



OFFICE PROCEDURE MANUAL

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT-II) WEST BENGAL
3rd MSO BUILDING, CGO COMPLEX, 5th FLOOR
DF BLOCK, SALT LAKE, KOLKATA – 700 064

For use in IA&AD only

P R E F A C E

This is the updated & revised edition of the Office Procedure Manual of this office. The manual has been compiled in terms of para 53 of MSO (Admn) Vol.I.

The Manual has been compiled after including the latest orders regarding the day to day work of the office. The Manual should be strictly followed by all the groups unless otherwise specifically directed in a particular case by the competent authority.

Administration-I Section of this office shall be responsible for keeping the manual updated by issuing correction slips once in three months.

A handwritten signature in blue ink, appearing to read 'Manish Kumar', is written over a horizontal line.

(MANISH KUMAR)

PRINCIPAL ACCOUNTANT GENERAL

TABLE OF CONTENTS

ITEM	PARA
CHAPTER I	
ORGANISATIONAL SETUP & STAFF WELFARE	
Introductory	1.1
Authority, scope and Application	1.2
General organizational set up of the office	1.3
Staff Welfare	1.4
CHAPTER II	
OFFICE DISCIPLINE & OFFICE PROCEDURE	
Office Hour	2.1
Main Office	2.1.1
Peripatetic parties and Resident Audit offices	2.1.2
Outsourced House Keeping Staff	2.1.3
Multi-Tasking staff performing watch & ward duty	2.1.4
Staff Car Driver	2.1.5
Caretaker & Assistant Caretaker (now MTS)	2.1.6
Attendance & Punctuality	2.2
Attendance and Punctuality (General)	2.2.1
Attendance & Punctuality Farash & Safaiwala (now MTS)	2.2.2
Attendance & Punctuality Chowkidar (now MTS)	2.2.3
Late Attendance	2.3
Condonation of Late Attendance	2.3.1
Penalty for Late Attendance	2.3.2
Late Attendance Report	2.3.3
Abstract of Late Attendance	2.3.4
Restriction against working late hours	2.4
Smoking in office	2.5
Precaution against fire	2.5.1
Cleanliness	2.6
Politeness	2.7
Tidiness and Inspection of office Rooms	2.8
Cleanliness of dress and uniforms	2.9
Rules for Discipline	2.10
Unauthorized Absence	2.11
CHAPTER III	
OFFICE PROCEDURE (GENERAL)	
Security of office furniture and fixture	3.1
Registers/Old Files/Closed IRs etc.	3.2
Papers & Registers not to be removed from the office	3.3
Paper missing	3.4
Calls for papers by gazetted Officer in charge of other Section/Wing	3.5
List of work done in different Branches/Sections of this office	3.6
Forms for use in the Office	3.7
Distribution of Establishment	3.8
Economy of Stationary	3.9
Elimination of unnecessary work	3.10
Calendar of Returns	3.11
Holiday Arrangement for Returns	3.12
Dating Initials	3.13
Responsibilities of taking charge	3.14
Interview with the Pr. Accountant General	3.15
Admission of visitors to Sections	3.16
CHAPTER IV	
CONDUCT RULES	
Introductory	4.1
The Acts and Conducts of a Government servants which amount to misconduct	4.2

Permission under conduct rules	4.3
Activities not requiring permission/sanction	4.4
Activities which are not totally permissible	4.5
Oral discussions	4.6
Participation in “Gherao” and holding of meeting/demonstrations by Central Government Servants within office premises	4.7
Time-limit beyond which permission may be assumed to have been granted by the competent authority in the absence of any communications from him	4.8
Report of Arrest of office Authorities by Govt. servant	4.9
Intimation required to be given regarding conviction	4.10
Oath of Allegiance to Constitution	4.11
Connection with Radio, Television & Press	4.12
Acquisition or Disposal of Moveable, Immoveable & Valuable Property	4.13
Restriction in relation to acquisition and disposal of immoveable property outside India and transaction with foreigners etc.	4.14
Restriction regarding marriage	4.15
Acceptance of dowry by Government servant	4.16
Giving information to outsiders	4.17
List of Security ‘Donts’	4.18
Participation of Government servant in political activities	4.19
Proposition or seconding by the Government servant of candidature of persons for election to the Legislature	4.20
Investment, Lending & Borrowing	4.21
Procedure for dealing cases of indebtedness	4.22
Sponsoring of public fund by Government servant	4.23
Condition regarding joining the officially sponsored auxiliary police organizations	4.24
Use of telephone for confidential conversation	4.25
Reply to representation of staff	4.26
Use of Hindi in the replies to Representations, Applications and Petitions etc.	4.27
Representation of Government servant on service matters	4.28
Representation on Service matters by relatives of Government servants	4.29
Engagement of Child labour below 14 years	4.30
Sexual harassment to women employees	4.31

CHAPTER V

DUTIES & RESPONSIBILITIES

General	5.1
Duties and Responsibilities of Welfare Officer	5.2
Duties and Responsibilities of Sr. Audit Officer	5.3
Duties and Responsibilities of Asstt. Audit Officer/Supervisor	5.4
Powers vested to the Asstt. Audit Officer / Supervisor	5.5
Duties and Responsibilities of Sr. Auditor/Auditor	5.6
Duties and Responsibilities of Clerk	5.7
Duties and Responsibilities of Multi-Tasking Staff of Record wing	5.8
Duties and Responsibilities of Caretaker/Asstt. Caretaker	5.9
Duties and Responsibilities of Multi Tasking Staff (MTS) officials	5.10
Multi Tasing Staff on watch & ward duty	5.10.1
Outsourced House Keeping Staff	5.10.2
Duties and Responsibilities of Welfare Assistant	5.11
Duties and Responsibilities of Data Entry Operator	5.12

CHAPTER VI

HOLIDAYS

Holidays	6.1
Closing of Office on the death of High Dignitaries	6.2
Closing of office on polling day in connection with Election to Lok Sabha/State Legislature	6.3

CHAPTER VII

CORRESPONDENCE

Diaryising of Inward letters and other documents	7.1
Maintenance of General diaries for certain letters	7.2
Remarks on letters prohibited	7.3
Letters for transmission to other offices	7.4

Unsigned and incomplete letters	7.5
Oral consultation by Assistant	7.6
Original noting by Supervisor's/Asstt. Audit Officer	7.7
Marginal remarks on Office Notes	7.8
Disputed Rulings	7.9
Abbreviations in office notes & drafts	7.10
Piecemeal disposal prohibited	7.11
Treatment of inward letters on which intermediate action is required before final disposal	7.12
Pending Register	7.13
Reminders received on pending letters	7.14
Disposal of pending cases	7.15
Reports of pending cases	7.16
Filing of letters from CAG, Govt. of India or State Govt.	7.17
Report of Outstanding letter	7.18
Preparation of weekly letter reports	7.19
Drafts-Outward letter	7.20
Draft-how to be written	7.21
Instruction regarding issue of reminders	7.22
Supervisor's/Asstt. Audit Officer's responsibility for Drafts written by Superior Officers	7.23
References to Codes and Manuals	7.24
Treatment of drafts typed by the Pr. Accountant General's Stenographer	7.25
Correspondence to be signed by the Pr. Accountant General	7.26
Letters requiring the approval of the Pr. Accountant General before issue	7.27
Correspondence with Government and Comptroller & Auditor General	7.28
Procedure relating to communications with Foreign Govt.	7.29
Correspondence with subordinate officers directly to be avoided	7.30
Ending of Official Correspondence	7.31
Mode of addressing an officer by name	7.32
Discontinuance in official documents of titles conferred on Indians	7.33
Demi-official correspondence	7.34
Disposal of D.O. letters addressed to the Accountant General	7.35
Un-official cases	7.36
FAX/E-MAIL/Telex	7.37
Diary Register for Fax, E-mail, Telegrams, Telex, etc.	7.38
Note sheets received from other Sections	7.39
Call for copies of papers etc. from other offices	7.40
Documents not to be entered in the Sectional Inward Diary Register	7.41
Letters sent out in original	7.42
Reminders	7.43
Indexing of Secret and Confidential Letters	7.44
Despatch of Confidential Papers	7.45
Review of Outward Diary Register	7.46
General instructions in connection with the inspection by the Director of Inspection	7.47
Tracing of inward letter in Record Section	7.48
Record of Important Circulars issued by the CAG, Govt. of India etc	7.49
Replies to References made to Government and CAG to be seen by the Accountant General	7.50
Register of complaints	7.51
Letters requiring the approval of the Accountant General before issue	7.52
Signature of routine correspondence by the Asstt. Audit Officer / Supervisor	7.53
Reminder register	7.54
Transfer of letters from one section to another	7.55
Procedure for sharing letters received on transfer from other sections as outstanding in the Weekly report	7.56
Miscellaneous documents	7.57
Examination of the register or registers for entering miscellaneous documents	7.58
Despatch of papers by Air Mail/Speed Post	7.59
Court Attachment	7.60
Method of putting up papers to the Accountant General /Group Officers or to Branch Officers	7.61
Hours for submission of papers to Pr. Accountant General	7.62
Papers returned by the Pr. Accountant General should go to the Branch Officer concerned	7.63
Queries by Pr. Accountant General and other Gazetted Officers	7.64
Supply of documents to outside Authorities /Courts	7.65
Supply of copies of all orders of a general nature affecting the conditions of service of the non-gazetted staff	7.66
Use of files and cases	7.67

Maintenance of guard file	7.68
Anonymous and pseudonymous complaints	7.69

CHAPTER VIII

OFFICE MANUALS, OFFICE ORDERS, ETC.

