

(c) The report completed in accordance with the procedure prescribed above should be placed before the A. A.O/S.O./Supervisor on the morning of the first working day of each week. He should examine the report carefully, record brief explanation for the delay in the disposal of letters more than a week old and submit the report to the Branch Officer with the following certificate:-

“ Certified that the above report has been verified by me and to the best of my belief is correct”.

“Certified that I have checked and initialed the disposal of all pre-audit bills, all letters received from the G.I and the Comptroller and Auditor General and 5 percent of other which I have initialed.”

(d) For letters belonging to other sections, which do not appear in the Diary Register of the section to which they are transferred, a report should be prepared separately in the register in which are accounted for in the receiving section.

(e) Each section will submit to the Controlling Section of the Group by 5 p.m. every Friday a list of returns due to the Comptroller and Auditor General, Government of India, and the State Government during the week (Monday to Friday) indicating the dates of despatch and details of the causes of delay in case of delay and the probable date of despatch. The explanations of delay such as “ not yet ready” “being prepared” etc., are not sufficient. The submission of this report should be watched by keeping suitable note in the Calendar of Return. The Controlling Section will prepare a consolidated report and submit it to the Accountant General through the Group Officer concerned on Monday.

Para 171: Bi-weekly Report.

(a) The report on the disposal of the following should be submitted to the Branch Officer on every Monday and Thursday.

- (I) D.O. letters.
- (II) U.O. References.
- (III) Reminders.
- (IV) Confidential letters.
- (V) Pre-audit bills.

The report should be prepared in the same manner as prescribed in para 170.

(b) The report on the disposal of Pre-audit bills should also be submitted to the Accountant General through the Deputy Accountant General every Monday.

Para 172: Fortnightly Report.

The report on the disposal of undiarised documents and half-margin memos should be submitted to the Branch Officer fortnightly.

Para 173: Monthly Arrears Report.

(a) A monthly arrears report showing the state of work in the previous month of a section should be prepared and submitted by the sections to their respective controlling sections after the monthly arrears report has been approved by the respective Branch Officers and the Group Officers concerned on the 2nd working day of each month. The report should include all items of works such as disposal of correspondence, audit and review of vouchers, closing of objection books, filing of vouchers etc. which may be in arrears on the last day of the previous month. For the purpose of this report letters, half-margin memos. Undiarised documents received on or before 20th and U.O references, and D.O. letters, Pre-audit Bills, confidential letters and Reminders received upto 27th and not disposed of by the last day of the previous month are treated as arrears. Each section has its prescribed form of report.

The following sections shall act as controlling section in respect of the sections noted against each:-

- | | |
|---------------------------------|---|
| (I) T. M.Co-ordination Section. | Treasury ,Compilation Accounts, Account Current, Loan, Deposit, Forest Compilation and T.M Co-ordination section. |
| (II) P.F. A-1 Section | All Provident Fund Sections. |
| (III) G.E-1 Section | All G.E. Sections. |
| (IV) Pension-1 Section | All Pension Sections. |
| (V) Admn- 1 Section | All Administration Sections. |

(VI) W.M.-1 Section	All W.M. Sections.
(VII) Record Section	Record, Receipt and Despatch.
(VIII) Book-1 Section	All Book Sections.

(b)The following statement should be appended to the arrears report:-

(I) Separate statements showing letters outstanding for more than one month, two months and three months, These statements will contain date of receipt, from whom received, subject, name of dealing Sr. Accountant/ Accountant/Clerk and reasons for remaining outstanding.

(II) Statement showing amounts of outstanding objections of more than 6 months old.

(III) Dealing Assistant-wise statement of arrears giving the names of the Sr. Accountant/Accountant /Clerk , items of work in arrears and reasons for accumulation of arrears.

(IV) Statement of potential arrears, i.e., items of work which should have been done in the previous month(s) but could not be cleared due to non-receipt of accounts,vouchers returns and other audit requirements, etc., from other offices.

(c) Each item of arrears (both external & Internal) should be computed in terms of Mondays at the standard rates prescribed for calculating staff requirement or the rates prescribed by the Comptroller & Auditor General of India from time to time for computing the arrears unless required otherwise in respect of some specific items. Where it is not possible to assess the arrears in terms of Mondays with any degree of exactitude, and approximate estimate should be given. The overall increase or decrease in arrears should indicated in a separate para of the report. All important measures to clear the arrears and remove defects as also the dates by which they are expected to be cleared/removed should also be indicated in the report. In the report, it should also specify only those items of work pertaining to each group or sub group which are in arrears and in which the quantum of arrears exceeds 15 Mondays. In order to maintain uniformity standard rates for each item of work is given below as per directions contained in para 1.16.3 and 1.16.4 of the Comptroller and Auditor General's Manual of Standing Orders(Aministrative Vol-I) and in compliance with various circulars and orders issued by the Headquarters from time to time in this regard. Arrears in items of Mandays should be calculated accordingly.

1) Correspondence	15 per day.
2) Pre-audit bills-	
(a) Esstt. pay bills	12 bills per day.
(b) T.A. Bills	18 bills per day.
(c) Other bills	36 bills per day.
3) Post -audit-	
(a) Estt. bills	24 bills per day.
(b) T.A. bills	36 bills per day.
(c) Contingency full vouched and D.C. C. bills	40 bills per day.
(d) Scholarship bills	40 bills per day.
(e) Grants in-aid bills	80 bills per day.
(f) Others bills	80 bills per day.
4) Objection books (including Six-monthly register)	3 hours per O.B. per month.
5) Broad-sheets	4 hours for each Broad-sheet per month.
6) Verufucation of Expenditure Statement-	
(a) Big Department	3 days.
(b) Small Department	1 day.
7) Check of Plus & Minus Memo.	20 Memos. per day.
8) Scale audit Register	2 hours each month.
9) Pre - audit-	
(a) G.Os bills	30 bills per day.
	112
(b) T.A. bills	15 bills per day.
10) Post-audit-	
(a) Salary audit	50 bills per day.
(b) T. A. bills	25 bills per day.

- 11) Compilation of Accounts-
- | | |
|---------------------------|---------|
| (a) Detailed Book | 5 days. |
| (b) Classified abstract | 2 days. |
| (c) Consolidated abstract | 2 days. |

Para 174: Consolidation of monthly arrears report.

The concerned Controlling sections will consolidate the group-wise arrears and forward the same to I.T.A. section for final consolidation for the whole office. On receipt of the consolidated monthly arrears reports from the Controlling sections, I.T.A. section will prepare a final consolidated report, exhibiting the position of arrears for the office as a whole for submission to the Accountant General by the 15th of each month. After the final consolidated arrears report is passed by the Accountant General, "Remarks", "Queries" or "Orders", if any, passed by the Accountant General against individual sections should be communicated promptly by I.T.A. section to the Branch Officers/Group Officers concerned for necessary action.

(Authority:- O.O. 11(Control) dt: 18-9-1973).

Para 175: Submission of Quarterly Arrears Reports to the Comptroller and Auditor

General.

Quarterly arrears reports showing the state of works as on 31st March, 30th June, 30th September and 31st December should be sent to the Comptroller and Auditor General Positively by the 12th of the month so as to reach the Head Quarter Office before 15th of the month following the quarter to which it relates. A consolidated report for this purpose should be prepared by I.T.A Section on the basis of consolidated report received from the controlling sections in respect of the last month of the quarter. It should be in the form of a descriptive memorandum reviewing briefly but very critically the state of affairs in respect of all different sections in the office.

Detailed instructions for the preparation of the reports and the items to be included therein as laid down in paragraph 1.16.1 to 1.16.4 and notes thereunder of the Comptroller & Auditor General's Manual of Standing Orders (Administrative Vol-I) should be followed.

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

- (I) Report on the outstanding pension cases as on 30th April, 31st July, 31st October
31st March, 30th June, 30th September and 31st January of each year.
31st December.
- (II) Report on the outstanding cases of final 15th May, August, November and
payments of provident fund balances for and February each year.
the quarters ending March, June, September
and December.
- (III) Report on incomplete provident fund accounts 31st October and 30th April each
and missing credits/debits at the close of year.
March and September respectively.
- (IV) Report on unposted items of provident fund 30th September, 31st December and
accounts at the close of accounts for March, 31st March each year.
June and September respectively.
- (V) Report on the balance under Provident Fund 10th May and November each year .
Suspense at the close of the accounts for the
half year ending 31st March and 30th September.
- (VI) Report on the despatch of annual statements 30th September each year.
of Provident Fund Accounts for the preceding
financial year and the census of ledger cards.
- (VII) Report in respect of differences between the 15th December each year.
Ledger and Broadsheet Balances acceptance
of the balances and clearance of outstanding
under Suspense and Remittance Heads upto
31st March of each year (including supple-
mentary account).
- (VIII) Follow up report in respect of item (vii) 15th July each year.
above.

In addition to the report mentioned above the Accountant General is also responsible for making special reports to the C& A. G of any large arrears in work as and when they come to the notice to him and require to furnish such other reports as may desired by Head Quarter Office.

(Authority:- Para 1.16.5 and 1.16.6 of C. A.G's M.S.Os (Administrative) Vol-I

Para 176 : Annual Administrative Report.

An Annual Administrative Report should be prepared by the I.T.A. Section of this office highlighting the work done in the office during the year. The report should be brought out each year before the end of September of the year following the year to which the report relates.

A copy of the report should be sent to the Comptroller and Auditor General, Deputy Comptroller and Auditor General, concerned Additional Comptroller and Auditor General and Principal Director/ Director General besides two copies for the library of the Head Quarter Office. (*Annual Administrative Report now dispense with*)

Authority:- Para 1.16.7 of the Comptroller and Auditor General's Manual of Standing Order (Administrative Vol-I).

Para 177: Inspection of Office by the Principal Director of Inspection

- 1) The field offices and the different branches of the headquarters office of the Indian Audit and Accounts Department in India are inspected periodically by the Principal Director of Inspection on behalf of the Comptroller and Auditor General of India. The object of the inspection is mainly to report to the Comptroller and Auditor General of India whether the administrative, accounting and audit responsibilities entrusted to the Accountants General is being adequately discharged and whether there are any special problems or areas of weaknesses which require their special attention etc. It also enables the Accountant General or the head of the office inspected to satisfy himself about the proper discharge of his primary responsibilities for the efficient working of his office. The Principal Director of Inspection is assisted by a team of Administrative Officers and Assistant Administrative Officers.
- 2) Before an office is taken up for inspection, reasonable notice is normally given by the Principal Director to the Accountant General or the head of the office concerned, except in cases where a special inspection at short notice is considered necessary. The inspection is conducted in one or more spells, as may be decided by the Principal Director and so

arranged as to cause minimum dislocation of work in the office inspected. The programme of actual inspection of the different branches/units/sections of the office inspected should be drawn up in consultation with the Accountant General concerned so as to cover as wide an area as possible and at the same time ensure a study in depth of all the problems and weaknesses in the offices. The Principal Director may primarily rely on the half yearly appraisal reports which he receives from the Internal Test Audit sections of each office, and other periodical reports received in the headquarters such as state of work report, report on Provident Fund, Pensions, Accounts and Balances of Debt, Deposit Suspense and Remittances to identify the areas of weaknesses and deficiencies in the different offices which requires detailed study. In the case of offices showing heavy arrears in work, the Principal Director should scrutinise the reasons for increase in or accumulation of arrears from time to time, the measures taken by the head of the office to over-take the arrears and the effect of these measures.

- 3 While the scope of the inspection and functions of the Principal Director are broadly as indicated in for going sub paragraphs above, the Principal Director is free to select other items for a review or scrutiny if, in his opinion, such a review or scrutiny would be fruitful or useful in locating latent defects and areas of weakness and for determining the scope for improvements in the working of the office. While the scope of inspection is essentially aimed at examining whether the prescribed rules and procedures are being strictly observed, and pointing out deviations without authority, it does not preclude the Principal Director of Inspection from reviewing the methods of work and procedures prescribed and followed in specific areas, with a view to examining the need for revising or improving them, and also locating defective or deficient procedures where he considers that even if sanctioned by usage, such rules and procedures lead to inefficiency in the working of the office, or are not capable of practical implementation to achieve the desired objective or bring disrepute to the members of the staff or the public. In such instances, he may make suggestions to the headquarters office for revising them. He should also make an assessment of the effectiveness of supervision at different levels.
- 4 The Principal Director should conduct a review of the arrangements existing in the office for drawl of bills, their encashment, custody, disbursement, and obtaining of proper acquaintances, accounting of cash, prompt and correct disposal of undisbursed amounts, as also the measures adopted for subjecting the Cash Book, the cash balance and other

records to a thorough and systematic check by or under the order or supervision of the Accountant General. He should specially scrutinise the reports of check of cash book and verification of cash and other connected papers for locating any defects in procedure which may cause or had resulted in loss of Government money in custody. He may subject the cash transactions of selected period or periods to a check by his administrative office or by his staff with a view to satisfying himself about the correctness of the records and the adequacy of the control in the offices inspected. He may also generally review the arrangements made for the prompt collection of dues of Government, their remittances to Government account and for an actual verification of the credits of a selected period in Government account with reference to the Bank scrolls etc. for the monies shown as remitted.

- 5) The Principal Director should review the working of the Pay and Account Office of the Indian Audit & Accounts Department or the Cheque Drawing Offices, set up under the scheme of departmentalization of accounts, and which form part of the office inspected and should examine the adequacy of the arrangements made for receipt and disposal of claims for payment etc., as also the adequacy, effectiveness and results of audit of the transactions carried out by the authority nominated for the purpose.
- 6) The Principal Director should review the effectiveness of the Internal test audit sections and their reports, and the attention and importance given to, and the action taken on their reports by the Accountant General/Group Officers. The Principal Director should review the action taken to eliminate or rectify the defects noticed in the previous inspections which were left to be pursued by the Internal test audit sections.
- 7) He should also examine the Stock Register for the Codes and manuals marked 'Secret' and 'for use of IA& AD only' and the procedure followed for write off of Secret Memorandum of Instruction and Manual of Standing Orders (Accounts and Entitlement).
- 8) He should also verify the records as to the findings and inspections of the sections/units of the office by the Accountant General and the Group Officers as required under para 1.21 of the C.A.G's M.S.Os (Administrative) Vol-I in order to ensure that the findings are systematically and promptly recorded and duly followed up.
- 9) He should also check up or test check at least broadly, the calculations of staff requirements of the offices inspected with a view to ensuring that the same have been worked out in accordance with the prescribed standards, that the standard rates are interpreted and applied correctly and uniformly from office to office and that the

instructions regarding maintenance of record of statistics of work done have been strictly observed. The results of such test check should be included in the Inspection Report of the office inspected.

- 10) He should generally see what action has been taken by the Accountant General to remove *and* avoid the omissions and defects noticed during the last inspection and how far these measures have been fruitful in curing the defects, and make a brief mention of his findings in the report.
- 11) The Inspection Report should include an overall picture of the state of affairs in the office inspected indicating the general impression which the Principal Director of Inspection has formed of the efficiency, accuracy, punctuality etc. which will give the Comptroller and Auditor General a correct appreciation of the state and efficiency of work in the different departments of that office. The Principal Director would, therefore, also look into the following points:
 - (i) System of fixing targets of work and achievements there against to see whether the targets have been sub-divided into groups and machinery devised to monitor their progress regularly;
 - (ii) Involvement of Group Officers and other senior Officers in the planning and execution of work;
 - (iii) Deployment of manpower to achieve optimum utilisation and system of estimating the requirement of man power;
 - (iv) System of attending to and redressal of complaints/grievances of outsiders as well as staff;
 - (v) System for ensuring timely disposal of disciplinary, confirmation and efficiency bar cases as well as the prompt writing of Confidential Reports;
 - (vi) Position of Court/CAT cases;
 - (vii) System of vetting of inspection reports and the contribution made at headquarters to improve its quality/contents;
 - (viii) Comparative picture of arrears/complaint cases etc. in the office;
 - (ix) Review of I.T. A. to see how far it has helped in improving the general efficiency of the offices; and

- (x) Co-ordination with the sister offices at all levels including co-operation and team work between different offices situated at the same station.
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- 12) The Accountant General of the office inspected shall make adequate arrangements for the prompt supply, preferably within a day, of the registers, vouchers and other records requisitioned by the Principal Director or his party. For co-ordinating the work in this connection and also for the purpose of collecting and editing the replies of the various sections/branches to the inspection memos of Principal Director, the Accountant General may nominate a senior officer in his office, not lower in rank than a Deputy Accountant General who will also keep the former informed of the progress in the supply of the records to the Principal Director and difficulties, if any experienced in complying with the requisitions.
 - 13) During the course of the Inspection, memos will be issued by or under the orders of the Principal Director, to the office inspected, calling for information, clarification or details, or asking for verification of the facts stated or for initiating action to remedy defects etc. Replies to all these memos should generally have the prior approval of the Accountant General and should be given with reasonable promptness. Based on these replies, the Principal Director should arrive at his findings or tentative conclusions, and discuss the more important matters and serious irregularities with the Accountant General as soon as possible.
 - 14) The Principal Director may, in advance of his report, make a special reference to the Comptroller and Auditor General on any important point of special or general interest, which may arise in the course of inspection and on which a decision may be necessary in advance of the orders to be passed on the formal report. The draft of such a reference should be shown to the Accountant General concerned and should contain an agreed statement of facts as well as his comments thereon.
 - 15) The report of the Principal Director should generally aim at pinpointing areas of weaknesses in the office inspected and action taken or to be taken to remedy the situation. The report may also include matters of general interest which may require consideration at an issue of orders from the headquarters and reference to any new or improved procedure followed in the office inspected, which may with advantage be considered for adoption in other offices.

- 16) In case there is disagreement on any point between the Principal Director and the Accountant General the respective points of view, alongwith the facts of the case, should be included in the report for examination in the headquarters and issue of instructions.
- 17) The draft report should be discussed by the Principal Director with the Accountant General before it is finalised. The A.D.A I in charge of inspection may at his discretion, visit the office inspected, review the results of inspection and discuss with the Accountant General the report in general and the points of disagreement between the Principal Director and Accountant General.
- 18) The report should be prepared in three parts, Part I- Introductory containing general information , Part II-Major observations and Part III- Minor observations to be pursued by the Accountant General through the Internal Audit /Co-ordinating Section of his office. It is the personal responsibility of the Accountant General to satisfy himself , by periodical review , that remedial measures have been initiated and action has been taken in all cases.
- 19) Five copies of report should be prepared by the Principal Director of Inspection, one copy for submission to the Comptroller and Auditor General two for being sent to the Accountant General concerned, one for the Principal Director of Inspection for his record and one for further use or further action by the Principal Director of Inspection . Extracts of only such paragraphs on which further examination/scrutiny is necessary should be sent to the concerned section at the headquarters, indicating the specific issue involved. In the case of branch or sub-offices inspected extracts from the report pertaining to these offices should be sent to the heads of these offices also. The deficiencies or other points which form the basis for the conclusions drawn in the report may be detailed in the annexure to the Report which should also mention briefly the points which will require verification during the next inspection and the points on which further action has been left to be taken by the Accountant General.
- 20) On receipt of the copies of the Inspection Report, the Accountant General should immediately initiate action to examine the observations made in the report, direct suitable remedial measures being taken and take such further action as he may consider necessary to rectify or improve the situation pointed out therein. A quarterly report on the progress of the remedial action etc., taken should be sent to the headquarters. If any difficulties arise in implementing any part of the Report, instructions of the Headquarters should be sought either by a special reference or through the quarterly report. The Accountant

General should periodically arrange for a review of the remedial steps taken on the earlier and current inspection reports to ensure that they are fully implemented. The defects noticed by the

Principal Director in other offices, to which attention is drawn through circulars issued from the headquarters should also be carefully examined by the Accountant General to see that such defects do not exist in his office.

(Authority:- Para 1.7 of C.A.G's M. S. Os (Administrative) Vol-I).

Para 178: Inspection of different groups/section of office by the Accountant General and Group Officers.

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

(Authority:-Para 1.21 of C.A.G's M.S.Os(Administrative) VoL-I

Appendix-I (refer to para 132 of this Manual)

Serial number and description of record	Period of preservation expressed in complete Account years.
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I Accounts Compilation

1	Consolidated Abstracts of Capital and Revenue Major Heads.	10
2.	Consolidated Abstracts of Debt, Deposit and Remittance Heads.	15
3.	Journal	5
4.	Ledger	5
5.	Departmental and Debt Head Classified abstracts	10
6.	Detail Books	10 In the Office of the A.G. (A&E) Andhra Pradesh and Tamil Nadu where compiled accounts are received from treasuries the period of preservation of Detail Book of Capital and Revenue Major Heads of Accounts(which are the Departmental classified Abstracts of Capital and Revenue Heads) is 5 year.
7.	Office copies of correcting sheets of the Combined Finance and Revenue Sheets.	10
8.	Works Audit Divisional Summaries (Monthly)	10 (In the case of those containing transactions on construction of a project 10 years after closure of the Project.)

II Accounts Received

1.	Treasury Cash Accounts, Lists of Payments, 1A-Departmental Schedules	5 (A.G. shall have the discretion to preserve such records for a longer period where so necessitated by special circumstances).
2.	Schedules of Interest Warrants paid and Schedules of Miscellaneous payments	6
3.	Schedules of pension contributions recovered from officers in Foreign Services, if received separately with the Cash Accounts.	5
4.	Monthly accounts of the Reserve Bank of India showing transaction in Bank and treasuries.	10
5.	Monthly accounts of Public Works Disbursing Officers, with supporting Schedules (except the Schedules of Deposits, vide item No. 6 of Section-I Accounts Received of Part-2) Schedule dockets, lists of payments and vouchers for payment other than those for land taken up	7
6.	Monthly statements of expenditure on various Community Development and NES Blocks.	5
7.	Accounts Current received from other Governments and Departments(except in the case of settlement accounts in which case the period of preservation is 10 years).	5

III Miscellaneous Registers.

1.	Transfer Ledger and Abstract	5
2.	Deposits Register	6
3.	Register of Reserve Bank Adjustment (Parts I to IV)	5
4.	Provident Fund broad- sheet	6 years after the close of the year to which it pertains. However, the broad-sheets which have not been proved and balances in which have not been agreed with those in the P.F. Ledger could continue to be preserved even after six years and weeded out only after the proving and agreement has been affected and discrepancies and difference if any, fully settled.

IV Miscellaneous

1.	March final Accounts	5
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Part 2

I Accounts Received

1.	Treasury Schedules on account of Public Works receipts	5
2.	File of weekly statements of Central transactions at non-bank treasuries received from the Treasury Officers.	1
3.	File of advices regarding Inter Government adjustments received from other accounting officers	5
4.	Clearance memoranda received from the Reserve Bank of India relating to	3

	the Advices mentioned in serial No. 3 above and serial No. 9 of Section IV Miscellaneous.	
5.	Advance intimation from the Treasury Officers etc. of Inter Government transactions originating in the accounts for March	1
6.	Schedules of Deposit(including any subsidiary account) for the month of March in which any items have been credited to Government as lapsed deposits.	30

II Miscellaneous Registers

1.	Gazetted Entitlement Register	8 years after the expiry of currency period of these Registers.
2.	Treasury-wise Pension Payment Register	10
3.	Works-Register	Permanently, or such shorter period not less than 15 years, as may be fixed by the Accountant General in consultation with the State Government.
4.	Project Register	-----do-----
5.	Register of Lapsed Deposits and Bills	Permanently.
6.	Register of Government servants lent or transferred to Foreign Services	10- years subject to the proviso that necessary information regarding recovery of contribution is recorded in the service books or the History Cards.
7.	(i) Register of Pension Payment Orders	Permanently

	<p>(ii) Nominations received under the Liberalised Pension Rules of the Central Government.</p> <p>A. If the Gratuity/Family Pension are made to minor.</p> <p>B. To other than minors</p> <p>(a) not in accordance with the order in which nominations have been made</p> <p>(b) in accordance with the order in which nominations have been made.</p> <p>(iii) Declaration of option received under paragraph 9 of the Liberalised Pension Rules of the Central Government.</p>	<p>30</p> <p>After the payment of Death-cum retirement Gratuity or the last instalment of the family Pension has been made.</p> <p>30</p> <p>After the payment of Death-cum retirement Gratuity or the last instalments of the family pension has been made.</p> <p>After the payment of Death-cum retirement Gratuity or the last instalment of the family pension has been made.</p> <p>5 years after death or retirement whichever is earlier.</p>
8.	Cash and Cheque Registers of the pre-audit Department	5
9.	(a) Office Cash Book	10
	(b) Register of un-disbursed pay and allowances	10
10.	Book of Transfer entries	3
11.	Transfer Entry Number Book	3
12.	Register of Suspense Slips	5
13.	Bill Register	5
14.	Register of Invoices	5
15.	Register and Broadsheet of Special	5

	Recoveries	
16.	Register and Broad sheet of Special recoveries when used as item No. 17 below	10 provided the fact of recovery is noted in the service cards/service books of officers lent on Foreign Service.
17.	Register of Recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishment on Foreign services of the third kind under the old Foreign Service Rules.	10 subject to the proviso that necessary information regarding recovery of contribution is recorded in the service book or History Cards.
18.	Register of Index to House Building Advances	25
19.	Register of Permanent Advances	4
20.	Register of Detailed estimates sanctioned against the project estimate of Public Works	2 years after the completion of the project.
21	Register of land Charges	Permanently
22	(i) Provident Fund Ledgers and Register (ii) Provident Fund Ledger Cards (iii) Master Cards. (iv) Provident Fund Declaration Forms	35 Follows the period prescribed for General Provident Fund voucher of Final Payments. 2 Follows the period prescribed for General Provident Fund voucher for Final payments.
23.	Registers of Securities and properties held.	Permanently
24.	Register of Contingent Expenditure.	5
25.	General Inward Index Register for letters received from State Governments, Government of India and Comptroller and Auditor General of India.	15

III Vouchers

1.	Loans to Municipalities	To be preserved till the repayment of the loans
2.	Pay bills	3 years subject to concurrence by the state Government, otherwise 6 years. 3 years in the case of Central Government. Pay bills relating to the period prior to introduction of self – contained pay bill Register will, however, be preserved for 35 years in terms of Appendix-13 (Rule 284 of G.F. Rs)
3.	Travelling allowance bills	3
4.	Vouchers on which final payments of provident fund money are made to person other than the subscriber (a) to minors (b) to other than minors. (i) not in accordance with the nomination of the subscriber. (ii) In accordance with the nomination of the subscriber.	30 years where payments are made before 1.4.64. 25 years where payments are made after 31-3-64. 30 years where payments are made before 1.4.64. 25 years where payments are made after 31-3-64 6 years where payment are made before 1.4.64. 3 years where payments are made after 31-3-64.
5.	Provident Fund voucher of final payments other than those mentioned in serial No. 4 above	----do----
6.	Vouchers pertaining to nonrefundable withdrawals from the Provident Funds.	6 years from the date of sanction of withdrawal in cases where withdrawal has been made before 1.4.64. 3 years from the date of sanction of withdrawal in cases where withdrawal has been made after 31-3-64.
7.	Vouchers for payment on account of	Permanently

	land taken up	
8.	Vouchers of Payment of compensation to Zamindars and Jagirdars on abolition of their Zamindaris and Jagirs.	Permanently
9.	Assignments and compensation	5
10.	Advances, Revenue, House Building Miscellaneous.	6
11.	Deposits Repayment vouchers (other than Personal Deposits)	7
12.	Pension Vouchers.	3 subject to concurrence of the State Government otherwise 5 years.
13.	Account Current Vouchers	According to their class.

IV Miscellaneous

1	(a) One copy of every printed publication issued by self (b) Appropriation Accounts, Finance Accounts and Audit Reports of State Government (c) Appropriation Accounts, Finance Accounts and Audit Reports of State Government	Permanently Permanently in respect of their own States. Five years in respect of other States. Permanently one copy.
2.	Detailed Budget Estimates	5
3.	Broadsheet of contributions towards Pension and leave salary	10, provided the fact of recovery is noted in the Service Cards, Service Books of the Officers lent on Foreign Service.
4.	Boradsheet of recoveries made under Rule 127 of the Fundamental rules or	10, provided the fact of recovery is noted in the Service Cards/Service Books of the Officers lent

	under Article 783 or Article 802 of the Civil Services Regulations or on account of Establishment of Foreign Service of the third kind under the old Foreign Service Rules.	on Foreign Service.
5.	Pension Reports	15
6.	Report of Inspection of Treasuries and Public Works Offices.	5 years after all the paras are settled.
7.	Correspondence- (a) Resolutions and circulars of Government and General letters of the Comptroller and Auditor General (b) References to the Comptroller and Auditor General for decisions on Audit account questions, and the decision thereon. (c) Orders sanctioning or sanctioning permanent establishments. (d) Letters recommending or sanctioning permanent advances. (e) Letter regarding the provincialization of budget allotment under certain heads. (f) Letters recommending or sanctioning the opening of personal Ledger Accounts. (g) Reports and orders on defalcation cases. (h) Orders communicating sanctions to pensions together with the first page of application for pension or the descriptive rolls, as the case may be.	5 years, if they are fully codified or fully manualised otherwise 15 years. 20 years or till they are superceded or cancelled by later orders, at an earlier date at the discretion of the office if fully manualised or codified. ---do--- 5 5 5 years after final action has been taken on the report. 5 years after the pensioners death (thereafter they are to be sent to National Archives of India for permanent retention

	<p>(i) References and orders regarding the opening of new treasuries.</p> <p>(j) Orders and sanctions of a permanent Character (e.g. orders permanently exempting Government servants from the operation of the rule relating to halts during the tour).</p> <p>(k) References and orders in connection with plague, Famine and Census.</p> <p>(l) Statement of loss or gain or Revenue due to Famine.</p> <p>(m) Miscellaneous correspondence regarding Inter-Government and Reserve Bank adjustments.</p>	<p>5</p> <p>‘For State side-10 years or less subject to annual’ review. ‘For Central side –not applicable’</p> <p>10 to 20</p> <p>5</p> <p>3</p>
8.	<p>(a) Annual Review of working of Treasuries</p> <p>(b) Interest vouchers and List</p> <p>(c) Mortality Return of Pensions</p> <p>(d) Appropriation Accounts and reports</p> <p>(e) Budget Estimates</p> <p>(f) Copies of Monthly Accounts and subsidiary schedules sent to the Reserve Bank of India.</p>	<p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>3</p> <p>10</p>
9.	File of advice issued to the Reserve Bank of India.	3
10.	Other records (including office copies of account and returns sent) not specifically mentioned.	At the discretion of Accountant General/Principal Director of Audit.

* Cases relating to the service pensions should be weeded out seven years after the pensioner's death. Cases relating to Territorial and Political and Extraordinary pension should be weeded out three years after the pensioner's death provided such pensions are of a limited tenure or granted for the life of a particular person. Cases relating to gratuities should be weeded out three years after the year of payment.

Para 179: Suggestion Award Scheme.

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

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

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

4) Suggestions having wider applications and those having local applications accepted by the Screening Committee in which the grant of cash award is in excess of the powers delegated to Heads of offices should be remitted to the Head Quarter's office for final decision.

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

(Authority:-Para 2.16 of C.A.G's M.S.Os (Administrative) Vol-I)

Para: 179(A): Standing Instruction for closing of Cash Book.

As per rules Cash Book should be closed regularly and completely checked . The Head of Office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.

In order to abide by such rules and to avoid the Audit objections, the Accountant General has ordered that Cash Book of this Office should be closed with the proper analysis of the Cash balance showing the denomination of the hard Cash as follows:-

Illustrative Memo.of daily Cash Book closing

Denomination		Number	Total amount (Rs.)
A- CASH			
Rs. 1000	X		
Rs. 500	X		
Rs. 100	X		
Coins			
Total (A)			
(B) Add Total uncashed cheque *			
Total (A+B)			
Add Rev. Stamp in hand			
Grand Total(#)			

(#) Grand total should be the closing cash balance (on the day of transaction) of the cash book.

* Details of Cheques uncashed

	Cheque no. and date	Amount
1.		
2.		
3.		
	Total	

(Authority:- Order No. TM. Co-ordn/479, dated 16th September, 2002.)

Chapter-6

Rules for Printing, Forms, Codes, Manuals and Gazettes Rules for Printing,
General.

Para 180: Printing, Binding and Stationery

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

(Authority: - Para 2.44.1 of C.A.G's M.S.Os (Administrative Vol-I)

Para 181: Standard forms

- 1) Certain forms have been standardised for printing for use in Civil Audit and Accounts Offices. These are obtained in accordance with instructions issued by the Chief Controller of Printing and Stationery, from the Manager of the Government of India Forms Stores, Calcutta. Other forms are printed as special forms.
- 2) All suggestions for the standardisation and printing of new forms as special forms and for the alteration or cancellation of existing standardised or special forms, should be made to

the Comptroller and Auditor General in the first instance. If the proposal is for the standardisation or printing of a new form as a special form, the anticipated annual consumption should also be mentioned.

- 3) The Book of Account Forms contains samples of all forms not included in any prescribed code, the printing of which centrally for use by officers subordinate to the Central government has been authorised. The Comptroller and Auditor General's Manual of Standing Orders and Account Codes indicate which of the forms mentioned therein have been standardised and which can be printed as special forms. Other forms, the printing of which has been authorised as special forms for use in individual Audit and Accounts Offices and which are not of general application in all Civil Audit Offices, should be shown in the local office manual. This Class of local forms is indicated by the letters pertaining to the particular series to which they relate as numerators and the letter or letters indicative of the office in which they are to be used as denominators.
- 4) The printed forms used by Audit and Accounts and Entitlement Offices for issue of authorities for payments, which are issued in bound books duly machine-numbered, should be kept in the safe custody of responsible officials to ensure their use only for bonafide purposes and the instructions laid down for their use strictly followed.

(Authority:- Para 2.45 of C.A.G's M.S. Os (Administrative Vol-I)

Para 182: Restrictions

- 1) All printing works required for this office should be done at the Government of India Press, Calcutta unless an exception is specially authorised by the Controller of Printing and Stationery. For Rules about printing in the State Government Presses see Rules 43-46 of the Rules for Printing and Binding.
- 2) Urgent and secret jobs not exceeding 25 foolscap pages of typed matter and 1,000 copies in number may be printed at the Assam Government Press, Guwahati . The job in question should be accompanied by a proper requisition when sending to the Press and a copy of the requisition should be sent to the Controller of Printing and Stationery.

- 3) Printing of forms is not an urgent or secret job, requisition for when should in all cases be sent to the Controller of Printing and Stationery.(Letter No. 9072-P(i), dated the 15th February, 1952 from the Controller of Printing and Stationery, India, Dy. TM/1102, of 1951-52 in T.M./25/34-35.)
- 4) All publications to be printed by this office should be inserted with the following wording regarding the copyright statement and supplement to Author statement to be printed near the top of the back of the title page:-
- 5) In the case of Appropriation and Finance Accounts and Audit/Inspection Reports the following wordings should be inserted:-

Supplement to Author Statement	<u>Title</u>
India , Comptroller & Auditor General.	Government of Assam Appropriation Accounts 20..... (Financial year to be noted)

In regard to the other Publications

Supplement to Author Statement	<u>Title</u>
India, Accountant General, Assam.	Annual Review on the working of Treasuries in Assam or Assam Audit Manual.

(Authority:- Government of India, Printing and Stationery, Department Memo. No. 5/33/60P, dated 28-4-60 received with CAG's letter No. 883-Admn.II/161-60 dated 20-5-60 Dy. CAG-264/TM-714 of 60-61 in Bdl. T.M/2/62/54).

- 6) It has been decided by the Comptroller and Auditor General of India that the cost of printing at a press other than the Government of India Press of Office Manuals, etc. of the Accountants General and Comptrollers, should be met from the Budget allotment of the

office of the Accountant General/Comptrollers concerned. Before, however, any job is entrusted to a private press, the prior approval of the Controller of Printing and Stationery to their being printed by a private press as required by the Rules for printing and Binding should be obtained. In doing so, all the relevant information including the quotations received from the various presses should be furnished to him. When a printing job is entrusted to a State Govt. Press, the Press concerned should be requested to use its own paper. When, however, the printing job is entrusted to a private press, the supply of the necessary paper should be obtained from the Deputy Controller, Stationery, Calcutta.

(C.A.G's letter No. 1099-Admn. II/KW.III-21-52, dated 6-8-53, Dy. G.I. 3029/T.M. 717 of 1953-54 in T.M. 25/1/48.)

- 7) Necessary budget provision for printing of manuals should be made in the budget of the Indian Audit Department only for so long as the Government of India Presses are unable to take up the printing work. The amount provided should be shown as a distinct item under the head 2016- Other Charges.

(C.A.G's letter No. 728-Admn.II/KW.III-21-52, dated the 30th May, 1953, Deputy G.I. 1193/T.M. 322 of 1953-54 in T.M. 25/1/48.)

- 8) No matter is printed unless at least 25 copies are required and for all printing work, the prior sanction of the Controller of Printing and Stationery is required.

Para 183: Requisition for Printing.

1)All work for printing must be accompanied by a requisition in Form No. S. 99, in which the number and date of the letter of the Controller of Printing and Stationery sanctioning the printing should be quoted. For publications intended to be sold through or stocked by the Central Publication Branch a separate form of requisition, Viz. , S. 99-A has been prescribed.

2) In the case of Forms the sanction of the Controller of Printing and Stationery need not be quoted unless the Form is a new "Special Form" (Vide also paragraph 148 of the Record Department Manual).

3) Requisitions for printing work (S-99 and S-99-A) to be submitted to the controller of Printing and Stationery should be in duplicate. This also applies to requisition in form S-99-C when used for Printing in lieu of Duplicating.

(Copy of office Memo. No. 41/4-46P, dated the 20th September, 1946, from the Controller of Printing , received with Auditor General's Memo. No. 1118-Admn298-46 dated the 14th November, 1945, DY. G.I.1898/T.M. 768 of 1946-47.)

4) While sending a requisition for the printing of a Publication, a brief account of the subject matter dealt with therein may be given so that an authoritative synopsis could be made available for incorporation in the Catalogue of the Govt. of India Publications as soon as the Publication is released.

5) As regards the length of the synopsis it may be pointed out that the purpose of giving a synopsis is to provide sufficient information to the casual reader in addition to what the title suggests regarding the contents of a Publication to enable him to select the Publication he requires for reading/reference purposes. As the limitation of space is a relevant consideration in a Catalogue the synopsis should be precise and objective representation of the contents of a Publication not exceeding five printed lines or say 50 words in length, avoiding the flourishing characteristics of Publisher's blends. It would be desirable if the synopsis is prepared carefully to fulfil the purpose indicated above.

6) The Chief Controller of Printing and Stationery had been entrusted by the Govt. of India, not to accept any future requisition for printing unless a synopsis of the Publication (new or reprint) is sent with the manuscript.

(G.I. Ministry of W.H. & S.O. M No. S& P-11-44(23)/59, dated 19-2-60 and S& P 11-44(23).58 dated 28-6-60 and 1186-Admn.II/3-60(ii) dated 7-7-60 respectively Dy. No. CAG-649 T.M. – 1664 and CAG-458/TM-1357 of 60-61 in Bdl. T.M./2/62/54.)

Para184: Preparation of the copy for the press

- 1) All reports, letters, etc., that prepared for Press should be written on one side of the paper only A.A.O/S.O/Supervisors and Sr. Accountants/Accountants in charge of sections should be particularly careful to see that this is done when the papers have not to be copied in the copying Branch. In other cases the Sr. Accountant/Accountant in charge of Record will be held responsible. When printing is required in any particular style, clear instructions should be given. If the work required is to be uniform with that printed previously a printed copy of it should be sent for inspection. The number of copies required should also be stated. Abbreviations must never be used in manuscript sent to be printed.

(Ar. General's letter No. Rec. 222/26-24 dated the 17th October, 1924, Dy. C.G. 484.)

- 2) Any maps required to be inserted in any Publication sent to the Printing and Stationery Department Govt. of India for printing should be got approved by the Director, Map Publication, Survey of India, Dehradun, before sending the same to this office. A certificate to this effect may also be recorded on the requisition.

(G.I. Printing & Stationery Deptt. Memo. No. 5/35/60-P dated 25-5-60 received with C& A.G's letter No. 93-Admn-II/186-60 dt. 8-6-60 Dy. No. CAG-341/T.M. –889 of 60-61 in Bdl. No. T.M./2/62/54.)

Para 185: Audit Bulletin

- 1) A Quarterly “ Audit Bulletin” incorporating information on matters of common interest, important decisions on technical matters and administrative orders issued by the Government of India, State Governments and the Comptroller and Auditor General, important

decisions of the Supreme Court on matters of interest to Audit, important and interesting cases noticed during audit, extra curricular activities like recreation clubs, sports and welfare activities and other Miscellaneous articles and personalia relating to the quarters ending March, June, September and December of each year is issued from the Office of the Comptroller and Auditor General during June, September, December and March respectively. Necessary material to be included in the bulletin duly approved by head of the Office along with the copies of relevant circulars and notifications should be sent by each field office by the 10th of April, July, October and January, respectively. The contents of the “Bulletins” are only summaries to serve as a guide to locate the original orders and should not be quoted or used as authority for any purpose.

(Authority:-Para 2.6 of C.A.G’s M.S.Os (Administrative Vol-I).

2) Materials for Audit Bulletin are required to be supplied by each Controlling Section after the approval of the same from the respective Group Officer to the T.M. Co-Ordination Section quarterly before 5th April, July, October and January respectively. The T.M. Co-Ordination Section will compile the materials as a whole of this office and furnish the report to the Headquarter office on or before 10th April, July, October and January respectively.