Maintenance of Office manuals & Codes etc.	8.1
Correction to Codes, Manuals	8.2
Codes and Manuals published by authorities other than office	8.2.1
Office Manual	8.2.2
Distribution of Regulations, Codes & Manuals	8.3
Report of incorporation of corrections	8.4
Pasting of Correction Slips in the Gazetted Officer's copy of Codes etc.	8.5
Discontinuance of established procedures	8.6
Disregard of Rules or Instructions	8.7
Office Order, Branch Order, Circulars	8.8
Office Order	8.8.1
Branch Order	8.8.2
Circulars	8.8.3
Circulation of Office orders, Branch Orders etc.	8.8.4
Procedure for disposal of Office orders, Branch Orders etc.	8.8.5

CHAPTER IX

GOVT. PROPERTIES

Electrical installation/Fittings & Maintenance thereof	9.1
Government Buildings	9.1.1
General rules to be observed in Public Buildings both for avoidance as well as in case of an outbreak of fire	9.2
Precaution against fire	9.3
Custody of the keys	9.4

CHAPTER X

MISCELLANEOUS

Assistance of Cash (Admn.)	10.1
Procedure of obtaining legal opinion on case arising in the office	10.2
Submission of Court cases to the Pr. Accountant General	10.3
Suit against the Central Govt. Procedure to be observed to avoid any risk of the same being undefended as a result of the failure to take prompt and appropriate action on a summon received in a department of that Govt.-procedure for obtaining legal advice from the Ministry of Law and Justice, Branch Secretariat at Kolkata	10.4
Procedure for filling applications for special leave appeal to court of Law	10.5
Appointment of Central Govt. Advocates for City Civil Court, Kolkata	10.6
Requisition of record from other Sections	10.7
Central Administrative Tribunal	10.8
Tour programme of the Pr. A.G.	10.9
Medical concessions	10.10
Treatment of the periods spent by the govt. servants in attending court to give evidence or to serve as assessors or jurors	10.11
Giving of oral Evidence in a Court of Law	10.12
Custody of Surety Bonds in respect of advances for the purchase of bicycles etc.	10.13
Issue of invitation cards etc. of Govt. functions in Hindi as well as in English	10.14
Conditions of services of the non-gazetted staff	10.15
Discussion with representatives of the staff Associations	10.16
Treatment of resolutions passed in All India Accounts and Audit Officers Conference	10.17
Replies to communications addressed by recognized association	10.18
Restriction on Govt. servants who are office bearers of Service Associations dealing in their official capacity with matters connected with those Associations	10.19
System for monitoring of complaints received from retired/serving employees of the Department	10.20
Procedure for preparation of the Statement	10.21
Dating Initials	10.22
Responsibilities on taking charge	10.23
Monthly Report	10.24
Preparation of monthly Reports	10.25
Stationary	10.26

Farewell parties to officers by non-gazetted staff	10.27
Recognition of degree etc.	10.28
Issue of Identity card	10.29
Correspondence in Newspapers & Journals	10.30
Permission for further studies	10.31
Inspection of office rooms by Gazetted officers	10.32
Procedure for handing over records due to transfer of work from one section to another	10.33
Transfer of records between sections consequent on transfer of work following reorganization	10.34
Proper dressing by the MTS staff	10.35
Examination of contents of drawers, boxes etc.	10.36
Note Book	10.37
Allowing Clerks to enroll themselves in the Indian Territorial Army	10.38
Condition regarding joining the St. Johns' Ambulance Brigade	10.39
Auxiliary Air Force	10.40
Training in Home Guard organization for Group 'D' Peon (now MTS)	10.41
Candidature of Government servant for election to local bodies	10.42
Action to be taken in the case of Government servants found guilty of Contravention of Prohibition Law	10.43
Certificate of transfer of charge of 'Group A' officers	10.44

CHAPTER XI

IMPLEMENTATION OF THE OFFICIAL LANGUAGE POLICY OF THE UNION

	11.1
Compulsory training in Hindi	
Incentives for Training	11.2
Facilities and Incentives for learning Hindi Typing/Hindi Stenography	11.3
Imparting working Knowledge of Hindi and also full time training in Hindi Typing/Stenography	11.4
Training Centre	11.5
Training in Translation	11.6
Incentive Scheme for original Hindi noting/drafting in Official work	11.7
Grant of 'Incentive Allowance' to the Stenographers and Hindi Typists for doing their official work in Hindi in addition to English	11.8
Scheme of awarding prizes to the Town official Language Implementation Committee for best performance	11.9
Use of both Hindi and English for certain proposes	11.10
Provision of bilingual electronic typewriter	11.11
Provision of Devanagari Typewriters and Hindi Stenographers/typists	11.12
Organising Hindi Workshops	11.13
Organising Hindi Day	11.14
Official Language Implementation Committee	11.15
Publication of Hindi magazines	11.16

CHAPTER – I

ORGANISATIONAL SET UP & STAFF WELFARE

1.1 Introductory

The Officers and members of the staff of the Pr. Accountant General Audit-II, West Bengal belongs to the joint cadre with the staff of the Pr. Accountant General (Audit -I), West Bengal and Pr. Accountant General (Audit – I) is the cadre controlling authority for this office.

There should be no inter office transfers in normal course. Withdrawal of an employee in any cadre from this office requires prior concurrence of the Pr. Accountant General Audit-II, West Bengal.

Vacancies in any cadre (excluding Class-I officers) in this office will be filled up by the Office of the Pr. Accountant General (Audit -I), West Bengal in the capacity of Cadre Controlling office.

Authority: Compendium of the Office of the Accountant General (Audit- I), West Bengal and Accountant General (Audit-II), West Bengal.

1.2 Authority, Scope and Application

This manual detailing the Office Procedure and Establishment have been compiled and issued under provisions of Para 53 of Manual of Standing Orders (Administration) Volume-I of the Comptroller and Auditor General of India.

1.3 General organizational set up of the office

Organisational set up of the Office of the Pr. Accountant General (Audit-II), West Bengal is given below :

Pr. Accountant General (Audit-II), West Bengal

AMGs & Admn	Name of the Officer	Section/ <u>Clusters</u> under him
--	Pr. Accountant General	Pr. Accountant General's Secretariat, Report and ITA
Office Administrations	Sr. Dy. Accountant General /Dy Accountant General (Admn)	Office Administration including Record section and Hindi Cell.
AMG-I (Audit Sector)	Sr. Dy. Accountant General /Dy Accountant General (Admn) & AMG-I	Agriculture, Food & Allied Industries
AMG-II	Sr. Dy Accountant General / Dy. Accountant General (AMG-II)	i- Industry and Commerce ii- Environment, Science & Technology
AMG-III	Sr. Dy Accountant General / Dy. Accountant General (AMG-III)	i- Water Resources ii- Public Works iii- Culture and Tourism
AMG-IV	Sr. Dy. Accountant General / Dy. Accountant General (AMG-IV)	i- Energy and Power ii- Transport iii- IT and Communication

[Headquarters office letter no. 123/17-5MU/2022/KW-II/11 May 2023]

1.4 Staff Welfare:

In order to look after the Welfare activities of this office, there is a Welfare officer for both the offices of the Pr. Accountant General **(Audit-I)**, West Bengal and Pr. Accountant General **(Audit-II)**, West Bengal. The Welfare Officer will give personal hearing to individual staff members on their difficulties and grievances and take necessary steps for their redressal. Welfare Assistants of both the offices are directly working under his control.

The Welfare officer will also maintain close coordination with the Welfare officer of the office of the Accountant General (A & E), West Bengal to look after the recreations, culture, sports and community activities of the staff members.

CHAPTER-II

OFFICE DISCIPLINE AND OFFICE PROCEDURE

2.1 Office Hour

2.1.1 Main Office

Working hours of the office on all working days will be from 10.00 A.M. to 6.30 P.M. with half an hour lunch break from 2.00 P.M. to 2.30 P.M. However, MTS staff attached to the officers should attend office half an hour earlier than scheduled hours and stay half an hour beyond the prescribed closing hours. MTS officials attached to section should also attend office half an hour before the scheduled hours of attendance. The office will remain closed on Saturdays and Sundays in addition to other declared holidays.

[Govt. of India, Ministry of Personnel, Public Grievances & Pension (Deptt. of P&T) O.M. No. 13/11/86 JCA dated 07.11.1986 read with O.O.No. Admn.I/204 dt. 20.11.86 and Admn.I/Holiday/104-Vol-II/206 dt. 21.11.86 issue by the then O/o the A.G. (Audit)-I, W.B and O.O.No. Admn-I/Attendance/Gr-D/9-2/KW/242 Dated 01.11.01 issued by Office of the Accountant General (A)-II, west Bengal.]

2.1.2 Peripatetic Parties and Resident Audit Offices

Peripatetic parties/field parties will observe the working hours, lunch break and holidays of the offices they inspect or in which they conduct local audit. Resident Audit Offices will follow the working hours, lunch break and holidays of the offices to which they are attached.

[A.G's order dt. 26.07.85, file No. Admn-I/Holiday-144/Vol.-II- O/o the A.G. (Audit) I, W.B.]

2.1.3 Outsourced House Keeping Staff

Working hours of Outsourced House Keeping Staff will be from 08.00 hrs to 16.30 hrs.

[A.G's order dt. 16.06.88, file No. Admn-I/Manual Revision/XV-I- O/o the A.G. (Audit) I, W.B.]

2.1.4 Multi Tasking Staff performing watch & ward duty

Working hours of Multi Tasking Staff performing Watch & Ward duty will be in three shifts of 8 hours each, 6 A.M. to 2 P.M., 2 P.M. to 10 P.M. and 10P.M. to 6 A.M. The Caretaker, Asstt. Caretaker will draw up the roster and get the same approved by the Sr. Audit Officer((Record).

[A.G's order dt. 12.11.90, file No. AdmnIi/Manual Revision/XV-I- O/o the A.G. (Audit) I, W.B.]

2.1.5 Staff Car Driver

Working hours of Staff Car Driver will be from 9.30 A.M. to 7.00 P.M. with half an hour lunch break.

[Min. of Fin (Exp) OM No. F3(18)-E-II(A)/86 dated 10.12.1986]

2.1.6 Caretaker & Assistant Caretaker (now MTS)

The duty hours of Caretaker/Asstt. Caretaker will be from 10.00 A.M. to 06.30 P.M.

[A.G's order dt. 12.11.90, file No. Admn-I/Manual Revision/XV-I- O/o the then O/o the A.G. (Audit) I, W.B.]

2.2 Attendance & Punctuality

2.2.1 Attendance and Punctuality (General)

An Attendance Register in form SY 302 will be maintained by each section. AAO /Supervisor in charge of the section will close and submit the Attendance Register to the Branch Officer after

making a circle in red ink against those officials who had not come to the office even by 10.30 hours. Before that the following abbreviations will be used by the Section in charge to denote the reasons of non-attendance-

- i) C.H - Compensatory Holiday
- ii) C.L - Casual Leave
- iii) L - Leave of any other kind
- iv) A - Absence without leave or permission.