Para 186: Copy Right

- 1) In order to secure copy right protection for all publication of the Department, the symbol ..C.. and below the authority, Comptroller and Auditor General of India (or the designation of the head of the office, as the case may be) should be printed with the year of publication at the back of all the publications of the I.A.& A. D. (priced or unpriced). This will signify that permission is necessary for copying or reproducing the contents of these publications.
- 2) The publications which are intended for the exclusive use of the officers and staff of the Indian Audit and Accounts Department should have the word, “For use of I. A. & A. D. only” superscribed on the title and inner covers of each such publication. The contents of these publications should not be made public by any one in any shape or form.
- 3) The Heads of Offices should promptly report for necessary action, infringements of copyright, to the Comptroller and Auditor General’s Office as and when they come to notice.

(Authority:- Para 2.7 of C.A.G’s M.S.Os (Administrative Vol-I)

Para 187: General Principle as for submission of printing works to Press

The following principles should be followed as nearly as possible in the submission of printing work to the Government Presses:-

- (1) No work should be sent to the Press until it has been passed by the Accountant General.
- (2) Except in very exceptional cases, no work should be sent to be printed except in finished and final form, as the resetting of type consequent on corrections increases expenditure to a very large extent.
- (3) Matters should not be printed, unless absolutely essential.
- (4) Proofs should be passed as speedily as possible to avoid laying up large quantities of type, and
- (5) Number of copies required should be scrutinized closely and limited to the smallest possible number with a view to prevent the waste of paper due to printing copies that are not actually required.

(G.I Department of India Memo No. A- 354, dated the 16th May, 1921, received with Ar. G I's No. 2384-E/651-21, dated the 10th June, 1921, and No. 3368-E/651-21, dated the 1st July 1921, Dy. C.G. 167 and C. G. 209 respectively.)

- (6) In the requisitions for printing work to the Controller of Printing and Stationery in connection with Manuals or corrections thereto, the actual size must be stated or a sample copy should be sent as no record of the size of any particular item of work is kept in the press.
- (7) The copy for press should, as far as possible, be prepared on paper the size of which is not larger than foolscap, i.e., 17 inch X 13.5 inch as the copy holders on the composing machines cannot hold paper larger in size than foolscap.

Para 188: FORMS – Custody of Forms in the Section.

All Forms received from the Record Section should be in general charge of the A.A.O/Supervisor of the Section concerned. The Clerk should be put in immediate charge of these and should maintain a proper account of their receipt and issue, which should be checked by the AAO/Supervisor every month. The Forms should be kept in a looked almirah in each section.

The Clerk will be solely responsible for any loss. Where there is no Clerk, the forms and Stationery will be in charge of the Sr.Accountant/Accountant/Clerk entrusted with record and reference work. Losses if any, should immediately bring to the notice of the Branch Officer concerned.

(Authority:- Dy. Rec. 1/510 of 1940-41)

Para 189: Economy in the use of Forms

In order to avoid wastage of Forms, AAO/Supervisors of the Section should scrutinize in July every year all old Registers in the section before they are laid aside and see that the unused sheets are detached where possible and bound into new registers for future use.

(Authority:- Vide Notes and Orders on Inspection Account's suggestion).

Para 190: Office Manuals

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

2. Other Local Manuals laying down the procedure to be followed in different sections in the discharge of duties assigned to them and containing instruction issued by the Comptroller and Auditor General and the Head of each office, as are not to be incorporated in any other Code or Manual, as well as important and useful orders of local character issued by the Government of India, the State Governments or other authorities, the compliance of which is necessary from accounting and audit points of view, may be prepared and maintained for each section or group of sections, in handy and up-to-date form by each office.

3. Office orders concerning matters eventually to be incorporated in the Office Manuals should be issued, altered, amended or deleted only by the authority of the Head of the Office. All Office Manuals should be kept up-to-date by issue of correction slip as and when necessary.

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

(Authority:- Para 2.1,2.2, 2.4 & 2.5 of C.A. G's M. S.Os (Administrative Vol-I).

5. The AA.O/Supervisor of each section must see that the procedure laid down in the relevant office manual is followed in actual practice in his/her Section. Any departure from the authorized and prescribed procedure must either be checked or justified by reference to relevant orders and, where necessary, manuals should be corrected with the approval of the Accountant General.

6. All instructions and decisions of permanent nature not included in Codes and other publications used in this office should be incorporated in one or other of the office manuals by means of correction slips. The names of Sections responsible for the up-keep of the office manuals are indicated in the preface to each manual but for the sake of convenience a list is given below. A register of corrections for each manual should be maintained by the Section responsible for keeping it up to date. Typed copies of duly approved correction slips should be posted in this register and a duplicate typed copy of each correction slip should be kept by the Section responsible and sent to the Press.

Sl. No.	Name of Manual	Name of Section responsible its up-keep
1.	Manual of Departmental Compilation Sections	T.M.Co-ordination
2..	Office Procedure Manual	T.M. Co-ordination
3.	Establishment Manual	Administration- 1

4.	Record Department Manual	Record
5.	Manual of Receipt & Despatch	Record
6.	Manual of the Gazetted Audit Department	G.E.I
7.	Manual of the Book Department	Book 1
8.	Forest Manual	Forest Section
9.	Manual of Pension	Pension 1
10.	Manual of the works Audit Departments	W.M. I
11.	Manual of the Provident Fund Section	Provident Fund-I
12.	Manual of the Account Current Section	Account Current -I
13.	Manual of Deposit	Deposit
14.	Treasury Manual	Treasury 1
15.	Manual of I. T. A.	I. T. A
16.	Manual of T.M.	T.M. Co-ordination
17.	Manual of PAO	PAO

- 7) The responsibility for proposing corrections to a Manual does not however rest exclusively with the Section maintaining the Manual. It is the business of each Section in the Officer dealing with any case to propose corrections to any Manual in the Office, if such a correction is called for, and bring it to notice of the relevant Section concerned.
- 8) As soon as a procedure incorporated in an office order has sufficiently crystallised it should be incorporated in the relevant manual by the Section concerned. When Office orders are submitted for the approval of the Accountant General or the Deputy Accountant General, A.A.O/Supervisor of the Sections should also consider the necessity of corrections to the manuals concerned and put up draft corrections, where necessary, along with the draft office orders.
- 9) The A.A.O/ Supervisor of different Sections are, however, invited to suggest any changes that may be found necessary or advisable in the light of experience or due to alteration in circumstances.

- 10) It will, however be the duty of the Sections entrusted with the maintenance of office Manuals to review such Manuals periodically and ensure that the provisions of the manuals are correct and do not need any modification. Such review should be done at least quarterly and the following certificates should be recorded on the body of the Register of correction slip.

“Certified that all orders and instructions which need to be manualised have actually been so manualised and that the existing Manual do not need any modifications”.

(A.G’s orders in the file No. T.M./23/55.)

- 11) The dealing section should submit a draft correction in the case concerned through the Branch Officer to the Group Officer. The draft corrections should generally follow the style of corrections of the Code except that corrections other than those relating to the Table of contents or Index should quote in brackets at the end one number and date of orders of authorities on which the correction is based and also the number of the subject case from which the correction emanates. The reference of the case number should be in the form of T.M./14-3/48-49.
- 12) The Section responsible for drafting correction slips will also be responsible for getting the necessary number of copies of the duly approved corrections typed for inclusion in the register of correction slips and for issue to the Press as well as, where necessary, for distribution. These copies should be typed on one side of the paper only. Copies for distribution to other Sections and officers will be required when the subject matter is of such urgency and importance that the issue of the printed correction slips cannot be awaited. When the section responsible for the up-keep of the Manual , the former section will send to the later one typed copy for the Register and one typed copy for the Press, but will itself arrange for the distribution of other copies, where such distribution is necessary.
- 13) The Register of correction slips will be submitted to the Group Officer concerned on the last working day of each quarter. The Section responsible for the up-keep of the manual will incorporate in the Office copies any changes ordered by the Accountant General and send

them to the Press for print by the 15th of April, July, October and January. The above due dates should be noted in the Calendar of Returns of the section concerned.

- 14) When the Register of corrections is submitted to the concerned Group Officer it should contain a statement showing the progress made in the printing of earlier set of corrections slips, i.e, the date on which copies were sent to the Press, the date on which proofs were received for examination, if proofs were called for, date on which proofs were sent out after correction and the date on which final copies were received from Press.
- 15) The printed correction slips sent by the Press will be received by the Record Section who will send them to the Sections and Gazetted Officers of the Office immediately on receipt. On receipt of a set of correction slips, the AAO//Supervisor of each section will see whether any changes in the working of his section have been introduced and if so he will take steps to give effect to the changes.
- 16) In order to avoid the long delay which takes place in preparing a revised edition, each section will keep a corrected copy of its Manual pasted on open double foolscap size Serampur paper.

Para 191: Supply of Codes, Manuals to the officers and staff of the office.

1) The Comptroller and Auditor General has observed that one of the reasons for the exiting inefficiency in Audit and Accounts Offices appears to be that the Sr. Accountants/Accountants/Clerks are not conversant with the rules and regulations which they have to apply in course of their work, resulting from the short supply of various regulations, codes and manuals. In order to increase the efficiency of the staff, the Comptroller and Auditor General has ordered that the following arrangement should be made for the supply of codes and manuals to the staff:-

1) Every Branch Officer, A.A.O/Supervisor, and AAO(Adhoc) should be supplied with a copy of general books of reference, and the correction slips thereto, issued from time to time. The Government servants concerned will themselves be personally responsible for the proper maintenance of these books. Books so supplied will be treated as personal copies and may be taken with him by a government servant on his transfer to another office. The books marked

“Secret” or ‘For use of IA & A.D only’ should, however, be supplied only to personal working in the office of the Indian Audit and Accounts Department. The books which are not priced publications should be got back when a copy of a revised edition is supplied or when the concerned Government servant quits service or is transferred to another office/Department/ Government.

2) The Officers on deputation or on foreign service may, however, be supplied with a copy of the Manual of standing Orders (A&E) out of the stock available with the Accountant General concerned to keep them posted with the changes in Audit procedures. They should, however, be informed that the provisions of the Manual should not be quoted by them in their day-to-day work in the offices concerned and they will have to return the manual when they retire or otherwise demit the post.

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

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

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

6) With a view to facilitating their preparation for the departmental confirmatory test/S.O. Grade Examination, to keep them posted with the latest rules, orders, etc. and also to increase their efficiency, members of the staff may be supplied with such priced publications of the Indian Audit and Accounts Department, Central and State Government, as are of general use in the office, together with sets of corrections thereto, at 50% of the cost price, 25% being met out of the office contingency and the remaining 25% being covered by the discount allowed by the publishing departments. In cases where the publishing departments are not prepared to supply the copies at 25% discount, whole of the balance of 50% of the cost price should be met out of the contingent grant of the office. The supply of books at concessional rates should be made to a person only once.

Authority:- Para 2.8, 2.9, 2.10, 2.11, 2.12 of C.A.G's M.S.Os(Administrative Vol.I).

Para 192: Supply of Codes and Manuals to outside offices.

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

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

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

Authority:- Para 2.13 of C.A. G's M.S.Os (Administrative- Vol. I)

Para 193: Supply of copies of manual to the Comptroller and Auditor General.

- 1) One copy each of the latest editions as and when published of the following publications should be sent to the Comptroller and Auditor General of India for his office library.
 - (i) Manuals mentioned in paragraphs 2.1 and 2.2 of the C. A.G's M.S.Os (Administrative-Vol- I) , and
 - (ii) All Financial Rules and Orders issued by the Ministries/Departments of the State Governments, in the form of Codes, manuals or standing regulations.

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

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

- 4) Loss of “ Secret Memoranda”, “ Manual of Standing Orders (Accounts and Entitlement)” or other Confidential or Secret Publications is a serious matter, which should be specially, investigated and its loss as well as its transfer from one office to another promptly reported to the Comptroller and Auditor General's Office. Copies of these books can be written off under the orders of Accountant General but only after examining the circumstances in which the loss occurred and taking action against the persons at fault, where necessary.

5) Each case of loss of other books supplied under para 2.8 of C. A.G's M.S.Os (Administrative –Vol- I) should be dealt with on merits and action taken to regularise the loss by write off from stock or otherwise.

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

(Authority: - Para 2.14 of C.A.G's M..S.Os(Administrative-Vol-I)

Para 194: Office Library

1) The following are the general instructions for the care of the office library:

- (i) The library should be small but efficient, up-to-date, and serviceable for the purpose for which the office exists.
- (ii) No books should be issued from the library without a formal requisition from a person not below the rank of A.A.O/Supervisor in charge of a section who will be held personally responsible for its return in good condition
- (iii) Books supplied to section should be returned promptly; retention for a period exceeding two months requires the written sanction of the Branch Officer in charge of the section.
- (iv) In the first week of each month, a reminder should be sent to each section showing the names of the books supplied more than one month before but not returned.
- (v) A verification of the books in stock in the library should be carried out annually by an A.A.O./Supervisor selected for the purpose. The Officer in charger should visit the library at intervals and see that the books are properly arranged and cared for.
- (vi) A library catalogue should be maintained.

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

Authority:-Para 2.15 of C.A.G's M.S.Os (Administrative –Vol- I)

Para 195: Examination of codes and Manuals by A.A.O/Supervisors

Each A.A.O/Supervisor should examine the copies of the Codes and Manuals supplied to his/her Section and see with reference to the Distribution Register maintained in the Section that the books are kept corrected up to date, and that they are used by those who have been supplied with them. He/she will on the 1st of April, July, October and January submit a report on the state of the Codes and Manuals to the Gazetted Officer in charge who will bring any case of gross neglect to the notice of the Accountant General. The report may be made on a blank sheet of paper attached to the Sectional Distribution Register.

Para 196: Observance of procedure detailed in Codes and Manuals.

Every Official is expected to be conversant with the provisions of Codes and Manuals and other standing orders of the branch to which he is attached. Scrupulous care should be taken to ensure that the work is being done according to the provision of codes and Manuals. If any deviation comes to his/her notice, he/she should promptly bring it to the notice of higher authorities.

No explanation, that the deviation was allowed to continue as it had been followed by the predecessors, can be admitted.

Chapter-7

Para 197: Procedure for obtaining files from Secretariat.

Requisitions for office files of the State Governments/Central Administrations should be very carefully scrutinised and the request should issue at a level lower than that of a Deputy Accountant General.

(Authority:-C & A G's Secret D.O. No. 353-Admn-II/185-54/Pt. II dt: 11-3-55 and orders in personal file of R. Yusuf Ali.)

Para 198: Gazette of India

One copy of the Gazette of India, is supplied to this office, and the cost thereof debited to the monetary allotment of the Office. The Gazette of India is sent to the T.M. Section after circulation. One copy of Parts I and II only of the India Gazette should be kept permanently and bound in volumes, the Index and Supplements being in each case bound in a separate volume. The other parts will be tied together in separate annual bundles and destroyed after the lapse of three years.

Para 199: Medical attendance on and treatment of Central Government Servants and their families.

Employees of this office and their family members are entitled to reimbursement for medical attendance and treatment as per guidelines and admissibility laid down in the Central Services (Medical Attendance) Rules, 1944 as amended from time to time issuing Notification, Orders, Office memorandum, etc. by the Government of India through the Ministry of Health .

All references to the Ministry of Health for reimbursement of medical claims in relaxation of the C.S.(MA) Rules 1944 may be routed through the Comptroller and Auditor General of India.

Central Government Health Scheme (CGHS) was introduced during 1954 with a view to providing comprehensive medical facilities to the Central Government Employees and their

Family members. The Scheme, which was initially introduced in Delhi was gradually extended to other states.

The CGHS facilities started first in Guwahati in August 1996. Accordingly, all the officers & staff were advised to collect the necessary ID/Index Card in order to avail the facility of CGHS vide Admn.order No.179 dated: 16.08.1996. Instruction on various matters under the scheme have been issued from time to time and are incorporated in Compendium of orders under CGHS.

Para 200: Intimation of addresses of private residence and telephones of the Accountant General to the Head Quarter Office.

The residential address of the Accountant General with the number of his residential and office phones should be intimated to the Comptroller and Auditor General of India. Any change in the address or telephone number due either to change of incumbents or otherwise should be promptly intimated to him.

(Authority:-Ar. Genl's No. 2281-G.B.E./348-47, dated the 11th July, 1947, Dy. G.I. 725/Rec.1-56)

Para 201: Communications of orders of the Accountant General to the Gazetted Officers.

All cases passed by the Accountant General are sent to the concerned Group Officer for perusals. Thereafter, the cases are sent to the Branch Officers concerned who after perusal will pass them on the sections concerned for further necessary action.

Para 202: Line of action to be taken by the Accountant General in conducting negotiations with the State Government which may lead to important innovations in matters of Accounts/Audit procedure.

In cases of this kind, the Accountant General is expected to consult the Comptroller and Auditor General before committing himself to the advocacy of a definite line of action. *By no other method can co – ordination of method in the various accounts offices throughout India be assured.* Any important development in connection with the accounts or audit for which Civil Accountants General are responsible, should be reported promptly to the Comptroller and Auditor General and he be kept informed of all matters of moment bearing upon his statutory responsibilities.

Authority:- Para 1.20 of C.& A. G's M.S. Os (Admn) Vol-I and C.C.A. No. T.854-Admn.276-28, dated the 9th August, 1938, Dy. C.G. 256.)

Para 203: Difference of opinion between successive Accountant General.

The Comptroller and Auditor General has decided that whenever there is a difference of opinion on any important question between any two Accountants General, Officiating or Permanent, who have before them the same relevant facts and orders, the final decision should rest with the Comptroller and Auditor General himself, and without his/her permission, any deleberate or important orders passed by one's predecessor cannot be reversed.

Authority:-Para 1.20.1(1) of C.& A.G's M.S.Os (Admn) Vol-I and A.G's D.O. No. 2144-Admn.573-22,dated the 12th December, 1922, Dy. C.G. 693.

1822

Para 204: Accounting and Audit of charges of this office

The revised arrangements in force from October 1976 for the drawls of funds for expenditure and the accounting processes thereof in respect of the Indian Audit and Accounts Department, as well as the procedure prescribed for the audit of such expenditure, are laid down in a separate manual viz. "Manual of the Pay and Accounts Office (I.A&.A.D)".

(Authority:- Para 1.18 of C.A.G's M.S.Os (Admn) Vol-I)

Para 205: Sectional, Establishment and Office Orders.

(a) In order that all Sr. Accountant/Accountant/Clerks in the office may be kept fully acquainted with all local and special orders affecting their office duties, a brief abstract of all general orders issued from time to time should be prepared, and circulated in the office according to the procedure indicated below:-

- (1) Instructions concerning one section only will be issued by the Section concerned in the form of "Sectional orders", recorded in the Register of Sectional Orders.
- (2) Orders regarding the grant of leave, retirement etc., of the members of this Office individually, which are issued by the Establishment Section, should be termed "Establishment Orders" and be typed in duplicate, one copy being pasted in a guard file serially and the other tagged in the personal file of the person concerned.
- (3) General instructions affecting more than one Section will be issued by T.M. and called "Office orders". They will be numbered serially for the whole office one copy thereof being filed in that Section in a guard file and copies being distributed to other sections and Branch Officers through the Record Department.

Note 1.-The acknowledgement of the Branch Officers and the different sections should be taken in a circulation slip which should be filed along with a copy thereof pasted in the guard file of the Record Department.

Note.2- Copies of Office orders may also be supplied to the Civil, Accounts Association and in Library wherever it exists.

(Authourity:-A.G.S. No. 1270-N.G.E./154-36, dated the 20th August, 1936, Dy. India 46/T.M. Estt. 264 and No. 1875-N.G.E/154-36, dated the 25th November, 1936, Dy. India 810/T.M. Estt.454.)

(b) The following instructions should be observed regarding the disposal of office orders and sectional orders:-

- (1) On receipt of an O.O. or a sectional order, the AAO/Supervisor of the Section should record a note on the order showing that action he has taken or propose to take.
- (2) After satisfying himself that adequate action has been taken the AAO/Supervisor should record a file order on each such order.
- (3) The orders should be serially filed in guard files.
- (4) The guard files containing office orders, Sectional orders should be inspected by the Branch Officers at their monthly inspections. Any shortcoming noticed should be mentioned in the monthly arrears reports.

(c) It is useful to have a serially arranged guard file of office orders with every Branch Officer. It enables him to see that all office orders on which action is required have come to his notice. At the time of transfer of charge every Branch Officers should make over to his successor a complete guard file of office orders inviting his attention to important ones on which action is not complete or has yet to be taken..

Para 206: Dictionary of References.

1) It will be the duty of each sectional AAO/Supervisor to see that all important orders, rulings or decisions arrived at are marked by him for the Dictionary of references. Branch Officers are also recommended to do the same when such papers come before them as soon as the case is closed and it is desired that the decisions arrived at should be recorded in the Dictionary of references. It will be the duty of the AAO/Supervisor concerned to see that a slip with headings corresponding with those of the Dictionary of references, containing particulars of the case, is written up and approved by Branch Officer as well as the Group Officer in charge. The slip should then be sent to T.M. Co-Ordination. The Dictionary of reference should be submitted to the Branch Officer in charge on the 5th of each month for review.

2) No important ruling or decision, with the exception of those incorporated in a Manual of this office, should be omitted from the Dictionary of references as a reference to the relevant case quoted in the Dictionary 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 a Section should be recorded in the Dictionary of reference until it has been approved by the Accountant General.

3) The Dictionary will be maintained in Form No. SY 256 which contains the following 4 columns:-

(a) Catchword, (b) Subject, (c) Authority & (d) Reference.

It is desirable that the catchwords used must be those under which one would naturally look for a ruling on the subject in question; for example a decision relating to the classification of Government servants for purposes of travelling allowances would be inserted both under the letter "C" for classification and under "T" for travelling allowance . Catchwords should ordinarily contain not more than two words each and be not more than two in number. The subject must be brief and clearly stated and should not be reproduced the ruling or decision in full; as the Dictionary is one of references and not rulings, the Authority should be stated concisely as G.I. & C. Ar. Genl, L.G., etc. as the case may be. In the column of 'Reference' should be stated the number of the case in which the decision is filed.

4) The slips when received from the different sections will be filed in T.M. Co-Ordination in a general file arranged strictly in alphabetical order. The slips prepared in T.M. Co-Ordination Section will be similarly dealt with. The aforesaid file should be consulted freely by all Sections of this Office, particularly T. M. Co-Ordination Section, in order to maintain uniformity in procedure and in interpretation and application of rules.

Para 207: General Note Book and AAO/Supervisor's & Sr. Accountant /Accountant/Clerk's Note Books.

Each section should maintain a General Note Book in which should be recorded all orders, rulings and decisions, etc., which are not included in the Dictionary of Reference maintained under provisions of the foregoing paragraph. This Note Book should be submitted to the Branch Officer quarterly.

It has also been noticed that a large number of mistakes were made in day to day works in this office are due to the effect of changes of staff. In order to minimise the effect of these changes the Comptroller and Auditor General has decided that each A.A.O/Supervisor and each Sr. Accountant /Accountant/Clerk should maintain a record of points he has to watch but which are not required to be noted in any one of the prescribed register. This record should be handed over to the successors whenever there is a change in incumbency.

Para 208: Filing of Office orders, Circulars, etc.

a) Each section should have an up-to-date collection of circulars, general letters and office orders issued by this office. In order to facilitate referencing, each file should be paged and have an index at the beginning containing the following particulars:-

- (1) Serial number.
- (2) Number and date of the circular, General letter and Office Order.
- (3) Subject.
- (4) Reference to connected papers, bundles etc.
- (5) Page.

b) Files of circulars, general letters, Office orders and spare copies of letters should , on the 5th of each month, be submitted to the Branch Officer in charge who will see that they are maintained properly.

(Authority:- Officer Order No. 257, dt: the 22nd January, 1935.)

Para 209: Index Registers of office order and Circulars letters.

A) T.M. Co-ordination section should maintain two Index Registers(one for Office orders and the other for Circular letters) with the following particulars:-

- (1) 'Serial Number' for Office Orders 'Number' for circulars.
- (2) Date
- (3) Brief subject.
- (4) Reference to Orders or authority.
- (5) Reference to file heading with the name of the Section
- (6) Remarks.

N.B.:- If any office order or circular is issued in cancellation or in modification of a previous office order or circular, necessary cross reference should be made in the column for remarks.

B) Office Orders and circulars issued from sections other than T.M. Co-Ordn Section should be got recorded in the Index Register with the attestation of the A.A.O/Supervisor concerned before they are sent to the Copying Branch.

[Orders on the Inspection Note No-18 of 1934-49]

Annexure Para 210: Retention of vouchers and other files in the Section.

Files of Treasury Cash Accounts, lists of payments and relevant Schedules and files of vouchers are retained in the Section for one year after which they are transferred to old record.

Other records may be retained in the Section for the periods as per preservation period given in annexure below para 12.2. of the C.& A.G's M.S.O's (Admn) Vol-I.. In this regards, Special instruction/order issued from time to time may also be followed .

Para 211: Taking out files, etc. from office.

Office papers, including vouchers and audit Registers, etc., should in no circumstances be permitted to be taken home by A.A.O/Supervisors and other staff. This on removal of papers and files from the office is absolute so far as their removal by the Staff below the rank of Accounts officer is concerned as a measure of precaution against their loss. This rule also applies to papers relating to personal matters, such as applications for leave, for the grant of allowances etc. All such papers should, after the persons concerned have been informed of the order passed, be filed as records of establishment branch and must on no account be taken away for private use.

Para 212: Furnishing information to Members of Legislature of a Communal Organisation.

A member of Legislature or of a Communal Organisation asking for information on a point or work or Organisation of the Indian Audit & Accounts Department, may be given the information if the Accountant General sees no objection. If, however, such a member writes criticizing the executive or administrative arrangements, he should be told that the Accountant General is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In the latter case, a copy of the correspondence should be sent to the Comptroller and Auditor General of the point under discussion is of any importance. Any correspondence of this nature should be put up to and passed by the Accountant General.

[Authority:-Dy. Auditor General's D.O. No. 1060-G.B.E./2833, dated 15-4-1934.]

Para 213: Advice of the Ministry of Law--Communication of

Copies of notes recorded by the Ministry of Law and of the opinions of Law Officers should not be communicated to private individuals or to persons affected by such advice or opinions without obtaining that Ministry's consent as these are intended for the guidance of the Ministry/Department/Office seeking such advice or opinion. Advice or opinion given by the Ministry of Law should be given security classification and should not be communicated to any authority who is not administratively connected with the matter. However, if in any special case it becomes necessary to communicate the views of the Ministry of Law to the individual concerned, a short substance thereof may be conveyed without disclosing that they are the view of the Ministry of Law. Before furnishing any such information, the matter should be put up to the Accountant General through the respective Group Officer for orders.

[Authority- Confdl. O.M. No. F. 18(1)/65-O&M dated 23-3-66 from the Government of India, Ministry of Law received with C& A. G's confidential No. 441-Audit/48-66 dt: 12-4-66 at P. 44(c) of file No. T.M/26-1/63-64.]

Para 214: Replies to questions raised in the Parliament/State Legislature

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

Information called for by the State Government for:-

- (i) Replying to a question raised in the State Legislature or

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

[Authority:-para 2.30 of C.&A.G's M. S.Os (Admn) Vol-I]

Para 215: Removal of Vouchers or other Papers once Filed.

It should be observed as a general principle that vouchers or other paper once filed in a guard file, bundle, etc. should not be detached. On the following occasions vouchers or other documents may be required for specific purposes but the instructions noted below should be strictly followed:-

- (a) Review by the Director of Inspection-** If any accounts already filed are selected for review, the records should not be detached but should be marked with slips to indicate in papers which are required to be seen. Every facility and help should be given to the staff of the Director of Inspection by Sr. Accountants /Accountants/Clerks concerned to ensure that they do not find any inconvenience in the discharge of their duties. The Sr. Accountants /Accountants/Clerks concerned will be held responsible for watching return of files by the staff of the Director of Inspection in good condition.

- (b) Local Inspection by the staff of this office-** The cheques, vouchers or other documents which have already been filed in the office and are required for Local inspection should not be detached and handed over to the Inspecting Officer/Official nominated for this purpose. On receipt of the requisition for such documents, the Sr. Accountants/Accountants/Clerks concerned should hand over the whole file marking the relevant papers required by the Inspecting Officer/Official and watch for its return.
- (c) Documents required by a Court of Law for investigation of a case-** Action should be taken in accordance with paragraph 2.41.1 of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol-I . If the production of a document is decided upon, it may be detached from the relevant file but the return of the documents should be watched through the Sectional Pending Register. As a matter of precaution and to provide for all eventualities, a Photostat copy of vouchers, etc. which are required to be produced in a court, should always be kept.

[Authority:- C & A. G's letter No. 460-Admn. 1/55, dated the 3rd March, 1955, Dy. Confid/466-T.M. 1/59 of 54-55 in T.M. 2/48/51.]

- (d)** Whenever summon/requisition /request from Court/other authorities for production of original documents or copies including Photostat copies thereof connected with defalcation, loss etc., of Government money are received in this office, this should at once be transferred to T.M. Co-Ordination Section which will put up the case to the Group Officer (in charge T.M. Co-Ordination Section) for orders and take further action according to the secret instructions contained in File No. C/3/61.

All documents so required to be produced before Court, Police etc, should immediately be transferred to the Custody of the Group Officer (in charge T.M. Co-Ordination Section) who will impound them on behalf of the Accountant General. T.M. Co-Ordination Section will take further action for production/transmission of these documents to the authorities concerned.

When the State Bank of India requires original vouchers in which Government moneys have been paid to wrong parties or where signatures of the Treasury Officers have been forged to

examine their share of responsibility for the loss to Government they may be supplied with Photostat copies of the original paid vouchers. Facilities may also be given to the Bank authorities to inspect the original in this office.

[Authority:- Comptroller and Auditor General's No. C-9/321 Admn. I/53- Pt.II, dated the 7th July 1954.]

Para 216: Safe custody of documents relating to cases of frauds and embezzlements

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

[Authority:- Para 2.35 of the C.& A.G's M.S.Os (Admn) Vol-I]

Para 217: Production of official documents in a Court of Law.

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

- A) Bills, vouchers etc., which form part of the accounts record in respect of the transactions of a State Government:-** The Accountant General may permit the production of such documents with the prior concurrence of the State Government in consultation with their legal advisers in each case. It is for the State Government to decide whether it would be more convenient to give the Accountant General authority to deal with such requisitions.
- B) Bills, vouchers, etc., which form part of the accounts record in respect of the transactions of the Central Government: -** The Accountant General may deal finally with the requisitions in all cases in which he is satisfied that there is nothing in the documents asked for, which attracts the operation of Section 123 or Section 124 of the Indian Evidence Act. Detailed procedure for production of official documents in a Court of Law has been given in paragraph 2.41 of the C.&A.G's M.S.Os (Admn) Vol-I . All other cases should be referred to the Central Government for specific orders.
- C) Discussions, opinions, correspondence, etc., which may or may not have a bearing on the accounts:-** All the requisitions for such documents should be dealt with by the Accountant General in accordance with the procedure laid down in the Annexure below para 2.41 of the C. & A. G's M.S.Os (Admn) Vol-I.

It is neither possible nor desirable to categorise documents for production of which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/memos, copies etc. as these are not authoritative and might even be misleading. However, each such case should be considered on merits and in the light of instructions contained in paragraphs 9 to 11 of the Annexure below para 2.41 of the C& A.G's M.S.Os (Admn) Vol-I.

Para 218: Reports or other Official Documents received in advance of the date of their release for Publication:

Reports or other official documents which may be received in the office from the Government of India, the Assam Government or other offices in advance of the date of their release for publication will ordinarily be accompanied by instructions of the Government of India or other authorities. Such reports, on receipt in the office, must be treated as confidential until their actual publication on the date fixed for their release for that purpose. They will remain in the custody of the Accountant General and will not ordinarily be sent to other office until they have actually appeared in newspapers.

Para 219: Co-operation between Civil and Ministry Account Authorities in the matter of interpretation of Rules, etc.:

When any difficulty in interpreting or applying any Military Regulation arises, the Controller of Defence Accounts concerned should be addressed for decision or expression of an opinion and the results of the reference should be subjected to careful scrutiny before they are acted upon. If there is any doubt about the interpretation or opinion of the Controller of Defence Accounts, the matter should be referred to the Comptroller and Auditor General.

Defence Accounts authorities will similarly refer to Headquarters' office questions on the Civil Services Regulations, the Fundamental Rules or any other Civil Rules and in such cases every possible assistance should be rendered by the Headquarters' office.

Para 220: Giving of Oral evidence in a Court of Law:

- 1) A question was raised as to the extent to which a Government servant summoned by a Court of Law to give oral evidence can take protection under sections 123 and 124 of the Indian Evidence Act, 1872 from disclosing facts which have come to his knowledge in the performance of his official duties.

2) The Government of India, Ministry of Law, who were consulted in the matter have advised as below:-

- (i) Under sections 64 and 65 of the Indian Evidence Act, Oral Evidence is not admissible as to the contents of public document except under the circumstances mentioned in that Act. If, therefore, a Government servant giving oral evidence before a court is asked questions about the contents of any public documents, the Counsel for the Government will raise the necessary objection as to the admissibility of the question and normally no Court of Law is likely to over-rule such objection. This applies to all public documents whether or not they come under sections 123 and 124 of the Evidence Act.
- (ii) Where a Government servant, giving oral evidence is asked questions on matters communicated to him in official confidence, he can claim privilege under section 124 of the Evidence Act.

The privilege under that section is not confined to documentary evidence alone and it covers all communications oral or documentary. As in such cases, the Government servant summoned for giving oral evidence will not be in possession of the requisite affidavit from the competent authority for claiming privilege under section 124 of the Indian Evidence Act, he may explain the position to the court suitably through the Counsel, and if necessary, request the court to give him time to obtain instruction.

3) The position stated above may be kept in view and suitable instructions issued to Government servants deputed to give oral evidence.

Para 221: Appointment of Officers for signing the plaints and Written Statements in suits in Courts:

The Comptroller and Auditor General of India has nominated and appointed all officers of the Indian Audit and Accounts Service in the Ministry of Law, SRO 351, dated the 25th January, 1958, as amended from time to time reproduced below his attorney in his name and on his behalf to do or to execute all or any of the following acts or things in connection with Civil

Suits, Writ Petitions and Appeals in any Court of Civil and Writ Jurisdiction in India by or against him in his official capacity: -

- 1) to engage or appoint any legal practitioner to conduct the case;
- 2) to sign, verify and file plaints, Written Statements, Writ Petitions and Counter Affidavits;
- 3) to make and present to the court an application in connection with any proceeding in the suit and writ applications;
- 4) to produce or summon or receive back documentary evidence;
- 5) to make and file compromise or a confession of judgement and to refer the case of arbitration;
- 6) to deposit and withdraw any money for the purpose of any proceedings;
- 7) to file applications for execution of decrees or orders passed in the suits and to sign and verify such applications;
- 8) to receive any money due to Comptroller and Auditor General of India under such decrees or orders and to certify payments to the court;
- 9) to apply for inspection and inspect documents records of the proceedings;
- 10) to obtain copies of documents and papers; and
- 11) generally to do all other lawful acts necessary for the conduct of the cases and matters.

And he has hereby agreed all acts, deeds and things lawfully done by his said attorneys shall be construed as acts, deeds and things done by him and he undertakes to verify and confirm all and whatsoever that his said attorneys shall lawfully do or cause to be done for him by virtue of the power hereby given.

(Authority: C.A.G.'s letter No. 1182- NGIII/58-78 dated the 16th June 1978).

Para 222: Procedure for obtaining legal advice and arrangements for the defence and prosecution of suits.

1) When a State Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning State Finances, he should ordinarily ask the Finance Department of the State Government to obtain legal opinion for him. If in any case it seems for reasons or urgency, that the legal opinion should be taken direct, the Accountant General may do so but should at the same time inform the Finance

Department, of what he is doing. This procedure is laid down to make it clear that in all such cases the State Government must bear the cost of legal opinion.

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

3) The draft of any plaints, affidavits, and other statements required to be filed by the Accountant General should be sent to the Comptroller and Auditor General for vetting in consultation with the Ministry of Law, wherever necessary.

4) In exercise of the powers conferred by Clause (a) of Rule 8-B of Order XXVII of the first Schedule to the Code of Civil procedure, 1908(Act V of 1908), the Central Government have in various states appointed the State Government pleaders etc., as Government pleaders for the purpose of said order in relation to any suit by or against the Central Government or against a public officer in the service of that Government in any court in the States. The Accountants General should obtain the services of these Government pleaders on payment of usual fees in so far as litigation under the Civil Procedure Code is concerned.

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

6) For the defence and prosecution of suits which do not fall under the preceding subparagraph but which concern the Central Government, the Accountants General should take such urgent measure as may appear to them to be necessary and consult the Comptroller and Auditor General who in turn will obtain advice from the Central Government.

7) The Accountant General should maintain a complete list of Government pleaders for respective States appointed by the Government of India under the order referred to above.

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

9) Section 80(I) of the Code of Civil Procedure, 1908, stipulates a minimum notice of two months being given before a suit is instituted against Government or against a public officer in respect of any act done in his official capacity. But, requirement of notice under Section 80 of the CPC is not applicable for cases instituted in the Central Administrative Tribunals. The object of this notice is to provide an opportunity to reconsider the position of the Government vis-à-vis the claim made by the party and, if necessary to make amends or settle the claim without litigation. When a notice is received, it should be treated as an immediate reference and its detailed examination should be completed and a final decision taken well in advance of the expiry of the period of notice. If this is not possible, an interim reply should be sent.

10) On receipt of every suit notice under Section 80 of Civil Procedure Code, the Accountant General concerned should immediately forward his paragraph-wise comments on the 'Notice' to the Comptroller and Auditor General who will if necessary obtain the advice of the Ministry of Law regarding the action to be taken on the Notice. The procedure will apply mutatis mutandis to notices received in applications for issue of writs and other remedies filed in a Court.

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

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

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

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

[Authority: - Para 2.36, 2.37, 2.38, 2.39 and 2.40 of C.& A.G's M.S.O's (Admn) Vol-I.]

Para 223: Court Cases wherein the Accountant General is impleaded as one of the defendants/respondents.

Procedure for obtaining legal advise and arrangement for the defence and prosecution of Suits have been mentioned in the paragraph ***..... In addition to above a general information and guidance for engagement of Government pleaders in Law Suits where Accountant General is a party is given below.

(1) Broadly, Court cases filed by the State Government employees wherein the Accountant General is impleaded as one of the defendants/respondents besides others may be divided under the following two categories

(a) Civil Suits/Writ Petitions wherein Rules or Orders of Government have been challenged.

(b) Civil Suits/Writ Petitions Challenging alleged incorrect interpretation/ application of Rules by the Accountant General

In as much as the Accountant General is specifically impleaded as one of the parties, both the categories of cases mentioned in sub para (1) above are to be defended on behalf of the Accountant General. This can be done either by filing a single Counter Affidavit /Written Statement on behalf of all the defendants /respondents or a separate Counter Affidavit/written Statement on his behalf. Cases of the type mentioned at (a) in sub-para(1) above can be handled by the State Government who may defend the case on behalf of the Accountant General as well, when so impleaded. An application may also may be filed before the Court on behalf of the Accountant General in which the Hon'ble Court may be requested to exclude the Accountant General from being impleaded as one of the defendants/respondents in such cases. The cases of the type mentioned at (b) of sub-para(1) above may be defended by the Accountant General by filing Counter Affidavit/Written Statement as the case may be.

Every case filed by a State Government employee is to be examined as to whether it is to be primarily defended by the State Government (on behalf of the Accountant General also) or a separate Counter Affidavit/Written Statement is to be filed by the Accountant General. However, the Accountant General should in no case be left undefended. He is to be defended either by the

State Government or by himself by filing a separate Counter Affidavit/Written Statement either through the case Counsel or through a separate Central Government Standing Counsel.

[Authority: C.A.G's letter No. 321-LC/52-86 circulated, vide No. NGE/43/86].

Para 224: Decentralization of vetting of Draft Written Statement/Counter Affidavits/Appeals:

The question of decentralizations of vetting of Draft Written Statements/Counter Affidavits/Appeals to Civil Suits/Writ Petitions/Applications filed before various Courts/Benches of Central Administrative Tribunals, wherein any office of this department is involved, has been engaging the attention of H.Qrs. office for sometime past. The matter has been carefully considered and with a view to streamlining the procedure it has now been decided that in future the field offices falling within the jurisdiction of Ministry of Law Justice, Branch Secretariat Calcutta/Bombay/Madras/ Bangalore need not send Draft Written Statements/Counter Affidavits/Appeals to Head quarters office for vetting by Ministry of Law & Justice at New Delhi which may be got done by the respective Branch Secretariat of Ministry of Law & Justice. Further filed offices falling within the jurisdiction of Ministry of Law & Justice, Branch Secretariat Calcutta/Bombay/Madras/Bangalore may not also send the para wise comments to Head quarters office for approval in respect of matters relating to an individual employee. However where the matter involved affects a number of employees or where it has wide implications or clarification on some point involved is sought for the same may be referred to Head quarter's office before vetting of draft written Statements/Counter Affidavits/Appeals is got done from Ministry of Law and Justice, Bench Secretariat Calcutta/Bombay/Madras/Bangalore. The Accountant General concerned is to exercise his discretion in this regard. Other cases falling outside the jurisdiction of Ministry of Law and Justice, Bench Secretariat, Calcutta/Bombay/Madras/Bangalore may continue to be referred to Head quarters office as hithertofore.