Any official attending office after close of the Attendance Register should record his /her attendance in presence of the Branch officer indicating the time of signing.

Branch Officer will also set his initial in the Attendance Register in token of having exercised check over attendance of the staff working under him and submit the same to the Group Officer within 11.00 hours daily.

Authority: C&AG's No. 2825-NGE.I/12-73 dated 04.10.1974 read with Accountant General's order dated 21.05.08 issued under O.O. No. Admn-I/9-21/II/24 dated 22.05.08.

2.2.2 Attendance & Punctuality Farash & Safaiwala (now MTS)

Attendance Registers in respect of outsourced House Keeping Staffs are required to be put up to the Sr. AO/Record at 10.10 hours. The **Sr. AO/ Record** will set his initial in the Register at appropriate place. Outsourced House Keeping Staff are required to sign the Attendance Register in the morning at the time of arrival as well as in the afternoon at the time of departure. Those who do not turn up at **08.30** hours will be noted by the Multi Tasking Staff assigned Watch & Ward duty. Those who report for duties after 08.30 hours shall put the time while signing the Register.

[O.O No. Admn. Series/102 dt. 01.08.1988]

2.2.3 Attendance & Punctuality Chowkidar (now MTS)

Attendance Register in respect of Chowkidars now Multi Tasking Staff on Watch & Ward duty is required to be put up to the Sr. Audit Officer (Record) at 10.10 A.M. who will set his initial at appropriate place. The Chowkidars (now MTS) are required to sign Attendance Register as soon as they come to office. They are to report for duties to the Floor Darwan. Those who do not turn up at 6.30 A.M., 2.30 P.M. and 10.30 P.M. will be marked late by the Floor Darwan. Those who report for duties after 6.30 A.M., 2.30 P.M. and 10.30 P.M. shall put the time while signing the Attendance Register.

2.3 Late Attendance

2.3.1 Condonation of Late Attendance

Late Attendance upto an hour, in not more than two occasions in a month may be condoned by the **AAO/ Supervisor**, if he is satisfied that it is due to unavoidable reasons like illness in the family, **motor- cycle/** a cycle puncture, late running of buses/trains etc.

[G.I.M.H.A O.M.No. 60/17/64-Ests(A) dt. 04.08.1965]

2.3.2 Penalty for Late Attendance

For each Late Attendance other than condoned ones, half-a-day's Casual Leave should be debited to the casual leave account of the concerned govt. servant. If the concerned Govt. Servant has no Casual Leave at credit, disciplinary action may be taken against him/her treating such late attendance as unauthorized absence for the day. However, if the administrative authority concerned is not prepared neither to condone the late attendance nor to take disciplinary action, the official concerned may be informed through prescribed Memo (Annexure-I) that his/her such late attendance, will be treated as unauthorized absence for the day(s) and leave it to the concerned official either to face the consequences of such unauthorized absence or to apply for Earned Leave or other kind of leave due and admissible for that day, as he/she may choose.

Besides punctuality in attendance, each official should stay in his/her seat upto 6-30 pm positively.

G.I.M.H.A O.M.No. 60/17/64-Ests(A) dt. 04.08.1965 and G.I.O.M No. 28034/3/82- ESTS(A) dated 05.03.1982.

2.3.3 Late Attendance Report

At the end of each month, a late attendance report in the prescribed form given in the **Annexure-2** should be submitted to the Group officer by the 7th of the following month through the Branch officer. In respect of sections having no Group Officer, the monthly Late Attendance Report may be submitted to the Branch Officer. A consolidated Late Attendance Report for each quarter, January to March, April to June, July to September and October to December may be submitted to Admn.-I section by 15th of April, July, October and January every year. Admn-I section will submit the consolidated quarterly report for the entire office to the Accountant General by 20th April, July, October and January every year.

2.3.4 Abstract of Late attendance

On the 7th of each month, an abstract of late attendance of the previous month should be prepared by filling in the columns prescribed for the purpose in the Attendance Register. Forfeiture of casual leave for the late attendance as prescribed for the purpose in para 2.3.2 above should be shown distinctly in the Attendance Register and also entered in the casual leave register. Both the registers should then be submitted to the Branch Officer concerned. The Branch Officer after scrutinizing the registers, will record a certificate to the effect that the number of casual leave availed of and/or forfeited for Late Attendance as recorded against each in the Attendance Register agreed with those entered in the Casual Leave Register.

2.4 Restriction against working late hours

Except when anyone is required to work upto late hours in office beyond 6.30 P.M., no staff should ordinarily remain in office beyond office hours without the permission of Branch Officer.

2.5 Smoking in Office

Smoking in the office premises is strictly prohibited.

2.5.1 Precaution Against fire

- i) Smoking in the places like Record Room, Old Record Room/Store & Library etc., which are easily susceptible to fire, is strictly prohibited.
- ii) While leaving Sections, all are to keep a watchful eye against wastage on account of consumption of electricity and put off fans, lights, computers etc. not in use. This is also to guard against fire hazards owing to electrical short circuits, going unnoticed.

2.6 Cleanliness

Due observance of cleanliness and rules of hygiene is obligatory to each and every employee while in office. The lavatory and water closet should be properly used. Unsanitary condition anywhere within the office premises should be brought to the notice of the officer in charge of Record Section and of the Sr. Dy./Dy. Accountant General (Admn).

2.7 Politeness

Every official is expected to be polite and courteous in his dealing. He should work quietly so as not to cause disturbance or inconvenience to others at work around him.

2.8 Tidiness and Inspection of Office Rooms

The following rules are to be observed:

- i) Each Assistant is required to tidy up his table every evening before he/she leaves the office.
- ii) No boxes, stools or goblets etc. may be placed under any of the tables.
- iii) Everyday, before leaving office each assistant is required to place his/her files and registers inside the Compactor or the Almirah provided for the purpose for thorough cleaning of the floor by the office Sweepers.
- iv) Washing is absolutely prohibited in any part of the office rooms.
- v) The Sectional Officer of each Section should see that the above rules are duly observed and bring to the notice of the Branch Officer; any violation in case of an Assistant being reported more than once will be brought to the notice of the Group Officer (Admn). The Sectional Officer should thoroughly inspect his section every Friday before leaving office.

2.9 Cleanliness of dress and uniforms

All Multi Tasking Staff should be neatly and cleanly dressed. Those to whom uniforms are supplied are required to wear them while on duty at office or elsewhere on official duty. Infringement of this order will be seriously dealt with. Apart from taking disciplinary action against the delinquent MTS employees, uniforms should not be supplied to them who do not wear uniform regularly.

2.10 Rules for Discipline

Rules made by the President for the first appointment to subordinate services under his administrative control and for the discipline and right of appeal of members of these services are incorporated in Central Civil Services (Classification, Control & Appeal) Rules 1965.

2.11 Unauthorized Absence

No member of the office should, ordinarily, stay away from duty without prior sanction of leave. Staying away from duty without proper sanction of leave is fraught with the risk of such absence being treated as unauthorized in addition to institution of disciplinary proceedings.

In this connection provision of FR 17-A may be referred to.

CHAPTER –III

OFFICE PROCEDURE (GENERAL)

3.1 Security of office furniture and fixture

With a view to ensuring the security of articles, i.e. computer, printer, electric bulbs, tube lights, furniture etc. in different rooms as well as of the Record of this office, the following instructions should strictly be followed:

- (a) At the close of the office at 6.30 P.M, **MTS performing watch and ward duty** should give frequent round at short intervals to see each section is empty and should close it up. Before closing a room he should examine it to see whether furniture and other items in its place are all right;
- (ii) If any member/members of staff is/are engaged in working in any section after 6.30 P.M with the permission of the competent authority, the person(s) leaving the section last should inform the MTS about the approximate time of his leaving so that, the **MTS** may come at that time to close the room;
- (iii) The **MTS performing cleaning work**, when cleaning the room in the morning should keep note of the articles in the room and their work of cleaning will be supervised by the **MTS performing watch and ward duty**. After cleaning all the rooms, the **MTS** should take charge of the rooms from them.
- (iv) Sometimes before the opening of the office, the MTS should also examine the rooms to see whether everything is in its proper place.
- (v) In case anything wrong comes to the notice of the **MTS** during his examination of the rooms/open space, he should report immediately the fact to the **MTS performing watch and ward duty**. The **MTS performing watch and ward duty** in turn should submit a detailed report to the Group Officer (Admn) stating the responsibility for the loss. Thereafter the Group Officer (Admn) should submit a detailed report to the Accountant General.

3.2 Registers/Old Files/Closed IRs etc.

AAO/ Supervisor of the section is to see that no register or other papers of their section intended for removal to Old Record are placed in the corridor/open space of the section without first arranging with the Record Section for their removal.

3.3 Papers & Registers not to be removed from the Office

Under no circumstances should secret and confidential papers be permitted to be taken outside/home. Office papers including registers/files may be taken for official work by **AAO/ Supervisor** only with the permission of the Branch Officer.

3.4 Paper missing

When any files or other documents are found to be missing, the matter should be at once brought to the notice of the Branch officer concerned. The **AAO/ Supervisor of concerned section** is responsible for seeing that this is done as soon as loss/losses comes to his/her notice. Losses of Government files and other documents will be viewed as a serious matter. The responsibility for their loss will be fixed by the Branch Officer concerned under the orders of the respective Group Officer and necessary disciplinary action will have to be taken against the person(s) at fault.

3.5 Calls for papers by gazetted Officer in charge of other Section/Wing

When calls for papers and references or queries are made to a Section by any other Officer, **AAO/ Supervisor** should bring this to the notice of the Branch Officer and information/papers should be furnished to the Officer through the Branch Officer at the earliest.

3.6 List of work done in different Branches/Sections of this Office

Each section should have an uptodate list showing the sections and wings into which the office is divided and the nature of work done in each section or wing. Admn.-I section will be responsible for notifying changes in the list as and when necessary and the various sections or

wings should intimate necessary changes to Admn.I section for this purpose. A consolidated list of work done in different branches of this office is required to be updated from time to time by Admn.I section.

3.7 Forms for use in the Office

A list of forms, the printing of which has been authorized as special forms for use in this office, will find place in the Manual of the Record Section and a complete file of samples of all forms will be available in that section for reference.

All work connected with the supply, printing, alteration, cancellation of standardized or special forms will be centralized in the Record section. No direct indent for forms will be made by a section. All indents will be sent to Record Section which will be responsible to take action on them.