[Authority: C.A.G's NGE Circular No. NGE/97/1986, circulated, vide No. 754-LC 127-86, dated the 3rd December, 1986].

Para 225: Revised Scheme containing terms and conditions for the engagement of Senior Central Government Standing Counsel and Additional Central Government Standing Counsel on behalf of the Government of India in respect of Civil Litigation and such Criminal cases as may be entrusted to them in various High Courts in India (except High Courts of Delhi, Mumbai, Calcutta, Chennai and Karnataka) effective from 1-10-1999.

I. SCOPE OF THE SCHEME

1. The Scheme will be operative in respect of all the Civil litigation cases and such criminal cases on behalf of the Government of India (except the Railways and Income-tax Departments) as may be entrusted to the Counsel in various High Courts in India (except High Courts of Delhi, Mumbai, Calcutta, Chennai and Karnataka). However, the Counsel will not put in their appearance as a matter of course, in cases relating to Central Sales Tax unless they have been specifically instructed otherwise, in regard to any particular case.

2. INCHARGE OF LITIGATION CASES.

The Senior Central Government Standing Counsel in a particular High Court or its Bench, will incharge of the entire litigation work on behalf of the Government of India before concerned High Court or its Bench, except such of the work for which separate arrangements have been made i.e. in respect of Railways and Income-tax Departments.

3 ALLOCATION OF CASES TO THE COUNSEL.

Allocation of cases to the Central Government Standing Counsel and Additional Central Government Standing Counsel will be made by the Senior Central Government Standing Counsel, incharge of the litigation work in the concerned High Court or its Bench. As far as possible the distribution of work between him and the other Additional Central Government Standing is fair.

II. DEFINITIONS

1. For the purpose of this Scheme, the expressions
 - (a) ‘Counsel’ means and includes the Senior Central Government Standing Counsel and Additional Central Government Standing Counsel;
 - (b) ‘Government of India’ means and includes the Government of India and the Government of a Union Territory;
 - (c) ‘Law Officer’ means and includes the Attorney General for India, the Solicitor – General for India and Additional Solicitors-General for India.

III. STANDING COUNSEL AND ADDITIONAL STANDING COUNSEL.

1. Senior Central Government Standing Counsel and Additional Central Government Standing Counsel.

There will be one Senior Central Government Standing Counsel and a panel of counsel consisting of Additional Central Government Standing Counsel to conduct the litigation cases on behalf of Government of India before the concerned High Court. The strength of the Counsel engaged/empanelled may be determined by the Government of India from time to time.

IV. TERM OF ENGAGEMENT

1. Initial/further engagement: The term of engagement of the Counsel would be for a period of three years or until further orders whichever is earlier. The term may be

- extended for a further period not exceeding three years, at the discretion of the Government of India.
2. Termination of engagement: The engagement / empanelment of the Counsel would be terminable at any time without assigning any reason.

V. HEADQUARTERS OF THE COUNSEL

Headquarters at the place of the usual sitting of High Court or its Bench: The Counsel will locate his Headquarters during the period of his engagement as such at the place of the usual sitting of the High Court concerned or its Bench as the case may be.

VI. DUTIES.

The Counsel Shall

- (i) appear in the concerned High Court or its Bench in the cases marked to him by the Senior Central Government Standing Counsel, incharge of the litigation work;
- (ii) The Senior Central Government Standing Counsel, incharge of the litigation work in the concerned High Court or its Bench will mark cases to other Additional Central Government Standing Counsel and shall ensure that as far as possible the distribution of work between him and the other Additional Central Government Standing Counsel is fair;
- (iii) If so required, appear in the District and Subordinate Courts, Tribunals, Commissions of inquiry, before the Arbitrators/Umpires etc. at the Headquarters. He may be also be required to appear in Courts, Tribunals, Commissions of inquiry, before the Arbitrators/umpire outside the Headquarters;

- (iv) When any case attended to by him is decided against the Government of India and /or its officers, give his opinion regarding the advisability of filing an appeal from such a decision;
- (v) render all assistance to the Law Officer, Advocate General of the State Government, Special or Senior Counsel, if required to do so, who may be engaged in a particular case before the High Court, Tribunals, Commissions of Inquiry, before the Arbitrators/Umpires etc.;
- (vi) Keep the Department concerned informed of the important developments in the case from time to time, particularly with regard to drafting, filing of papers, dates of judgements etc.;
- (vii) furnish to the Branch Secretariat concerned with a particular High Court and the Department of Legal Affairs periodical statements and reports/return, which may be called for from time to time;
- (viii) render detailed account of the advance in the form of out of pocket expenses to the Ministry/Department from whom the advance has been drawn; and
- (ix) perform such other duties of a legal nature which may be assigned to him by the Department of Legal Affairs, Ministry of Law, Justice and Company Affairs from time to time.

VII. RETAINER AND OTHER PERQUISITES

1. Retainer payable to Senior Central Government Standing Counsel.

The Senior Central Government Standing Counsel will be paid a monthly retainer of Rs. 2250/- (Rupees two thousand two hundred and fifty only) which will include charges for staff, office, rent and postage and other establishment charges. The Additional Central Government Standing Counsel will not be entitled to any retainer and other perquisites mentioned herein.

2. The retainer will be paid by the Ministry of Law, Justice and Company Affairs, Department of Legal Affairs, New Delhi.
3. Perquisites: The Senior Central Government Standing Counsel will be provided with a telephone at Government expenses in his chamber, if any. The Government will bear the initial expenses for installation and annual rental charges for the telephone. The charges for the calls in excess of the limits proscribed by the telephone authorities and the trunk calls shall have to be paid by the Counsel himself or recovered from the Department for which the Truck Call was booked. The Additional Central Government Standing Counsel will not be entitled to the telephone facilities at Government expenses.

III. FEE PAYABLE TO THE COUNSEL

1. The fees payable to the Counsel would be as follows:

(i)	Civil or Criminal writ petitions under Articles 226 and 227 of the Constitution or Special Appeals from orders made in such	Rs. 2250/- per case
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	petitions	
	If in case hearing on a writ petition goes on for more than 3 days	Rs. 375/-per day for every additional day (not exceeding three in number by way of refresh or fee.
(ii)	Petitions under Article 132 or 133 of the Constitution in civil or criminal cases	Rs. 900/- per case per day subject to a maximum of Rs. 1800/- for the case.
(iii)	Original Suits	Regulation fees the fee which the Court decrees whichever is higher.
(iv)	Civil appeals from decrees in original suits and proceedings except under Articles 226 and 227 of the Constitution, second Appeals LPA other than those mentioned in item(i) above and Land Acquisition appeals to the High Court	for each case regulation fee or fee fixed by the Court whichever is higher.
(v)	Civil or Criminal Revision Petitions	Rs. 1050/- per petitions
(vi)	Civil Miscellaneous Applications or Petitions under the Indian Succession Act Contempt of Court Proceedings of an original nature specifically provided otherwise.	Rs. 750/- per case
(vii)	Reference to the High Court under Sales Tax Act and Banking Company Petitions	Rs. 1050/- per case or the amount fixed by the Court whichever is higher.
(viii)	Company Petitions	to be regulated by the rules contained in Appendix III of the Company (Court) Rules, 1959.
(ix)	Examination of title deeds	2.5% of the amount in the transaction such as sale mortgage etc., subject to a minimum of Rs. 120/- and a maximum of Rs. 1200/-
(x)	Civil Miscellaneous Petitions forma	Rs. 300/- per petition.

	pauporis transfer petitions and other civil miscellaneous petitions applications not other wise provided for	
(xi)	Written opinion other than referred to in VI(iv)	Rs. 450/-
(xii)	For drafting pleading i.e. written statements in suits and counter affidavits/returns /answers to the writ petitions, grounds of appeals and applications for leave to appeal to the Supreme Court	Rs. 750/- per pleading.

(Explanation: If substantially identical affidavit/written statements/grounds of appeal applications are drafted in connected cases, only drafting fee will be payable in the main case and no separate drafting fee will be paid in connected cases).

(xiii) “Appeals arising under Section 54 of the Foreign Exchange Regulation Act, 1933” Rs. 1800/- per Appeal

(xiv) For conducting the arbitration cases of the Central Government before the Arbitrators/ Umpires at their Headquarters the Counsel will be entitled to a fee Rs. 90 for the first hour and Rs. 100 per half hour of hearing, thereafter provided, however, that no fee will be payable where a case is adjourned for reasons personal to him or after advance notice to him.

2. When the Counsel does not argue the case himself but only assists the Law Officer, Advocate General of the State Government or other Special/Senior Counsel, he will be entitled to the same fee as are payable to him deeming that he has appeared and argued the case himself.

3. Fees for appearance in the case in the Subordinate Court at the Headquarters will be Rs. 750/- for the first day and Rs.450/- for each subsequent day.

IX. OUT OF HEADQUARTERS.

1. If the Counsel is required to go out of Headquarters in connection with Central Government litigation e.g. for conference with a Senior Counsel, Appearance in a Court outside the Headquarters, he will be entitled to daily fee of Rs. 1200/- per day for the days of his absence from the Headquarters including the day of departure form intervening holidays and arrival back at the Headquarters. But no fees will be paid for the day of departure if he leaves the Headquarters after Court hours or for the day of arrival if he arrives at the Headquarters before the Court hours.
2. Travel/Hotel expenses: In addition to the daily fee, the Counsel will also be entitled to travel expenses for travel by air (economy class) or first class by train, road mileage for the journey from his Headquarters to the airport/railway station and vice-versa and from the airport/railway station to the place of his stay out of Headquarters and of vice versa at the rates admissible to Grade I/Class I Officers of the Central Government. He will also be paid a lumpsum amount of Rs.300/- as conveyance chrages for performing local journey while outside the Headquarters. He will also be entitled to a reasonable actual expenses for stay in Hotel, subject to a maximum of Rs. 600/- per day.

X.. CLERKAGE.

In addition to fees mentioned above, the Counsel will be entitled to 10% of fees subject to a maximum of Rs. 1800/- in a case or batch of cases by way of clerkage.

XI. OUT OF POCKET EXPENSES

The amount require for court fees at the time of filing a case and other miscellaneous, expenses not exceeding Rs. 300/- should be obtained by the Counsel in advance from the concerned Ministry/Department on whose behalf the Counsel conducted the cases in the concerned High Court. An account of the expenses incurred should be rendered to that Ministry/Department presenting the final fee bill.

XII. RIGHT TO PRIVATE PRACTICE AND RESTRICTIONS

1. A Counsel will have the right to private practice which should not, however, interfere with the efficient discharge of his duties as a Counsel for the Government of India.
2. A Counsel shall not advise any party in or accept any case against the Government of India in which he has appeared or is likely to be called upon to appear for or advise or which is likely to affect or lead to litigation against the Government of India.
3. If the Counsel happens to be a partner of a firm of lawyers or solicitors it will be incumbent on the firm not to take any case against the Government of India in the concerned High Court or any case arising in other Courts out of these cases e.g. appeals and revisions in the High Court or Supreme Court.

XIII. GENERAL

1. The various terms used in this Schemes will have the following meaning.:
 - (a) Effective Hearing: A hearing in which either one or both the parties involved in a case are heard by the Court. If the case is mentioned and adjourned or only directions are given or only judgement is delivered by the Court, it would not constitute an effective hearing but will be termed as non-effective hearing.
 - (b) Uncontested Cases: All suits and appeals are deemed to be uncontested, if these are withdrawn by the plaintiff/appellant or are dismissed in limine or are

otherwise decided by the Court ex-parte before the final hearing . No Writ Petition/Revision Petition/Second Appeal(including any interlocutory application connected therewith) will be considered as ‘uncontested’ if it is decided by the Court or preliminary Illegal objections or is withdrawn by the petitioner/appellant or during any stage of the final hearing in the presence of the Government or is withdrawn by the Government at the time of its admission.

(c) Substantial work: When the case has been admitted by the Court after hearing of preliminary objections or filing of the affidavits/counter-affidavits etc. by the Counsel ‘substantial work’ will be deemed to have been done.

(d) Identical cases: Two or more cases where substantially identical questions of law of facts are involved and where the main difference is in the names, addresses of the parties concerned amount of money involved etc. where the common or identical judgements are delivered irrespective of the fact whether all the cases are heard together or not.

2. In all cases, effective appearance is necessary for the Counsel to claim fee.
3. No fee will be payable in cases where no legal work is required to be done e.g. cases in which the interests of the Government of India are to be watched pending instructions, cases regarding transmission of record to the Supreme Court inspection of the Court record for ascertaining the position of the case or other information needed.
4. No fee will be admissible for preparation but the Government may consider for payment of a separate fee for preparation in special cases involving arduous work.
5. If the Counsel appears at the instance of the Union of India for parties other than the Union of India whose case is not inconsistent with that of the Union of India, he will be entitled to only one set of fee.

6. Appeals, revision or petitions arising from one common judgement or order will be together considered as one case, if they are heard together.
7. When cases argued before a Single Judge are referred to a Division Bench or to a Full Bench separate fee at the prescribe rates will be paid for appearance before each Bench.
8. In ‘ uncontested cases’ the fee shall be one-third of the fees otherwise payable but if such a case is later on restored and decided in contest, the remaining two-thirds of the fee will be payable. A case shall be regarded as contested when a decision is given after hearing arguments on both sides.
9. No fee will be payable to the Counsel if an advance notice about the adjournment has been issued or the adjournment of the case has been made at his request due to reasons personal to him.
10. Where two or more cases (but not more than 10 cases) involving substantially identical question of law of facts, any one of such, cases will be treated as a main case and the others as connected cases and the fees in such cases will be regulated as under, irrespective of the fact whether all the cases are heard together or not:
 - (a) When the Counsel filed separate and materially different affidavits, applications or grounds of appeal etc. in more than one case but the argument is heard in the main case and the other cases are decided accordingly, the Counsel shall be paid the full fee in the main case and Rs. 150/- in each of the connected cases.
 - (b) When the main case has been contested as in (a) above, but in the connected cases either affidavits or grounds of an appeal or petition similar to the one in the main case or nothing at all has been drafted by the Counsel, he shall be paid the full fee in the main case and Rs. 75/- only in each of the connected cases.

- (c) When substantially different affidavits are drafted in each connected case but all the cases are disposed of without contest, the Counsel shall get 1/3rd fees in the main case and Rs. 150/- in each of the connected cases.
- (d) When the Counsel has drafted the affidavit, petition or ground of appeal in the main case and has not drafted them in the connected cases or the drafts in the connected cases are substantially similar to the one in the main case and the cases are disposed of without contest, the Counsel shall get 1/3rd fee in the main case and Rs. 75/- in each of the connected cases.
11. The fee to the Counsel will be paid by the concerned Department/Ministry on whose behalf the Counsel conducted the case on presentation of a stamped receipt, and on submission of a copy of the document drafted, if it is drafting fee and submission of minutes or gist of proceedings, or a copy of order/judgement where it is necessary in case the claim is for appearance fee. The Counsel shall submit his fee bills within three months from the date on which the fee has accrued.
12. The fee will be payable in two stages firstly, 1/3rd fee after substantial action has been taken, i.e. first stage and secondly the remaining 2/3rd fee after the case has been decided, i.e. second stage.

Provided however, where during the pendency of a proceeding, a Counsel is changed for some reason or the other, a fee commensurate to the work done by the outgoing Counsel, not exceeding 1/3rd of the total fee admissible for the case, may be paid. In such an event the balance of fee payable in the case will be paid to new Counsel after completion of the case. As regards, admissibility and quantum of fee in such cases, the decision of the Officer-in-charge of the Judicial Section of the Department of Legal Affairs shall be final.

13. In the event of any doubt or difference regarding the fees, the fees determined by the Secretary, Department of Legal Affairs, Ministry of Law, Justice and Company Affairs, shall be final and binding. He may, by an order in writing relax any of the provisions contained in the Scheme.

(Authority:-F. No.26(I)/99-Judl, Govt. of India, Ministry of Law & Justice and D.O. No.76/LC/50-2001 of C.A. G's letter, dated 14-02-2001).

Para 226: Scheme containing terms and conditions for the engagement of Senior Counsel in respect of Civil Litigation cases and Criminal cases as may be entrusted to them in (various) High Courts (Except High Courts of Delhi, Mumbai, Calcutta and Chennai) w.e.f. 1st October, 1999.

I. SCOPE OF THE SCHEME.

The Scheme will be applicable for engagement of Senior Counsel in Civil litigation cases and original cases on behalf of the Government of India as may be entrusted to the Counsel in (various) High Courts (except the High Courts of Delhi, Mumbai, Calcutta and Chennai).

Engagement: On receipt of a written request from the concerned administrative Ministry for the engagement of a Senior Counsel, the Department of Legal Affairs will authorize the concerned Ministry/Department to engage a Senior Counsel from the panel.

II. DEFINITIONS:

For the purpose of this Scheme, the expressions:

- (a) 'Counsel' will mean and include the Senior Counsel.
- (b) 'Government of India' means and includes the Government of India and also the Government of Union Territory.

(c) 'Law Officer' means and includes the Attorney General for India, the Solicitor General of India and Additional Solicitors general of India.

III. PANEL OF COUNSEL.

Panel of Senior Counsel: There will be a panel of Senior Counsel to conduct cases on behalf of the Government of India before various High Courts.

IV TERM OF EMPANELMENT.

Empanelment: the term of empanelment of a Counsel would be for a period of three years or until further orders whichever is earlier.

Termination of empanelment: The empanelment of the Counsel shall be terminable at any time without assigning any reason.

V. HEADQUARTERS OF THE COUNSEL.

Headquarters: The Counsel may locate his headquarters during the period of his empanelment at the place of the usual sitting of the High Court or its Bench.

VI. DUTIES:

The Counsel shall:

- (i) appear in High Court in the cases entrusted to him;

- (ii) appear in the District and Subordinate Courts, Tribunal Commission of Inquiry, before the Arbitrators/Umpires etc. at the headquarters/outside the headquarters if so required by the Government of India.
- (iii) render all assistance to the Law Officer, Advocate General of the State Government, special Counsel, who may be engaged in a specific case before the High Court, Tribunal, Commission of Inquiry, before the Arbitrators/Umpires etc., if required to do so.
- (iv) Perform such other duties of a legal nature which may be assigned to him by the Department of Legal Affairs, Ministry of Law, Justice & Company Affairs, from time to time.

VII. RETAINER AND OTHER PERQUISITES:

The Counsel will not be entitled to the payment of a monthly retainer or to any other perquisites.

VIII FEE PAYABLE TO THE COUNSEL:

The fees payable to the Counsel in the High Court would be as follows:-

(i)	Suits, writ petitions and appeals including applications for leave to appeal to Supreme Court in Writ petitions.	Rs. 3000/- per case per day of effective hearing . In case of non-effective hearing Rs. 500/- per day subject to maximum of five hundred.
(ii)	Applications for leave to appeal to the Supreme Court other than in Writ petitions.	Rs. 1100/- per case.
(iii)	Settling pleadings.	Rs. 900/- per case.

(iv)	Miscellaneous applications.	Rs. 900/- per case.
(v)	Conference.	Rs.300/- per conference subject to :- (a) for settling pleading one conference (b) ***in respect of hearing conference of writ matters, appeals and Supreme(maximum) Court Leave Application etc.

IX CLERKAGE:

The Counsel will not be entitled to the payment of clerkage on the fees payable to him.

X OUT OF HEADQUARTERS:

1. If the Counsel is required to go out of headquarters in connection with Central Government litigation e.g. for conference with a Law Officer, Advocate General of the State Government or with a Special Counsel, appearance in a Court outside the headquarters, he will be entitled to a daily fee to be decided by the Department of Legal Affairs on the basis of per day of appearance for the days of his absence from the headquarters including the days of departure from, intervening holidays and arrival back at the headquarters, but no fee will be paid for the day of departure if he leaves the headquarters after Court hours or for the day of arrival if he arrives at the headquarters before the Court hours.

2. Travel/hotel expenses: In addition to the daily fee, the Counsel will also be entitled to travel expenses for travel by air(economy class) or first class by train road mileage for the journey from his headquarters to the airport/railway station and vice- versa and from the airport/railway station to the place of his stay out of headquarters and vice-versa at the rates admissible to Grade I/Class I Officers of the Central Government. He will also be paid a lumpsum amount of Rs. 300/- as conveyance charges for performing local journeys while outside the headquarters. He will also be entitled to a reasonable actual expenses for stay in hotel, subject to a maximum of Rs. 600/- per day.

XI. RIGHT TO PRIVATE PRACTICE AND RESTRICTIONS:

1. A Counsel will have the right to private practice which should not, however, interfere with the efficient discharge of his duties of a Counsel for the Government of India.
2. A Counsel shall not advise any party in or accept any case against the Government of India in which he has appeared.

XII. GENERAL.

The various terms used in this Scheme will have the following meaning.

- (a) Effective Hearing: A hearing in which either one or both the parties involved in a case are heard by the Court. If the case is mentioned and adjourned or only directions are given or only judgement is delivered

by the Court, it would not constitute an effective hearing but will be termed as non-effective hearing.

- (b) Uncontested Cases: All suits and appeals are deemed to be uncontested, if these are withdrawn by the plaintiff/appellant or are dismissed in limine or are otherwise decided by the Court ex-parte before the final hearing . No Writ Petition/Revision Petition/Second Appeal(including any interlocutory application connected therewith) will be considered as ‘uncontested’ if it is decided by the Court or preliminary Illegal objections or is withdrawn by the petitioner/appellant or during any stage of the final hearing in the presence of the Government or is withdrawn by the Government at the time of its admission.
- (c) Identical cases: Two or more cases where substantially identical questions of law of facts are involved and where the main difference is in the names, addresses of the parties concerned amount of money involved etc. where the common or identical judgements are delivered irrespective of the fact whether all the cases are heard together or not.

- 2. In all cases, effective appearance is necessary for the Counsel to claim fee.
- 3. No fee will be payable in cases where no legal work is required to be done e.g. cases in which the interests of the Government of India are to be watched pending instructions, cases regarding transmission of record to the Supreme Court, inspection of the Court record for ascertaining the position of the case or other information needed.
- 4. No fee will be admissible for preparation but the Government may consider payment of separate fee for preparation in special cases involving arduous work.

- 5 If the Counsel appears at the instance of the Union of India for parties other than the Union of India whose case is not inconsistent with that of the Union of India, he will be entitled to only one set of fee.
- 6 Appeals, revision or petition arising from one common judgement or order will be together considered as the case if they are heard together.
- 7 When cases argued before a Single Judge are referred to a Division Bench or to a Full Bench separate fee at the prescribed rate will be paid for appearance before each Bench.
- 8 In 'uncontested cases' the fee shall be $1/3^{\text{rd}}$ of the fees otherwise payable but if such a case is later on restored and decided in contest, the remaining $2/3^{\text{rd}}$ of the fee will be payable . A case shall be regarded as contested when a decision is given after hearing arguments on both sides.
- 9 No fee will be payable to the Counsel if an advance notice about the adjournment has been issued or the adjournment of the case has been made at his request due to reasons personal to him.
- 10 Where two or more cases (but not more than 10 cases) involving substantially identical questions of law or facts, any one of such cases will be treated as a main case and the others as connected cases and the fees in such cases will be regulated as under irrespective of the fact whether all the cases are heard together or not:-

(a) When the argument is heard in the main case and the other cases are decided accordingly, the Counsel shall be paid the full fee in the main case and Rs. 90/- each of the connected cases, but subject to a maximum of 10 cases only

11. The fee to the Counsel will be paid by the concerned Department/Ministry on presentation of a stamped receipt, and on submission of a copy of the document settled, if it is a settling fee and submission of minutes or gist of proceedings, or a copy of order/judgement wherever necessary, in case the claim is for appearance fee. The Counsel shall submit his fee bills within three months from the date on which the fee has accrued.

12. In the event of any doubt or difference regarding the fees, the fees determined by the Department of Legal Affairs, Ministry of Law, Justice & Company Affairs, shall be final and binding.

(Authority:-F. No.26(I)/99-Judl, Govt. of India, Ministry of Law & Justice and D.O. No.76/LC/50-2001 of C.A. G's letter, dated 14-02-2001).

Para 227: Revision of fees payable to Senior Central Governments Standing Counsel in various High Court(except High Courts of Delhi, Mumbai, Calcutta, Chennai and Karnataka) and Senior Counsel of various High Courts (except High Courts of Delhi, Mumbai, Calcutta and Chennai).

1. The question of revision of terms of engagement of the Senior Central Government Standing various High Courts in India (Except the High Courts of Delhi, Mumbai, Calcutta, Chennai and Karnataka) and Senior Counsel of various High Courts (except High Courts of Delhi, Mumbai, Calcutta and Chennai) was under consideration of the Government and it has now been decided to revise their terms of engagement as in the Scheme enclosed w.e.f. 1.10.1999.
2. For the guidance of the various Ministries/Departments the following calrifications/guidelines are given for settling the fee bills, TA/DA etc., payable to them for their engagement in various High Courts and its Benches, in the District and Subordinate Courts, Tribunals, Commission of enquiry, before the Arbitrators/Umpires etc. in the country:-
 - (a) The Counsel will be engaged only in accordance with the revised terms and conditions applicable to them w.e.f. 1-10-1999 and no case for payment of fee at higher rates than the rates prescribed in the Revised Scheme will be entertained by this Department.
 - (b) In respect of the cases listed for hearing in the various High Courts or its Benches the Counsel will be engaged by the Senior Central Government Standing Counsel, In charge of the litigation cases, depending upon the importance of the case, legal issue and financial stakes involved. However, in respect of their engagement in

Courts, Commissions of Inquiries, Tribunals etc. outside the Headquarters of the High Court or its Bench concerned, prior approval of the Department of Legal Affairs will be required.

- (c) As in the past, Ministry of Law Justice and Company Affairs, Department of Legal Affairs, will only be making the payment of monthly retainer to the Standing Counsel and installation and annual rental charges of telephones provided to them.
 - (d) For appearance in the High Court or its Benches on behalf of the Ministries/ Departments of the Government of India, the expenditure in connection with the fee payable to them, other miscellaneous and out of pocket expenses will be borne by the Ministry/Department on whose behalf the Counsel conducts the cases in the concerned High Court or its Bench. The expenditure relating to TA/DA payable to the Counsel for their appearance in Courts/Tribunals Commissions of Inquiries etc. outside the Headquarters has to be borne by the Ministry/Department on whose request the Counsel is engaged to conduct the case.
 - (e) The Counsel will be paid fee at the old rate in respect of their appearance in the High Court etc. and other work done by them prior to 1st October, 1999 and at the revised rates in respect of the work done by them on/after 1-10-1999. However, in cases where the Sr. CGSC has put in some appearance before 1st October, 1999 and some on/after 1-10-1999 the Counsel will be paid fee in respect of appearances at the revised rates for the entire case. The fee in respect of drafting work will be paid in accordance with the rates which would be applicable to him at the time he completed the drafting work.
 - (f) The present procedure (as amended from time to time) regarding the ‘ High Fee Cases’ or engagement of Special Panel Counsel will continue to be followed.
 - (g) The Scheme contained in this Office memorandum will also apply to Counsel of Central Administrative Tribunal. However, the fee payable to them will be borne by the Ministry/Departments themselves.
3. All the Ministries/Departments which propose to engage the Counsel to appear in various High Courts are requested to contact the Senior Central Government Standing Counsel engaged by the Department of Legal Affairs in various High Courts directly.

However, for the engagement of Counsel outside the Headquarters at which the High Court or its Bench is located, they may obtain the approval of the Department of Legal Affairs, Ministry of Law, Justice and Company Affairs, New Delhi. The Departments are, however, requested to make arrangements for their travel in consultation with the Counsel concerned. They are also requested to ensure that the bills in this respect are made in their names and settled by them directly so that the necessity of reimbursement of expenses incurred by the Counsel later is minimised and they are not put to inconvenience.

4. All the Ministries/Departments are, however, requested to ensure that the bills in respect of other expenditure, if incurred, by the Counsel in connection with the TA/DA for their appearance in various Courts etc. outside their Headquarters are sanctioned and money paid to them immediately and in any case not later than a month from the date of receipt of the bills in al respects including fees , TA/DA etc.
5. The Competent Officers of the Ministries/Departments may, under the powers vested in them under the Delegation of Financial Power Rules, 1970 and after satisfying themselves that the fee bill and other bills are in order in all respect may sanction payment to the Counsel and make payment at the earliest without consulting the Department of Legal Affairs Ministry of Law, Justice, and Company Affairs. However, where the fee bills prepared by the Counsel does not strictly conform to the Scheme or where by the Counsel does not strictly conform to the Scheme or where there is any doubt or difference of opinion between the Administrative Ministry/Department and the Counsel on any particular item of fee etc., the matter may be referred to this Department for clarification. In case where the Counsel has been engaged without settling his terms in consultation with this Department, the existing procedure of getting the fee bills certified by this Department will continue.
6. If any, difference or doubt arises in respect of fee or other bills claimed by the Counsel, the matter may be referred to the Law Secretary whose decision shall be final.

(Authority:- F. No.26(I)/99-Judl, Govt. of India, Ministry of Law & Justice and D.O. No.76/LC/50-2001 of C.A. G's letter, dated 14-02-2001).

Para 228: Civil Suits/Writ Petitions filed by Serving/Retired employee.

1. Civil suits/writ petitions may be defended on behalf of the following where all or any of them are made as Defendants/Respondents/Opposite parties/Non-petitioners:-

(i) Union of India,

(ii) Comptroller & Auditor General of India,

(iii) Any field office or office of the Indian Audit and Accounts Department in his official capacity.

2. When a notice/summon is issued by a court requiring the Comptroller and Auditor General of India to appear before it either in person or through an authorised advocate/Pleader on a particular date, the Central Government Standing Counsel or any other counsel may be authorised in this behalf to attend the court on that date and also on the subsequent dates, if so required. In case, there is no counsel authorised to look after the case, the matter may be referred to Comptroller & Auditor General's Office at once for advice.

3. Brief history/facts of the case, parawise comments on the Complaint (Civil Suit)/Writ Petition and proposed draft written Statement/Counter- Affidavit to the Complaint (Civil Suit)/Writ Petition, duly prepared in consultation with the Central Government Standing Counsel or any other counsel so authorised where there is no Central Government Standing Counsel, may be sent to Comptroller and Auditor General's Office at once on receipt of the Complaint (Civil Suit) Writ Petition.

4. Brief history/facts of the case and parawise comments on notice under section 80, C.P.C., when received may be made available to the Comptroller and Auditor General's Office expeditiously. Previous references, if any, may be quoted while referring a court case to Comptroller and Auditor General's Office. It may also be ensured that Annexure/Exhibits

referred to in the Complaint (Civil Suit)/Writ Petition and the proposed draft Written Statement/Counter Affidavit are enclosed to avoid back references.

5. Sufficient time (say about four weeks) may be given to Comptroller and Auditor General's Office to examine and vet the proposed draft Written Statement/Counter Affidavit and in case of delayed submission of draft Written Statements/Counter Affidavits, the reason for delay may invariably be mentioned. Court cases may be sent by D.O. letters addressed to officers concerned in Comptroller and Auditor General's Office by name, preferably by Indian Airlines. The consignment No. and date may also be intimated by telex/telegram/telephone/Fax/E-mail to engage their immediate attention.

6. Initially where the time given by the Court for filing reply is too short, or the papers (viz. Notices, etc.), are received late with the result that the time left for filing reply is not sufficient, the Central Government Standing Counsel or any counsel so authorised may be requested to seek adjournment of about six to eight weeks for filing reply. The Court may be requested to grant time of about six weeks, for filing Written Statement/Counter Affidavit when it is not received from the Comptroller and Auditor General's Office by the stipulated date.

7. The draft Written Statements/Counter Affidavits, when forwarded to the Comptroller and Auditor General's Office may be sent in duplicate and typed in half margin in double space.

(Authority:- C.A.G's confidential letter No. 304-NGE.III/76/75, dated the 20th February, 1976).

Para 229: Legal opinion on a case concerning State Government.

To obviate all questions of incidence of cost and also to eliminate unjustifiable claims for fees it has been decided by the Comptroller and Auditor General that when legal opinion on a case concerning State finances is to be obtained, the Finance Department of the State Government should be asked to obtain it. If, however, in any case it is necessary for reasons of urgency that

legal opinion should be taken direct, the Finance Department of the State Government should be informed of the action taken.

Para 230: Procedure regarding filing an application for special leave to appeal to the Supreme Court against judgement or order of a High Court:

Before a decision to file application for special leave to appeal to the Supreme Court against a Judgement of order of the High Court is taken by Ministry/Department concerned the question whether such an application should be made/should be referred to the Advice Branch of the Department of Law alongwith the relevant papers and the view of the Administrative Ministry/ Department concerned.

Where it is decided that such an application should be filed, the Central Agency Section of Law Department should be advised to take action to file the application.

(Authority:- Ministry of Law O.M. No. F-44(1)/62- C& M, dated the 1st May, 1962, forwarded by the C.A.G., - vide No. 2052-NGE. III/201-60, dated the 11th May, 1962.)

Para 231: General instructions for dealing with suits notices.

Due to failure on the part of officers to examine carefully, the position of the Government, on service of suit notices, the government are sometimes involved in avoidable or fruitless litigation. Such litigation apart from optailing wasteful, labour and expense brings discredit to Government. To avoid this in future, the following instruction are issued:-

(1) Under section 80 of the Code of Civil Procedure, a party proposing to institute a suit against the Central Government is required to give a notice of the proposed suit in writing, to the Central Government. The notice is to be served:-

- (a) in the case of a suit relating to railway on the General Manager of that railway;
and
- (b) in the case of any other suit on the Secretary to the Government of India. The object of suit notice to provide to the Government an opportunity to reconsider their position in regard to the claim made by the party and, if necessary, to make arrangements or settle the claim without litigation.

(2) On receipt of a suit notice, the Department concerned should without delay, pass it on to the office, not below the rank of an Under-Secretary, dealing with the matter, out of which the claim made in the notice arises. The officer should be personally responsible for examining the claim. If the claim involves reference to an attached or a subordinate office, a copy of the action should be promptly sent to the office concerned for a detailed report. The final action on the notice should, however, be taken by the officer himself in the following manner depending on the case which may be of one of the following types:-

- (i) a claim which has already been examined and has been rejected;
- (ii) a claim which is still under examination;
- (iii) a claim which has not been examined at all.

In regard to a claim of the first category, it should be considered whether any new allegations which have not been examined before, have been made in the notice. Such new allegations, if any, should be thoroughly examined and it should be considered whether the earlier decision of the Government should be maintained or in any way altered. If the Ministry of Law was not consulted when the previous decision was taken or if new allegations are made in the notice the advice of the Ministry of Law should invariably be sought being final decision on the claim is taken.

In regard to a claim of the second category, the examination of the claim should be completed with the greatest promptitude and the Ministry of Law should be consulted in every case.

In regard to claim of the third category, the claim should be fully examined and the action to be taken should be determined in consultation with the Ministry of Law.

(3) If it is finally decided to reject the claim, a reply may not be advisable but it is possible that in certain cases a reply would be necessary. Advice of the Ministry of Law should be sought before sending a reply. If it is considered that the claim is genuine and ought to be admitted, action should be taken to settle the claim forthwith. If the claim is admitted partly, advice of the Ministry of Law should be sought regarding the form of reply to be sent and regarding action to be taken for settlement of the part claim admitted.

If, in any old case, a decision on the claim could not be taken within two months of the receipt of the notice, an interim reply should be sent in the form given at the end.

(4) In all cases of doubt, as well as in the cases mentioned in sub-paras (2) and (3) above, the advice of the Ministry of Law should be sought before sending a reply to the notices.

(5) While seeking the advice of the Ministry of Law, a self contained note giving the entire history of the claim and para-wise comments on the various allegations made in the notice should be prepared and all relevant documents and materials duly flagged, should be made available to them.

(6) As the party giving the notice would be entitled to institute the suit in respect of which notice is given on the expiry of two months after service of the notice, it is imperative that the examination of the claim should be completed and a final decision taken well in advance of the expiry of the period of the notice. Every suit, notice should, therefore, be treated as an "IMMEDIATE" reference and dealt with accordingly.

Authority:- [G.O.I., Ministry of Law O.F. No. F-93(I) 57-O & M, dated the 11th December, 1957, received with C.A. G's Endorsement No. 12-NGE, III/18-61, dated the 4th January, 1963].

FORM FOR ADINTERIM REPLY

Form

To

Subject:

Sir,

With reference to the notice of suit date-----given by you in respect of the above claim, I am directed to state that your claim is under consideration

Yours faithfully,

Para 232: Establishment of the Central Administrative Tribunal

The Central Administrative Tribunal set up under the “Administrative Tribunal Act, 1985” with its Principal Branch and two additional branches at New Delhi and further additional branches at Allahabad, Bombay, Calcutta and Madras has started functioning from 1st November, 1985 on and from the date, all the jurisdiction powers and authority exercisable immediately before that date by all courts in the country (except the Supreme Court under Article 136 of Constitution) in relation to recruitment and matters relating to all services or of members of the civil service of the Union or holding a civil post under the Union or a civil post connected with defence or in the defence services shall rest with the tribunal. Suits and other proceedings before any court immediately before 1st November,1985 shall stand transferred to the tribunal. The extract of relevant rules and office memoranda issued by Government of India, Ministry of Personnel and Training Administrative Reforms and Public Grievances and Pension, Department

of Personnel and Training, New Delhi received through Headquarters office may be available in the T.M. Co-ordination Section for consultation in the time of need.

Authority:- C.A.G's O.M. No. 816-2C/49-85. Dated the 24th October, 1985 and circulated, -vide No. NGE/973/85, dated the 24th October, 1985 and letter No. 56-2C/49-85, circulated, -vide No. NGE/95/1985, dated the 10th January, 1986.

Para 233: Briefings of Government advocates/counsels and vigorous pursuance of court case.

Some of court cases of Indian Audit and Accounts Department filed before Courts/Central Administrative Tribunal are decided against Government either because Government advocates/counsels are not properly briefed or the cases are not vigorously pursued.

The Comptroller and Auditor General has desired that the cases must be pursued actively and intelligently and that legal counsels must be briefed by the Accountant General himself or by an officer not below the rank of Deputy Accountant General. It should not be left to junior functionaries and it may also be ensured that the Indian Audit and Accounts Department must also be represented properly.

All the concerned officers of the Indian Audit and Accounts Department may note down the aforesaid instructions for strict compliance. It is also desirable that a senior officer who is well acquainted with the case may be present before the Court/Tribunal to help the Government advocate/counsel at the time of hearing of the case.

The name of the office who had brief the Government Advocate/Counsel as also the name of the office who was present in the Court/Tribunal at the time of hearing of the case may be indicated in the remarks column in both the quarterly statements showing the position as on 31st March, 30th June, 30th September and 31st December of court cases one filed by serving/retired employees of the Indian Audit and Accounts Department and the other by those not belonging to this department.

Authority:- C.A.G's letter No. 730-LC/5786, dated the 28th November, 1986.

Para 234: Settlement of Legal Fee Bills.

It has been observed that while settling the legal fee bills of Counsels, uniformity is not being maintained. These in turn create unwanted confusion.

In order to ensure uniformity in settlement of legal fee bills, the amount worked out as payable to the counsel by the concerned section, should have the approval of the Internal Test Audit Section of the Office.

(Authority:ADMN 1Circular No.24, dated 12.7.2002)

Para 235: Use of Hindi in Official work .

1) Hindi in Devanagari script is the Official Language of the Union. With the enforcement of the Constitution on 26th January 1950, Hindi became the official Language of the Union of India according to Article 343 of the Constitution. Government of India was entrusted with the duty to promote the spread and development of the Hindi Language so that it might serve as a medium of repression for all the elements of the composite culture of India. It was natural to make continuous efforts for the use of Hindi Language in place of a Language which was in use for a long in the working of the Government of India and also to issue orders from time to time in order to ensure its usage in the official working. Accordingly, orders were issued from time to time for the use of Hindi for various purposes. Subsequently, the official Language Act, 1963 was enacted and was amended in the year 1967 and then instructions have been issued from time to time from the Ministry of Home Affairs for the use of the official Language Hindi. After the Constitution of Department of Official Language under the Ministry of Home Affairs, the Official languages Rules, 1976 came into existence. In consistence with the sentiments aroused to enforce

the country's official Language in all fields, the use of Hindi began in the official works which has been increasing day by day.

2) In pursuance of the official Language Act, 1963 and official Language Rules, 1976 the Department of official Language has been prepared its Annual Programme every year for the implementation of the official Language Hindi since last 32 years. The major important points of the official Language implementation is given below.

- i) Non-Hindi knowing employees of the Central Govt. are to be trained-up in official Hindi similarly, English Stenographers and English Typists are to be trained up in Hindi Stenography as well as in Hindi Typewriting.
- ii) Correspondence in Hindi is to be introduced with the Govt. offices so as to achieve the prescribed target.
- iii) Noting in Hindi is to be made form Hindi Knowing employees
- iv) Provide Hindi books, magazines etc. for employee readers in the office.
- v) To perform official works in Hindi-Dictionaries, Glossaries, Proc. literature is to be made available.
- vi) Devenagari facilities is to be made available in all Electronic equipments to work in Hindi.
- vii) Inspection on progressive use of Hindi in all offices/sections is to be carried out regularly and provision to be made to meet up the deficiencies.
- viii) Codes, Manuals, Forms, Proc. literature, Name-Plates, Rubber seals and all other stationeries to be made in bilingual form and ensure their proper application.