3.8 Distribution of Establishment

The strength of each wing or section will be available in Admn. I section as well as in the sections concerned. Any change in the strength will be intimated by the Admn. I to the section(s) concerned. The work done by each wing or section will be found in the list of items of work done in section as modified from time to time under office order. Any change in the work done by any section will require the approval of the Accountant General.

Every section should maintain a register showing Distribution of work of the Section among the various Auditors/Sr. Auditors and Clerks with the approval of the Branch Officer. Each and every official should put their full signature with dates against the allotment of the work recorded in the register. Whenever there is a change of incumbency in the section, necessary particulars in respect of the new one should be entered in the register with the approval of Branch Officer.

The charges of the **AAO/ Supervisor** should also be recorded in this register and detailed particulars of charge number 1,2,3 etc. should be entered in the register with the approval of the Group Officer.

Wherever there is a change of incumbency of the **AAO/ Supervisor** of the Section, the Register should be handed over to the successor, a specific mention of the fact being made in the handing over report. One copy of such approved Distribution list should be sent to Admn.I section for record. Any change in respect of the distribution of duties amongst the Auditors/Clerks/Sectional Supervisory Officer should be got finally approved by the Group Officer concerned and intimated to Admn.I Section forthwith.

3.9 Economy of Stationary

Steps should be taken to reduce wastage of computer paper/xerox papers and other stationery items. With the implementation of e-office all over the office, the wastage of paper has been reduced. Normally, office copies should not be prepared again where the draft itself is quite legible and does not contain many corrections. Typing, if necessary, should be done in single space.

[Notes should be typed/written on both sides of the paper. Normally, office copies should not be typed again where the draft itself is quite legible and does not contain many corrections. Typing should be done in single space. Steps should be taken to reduce wastage of Computer papers/Xerox papers and other stationery items]

As far as possible and practicable, used envelopes should be re-cycled for use. All envelopes fastened with slips should be opened by cutting the slips and not the flaps for being used again. Similarly all envelopes issued by the office should be issued with similar slips attached with the same object.

New envelopes must not be used as long as used ones are available in good order. Envelopes received by Gazetted Officers should after opening, be sent to Record for further use.

[GI,MF O.M. No. F7(15)-E(Coord)/79 dated 16.8.79 (Sl. 3 of Appendix – 3 of DFP Rule)]

In issuing office orders, both of the Administrative and Audit series, it should be indicated whether these require to be circulated to all sections of this office or to a Group/Groups of Sections only, the approximate number of copies to be printed/cyclostyled being also indicated in the manuscript orders in each case. This will be done by recording a list of circulation below

each office/branch order indicating specifically the officer/section to which the order should be circulated noting the number of copies against each. The number of spare copies of office/Branch orders, circulars etc. should be reduced to the minimum necessary.

Record section should take particular care to see that the issue of stationery stores including papers is restricted to the barest need of the indenting section.

[CAGs letter No. 135 – NGE.I/19-59 dated 23.1.1959]

3.10 Elimination of unnecessary work

In order to ensure elimination of unnecessary work, the following rules inter alia should be observed:

All correspondences should be avoided unless it serves a definite and useful purpose. Copies of Orders or notification issued by any wing should not be sent to other wings or Branch Offices unless they are likely to be used or interested to them.

All communication should be worded as concisely as possible but not at the expense of intelligibility. The object is to cultivate the utmost brevity and clarity of expression and to avoid all redundant materials.

Office noting should be reduced to the minimum necessary in order to ensure that a case reaches the Officer competent to pass orders as early as possible.

An abbreviated form of letter should be written whenever possible. In writing notes, a representation of the facts of any case already narrated in an inward letter should ordinarily be avoided. The officer to whom the case will be put up is expected to read the correspondence in original. A brief reference (e.g. please see page... 'C') to the relevant page of the correspondence portion of the file should be enough. A précis should be prepared only when a large number of correspondences are involved and the case is going to be put up to the Accountant General for orders.

3.11 Calendar of Returns

Each section including Headquarters' sections and Central Coordinating sections should maintain a Calendar in Form No. SY 264 showing the due and actual dates of dispatch of return and submission to the Gazetted Officer of returns and other items of work and receipt of returns etc. **(Annexure-II)**

The Calendar of Returns should be maintained in the following manner.
It should be divided into four section as under :-

Section I	:	Return due from the Section to outside authorities,
Section II	:	Returns and other items of work due for submission to gazetted officer and other section of the office,
Section III	:	Returns due from outside authorities or other section of this office,
Section IV	:	Occasional items.

Under each section there should be the following sub-sections:

- i) Annual
- ii) Half- Yearly
- iii) Quarterly
- iv) Monthly
- v) Weekly etc.

With the restructuring of cadres in IA & AD, Central Audit has undergone a through change and accordingly our Accountant General has approved a model of Calendar of Returns which has been circulated with this office order No. CASS I/14 dated 10.7.86.

Note 1: All inward returns whether from other offices or other sections of this office the receipt of which is not watched through one of the existing registers would be entered in the Calendar of Returns.

Note 2: In case where more than one objection book, broad sheet etc. is maintained by a Section, all the books should be indicated separately in the Calendar of Returns under the unit "Objection Book", "Broad Sheet" etc.

The Calendar of Returns should be submitted once a week to the Branch Officer without fail by the **AAO/ Supervisor** for review and the results of review would be placed on record.

The Branch Officer should test check the dates at the time of every submission. This test check should be conducted in such a manner as to bring each item of the Calendar of Returns under such test check once in a year. The fact of conducting such test-check, indicating the relevant items, should be clearly recorded by the Branch Officer in the Calendar of Returns.

The Calendar of Returns of each section should be submitted to the respective Group Officer at the end of each month who will review the position as per para 20 of MSO (Admn) Vol.-I and ensure that the concerned Branch Officer has recorded the test-check of items properly.

The Sectional Calendar of Returns should be periodically reviewed by the ITA Wing of the Office of the Pr. Accountant General (Audit), West Bengal to ensure that these are maintained uptodate according to the programme drawn up by the ITA wing.

The Calendar of Returns may be reviewed by the **AAO/ Supervisor** with a view to setting right the defects pointed out in ITA section's observations.

The **AAO/ Supervisor** should record a certificate to the effect that all the returns as per previous Calendar have been brought forward without omission in the new Calendar of Return to be opened.

The **AAO/ Supervisor** will be personally responsible for the correct exhibition of the outstanding items at the time of submission of Calendar of Returns to the Branch Officer or Group Officer.

The **AAO/ Supervisor** should examine the Calendar of Returns daily and will be held personally responsible for any delay. He should keep it corrected with reference to the order prescribing the submission of new returns or canceling returns already submitted under this arrangement. The due dates for returns should not be lost sight of and **AAO/ Supervisor** should see that the returns are not only spared but also dispatched within the due dates.

Ordinarily, the Returns are to be completed and passed by the Branch Officer a day or two in advance on the due dates. It is only in unavoidable cases as for instance when any information is wanting that their completion is to be held over till a specified date. **AAO/ Supervisor** should see personally in each case that the return is sent to Record Section not later than 2 P.M. on the due date and should, before leaving office on that date, satisfy themselves that the dispatcher has acknowledged that return in question with dated initial. In the Sectional Calendar, the date of dispatch should be noted and any delay in issue promptly investigated by the **AAO/ Supervisor** to fix responsibility for the same.

When the due date for the submission of a return to an authority in or outside this office falls on a holiday, the return may in the absence of special order be submitted one day late.

3.12 Holiday Arrangement for returns

All returns which fall due within the holiday must, if possible, be despatched by the evening of the previous working day.

Fair copies of draft and statement, passed by the evening of the last working day must go out on that day, specially for those offices in Kolkata. The Branch Officer in charge will remain in office on that day, till late to sign papers which cannot be got ready within office hours. Earnest efforts should be made by Record (dispatch wing) to ensure dispatch of letters/documents etc by post/special messengers on the last working day.

3.13 Dating Initials

Whenever it is necessary for any one to initial any document or register the initial must invariably be dated.

3.14 Responsibilities of taking charge

Every **Sr. Audit Officer/Asstt. Audit Officer/Supervisor/Sr. Auditor/Auditor/Clerk** when taking over charge of his/her duties temporarily from another is expected to ascertain whether the work is absolutely uptodate and to report at once to his immediate superior any arrear or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted, the officer

assuming charge remains responsible for the state of work under his charge including any arrears or irregularities which may exist.

It has been ordered that the Auditors including Sr. Auditors and Clerks should on the eve of their transfer from the section or while proceeding on leave exceeding 5 days with the prior sanction of the competent authority, prepare a note bringing out clearly the state of work under them in conformity with the duty list maintained in the section and particularly the arrear, if any, that have accumulated in their seats. When Sr. Auditor/Auditor has not been given full charge of a seat but is partially attached to particular seat, it will be the duty of the main Sr. Auditor/Auditor of the seat to prepare a note in respect of the work allotted to the assisting Sr. Auditor/Auditor on the occasion of latter's transfer or leave. In case the seat is in arrear, a list of arrear should be enclosed with the note stating details of arrear.

The Branch Officer or **AAO/ Supervisor** should prepare the handing over charge in the prescribed form.

AAO/ Supervisor should maintain a register (in blank note book) in each section in which the outgoing **AAO/ Supervisor** should note the different registers maintained in the section, the list of books held in the Sectional Library and all other important items of work that he is leaving to the successor. It will be a sort of continuous record to enable any body to fix responsibility in important matters. The register should be submitted to the Branch Officer at the time of each transfer of charge.

[CAGs order No. 223-O&M/23-81 dated 6.4.84]

3.15 Interview with the Pr. Accountant General

No staff below the rank of **Sr.** Audit Officer should try to interview the Pr. Accountant General without making a previous appointment through his Secretary.

3.16 Admission of Visitors to Sections

Visitors coming office on official business should be directed to see the Branch Officer concerned. Neither the **AAO/ Supervisor** nor any official should directly deal with such visitors unless authorized to do so by the Branch Officer in charge.