- ix) Organisation of quarterly meetings to review the progress of the implementation of the Hindi.
- x) To provide incentives like-increments, cash awards, lump sum awards for passing Hindi examinations and Noting/Drafting in Hindi.
- xi) To Provide awards to those employees participated in various incentive Schemes of Hindi.
- xii) Organisation of Hindi Devas, Hindi Pakhwara , Hindi Competions to create an environment of Hindi.
- xiii) Arrangement of English- Hindi Translator as required.

3) With a view to implementing the Official Language Policy, three regions viz. 'A', 'B' 'C' have been constituted in the country as per the Official Language Rules, 1976. Region 'A' includes the States of Uttar Pradesh, Madhya Pradesh, Bihar , Rajasthan, Haryana, Himachal Pradesh,*Chhattisgarh, Jharkhand, Uttarakhand*, and the Union Territories of Delhi and Andaman & Nicobar Islands. The States of Gujrat, Maharashtra, Punjab and the Union territories of Chandigarh,*Daman & Diu and Dadra & Nagar Haveli* comprise the region 'B' while the rest of the States and Union Territories come under region 'C'.

4) In pursuance of the targets fixed for working in implementation of Official Language Policy, a Quarterly Report in this regard is required to be furnished to the Head Quarter Office by Hindi Cell at the quarter ending of March, June, September and December as a whole of this Office on the basis of reports received from all the Controlling Section of this Office.

Para 236: Procedure for Preparation of Staff Statistics.

1) In terms of the provisions of paragraph 11.4 and 11.5 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative) Vol-1 and instructions received from time to time from the Head Quarter Office, any proposal for revision of the establishment or for temporary or permanent addition thereto, which is not within the powers of the Accountant

General to sanction, should be submitted to the Comptroller & Auditor General for sanction. A proposal for additional establishment made to the Comptroller & Auditor General must be supported by statistics of work, the unit adopted in each case being clearly specified. The Staff proposal for inclusion in the Revised Estimates and Budget Estimates supported by data on the basis of monthly average of the work done in May, July, January, February and March (excluding March Final and Supplementary Accounts) of the preceding financial year are required to be sent the Head Quarter Office not later than 27th July each year.

2) The Register of Statistics of work done on a monthly basis should be maintained by all sections in a suitable form to be prescribed by the Accountant General keeping in view the purpose of collecting from the Register of statistics, the quantum of average monthly work done under different processes of audit and accounting for which standard rates or norms have been prescribed, for the determination of staff requirements of various sections and preparation of staff proposals. This register should be posted monthly after completion of the work and should be checked every month by the AAO/S.O/Supervisor and reviewed by the Branch Officer of the concerned section to ensure that the entries have been made properly and completely.

3) With a view to reduce a lot of unnecessary clerical and calculations work which was being done by the field offices from year to year in assessing the staff requirement, the work of finalisation of staff proposals has been simplified by the Headquarter Office . The Work load input forms in respect of groups/sections in the Accounts and Entitlement offices which clearly defined work standard/norms are prescribed have been computerised and the specimen of the proforma has been given at Appendix –II & III of this Manual..

4) The staff proposal should invariably be sent in the prescribed input form and if any of the work is not covered by the prescribed input form, the staff for that item of work may be claimed separately.

5) This office will now only be required to give the work load in terms of monthly average number of Bills/vouchers etc. dealt with during May, July, January, February and March (excluding March Final and Supplementary Accounts of the preceding financial year) number of sections, number of Broadsheets, number of P.F. live accounts etc. The time required for March

Final and supplementary Accounts, correspondence and idle time, where necessary will be allowed by the computer itself in the H.Q..Office. Field offices may not add any item of work in the input form supplied to them and if any item of work is not covered by the prescribed input form, the staff for that item of work may be claimed separately.

6) In case the staff statistics forming the basis for the staff proposals vary from those pertaining to the previous two years staff proposals by 5% or more, such variations should be analysed and explained suitably in the remarks column and if necessary by means of a separate note.

7) The staff proposals should be submitted in four distinct parts as indicated below:-

Part-I Proposals for inclusion in Revised Estimate pertaining to Groups/Sections in respect of which input forms are enclosed. Proposals for other groups, in respect of which input forms have not been enclosed may be sent in the existing proforma.

Part-II Proposals for inclusion in Revised Estimate pertaining to various sections in respect of which works standards/norms have not been prescribed so far by Head Quarter Office.

Part-III Proposals for inclusion in Budget Estimates for the current year pertaining to posts required for casual/seasonal items of work as well as those pertaining to the continuance of the existing posts which have been sanctioned on adhoc basis.

Part-IV Proposals for inclusion in Budget Estimates for the previous year in respect of additional posts to cater anticipated increase in work to be framed on the basis of the average increase in work during the preceding three years.

8) Each of the four parts indicated above may be further divided into sub-sections as are considered necessary such sub-sections dealing with the proposals of a particular wing or group so as to facilitate easy segregation of the proposals and their scrutiny. In this connection the following instructions may kindly be noted:-

(i) A consolidated proposal should be prepared for each group as a whole instead of each section comprising a particular group in respect of part II, III and IV.

(ii) Even in case where no additional posts are proposed for inclusion and the continuance of existing strength alongwith is desired detailed justification for each continuance supported by relevant statistical data should invariably be furnished.

(iii) While preparing the proposals for provident fund group, the number of dormant accounts should be excluded as prescribed in H.O. office letter No. 101-O&M/53-79 dated 31st March 1970 and certificate to this effect must accompany the staff proposals.

(iv) No additional posts on adhoc basis should be proposed and included in staff proposals for group for which work standards/norms have been prescribed. However, where such posts are considered necessary separate proposals in this regard should be submitted alongwith detailed justification/supporting statistical data during April, May next year.

(v) where posts on adhoc basis have been sanctioned in the past, the actual necessity for their continuance should be reviewed and adequate and detailed justification alongwith relevant supporting data, where ever possible furnished in case these posts are still required to be continued in the next year.

(vi) Proposals for Casual/Seasonal temporary posts should not be combined with those pertaining to regular posts but submitted separately duly supported by full and adequate justification. As far as possible, the proposals may be submitted for whole year instead of for short period by combining their requirements and working out the equivalent number of posts for the whole year. Such proposals should also be accompanied by relevant statistical data of quantum of work involved wherever possible.

9) In so far as part IV of the staff proposals is concerned a self contained proposal for the creation of additional posts equal to the average increase in the number of posts in the office as a whole (excluding those posts relating to functions which have already been /are likely to be transferred to the State or Central Govt.) during the preceding three years may be furnished for inclusion in the Budget Estimates to cater to the anticipated increase in work during the subsequent year. While formulating this proposal the likely impact on the existing staff strength of proposals which may then be under consideration for the transfer of certain items of work to the State Govt. Department Agencies etc. may also be taken into account and staff likely to be rendered surplus there to may be indicated distinctly and also excluded for purpose of computation of the additional posts admissible on this accounts.

10) As regards computation of staff required for Internal Test Audit Section, necessary staff proposals for this section may please be furnished in accordance with instructions contained in H.Q. Office circular No. 4/O&M/87 issued vide No. 456-O&M/19-87 dated 30-4-87 and circular No. 1-O&M/1991 issued vide No. 1105 -O&M/19-87 dated 1-5-91.

11) As regards computation of staff required for Inspection of Treasuries, the necessary instruction given in Head Quarter Office circular No. 8-O&M/91 issued under letter No. 513-O&M/8-91 dated 13-02-91 required to be followed.

12) It may be ensured that no staff is claimed for Central pension and Accounting as the work in this regard has been transferred to Govt. of India with effect from 1/4/90.

13) The following general instruction are also to be kept in view while formulating the staff proposals:-

(a) The Proposals should be concise and self contained and accompanied by all relevant details, so as to obviate the need for further correspondence. The practice of accepting monetary provision for certain posts on a provisional basis, subject to detailed justification/supporting data/information being furnished subsequently, has been discontinued and no provision will consequently, be accepted in respect of proposals which are incomplete, lacking in essential details etc. it will, therefore, be necessary to ensure that all proposals are complete in all respect and adequately justified.

(b) Only the proposals as are finally approved by the Accountant General should be sent to the H.Q.Office and copies of internal notes, discussions etc. leading to a particular proposals should on no account, accompany the proposals.

(c) The statistical data forming the basis of the staff proposals should be duly re-checked independently by the AAO/Section Officer (ITA) or by other responsible Section Officer so as to ensure their accuracy. A certificate to the effect that this requirement has been complied with should be furnished invariably in the letter with which the staff proposals are forwarded to the H.Q.Office. .

(d) While recommending the additional posts, the Head of the office should personally satisfy himself that adequate justification exists and can be sustained for such additional posts as are proposed for inclusion in the Budget Estimates.....

(e) In all cases the feasibility of filling up the proposed additional posts in different cadre as may be critically considered in the light of relevant consideration including the likely availability of qualified staff while making proposals for provision of additional staff in the Revised Estimates/Budget Estimates and only such posts should be proposed for provision as can actually be filled up. In the offices having surplus staff in one cadre due to exercise of option to remain in Audit/Accounts stream, the additional man-power available as also the additional duties

required to be performed by the staff in various cadres may also be taken into account in determining the additional staff required, if any.

14) In order to facilitate the scrutiny of the proposals and their timely finalisation, the following statements/information are also required to be furnished in the form enclosed.

- (i) A summary of the proposals in the form enclosed.
- (ii) A statement showing the group/Section wise distribution of regular sanctioned strength (both permanent and temporary) other than casual posts as on 1st March of the current financial year.
- (iii) A statement of regular temporary posts for which provision is proposed to be made in Revised Estimates of the previous financial year and Budget Estimates of the current financial year in the form enclosed as per Head Quarter Office circular letter No. 1339-BRS/87-65 dated 29th June 1965. Information may be given only for those groups/Sections in respect of which staff proposals have not been computerised.
- (iv) A statement indicating clearly the additional posts proposed on work standards/norms for the different groups/sections information may be given only for those groups/Sections in respect of which staff proposals have not been computerised.
- (v) Full details of the existing permanent posts held in abeyance together with the justification for their continued retention or otherwise.
- (vi) Full details of supernumerary/shadow/deputation/special deputation reserve posts and the necessity for their retention.
- (vii) Staff position statements in forms 14 and 15 of the CAG's MSO (Administrative) Vol. I showing the total staff provided for the current year's Budget additional posts proposed for creation during the year and the total requirement for the succeeding year.
- (viii) Statement of a brief note indicating the availability of qualified persons and how the additional post proposed for inclusion in the Budget Estimates and Revised Estimates are proposed to be filled up during the year.

15) The civil Accounts and Entitlement offices will furnish the statistical information as per para 10 (i), (ii), (iii) and (iv) complete for the office as a whole.

Authority:- Head Quarter Office circular No. 03-BRS/2001 issued vide No. 1880/BRS/66-2001, dt: 11-06-2001

Instruction for Preparation and Submission of Staff Statistics.

- 1 To enable the Administration to determine the actual staff requirement of different sections and to submit the proposals to the comptroller and Auditor General for provision of funds for additional staff for the next year, all sections of this office are required to furnish proposals for additional staff duly supported by statistics based on the average workload during the five months mentioned in foregoing sub-paras above to the Controlling /Co-Ordination Section of the respective Groups on or before 30th June every year.
- 2 Each Section should compile the Staff Statistics as per the instructions given for filling up the input forms and work load input form mentioned in Annexure – ‘C’ & ‘D’.
- 3 The Staff statistics prepared by each Section should duly be checked independently by another A.A.O./S.O./Supervisor nominated for this purpose and should be rechecked by the I.T.A. Section before submission to the controlling Section.
- 4 The Controlling Section should as a whole compile the staff statistics on behalf of the Group. Before compilation of staff proposals of the Group concerned as a whole the A.A.O./S.O./Supervisor of different controlling sections should ensure that the statistical data forming the basis of staff proposals furnished by the different sections have been duly checked independently by the A.A.O./S.O./Supervisor nominated for this purpose and rechecked by the I.T.A. Section.
- 5 The Branch Officer in-charge of the controlling section should himself carefully check and certify the correctness on the consolidated staff proposals of the Group unit as a whole.

- 6 After approval of the consolidated staff statistics by the Group Officer the same should be forwarded to the I.T.A Section for necessary checking.
- 7 The Consolidated staff statistics of each Group duly checked by I.T.A and approved by the respective Group Officer should be submitted to Admn-1 Section before 27th July each year. A certificate to this effect may also be incorporated on the consolidated staff proposals of the Group unit as a whole.
- 8 The I.T.A Section should conduct recheck of the staff proposals of each Group. The I.T.A Section should take steps to conduct the prescribed check of the correctness of the statistical data recorded in the Register of Statistics maintained by the sections with reference to the sectional copy of the staff statistics. A certificate to this effect may be issued and forward to Admn-1 Section.
- 9 As regards preparation of staff proposals in respect of sections where computerized input forms and workload input forms are not provided, the existing procedure for preparation of staff proposal should be continued. The staff requirements of such sections should be calculated on the basis of 160 hours per Accountant. These sections should strictly follow the different instructions issued from time to time in preparation of their staff proposals.
- 10 The name of the Controlling Section in preparation of staff statistics is given below:-

Sl. No.	Name of Group	Name of Controlling Section	Name of Sections for which staff proposal to be consolidated
1.	Departmental Compilation Sections, Deposit, Loan & F.C. Sections	T.M. Co-Ordination	All Departmental Compilation Section F.C., Deposit and all Loan Sections.
2.	Book	Book.1 Section	All Book Sections

3.	Account Current	A.C. 1 Section	All A.C. Sections.
4.	Gazetted Entitlement	G.E. 1 Section	All G.E. Sections.
5.	I.T.A.	I.T.A. Section	I.T.A.
6.	Treasury	Treasury 1 Section	All Treasury Sections.
7.	T.M. Co-ordination	T.M. Co-Ordination	T.M. Co-Ordination Section.
8.	Administration	Admn.1 Section	Admn1 & II Sections.
9.	General Administration including Record, Welfare, Type, Receipt, Despatch and Old Record	Record	All Record Sections.
10.	Pension	Pension 1 Section	All Pension Sections.
11.	Provident Fund	Provident Fund 1 Section	All Provident Sections.
12.	W.M.	WM 1 Section	All WM Sections.
13.	P.A.O	Admn-1 Section	P.A.O Guwahati

APPENDIX-II

Instructions for filling up the Input Form

Group-wise detailed instructions for filling up the Input form, are given below:-

1. Departmental Compilation:

For Activity code numbers 102101 to 102110,102201 to 102205,102208, 102211,102212.	Monthly average number of bills/vouchers etc. dealt with during May, July, January, February and March in the financial year may please be given under work load I col. against each Activity code and activity description.
Ativity Code No. 102206.	No figure is required to be given against this activity code. The time will be allowed by the computer itself.
For Activity Code numbers	Number of Sections may please be given in

102207,102209,102210,102341 and 102403	work load I col.
For Activity Code numbers 102313,102321,102322,102331, and 102332.	Monthly average number of vouchers etc. dealt with during May, July, January, February and March in the financial year may please be given in work load I col. against each activity code.
For Activity Code numbers 102312, 102314, 102323, 102324 and 102333.	Number of Broadsheet maintained should be given load I col. against these activity codes. The average number of items for the whole year should be taken into account for determining the staff requirement. In order to curb the unnecessary multiplication of broadsheets, it has been decided that in case of departmental major heads when the number of account is less than 200 the broadsheet should be grouped for purpose of claiming strength.
For Activity Code No. 102401.	Number of Objection Book should be given in work load I col. The number of Objection Books should not exceed the number of Accountants.
(i) For Activity Code No. 102402.	Number of Registers maintained in all departmental compilation sections may please be given in work load I col. and number of sections may please be given in work load II col.

2. Gazetted Entitlement D. A. Pattern:

For Activity Code No. 103101 to 103106.	Monthly average number of bills/vouchers etc. dealt with during May, July, January, February and March in the Financial year may please be given under work load I col. against each Activity Code and Activity description.
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For Activity Code Nos. 103201,103401.	Number of Sections may please be given under work load I col.
For Activity Code Nos. 103311, 103313, 103321 and 103322.	Monthly average number of vouchers etc. dealt with during May, July, January, February and March in the Financial year may please be given under work load I col. against each Activity Code and Activity description.
For Activity Code Nos.103312,103314,103323 and103324	Number of Broadsheets maintained should be given, under work load I Col. against these activity codes. The average number of items for the whole year should be taken into account for determining the staff requirement. In order to curb the unnecessary multiplication of broadsheets it has been decided that in case of departmental major heads where the number of accounts is less than 200 the broadsheets should be grouped for purpose of claiming strength.
For Activity Code No. 103402.	Number of Objection Book should be given under work load I col. the number of objection books should not exceed the number of Accountants.
For Activity Code No. 103403. 3.Gazetted Accounts and Entitlement Section:	Number of Registers maintained in all G.E. Section.(D.A. Pattern) may please be given under work load I col. and number of sections may please be given under work load II col.

For Activity Code Nos. 104101 to 104113, 104201 and 104202.	Monthly average number of bills effective officers, registers, applications, cases, certificates, sanctions, items etc. dealt with during May July, January, February and March in the Financial year as the case may be please be given under work load I col. against each Activity Code and Activity description.
For Activity Code No. 104203, 104204.	Number of sections may please be given under work load I col.
For Activity Code No. 104311, 104313, 104321 and 104322.	Monthly average number of vouchers etc. dealt with during May, July, January, February and March in the financial year may please be given under work load I col. against each Activity Code and description.
For Activity Code Nos. 104312, 104314, 104323 and 104324.	Number of Broadsheets maintained should be given under work load I col. against these activity code. The average number of items for the whole year should be taken into account for determining the staff requirements. In order to curb the unnecessary multiplication of Broadsheets it has been decided that in case of departmental major heads where the number of accounts is less than 200, the Broadsheets should be grouped for the purpose of claiming strength. Time required for this activity may please be given in work load col.I interms of minutes.
(i) For Activity Code No. 104401.	

4. Pension Verification and Reporting:

For Activity Code Nos. 105101 to 105110.	Monthly average number of cases dealt with during May, July, January, February and March
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	in the financial year may please be given under work load I col. against each Activity code and Activity description.
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5. Pension Payment and Accounting:

For Activity Code No. 106101 to 106114	Monthly average number of vouchers, bills cases, etc. dealt with during May, July, January, February and March in the financial year may please be given under work load I Col. against each activity code and activity description.
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6. Works Accounts Section:

For Activity Code Nos. 107101 to 107102.	Total number of divisions may be given in work load I col.
For Activity Code Nos. 107103 to 107106 and 107108.	Monthly average number of vouchers/bills etc. dealt with during May, July, January, February and March in the financial year may please be given work load I col. against each activity code and activity description.
For Activity Code No 10107.	Number of sections may please be given under work load I col.

7. Works Miscellaneous:

For Activity Code No. 108000.	Optimum size of the section may please be given in work load I col.
For Activity Code No. 108101.	No Input is required the staff will be allowed by computer itself.
For Activity Code No. 108102.	Number of Divisional Accountants under the administrative control of the Accountant General may please be given under work load I col.
For Activity Code No. 108103.	Total number of Division may be given in

	work load I col.
For Activity Code Nos. 108104 to 108108.	Monthly average number of items, etc. dealt within the financial year may please be given under work load I col.

8. Provident Fund:

For Activity Code No. 109101.	Number of G.P.F live Accounts as specified as per circular letters No. 1795-TA.II/305-69, dated 13 th October , 1970 excluding the document Accounts under hand posting system as on Ist March may please be given under work load I col. In work load II Col. put “O” in case of staff required without examiner and ‘I’ in case of staff required with examiner.
For Activity Code No. 109102.	Number of G.P.F. live accounts as specified as per circular letters No. 1795-TA.II/305-69 dated 13 th October, 1970, excluding the dorment accounts under hand posting system on 1-3 may please be given under work load I col. In work load II col. put ‘O’ in case of staff required without examiner and ‘I’ in case of staff required with examiner.
For Activity Code No. 109103.	Number of G.P.F. live accounts as specified as per circular letter No. 1795-TA.II/305-69 dated 13 th October, 70, excluding dorment accounts under machine posting system as on 1-3 may please be given under work load I col. In work load II col. it may please be mentioned whether the check is 10%, 50% or 100%.
For Activity Code No. 1009104.	Number of G.P.F. live accounts as specified as per circular letter No. 1795-TA./II/305-69 dated 13 th October, 1970, excluding dorment accounts under machine posting system as on

	1-3 may please be given under work load I col. In work load II col. put 'O' where the posting in C.P.F. accounts (Government contribution) has to be made every month and 'I' where the posting of Government contribution is required to be made annually.
For Activity Code No. 109201	Number of insurance polices financed from the fund in case of machine posting may please be given under work load I col.
For Activity Code No. 1009202.	Number of foreign posting slips may please be given under work load I col.
For Activity Code No. 109203	Number of sections in P.F. Group may please be given under work load I Col.
For Activity Code No. 109204.	Number of DDOs in case, G.P.F. accounts of Group 'D' employees are being maintained by the A.G., may please be given under work load I Col.