CHAPTER - IV

CONDUCT RULES

4.1 Introductory

All members of the office are expected to be conversant with “The Central Civil Services (Conduct) Rules, 1964”. Some important provisions in the Rules are given in the following paragraphs:

4.2 The Acts and Conducts of a Government servants which amount to misconduct

- 1) if the act or conduct is prejudicial or likely to be prejudicial to the interests of the employer or to the reputation of the employer;
- 2) if the act or conduct is inconsistent or incompatible with the due and peaceful discharge of his duty to his employer;
- 3) if the act or conduct of an employee makes it unsafe for the employer to retain him in service;
- 4) if the act or conduct of the employee is so grossly immoral that all reasonable men will say that the employee cannot be trusted;
- 5) if the act or conduct of the employee is such that the employer cannot rely on the faithfulness of his employee;
- 6) if the act or conduct of the employee is such as to open before him temptations for not discharging his duties properly;
- 7) if the employee is abusive or if he disturbs the peace at the place of his employment;
- 8) if he/she is insulting and insubordinate to such a degree as to be incompatible with the continuance of the relation of employer and employee;
- 9) if the servant is habitually negligent in respect of the duties for which he is engaged;
- 10) if the neglect of the employee though isolated, tends to cause serious consequences.

The following acts and omissions amount to misconduct:-

- 1) Willful insubordination or disobedience, whether alone or in combination with others, to any lawful and reasonable order of a superior.
- 2) Infidelity, unfaithfulness, dishonesty, untrustworthiness, theft and fraud or dishonesty in connection with the employer's business or property.
- 3) Strike, picketing, gherao- or inciting others to strike work in contravention of the provisions of any law, or rule having the force of law.
- 4) Gross moral misconduct – Acts subversive of discipline- Riotous or disorderly behavior during working hours at the establishment or any act subversive of discipline.
- 5) Riotous and disorderly behavior during and after the office or in office premises.
- 6) Habitual late attendance.
- 7) Negligence or neglect of work or duty amounting to misconduct- Habitual negligence or neglect of work.
- 8) Habitual absence without permission and overstaying leave.
- 9) Conviction by a criminal court.

[Note 23 below rule 3 of CCS(Conduct) Rules, 1964]

4.3 Permission under conduct rules

Activities requiring prior permission/sanction – Prior permission of the prescribed authority in respect of the following activities:-

- (1) To join the Civil Defence Service in Delhi or elsewhere outside the office hours.
- (2) To join as members of St. John Ambulance Brigade and to receive training subject to the condition that it does not interfere with the efficient discharge of official duties.
- (3) To join officially sponsored auxiliary police organizations like Home Guards, National Volunteers Corps, etc.
- (4) To join non-official, non-political organization like Bharat Sevak Samaj whose object is to contribute to the National Development Plan

- (5) To join Samyukta Sadachar Samity provided the Government servants restrict their activities to the improvement of the ethical standards and the moral tone of the society only and should not use the forum of the Samity to lodge information or complaints against Governments servants/agencies.
- (6) To join foreign language classes conducted by Indo-Foreign Cultural organisations.
- (7) To own or conducted or participate in the editing or management of any newspaper or any other periodical publication.
- (8) To publish a book by himself or through a publisher or contribute articles
- (9) To participate in a radio broadcast or contribute articles to such broadcast.
- (10) To give evidence in connection with any enquiry conducted by anybody other than the Central / State Govt. or Parliament or a State Legislature or a Judicial Authority or a Departmental authority subordinate to the Government.
- (11) To accept contributions for a fund or the associate with raising of any fund or other collections in cash or in kind in pursuance of any object whatsoever.
Exception – Collections during the Flag Day celebrations and to the National Defence Fund are exempted.
- (12) To accept gift from the members of the staff at the time of retirement.
- (13) To accept membership of Book clubs run by Foreign Agencies: if membership of the book club entitles the Govt. servant to receive books by way of gifts. The acceptance of such gifts is governed by Rule 13 of CCS(Conduct) Rules, 1964.
- (14) To receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in honour of any other Govt. servant.
Exception – Farewell parties of informed character.
Exception – Acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.
- (15) To take part in the registration, promotion, management of any bank or other company or co-operative society for commercial purposes. However, if the purpose of such a company or co-operative society is to promote literary, scientific, sports, cultural or recreational activities prior permission is not necessary. No permission is necessary to become a member of a co-operative society substantially for the benefit of the employees registered under the relevant law in force.
- (16) To undertake a part-time job of lectureship in an educational institution on regular remunerative occupation basis.
- (17) To undertake the work of Honorary Accountant of Co-operative Societies.
- (18) To negotiate for commercial employment while in service.
- (19) To acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of the family.
Note :- In the case of movable property, a report should be given within 30 days if the value of such property exceeds Rs. 20,000/- in respect of a Group 'A' and Group 'B' officer and Rs. 15,000/- in respect of others. However, prior permission is required when the persons involved in the transaction has official dealing with the Government servant.
- (20) To acquire or dispose of any immovable property situated outside India by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family.
- (21) To approach the court of law or Press for the vindication of any official act which has been the subject matter of adverse criticism or an act of a defamatory character.
- (22) To stay as guests with foreign diplomats or foreign nationals abroad.
Note :- Government servants should not stay as guests with foreign nationals in India. Similarly they should not invite, foreign diplomats to stay with them as guests.
- (23) To be a member of or actively participate in the activities of Indo-Foreign Cultural organizations.

- (24) In the case of pensioners, who were Group 'A' officers immediately before their retirement, to accept any commercial employment within two years from the date of their retirement.

4.4 Activities not requiring permission/sanction

Prior permission or sanction of the prescribed authority is not necessary in the following cases :-

- (1) Participation in "Shramdan" organized by Govt. Department or the Bharat Sevak Samaj with the object of enabling the participants to devote some time and labour in furtherance of objects and work of public utility.
- (2) Seeking redress in courts of law of grievances arising out of employment of conditions of service.
- (3) To publish a book or a purely literary, artistic or scientific character through a publisher.
- (4) To participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical if such contributions, broadcast or writing is of a purely literary, artistic or scientific character.
- (5) To tender evidence before the Pay Commission.

4.5 Activities which are not totally permissible

- (1) No Government servant should act otherwise than in his best judgment except when he is so directed by his official superior.
- (2) Government servants should so conduct themselves in public as to leave no room for an impression to arise that they are likely to favour persons belonging to any particular religion, in their official dealings. Therefore participating in proselytizing activities or the direct or indirect use of official position and influence in such activities on the part of the Government servant would, invite disciplinary action.
- (3) Government servant should not be a party to a joint representation relating to matters of common interest.
- (4) Using official position or influence directly or indirectly to secure employment for any member of his family in any company or firm.
- (5) Dealing with any matter or giving or sanctioning any contract to any company or firm or any other person if any member of his family is employed in that company or firm or under that person or interested in the matter or contract. In such cases the Government servant shall refer every such matter or contract to his official superior and his orders complied with in such cases.
- (6) Being a member of or associated with any political party or any organization which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity. Canvassing or otherwise interfering with or using his influence in connection with an election is also prohibited.
- (7) Proposing or seconding the nomination of a candidate at an election or acting as a polling agent.
- (8) Participating in the activities of the Indo-Foreign cultural Organizations such as the Indo-German Association, Indo-Soviet Cultural Society, etc.
- (9) Associating with the activities of Moral Re-arrangement Movement, other extremist left parties and other banned organizations.
- (10) Participating in the activities of RSS, the Jamaat-E-Islami and Anand Marg or any of its organizations.
- (11) Participating in the activities of Dharma Pracharak Sanstha and Door Darshi Party.
- (12) Joining or being a member of an association the objects of which are prejudicial to the interests of the sovereignty and integrity of India or public order or morality.
- (13) Participating in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality or which involves contempt of court, defamation or incitement to an offence.

- (14) Resorting to or abetting any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.
- (15) Making any statement to press or for a broadcast in radio or in a public utterance which –
 - (a) has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government;
 - (b) is capable of embarrassing the relations between the Central Government and the Government of any State or a foreign country.
- (16) Communicating, otherwise than in good faith or performance of official duties, directly or indirectly, any official document or any part thereof to any Government servant or any other person to which he is not authorized to communicate such document or information.
- (17) Private or personal correspondence on official matter with Foreign Embassies/ Missions/ High Commission.
- (18) Collection of subscription for the Jawaharlal Nehru Memorial Fund from others.
- (19) Acceptance of passage money and hospitality by officers of Government from foreign contracting firms.
- (20) Canvassing business for Insurance Agency, Commission Agency owned or managed by members of his family shall be deemed to be a breach of Sub-rule (1) of below Rule 15 of CCS (Conduct) Rules.
- (21) Frequent purchase or sale or both, of shares, securities or other investments.
- (22) Making himself, or permitting any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in the discharge of his official duties.
- (23) Lending or borrowing or depositing money with any person or firm or private company within the local limits of his authority or with whom the Government servant is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private company.
- (24) Lending money to any person at interest or in a manner whereby return in money or in kind is charged or paid.
- (25) Bringing or attempting to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government.
- (26) To give or take or abet the giving or taking dowry.
- (27) To demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.
- (28) Entering into or contracting a marriage with a person having a spouse living. However, the Central Government may permit a Government servant to enter into or contract any such marriage, if such marriage is permissible under the personal law applicable to the Government servant and the other party to the marriage.
 Note: - A Government servant marrying a person other than an Indian National shall forthwith intimate the fact to the Government.
- (29) Being under the influence of any intoxicating drink or drug during the course of duty. Non-observance of any law relating to intoxicating drinks or drugs in force. Consumption of such drinks or drugs in public places.

4.6 Oral discussions

The following are the relevant extracts from Rule 3 of C.C.S (Conduct) Rules, 1964.

Rule 3 (2)

- (i) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority;

- (ii) No Government servant shall, in the performance of his official duties or in the exercise of power conferred on him, act otherwise in his best judgment except when he is acting under the direction of his official superior.
- (iii) The direction of the official superior shall ordinarily be in writing. Oral direction to subordinate shall be avoided, as far as possible. Where the issue of oral direction becomes unavoidable, the official superior shall confirm it in writing immediately thereafter.
- (iv) A Government servant who has received oral direction from his official superior shall seek confirmation of the same in writing as early as possible, whereupon it shall be the duty of the official superior to confirm the direction in writing.

In view of the codal provisions quoted above the following procedure should be followed regarding oral discussion/ oral instructions by higher officers and confirmation of oral instructions.

Oral discussions – (i) All points emerging from discussions between two or more officers of the same department and the conclusions reached will be recorded on the relevant file by the officer authorizing action.

(ii) All discussions/ instructions/ decisions which the officer recording them considers to be important enough for the purpose, should be got confirmed by all those who have participated in or are responsible for them. This is particularly desirable in cases where the policy of the Government is not clear or where some important departure from the prescribed policy is involved or where two or more levels differ on significant issues or the decision itself, though agreed upon by all concerned, is an important one.

Oral instructions by higher officers where an officer is giving direction for taking action in any case in respect of matters on which he or his subordinate has powers to decide, he shall ordinarily do so in writing. If, however, the circumstances of the case are such that there is not time for giving the instructions in writing he should follow it up by a writing confirmation at the earliest.

An officer shall, in the performance of his official duties, or in the exercise of powers conferred on him, act in his best judgment except when he is acting under instructions of an official superior. In the latter case, he shall obtain the directions in writing wherever practicable before carrying out the instructions, and where it is not possible to do so, he shall obtain written confirmation of the directions as soon thereafter as possible. If the officer giving the instructions is not immediate superior but one higher to him in the hierarchy, he shall bring such instructions to the notice of his immediate superior at the earliest.

Confirmation of oral instructions

1. If an officer seeks confirmation of an oral instruction given by his superior the latter should confirm it in writing wherever such confirmation is sought.
2. Receipt of communications from junior officers seeking confirmation or oral instructions should be acknowledged by the senior officers or their personal staff, or the personal staff of the Minister, as the case may be.

4.7 Participation in “Gherao” and holding of meetings/demonstrations by Government servants within office premises

Participation in “Gherao” i.e. involving forcible confinement of public servants within office premises and outside the offices premises by surrounding their places of duty holding of meetings/demonstrations by Government servants within office premises is violative of Rule 7 (i).

– It has been noticed that demonstrations are sometimes held by Government servants in contravention of Rule 7(i). The Government of India hereby want to make it clear that holding of meeting/demonstration by any Government servant(s) without permission within his/their office premises is strictly prohibited and any violation of these instructions will be taken serious note of and those concerned will be dealt with suitably under the disciplinary rules by which they are governed.

[G.I., Ministry of W.& H.A.V., No. 366, dated the 10th June, 1969.]

4.8 Time-limit beyond which permission may be assumed to have been granted by the competent authority in the absence of any communications from him

Sl. No.	Rule No.	Provision relating to	Time limit for grant of permission
1.	8(2) 13(4) 18(2) 18(3)}	Connection with press or radio Gifts Transactions in movable and immovable property	30 days
2.	18-A	Transactions in immovable property outside India or with foreigners	60 days

Authority: DOP & T O.M.No. 11013/2/88-Estt (A) dated 07.07.1988 read with the even No. dated 30.12.1988.

4.9 Report of Arrest to Office Authorities by Govt. servant

It is the duty of every Government servant who may be arrested for any reason to intimate the fact of his/her arrest and circumstances connected therewith to his/her official superior promptly even though he/she might have been subsequently released on bail. Failure on the part of the Government servant to so inform his/her official superior will be regarded as suppression of material information and will render himself/herself liable to disciplinary action on this ground alone apart from the action that may be called for on the outcome of the bail case against him/her. On receipt of the information from the person concerned or from any other source, the departmental authority should decide whether the facts and circumstances leading to the arrest of the person call for his suspension.

[G.I.MHA O.M.No. 34-59/54-Estt(A) dated 25.2.55 – CAGs endorsement No. 566-NGE.III dated 18.3.55.]

4.10 Intimation required to be given regarding conviction

It is the duty of a Govt. servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances, connected therewith, as soon as possible for him to do so. Failure as the part of any Govt. servant so as to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of offence on which his conviction was based.

[G.I.M.H.A, O.M.No. 25/70/49 – Ests, dated the 20th December, 1949].

4.11 Oath of Allegiance to Constitution

Every Government servant is required to take the oath of allegiance and solemn affirmation to the Constitution of India at the time of his/her appointment to the Government service. Hindi version of the oath has been prescribed in G.O.MHA O.M.No. 31-1/55 DSTA dated 31.12.55.

[CAGs No. 1271-CE-OE/198-56 dated 28.3.56]

4.12 Connection with Radio, Television & Press

No Government servant shall except with the previous sanction of the Government own wholly or in part or conduct or participate in the editing or management of any newspaper or other periodical publication. He/she also except to the previous sanction of the Government or except in the bonafide discharge of his/her duties, (a) publish a book by himself/herself or through a publisher or contribute an article to a book or compilation of articles, or (b) participate in Radio/Television broadcast or contribute an article or write a letter to the newspaper or periodical either in his/her own name or anonymous or in the name of any other person provided that no such sanction shall be required (i) If such publication is through a publisher and is of purely literary, artistic or scientific character or (ii) if such contribution, practice or writing is of purely literary, artistic or scientific character,

[Rule 8 of CCS (Conduct) Rules 1964]

4.13 Acquisition or Disposal of Moveable, Immoveable & Valuable Property

No Government servant shall without the previous sanction of the prescribed authority, acquire or dispose of any immoveable property by lease, mortgage, purchase, sale, gift or otherwise either in his name or in the name of any member of his family provided that the previous sanction of the prescribed authority obtained by the Government servant if such transaction is with a person having official dealing with him. The prescribed authority in this connection has been explained in Explanation I (2) below Rule 18(5) of CCS (Conduct) rules 1964. As regards moveable property, all transactions exceeding Rs. 20,000/- in value in case of Government servant belonging to Group 'A' and Group 'B' posts and Rs. 15,000/- in the case of Government servants belonging to Group 'C' posts should within one month report to the prescribed authority provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealing with him. The expression 'moveable property' means inter alia (a) jewellery, insurance policy, annual premium of which exceeding Rs. 2,000/- or 1/6th of the total annual emoluments received from the Government or whichever is less, shares, securities and debentures, (b) all loans whether secured or not, advance taken by the Government servant, (c) motor cycle, motor car, etc., (d) refrigerator, radio, television, VCR, VCP.

However, members belonging to Group 'A' and Group 'B' services should submit in the month of January each year a Return in the prescribed form of all immoveable property showing the position as on 1st January of the respective year. The returns furnished by the IA&AS officers are to be sent to the Comptroller & Auditor General of India in the month of January each year. The Government or any other authority empowered in this behalf may, at any time by general or special orders, require from the Government servant a full and complete statement of moveable and immoveable property held or acquired by him or by any member of his family.

[CCS(Conduct) Rules 1964 along with amendment from time to time, CAGs letter No. 1386/GE/565-54 dated 1.3.56 and Ministry of Personnel, Public Grievances and Pension, Department of Personnel & Training OM No. 11013/5-86Estt(A) dated 4.9.86 and No. 11013/16-85-Estt(A) dated 10.9.86]

Note 1 :: Sanction under Rule 18(3) of CCS (Conduct) Rules 1973 should be taken by the Government servant for sale of car or other conveyance before payment of the advance in full together with the interest thereon.

Note 2 :: Prior sanction of the prescribed authority be required under Rule 18(2) of the CCS(Conduct) rules 1964 where a Government servant proposes to construct a building for his own residence.

[CAGs letter No. 1496-NGE-III/81-86 dated 20.7.67.]

4.14 Restriction in relation to acquisition and disposal of immoveable property outside India and transaction with foreigners etc.

No Government servant shall except with the previous sanction of the prescribed authority, acquire or dispose of any immoveable property situated outside India, purchase, mortgage, lease, gift or otherwise either in his own name or in the name of a member of his family or shall enter into any transaction with any; foreigner, foreign company or foreign organization for acquisition or disposal of any immoveable property.

[Rule 18A of CCS(Conduct) Rules 1964]

4.15 Restriction regarding Marriage

It has been decided that (i) no Government servant shall enter into, or contract a marriage with a person having a spouse living and (ii) no Government servant having a spouse living shall enter into or contract a marriage with any person provided that the Central Government may permit a Government servant to contract such marriage if such marriage is admissible under the Personal Law for the time being, applicable to such Government servant and the other party to the marriage. The Government servant who has married or marries a person other than of Indian nationality shall forthwith intimate the fact to the competent authority.

[Rule 21 of CCS(Conduct) Rules 1964]

In the case of new entrants to the Government service, a declaration from each of them should be obtained as to whether he or she is married/widower/widow or unmarried.

[GI decision 2 below Rule 21 of CCS (Conduct) Rules 1964]

4.16 Acceptance of dowry by Government servant

Rule 13A of CCS (Conduct) Rules 1964 provides that no Government servant shall give, take or abet the giving or taking dowry or (ii) demand directly or indirectly from the parent or guardian of a bride or bridegroom, as the case may be any dowry.

4.17 Giving information to outsiders

A Government servant may not unless generally or specially empowered by the Government in this behalf communicate directly or indirectly to Government servant belonging to other department or to non-official persons or to the press any document or information which has come to his possession in the course of his public duties or has been prepared or collected by him in the course of those duties whether from official sources or otherwise. No Government servant should quote or copy in his or her representation, appeal etc. Government Circulars including those marked 'Secret' notes and other information from files which he or she is ordinarily not expected to have seen or to have retained. Communication of such documents or information to and their retention by unauthorized persons and their use in furtherance of personal interest are not only objectionable but also constitute an offence under section 5 of the Official Secret Act. A Government servant contravening the provision of the above act renders himself liable to prosecution and also to be dealt with departmentally under the relevant disciplinary rules.

4.18 List of Security 'Donts'

- (a) Don't talk about or work, either in your office except where you have to or at home. Avoid temptation to talk about the secret when you deal with people.
- (b) Don't go about your eye shut. If everyone is on the lookout for practices that endanger security and reports at once any loophole or malpractices that comes to his notice, then security would be assured.
- (c) Don't leave your room with secret papers lying on your desk
- (d) Don't sign receipts for secret papers through files.
- (e) Don't keep useless secret papers. Destroy all drafts, dictation, rough notes, spare copies and other secret papers since they are no longer wanted.
- (f) Don't throw secret papers into the waste paper basket.
- (g) Don't give secret papers loose to Peons to carry.
- (h) Don't omit the security markings from papers you are dealing.