9. Forest Accounts and Entitlement.

For Activity Code Nos. 110101 to 110110, 110201, 110206, 110208.	Monthly average number of bill/vouchers, etc. dealt with during May, July, January, February and March in the financial year(....) may please be given under work load I Col. against each activity code and activity description.
For Activity Code No. 110202	Number of divisions may please be given under load I Col.
For Activity Code No. 110203	No figures is required to be given under this activity Code. The time will be allowed by the Computer itself.
For Activity Code No. 110204, 110205, 110207 and 110401.	Number of sections may please be given under work load I Col.
For Activity Code Nos. 110311, 110313, 110321, 110322, 110331 and 110332.	Monthly average number of Bills/vouchers, items, etc. dealt with during May, July,

	January, February and March in the financial year (....) may please be given under work load I Col. against each activity Code.
For Activity Code Nos. 110312,110314,110323,110324,and 110333.	Number of Broadsheets, maintained should be given in work load I Col. against these activity codes. The average Number of Broadsheets maintained should be given in work load I col. against this activity codes. The average number of items for the whole year should be taken into account for determining of the staff requirement. In order to curb the unnecessary multiplication of Broadsheets, it has been decided that in case of departmental major heads where the number of accounts, is less than 200, the Broadsheets, should be grouped for the purpose of claiming strength.
For Activity Code No.110402	Number of Objection Books should be given under work load I col. The number of objection Books should not exceed the number of Accountants.
For Activity Code No. 110403	Number of Registers maintained in all Forest Accounts and Entitlement sections may please be given under work load I Col. and number sections may please given under work load II Col.
For Activity Code No. 110501	Number of divisions may please be given under work load I Col.

10. Loans and Advances:

For Activity Code No. 112101	Number of State Accounts where detailed accounts are maintained by the Accountant General may please be given under work load I Col.
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For Activity Code No. 112102	Number of Central Accounts where detailed accounts are maintained by the Accountant General may please be given under work load I Col.
For Activity Code No. 112211 and 112213	Monthly average number of vouchers items etc. dealt with during May, July, January, February and March in the financial year (.....) where accounts are maintained by Departmental Authorities may please be given under work load I Col. against each Activity Code.
For Activity Code Nos. 112212 and 112214	Number of Broadsheets maintained where Accounts are maintained by departmental Authorities may please be given under work load I Col.

11. Account Current.

For Activity Code Nos. 113101 and 113102	Monthly average number of items dealt with during May, July, January, February and March in the financial year(.....) please be given under work load I Col. and number of Accounts in work load II Col. against each activity code.
For Activity Code Nos. 112103 and 113104	Monthly average number of items dealt with during May, July, January, February and March in the financial year (.....) may please be given under work load I Col.
For Activity Code No. 113105	No figure is required to be given under this activity Code. The time will be allowed by the Computer itself.
For Activity Code No. 113106	Number of Sections may please be given under work load I Col.
For Activity Code No. 113201	No figure is required to be given against this activity code. The required one Accountant will be allowed by the Computer itself.

For Activity Code Nos. 113301 to 113309, 113401 and 113501	Monthly average number of items, draft Account etc. dealt with during May, July, January, February and March in the financial year (...) may please be given under work load I Col. against each activity code.
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12. Pay and Accounts Office:

For Activity Code No. 114000	Optimum size of the section may please be given in work load I Col.
For Activity Code No. 114101	Number of the members of the staff of the office catered for by the P.A.O may please be given under work load I Col.

13. T.M.

For Activity Code No. 115000	Optimum size may please be given in work load I Col.
For Activity Code No. 115101	Total Number of Accountants in Treasury Accounts/DO & A/C Current before applying 60 & 40 formula may please be given under work load I Col.
For Activity Code No. 115102.	No figure in required to be given against this activity code. The required one Accountant will be allowed by the Computer itself.

14. Deposit:

For Activity Code Nos.116101, 116102,116103,116106,116107, 116201,116202,116203,116205 and 116206	Monthly average number of items/bills etc. dealt with during May, July, January, February and March in the financial year (...) may please be given under work load I Col.
For Activity code 116104*****	No figure is required will be allowed by tried to be given against this activity code. The required time he Computer itself
For Activity Code Nos. 116105 and 116207	The number of Broadsheet, maintained may

	please be given under work load I Col.
For Activity Code No. 116204.	The number of registers maintained may please be given under work load I Col.

15. Treasury Inspection.

For Activity Code Nos. 117101 and 117102	Number of District Treasuries and Non Bank Treasuries may please be given under word load I col.
For Activity Code No. 117103	<p>Number of Banking Sub Treasuries may please be given under work load I col. As the Audit is binnial may be indicated as under.</p> <p>Note: Other columns of the input forms such as Activity flag update code will be will be filled up by the Headquarters Office if felt necessary.</p>

Appendix-III (As per para 236)

WORKLOAD INPUT FORM

Office Code:-----

Year-----

Activity Code	Activity Description	Work Load I	Work Load II	Activity Flag	Update code if any	Remarks if any
(6)	(45)	(6)	(6)	(I)	(I)	

1	2	3	4	5	6
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100000 Accounts.

102000 Departmental Compilation.

102100 Pre-Audit(Only those bills
which are passed for payment
should be included).

102101 Pay Bills.

102102 T.A. Bills.

102103 Contigent Bills.

102104 Scholarship Bills.

102105 Grants-in-aid Bills.

102106 Medical Reimbursement
Bills(Claim in respect of
Each Government servant
May be treated as one bill).

102107 Refund Bills.

102108 O.T.A. Bills.

102109 Reimbursement of Tuition
fee Bills.

102110 Miscellaneous Bills.

102200 Compilation.

102201 Posting, General Exam-
ination of Grants-in-aid
Bills requiring posting.

102202 Receipt.

102203 Payment Vouchers with-
out G.P.F. Deductions.

102204 Payment Vouchers with
G.P.F. Deductions.

102205 Payments (Compiled Account).

102206 March Final and March
Supplementary Accounts.

102207 Transfer Entries.

102208 Check of Treasury Accounts
with Vouchers.

102209 Reconciliation with Depart-
mental Accounts.

102210 Appropriation Accounts and

Audit.

102211 Works Bills requiring posting.

102212 Checking, noting of AC & DC
bills in registers etc.

102300 Broadsheets.

102311 Check of Vouchers posting,
totalling of Drs. etc. intt.
Bearing.

102312 Agreement of total debits
with ledger figures etc.

102313 Check recovery schd.
Posting, totalling Crs.etc.

102314 Agreement of total Crs.
with ledger figures etc.

102321 Check of Vrs. Posting
totalling of Drs. Non-
intt. bearing.

102322 Check recovery schd.
posting, totalling, una-
djusted Crs.

102323 Agreement of totals of
Drs. with ledger figures etc.

102324 Agreement of totals of Crs.
with ledger figures etc.

102331 Check of Festival Adv.Vrs.
posting, totalling Drs.

102332 Check of recovery schd. posting,
totalling of Crs. etc.

102333 Agreement of total Drs. and Crs.
with ledger figures etc.

102341 Broadsheets for D.A.A. suspense
and O.B. Suspense (including
objection book relating to
objection book suspense)

102400 Miscellaneous.

102401 Objection Book.

102402 Maintenance of Registers etc.

102403 Copying of new registers etc.

103000 Gazetted Entitlement D.A.
Pattern.

103100 Pre-Audit (only those bills
which are passed for pay-
ment should be included).

103101 Pay Bills.

103102 Travelling Allowance Bills.

103103 Medical Reimbursement Bill

(Claim in respect of each Government servant may be treated as one Bill.

103104 Refund Bills.

103105 Reimbursement of Tuition Fee Bills.

103106 Miscellaneous Bills.

103200 Transfer Entries.

103201 Transfer Entries.

103300 Broadsheets.

103311 Check of Vrs.posting, totalling of Drs. etc. intt. bearing.

103312 Agreement of total debits with ledger figures etc.

103313 Check of recovery schedules, postings totalling Crs. etc.

103314 Agreement of total Crs. with ledger figures etc.

103321 Check of Vrs. Posting totalling of Drs. Non-intt. bearing.

103322 Cr. Recovery schd. posting
totalling recoveries etc.

103323 Agreement of totals of Drs.
with ledger figures etc.

103324 Agreement of totals of Crs. with
ledger figures etc.

103400 Miscellaneous.

103401 Copying of new Registers etc.

103402 Objection Book (including six
monthly registers).

103403 Maintenance of Registers etc.

104000 Gazetted Accounts and Entitle-
ment Section.

104100 Pre-Audit.

104101 Salary Bills.

104102 Travelling Allowance Bills.

104103 Bills for Fees, Exam. Charges
Advance on transfer etc.

104104 Bills for Medical Charges.

104105 Review of Salary audit register

for issue of increment slips.

104106 Scale Closing.

104107 Leave Applications.

104108 Leave Salary Certificates.

104109 Transfer within the Circle.

104110 Transfer outside the circles.

104111 Gazettes.

104112 Charges Reports.

104113 Posting of Salary and Medical
Bills.

104200 Other Functions.

104201 Sanction.

104202 Special Seal Authorisation.

104203 Objection Books.

104206 Progress Reports and other
Registers.

104300 Broadsheet.

104311 Check of Vrs. Posting, totalling,

of Drs. etc. Intt. bearing.

104312 Agreement of total debits with
figures Crs. etc.

104313 Check recovery schedules
posting, totalling Crs. etc.

104314 Agreement of total Crs. with
ledger figures etc.

104321 Check of Vrs. Posting totalling
of Drs. Non-intt. bearing.

104322 Check recovery schd. posting,
totalling recoveries etc.

104323 Agreement of totals of Drs.
with ledger figures etc.

104324 Agreement of totals of Crs.
with ledger figures etc.

104400 History of service and Civil list.

104401 History of service and Civil list.

105000 Pension verification and
Reporting Section.

105100 Pension verification and
Reporting Sections.

105101 Preliminary verification of

service.

105102 Reporting on pension cases
original.

105103 Reporting on pension cases
preliminary verified.

105104 Reporting on pension cases
Revision cases.

105105 Commutation of pension all
processes.

105106 Anticipatory pension cases.

105107 Extra ordinary pension cases
including compensation.

105108 Reports on political penioners.

105109 Allocation of pension under
States-Reorgn Act.

105110 Allocation of temporary increase
of pension

106000 Pension payment and Accounting
sections.

106100 Pension payment and Accounting.

106101 Gratuity –All processes.

106102 Writing issue of Ppos-Service
Pension State, Anticipatory
Final PPOs Anticipatory PPOs.

106103 Writing , issue of PPOs Revised
PPOs.

106104 Writing , issue of PPOs other
than service Pensions.

106105 Writing, issue of PPOs Service
Pension Central.

106106 Noting of PPOs in Treasurywise
PPRs in respect of offices where
the work reporting on and author-
isation has been taken over by the
State Government.

106107 Cancelling both halves of PPOs
on death of Pensioners.

106108 Accounting of Pension Vouchers
all processes.

106109 Payment of Pension in office.

106110 Pre-Audit of arrear Claims.

106111 General Review Check and
Noting of Pension Vrs. exclud.
Political and Family Pension
Bills where noting is involved.

106112 Foreign Service Cases.

106113 Deputation cases.

106114 Transfer of pension from one
State to other.

107000 Works Accounts Section.

107100 Works Accounts.

107101 Preliminary check of monthly
accounts.

107102 Preliminary check of March(S)
and March (F) Accounts.

107103 Vouchers requiring not in part
II W.R.

107104 Other Vochers.

107105 Posting individual works
from schedule of works
expenditure in Part I Work
Audit Register.

107106 Land award statements.

107107 Appropriation Audit.

107108 Posting of land acquisition

Vrs. in the land award state-
ment and checking with
reference to land award
statements.

108000 Works Miscellaneous Section.

108100 Works Miscellaneous.

108101 Minimum Staff.

108102 Admn. Of D.A..s cadre under
the control of A. G.

108103 Com., consolidation of A/cs,
B/S other than B/S of III O.R.

108104 Items adjustable by Civil Broad-
sheets of III O.R.

108105 Items adjustable by PWD
Orifinal items.

108106 Item adjustable by PWD
Responding items.

108107 Transfer between P.W. Officers-
Original items.

108108 Transfer between P.W. Officers-
Responding items.

109000 Provident Fund Sections.

109100 Live Accounts.

109101 Number of G.P.F. Live Accounts
under Hand posting.

109102 Number of C.P.F. Live Accounts,
under Hand Posting.

109103 Number of G.P.F. Live Accounts,
under Machine Posting.

109104 Number of C.P.F. Live Accounts
under Machine Posting.

109200 Miscellaneous.

109201 No. of Insurance policies financed
from G.P.F. for machine
posting system.

109202 Number of foreign posting slips.

109203 No. of sections in P.F.Group.

109204 No. of D.D.Os in case of
maintenance of G.P.F. A/cs
of Group-D.

110000 Forest Accounts and Entitlement
Section.

110100 Pre-Audit (Only those bills

which are passed for payment
should be included.)

110101 Pay Bills.

110102 Travelling Allowance Bills.

110103 contingent Bills.

110104 Scholarship Bills.

110105 Grants-in-aid Bills.

110106 Medical Reimbursement Bills

(Claim in respect of each Go-
vernment servant may be
treated as one bill).

110107 Refunds.

110108 Reimbursement of Tuition –Fee
Bills.

110109 Overtime Allowances Bills.

110110 Miscellaneous Bills.

110200 Accounts.

110201 Posting, General Examination of
Grants-in-aid bills requiring
Posting.

110202 Com. Of Divisional A/cs.
Including check of all schedules.

110203 March Final and Supplementary
Accounts.

110204 Reconciliation with Departmental
Accounts.

110205 Appropriation Accounts and
Audit.

110206 Misc. Forest payments Vrs.
including works bills etc.

110207 Transfer Entries.

110208 Checking noting of AC and DC
Bills in registers etc.

110300 Broadsheets.

110311 Check of Vrs. posting totalling
of Drs. etc., intt. bearing.

110312 Agreement of total debit with
ledger figures etc.

110313 Check-recovery Schedules posting,
totalling Drs.

110314 Agreement of total Crs. with
ledger figures etc.

- 110321 Check of Vrs. posting totalling of
Drs. Non-intt. bearing.
- 110322 Check of recovery schd. posting totall-
ing recoveries etc.
- 110323 Agreement of totals of Drs. with
ledger figures etc.
- 110324 Agreement of totals of Crs. with
ledger figures etc.
- 110331 Check of Festival Adv.Vrs. Posting,
totalling of Crs. etc.
- 110332 Check of recovery schd. posting,
totalling of Crs. etc.
- 110333 Agreement of total Drs. and Crs.
with ledger figures etc.
- 110400 Miscellaneous.
- 110401 Copying of new Registers etc.
- 110402 Objection Book including six
monthly register.
- 110403 Maintenance of Registers etc.
- 110500 Forest Remittances.
- 110501 Forest Remittances.

111000 Internal Audit.

112000 Loans and Advances.

112100 Detailed Accounts maintained
by the A.G.

112101 Number of Accounts State
Accounts.

112102 Number of Accounts Central
Accounts.

112200 Accounts maintained by Depart-
mental Authorities.

112211 Check of Vouchers posting,
totalling of Drs. etc.

112212 Agreement of total debit with
ledger figures etc.

112213 Check-recovery schedule
posting, totalling Crs. etc.

112214 Agreement of total Crs. with
ledger figures etc.

113000 Account Current Sections.

113100 Settlement Accounts (Items should
be completed in terms of circular
letter No. 777, dated the 14th

September, 1983.

113101 Disposal of all inward Accounts
incl. Issue of S. Slips.

113102 Preparation of out ward Accounts
and Schedules etc.

113103 Cheques, checking with the
covering lists etc.

113104 Remittance linking and agreeing
figures etc.

113105 March Final and Supplementary
Accounts.

113106 Broadsheets other than PAO
Transactions.

113200 Reserve Bank work.

113201 Reserve Bank work.

113300 P.A.O Suspense Transactions.

113301 Receipt of A/cs , arith, check,
preparation of C.& D. Schedule
O/W.

113302 If net Cr. Requisition dft. From

Bank, desp. Of A/C with BD-O/W.

113303 If net Dr. dft. requisition form PAO
and sending it to Back to O/W.

113304 Noting particulars of 01 and 03 in
O/W claim Register.

113305 Rt. And airith, ch. etc. and of items
etc. and posting of Registers etc.
I/W.

113306 If net Dr. requisition dft. figure
Bank & sending it to PAO.

113307 If net Cr. Receipt of Ch. from PAO
& sending it to Bank I/W.

113308 Recording particular of items 5,6,
7 in I/W claim Register.

113309 Telegraphs.

113400 R.B. I. Remittance Transactions.

113401 R.B. I. Transactions, Drawing
and Encashments.

113500 P.L.I. Transactions.

113501 P.L.I Transactions.

114000 Pay and Accounts Offices.

114100 Pay and Accounts Offices.

114101 Total staff in all cadres.

115000 T.M. Sections.

115100 T.M. Sections.

115101 Total No. of Acctts. in Try.

A/cs DO & A/C Current
(before 60: 40 ratio).

115102 For reference received from
other branches.

116000 Deposit Section.

116100 Personal Deposits and
Local Funds.

116101 Checking of (+) and (--)
memo O.B. with C.B. of
previous months.

116102 Ch. agreeing of total item of
receipt and charges of (+) &
(-) memo with Try. Fig.

116103 Posting of receipts and charges
in Broadsheets.

116104 Agreement with ledger figures.

116105 Prep. Of memo diff. Pairing of

items and action for diff.

116106 Ch. list of payments with Vrs. and
totalling schd. payments lists.

116107 Re-payment of lapsed Deposits.

116200 Revenue Civil Courts, Deposit etc.

116201 Scrutiny, totalling of Extract
Regular Agreement & Reconciliation.

116202 Ch. of schd. of payts. Total repayts.
& Ch. with Try. A/C etc.

116203 Posting of Payts. Details of
unposted Drs. Yr. Wise analys.

116204 Posting from extract register to
proof sheet.

116205 Posting of totals/repayments in
proof sheets.

116206 Totalling posted item Extract
register and Clearance register
and agree with posted figures.

116207 Analysis of progressive diff. yr.
Wise and prep. Of diff. memo.

DEPOSIT TRANSACTIONS 116000

1	2	3
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(1) **Personal Deposits and Local Funds.**

1. Checking of the plus and minus memo . Opening balance with closing balance of previous month.	116100
2. Checking and agreeing the totals. Items of receipts and charges of the plus and minus memo with items Treasury figures.	116101
3. Posting of the receipts and charges in the Broadsheet.	116102
4. Agreement with ledger figures.	116103
5. Preparation of Memo of differences and pairing off of items.	116104
Relating to previous months and adjusted in the current month.	116105
6. Initiating action for difference.	116106
7. Checking list of payment with vouchers.	
8. Totalling schedule/list of payments	116107
9. Re-payment of lapsed deposits.	

(2) **Revenue Civil Courts deposits etc.**

		116200
1. Scrutiny of the extract register.		
2. Totalling the extract register.		
3. Agreement with Treasury Account figures		116201
4. Reconciliation of monthly receipts		
5. Checking of Schedule of payments with vouchers		
Totalling list of repayments.		116202
6. Checking with Treasury Account figures certifying agree- ment		
7. Posting of payment in the extract and clearance register		
8. Details of unposted debits.		
9. Yearwise analysis of posted items		116203
10. Agreement of posted and unposted debits with the list of Re -payments.		
11. Reconciliation of monthly payments.		
12. Posting from extract register to proof sheet		116204
13. Posting of totals/repayments in the proof sheet		116205
14. Totalling the posted items in Extract Registers and clearance Registers and agreement with posted figures		116206
15. Analysis of progressive difference year-wise		
		116207
16. Preparation of Memo of difference		

Summary of Staff proposals in respect of All Groups/Sections with brief Note.

Group/ Section	<u>On Standards</u>			<u>On ad-hoc basis</u>		
	AAOs/Sr./Ars/Ars	Cks.	Oth	AAOs/Sr./Ars./Ars	Cks.	Others
	SOs ----- Accts.			ers Sos ----- Accts.		

*Proposed

Existing _____

Additional Requirement _____

*Proposed

Existing _____

Additional Requirement _____

*Proposed

Existing _____

Additional Requirement _____

*Proposed

Existing _____

Additional
Requirement _____

* Indicate name of Group/Section.