4.19 Participation of Government servant in political activities

Rule 20 of the CCS (Conduct) Rules 1964 strictly prohibits Government servants bringing any political or outside influence to bear upon any superior authority to further his interest in respect of matters pertaining to his service under Government. Accordingly, members of this office are forbidden from approaching members of Parliament/Legislature with a view to having their individual grievances redressed.

4.20 Proposing or seconding by the Government servant of candidature of persons for election to the Legislature

Attention is invited to Rule 5(4) of the Central Civil Service (Conduct) Rules 1964 which lays down that Government servant should not canvass or otherwise interfere or use his influence in connection with or take part in any election to any Legislature or Local Authority. There is, however, no bar against the Government servant who is qualified to vote at such election exercising his right to vote provided that if he does so, he does not give any indication of the manner in which he proposes to vote or voted. The correct position is that a Government servant proposing or seconding the nomination of a candidate at an election or acting as a polling agent may not vitiate the election. He nevertheless commits thereby a breach of CCS (Conduct) Rules for which he may be suitably penalized in accordance with the rules.

4.21 Investment, Lending & Borrowing

No Government servant shall speculate in any stock, share or other investment. Occasional investments made through stock brokers or other persons duly authorized can be made. Frequent purchase or sale or both of shares, securities or other investments shall be deemed to be speculative. No Government servant shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties. No Government servant shall save in the ordinary course of business with a bank or with a public limited company either himself or through any member of his family or any other person acting on his behalf, -

- (a) Lend or borrow or deposit money as a principal or an agent to or from or with, any person or firm or private limited company within the local limit of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private limited company or
- (b) Lend money to any person on interest or in a manner whereby return in money or in kind is charged or paid :

Provided that a Government servant may give to or accept from, a relative or a personal friend a purely temporary loan of a small amount free of interest or operate credit account with a bonafide tradesman or make an advance of pay to his private employee.

[Sub rules (1), (2), (3) & (4) of Rule 16 of CCS(Conduct) Rules 1964]

4.22 Procedure for dealing cases of indebtedness

Accountant General will take necessary disciplinary action against any chronically indebted employee without prior consultation with or report to the Comptroller and Auditor General of India under the power vested on him. A Government servant should make a report of habitual indebtedness or insolvency and certain facts regarding himself or members of his family as enjoined in Rules 16 & 17 of CCS (Conduct) Rules 1964 to his immediate superior who should forward it to the normal channel to the authority competent to remove or dismiss him from service.

4.23 Sponsoring of public fund by Government servant

Rule 12 of the CCS (Conduct) Rules 1964 stipulates that no Government servant shall except with the previous sanction of the Government or the prescribed authority ask for or accept contribution to or otherwise associate himself with raising of any fund or other collection in cash or in kind in pursuance of any object whatsoever.

4.24 Condition regarding joining the officially sponsored auxiliary police organizations

Ordinarily there should be no objection to the Central Government servants joining the officially sponsored auxiliary police organization such as Home Guard, National Volunteers Corps, Prantiya Raksha Dal, Civil Defence etc provided it is considered that such outside activities can be carried on without hampering official duties.

[G.I Decisions below Rule 12 of CCS (Conduct) Rules]

4.25 Use of telephone for confidential conversation

Government of India have emphasized the possible risk attached on the use of the telephone for confidential conversation where through an exchange or a private telephone line and have laid down as a general principle, that matters in respect of which secrecy is important and should never be openly discussed over telephone and in reference to such matters in case of necessity should be so worded as to disclose no confidential information to a third party who might overhear the conversation.

4.26 Reply to representation of staff

The Accountant General/Group Officer (Admn) will see that official replies to representations of the staff are strictly relevant to the subject matters of the representation, are worded in appropriate language and avoid remarks of a personal nature likely to give offence.

4.27 Use of Hindi in the replies to Representations, Applications and Petitions etc.

Representations, Applications, Petitions etc. from Government servants in Hindi may be replied to in Hindi as far as possible. Where reply is sent in English for reasons of convenience or other reasons, a Hindi translation should be furnished, if possible.

[GI, MHA O.M. No.3/86/63-OL dated 27.9.63]

4.28 Representation of Government servant on service matters

Whenever in any matter connected with the service rights or conditions, a Government servant wishes to press a claim or seek redressal of grievances, the proper course for him is to address his immediate official superior or head of the office or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate, lower authority has already rejected the claim or refuse relief or ignore or unduly delay the disposal of the case. Representation to still higher authorities (i.e. those addressed to the President, the Governor or to Hon'ble Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted. Even in such cases, the representation must be submitted through the proper channel, i.e. head of the office etc. concerned. There will be no objection at that stage but only at that stage an advance copy of the representation should be sent directly.

Some Government servants are in the habit of sending copies of their representation also to outside authorities, i.e. authorities who are not directly concerned with the consideration of representation (i.e. other Hon'ble Ministers, Secretary, Members of Parliament etc.). This is most objectionable practice contrary to official propriety and subversive of good discipline and all Government servants are expected scrupulously to eschew it.

In the matter of grievances arising out of Government servants' employment or condition of service the proper course is to seek redress from the appropriate departmental and governmental authorities. Any attempt by Government servant to seek decision on such issues in a Court of Law (even in cases where such a remedy is legally admissible) without first exhausting normal official channels or redress, can only be regarded as contrary to official propriety and may well justify the intention of disciplinary action against the Government servant.

[CAGs endorsement No. 1129-NGE.II/272-50 dated 22.4.53]

4.29 Representation on Service matters by relatives of Government servants

No notice should be taken of a representation on service matters submitted by a relative of a Government servant. The only exceptions may be cases in which because of the death or physical disability, etc. of the Government servant, it is impossible for the Government servant himself to submit a representation.

[GI, MHA O.M.No. F 25/21/63-Ests(A) dated 19.9.63]

4.30 Engagement of Child Labour below 14 years

No Govt. servant shall employ a child below the age of 14 years for domestic work. Violation of this rule entails fine upto Rs. 20000 or imprisonment upto one year or both under Child Labour (Prohibition and Regulation) Act 1986.

[DOP & T O.M.No. 11013/6/2006 Estt(A) dt. 31.08.06.]

4.31 Sexual Harassments to women employees

- (i) No employee should indulge in any act of sexual harassment of any women at her work place.
- (ii) Sexual harassment for this purpose, includes any unwelcome sexually determined behaviour, whether directly or otherwise, such as;
 - (a) Physical contact and advances
 - (b) Demand or request for sexual favours
 - (c) Sexually coloured remarks
 - (d) Showing any pornography, or
 - (e) Any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

Authority: Rule 3(c) of C.C.S(Conduct) Rules.

- (iii) An appropriate complaint mechanism should be created in every organization for time-bound redressal of the complaints made by the victims. The machinery existing for this purpose should be made more effective and women officers should preferably handle such complaints.

[D.O.P&T, OM No. 11013/10/97- Estt. (A), dt 13.02.1998)

- (iv) Committee constituted for redressal of the complaints by the victims of sexual harassment should be headed by an officer sufficiently higher in rank, than the perpetrator so as to lend credibility to investigations.

[D.O.P&T, OM No. 11013/10/97- Estt. (A), dt 13.07.1999)

CHAPTER-V

DUTIES & RESPONSIBILITIES

5.1 General

The duties and responsibilities of any members of the staff cannot be precisely laid down as they vary from charge to charge. However, every employee is required to perform the duties and discharge best responsibilities demand by the charge on which he is placed and arising out of the circumstances in which he is placed to the satisfaction of his superiors. He is also required to perform properly such other work and discharge such other responsibility as may be entrusted to him by his superiors from time to time.

After introduction of Computer the work atmosphere of this office is changing rapidly. To cope up with the changing scenario every official should work in computer as and when required including data entry and any short of work.

The duties and responsibilities, in general, of the main categories of staff attached to different sections in the main office are enumerated in the following paragraphs.

Accountant General may add any more responsibilities to the respective categories of the staff if he considers necessary.

5.2 Duties and Responsibilities of Welfare Officer

A. Staff Welfare

- (i) Giving personal hearing to individual member of staff regarding their difficulties or grievances.
- (ii) Assistance to staff suddenly taken ill or those chronically ill. Helping in securing admission in places of treatment.
- (iii) Helping, in cases of need, in securing admission of children in schools, college and other educational institutions.
- (iv) Assisting, in cases of need, families of persons on protracted tours.
- (v) Supply of liveries to Class IV.
- (vi) Assistance to families of Government servants who die in harness. For this purpose the Welfare Officer will liaise with drawing and disbursing Officer/PAOs where necessary to ensure that payment of dues under Govt. Insurance Scheme, Provident Fund, Pension, DCRG etc. are made quickly. He should also 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 Govt. of India & for appointment of dependent family member where they are eligible & deserving.

B. House Keeping

- (i) Cleanliness of office buildings, premises and bathrooms including adequacy of water supply.
- (ii) Cleanliness of office canteen and kitchen.
- (iii) Cleanliness of premises of staff colony, if any and security arrangements thereof.
- (iv) Neatness of work place, including proper maintenance of furniture, removal of unwanted records, elimination of congestion in Sections, adequacy of lighting and ventilation.
- (v) Adequacy of drinking water facilities.

- (vi) Timely provision of hot and cold water arrangements.
- (vii) Parking plots for cycles and scooters and ensuring their safety and protection against sun and rain.

C. Recreational, Cultural and Community Activities

- (i) Encouragement to players for participation in games etc., arrangements for matches and tournaments.
- (ii) Encouragement to persons possessing talents in music, dramatics, arts, literacy and other cultural activities and participation in the arrangements for variety entertainments, dramatic performances, art exhibition, Kavi Sammelan, Mushauras, Debates Publication of magazines etc.
- (iii) Arrangements for 'get together' and picnics.
- (iv) Liaison with Recreation Club, Co-operative Societies, Credit Societies, House Building Society etc.

[C&A.G of India's letter No. 163-A.Ar.G(P)/1970 dated 24.08.1973 and No. 3030 N.2/62-83 dated 13.09.1983.]

5.3 Duties and Responsibilities of Sr. Audit Officer

In addition to those mentioned in different Codes & Manuals the Audit Officers shall perform, in general, the following duties and responsibilities:

- (i) Co-ordination, control and general supervision to achieve over-all efficiency in performance in his charge.
- (ii) Framing of targets in different areas of work under his charge and ensuring their achievements.
- (iii) Planning and formulation of programmes according to work needs.
- (iv) To see that the work is not allowed to fall into arrears. To this end he should personally inspect the calendar of return, books and records and take suitable notice of any shortcomings on the part of the staff that may be detected by him.
- (v) Distribution of work amongst the staff keeping in view of the suitability of the individual official for various type of work.
- (vi) To brief the staff in advance for proper performance of their duties.
- (vii) Providing guidance to the staff in the course of performance of their work.
- (viii) Scrutiny of materials processed by the AAOs/SOs for qualitative improvement before submission to the Group Officer/Accountant General.
- (ix) Motivate and inspire confidence amongst the staff to optimize output of work.
- (x) Monitoring and enforcing discipline.

5.4 Duties and Responsibilities of Asstt. Audit Officer/ Supervisor

- (i) The Asstt. Audit Officer/ Supervisor is responsible for the control and supervision of work in the section. He should see that the work (in every aspect) in the section is carried out smoothly, is up-to-date and no items of work falls into arrears except under unavoidable circumstances. If any item of work under any circumstances lags behind the schedule and is likely to fall into arrears/ or has fallen into arrears, he should take steps to tackle the situation immediately so as to avoid accumulation of arrears. He should promptly bring such a situation to the notice of the Branch Officer for advice/ instructions/ orders.

- (ii) The Sectional officer should give utmost importance to Calendar of Returns and Monthly Arrear Report. He should keep them in his personal custody and close them on the due dates and ensure that every member of the section adheres to the due dates;

AAO/ Supervisor is personally responsible for correctness of entries in the Calendar of Returns and for the fact and figures in the Monthly Report. The general format of Calendar of Returns is given in Annexure III
- (iii) The AAO/~~SO~~/Supervisor is responsible for enforcing strict punctuality in attendance on the part of the members of the section. He is personally responsible for the safe custody of the Attendance Register. He should strictly follow the instructions regarding marking of late attendance and daily closing of the Attendance Register;
- (iv) He should maintain strict discipline in the section. He should ensure that members of his section do not absent themselves from their seats unauthorisedly during office hours except during lunch hours and scrupulously observe the prescribed lunch interval. He should bring to the notice of the Group Officer, through Branch Officer promptly any act of indiscipline, misconduct or disorderly behavior on the part of any staff of the section;
- (v) As a Reporting Officer in regard to Confidential Report it is the duty of the Asstt. Audit Officer/ Supervisor to make an objective assessment of the work and conduct of every member of staff in his section by careful and constant watch all through the year. He should also report to Branch Officer/Group Officer instances of good and outstanding work done by the members of the section;
- (vi) The Asstt. Audit Officer/ Supervisor is responsible for the safe custody of the books issued from time to time and for keeping them up-to-date;
- (vii) He should see that the section presents a neat and tidy appearance. He should see that records in the section are kept neatly arranged in almirah, rack etc. and are not allowed to remain in heaps or disorderly fashion on the floor;
- (viii) He should see that all old records which are no more required in the section are sent to the record at frequent intervals;
- (ix) He should go through the inward dak pad daily and mark and make note of important communication/letters requiring urgent action or immediate reply, letters from CAG etc. and keep special watch over their disposal;
- (x) The AAO/ Supervisor is responsible for the safe custody of the furniture, computers, printers, calculators etc. in the section. He should see that those are safely kept under lock and key before leaving the section;
- (xi) The AAO/ Supervisor should examine the seats of the members of the section each week in such a way that the seats of all the members of the section are covered within the month. The object of the examination is to ensure that the seats of all the members in the section are kept up-to-date;
- (xii) The AAO/ Supervisor of each section has been made responsible for receiving from the cash section the salary of the sectional staff and disburses it to them. He will disburse the amount due to each member of the section taking proper stamped acknowledgement in the acquittance roll in the column provided therefore. Amount due to those absent or on leave on the pay disbursing day, should be refunded to the Cashier with his remarks and details of amount so refunded. After disbursement, the Sectional Officer should fill in the column on the reverse of the acquittance roll, sign in full with date and record the certificate of disbursement and handover the acquittance roll to the Cashier;
- (xiii) ndover the acquittance roll to the Cashier;
- (xiv) e acquittance roll to the Cashier;

- (xv) In addition to the duties and responsibilities mentioned above a sectional officer should discharge each duties and responsibilities as are enjoyed upon him in the Codes, Manuals and Office Order etc.
- (xvi) The AAO/Supervisor when placed in field on peripatetic parties should discharge their duties strictly in accordance with the duty list furnished by the concerned Headquarters section. Besides, they should collect any important/special items of work/points from the Headquarters section for scrutiny during the inspection. They should behave properly with the members of the staff of the office under inspection as per programme so that the prestigious position of Audit may not be jeopardized.
- (xvii) He should also discharge such specific duties and responsibilities entrusted to him by the Branch Officer/Group Officer.

5.5 Powers vested to the Asstt. Audit Officer/Supervisor

- (i) Granting of casual leave to Sr. Auditors/Auditors, Clerk-Typists, MTS staff working under him upto a maximum period of 5 days at a time.
- (ii) Condonation of late attendance of the staff under them for a period of two days in a month.
- (iii) Signing of routine acknowledgement and also reminders under their own designation (except to Headquarters office).
- (iv) Issue of objection memos conveying routine objection/remarks as calling for certificates and other wanting documents.
- (v) All routine correspondence calling for information or communicating the information of general nature.
- (vi) Attestation of entries in the Service Book of non-gazetted official including AAOs (except first page of the Service Book which will be attested by Branch Officer).
- (vii) In peripatetic parties AAO/ Supervisor may issue queries addressed to the Head of the office relating to the nature of work entrusted to him.

5.6 Duties and Responsibilities of Sr. Auditor /Auditor

- i) Every Sr. Auditor/Auditor is expected to possess a fairly good degree of knowledge of the working in the office as whole and a thorough knowledge of the work in the particular group/selection in which he is working.
- ii) He should be thorough conversant with all Branch Orders, Rules, Codes and Manual pertaining to the work in his section/group. In the event of his transfer from one group/section to another, he should first make himself conversant with the rules, codes, manuals and branch orders etc. of that section/group to acquire a good working knowledge of the group. He should endeavour to keep his knowledge of rules, codes and manuals etc. always uptodate.
- iii) It is the prime duty of the Sr. Auditor/Auditor to keep his seat uptodate without any arrear. He should maintain a register for his seat and enter into it the letter diarised in different diaries of the section received by him and regularly watch their disposal in time. In case where under any circumstance any letter/case cannot be disposed of within the stipulated time allowed for disposal, he should put it up to Branch Officer stating the facts and obtain orders for keeping it pending for a reasonable period of time.
- iv) He should file promptly cases, letters etc. that have been finally disposed of and on which file orders have been obtained and also office copies of all letters despatched. He should open new file whenever necessary and make entries in the file index register.
- v) He should obtain the office copies of the letters despatched and promptly placed them in relevant files.
- vi) He should keep his seat neat and tidy and should keep registers, files, cases and other records in the racks, cupboard etc. neatly arranged and should not allow them to remain on floor. He

is responsible for the safe custody of all records pertaining to his seat and remaining in the section.

- vii) He should maintain properly and close and submit on the due dates the registers and returns etc. prescribed/required to be maintained in his charge.
- viii) He should weed out promptly records not required to be kept in the section and arrange to transmit them to Old Record. He should also ensure that all the records obtain by him from Old Record Branch for reference etc. are returned to that section immediately after disposal of the case.
- ix) The Sr. Auditors/Auditors are required to discharged any duty or responsibility specifically assigned to them in the incumbency Register or in any provision of any code, manuals, office orders, Branch order or by any superior officers.
- x) He should not leave his seat for any reason without prior permission of the AAO/Section Officer/Supervisor of the section and should maintain the office decorum and discipline.
- xi) He should always be regular and punctual in attending the office and perform his duties honestly, efficiently and sincerely. He should not indulge himself in any act which may cause bad name for the section or office.

5.7 Duties and Responsibilities of Clerk

- i) The Clerk of a section should receive the inward dak intended for the section, sent by Record and other transit register by the Sectional Officer. He should diarise these letters and also letters received from the AGs Secretary, Group Officer or Branch Officer or any other letter/representation/ complaint/ application etc. which pertain to the section.
- ii) It is the duty of the Clerk of the section that he should diarise all those letters received on the day or by the next working day. He should ensure that letters diarised are received by the dealing assistant concerned on the same day or the next working day and acknowledgement given against each letter diarised. Where under any circumstances, the letters are not received by the dealing assistant concerned for any reason, the matter must be brought to the knowledge of the Sectional Officer immediately. He should also prepare the weekly report of outstanding letters and submit the same in time to AAO/Section Officer/Supervisor/Branch Officer/Group Officer.
- iii) He should ensure that dak and other transit registers to other sections are return to those sections promptly and also see that outgoing letters in sectional transit registers are received by the sections concerned with due acknowledgement.
- iv) He should collect the office copies of the draft and letters issued from the Record section and distribute them to the concerned assistant immediately.
- v) He should keep watch and ensure that the letters despatched from the section are received in general Despatch Section, i.e. Record Section in time and action is taken promptly and in time.
- vi) He should close the Attendance Register on the 5th of each month and submit it along with the CL/RH account/late attendance report to the AAO/Supervisor to enable him to certify agreement between the two before submission to Branch Officer.
- vii) He should fill the column provided in the blank Acquittance form and submit the same to Admn. Section in due time.
- viii) He should maintain the Old Record Transit Register and Register of Requisition of Records. He should arrange for stitching of old records of the section due for transmission to Old Record after pasting of Index slips and making entries on Transit register etc. On requisition of records by the Auditors, the Clerk of the section should send the same to Old Record through Register of Requisition of Records. He should receive the records and also watch their return to old records after their use is over.

- ix) He should prepare annually in duplicate an inventory of furniture in the section and after approval by the Sectional Officer send a copy thereof to the Record Section.
- x) It is the duty of the Clerk of the section to prepare the monthly indent of stationery and forms for the section in the prescribed form of Indent Register/Stationery Indent Register and send to Record section on due date after approval of the Sectional Officer.
- xi) He should furnish the relevant data to the Sectional Officer of the section in connection with preparation of monthly/quarterly report.

5.8 Duties and Responsibilities of Multi Tasking staff of Record Wing

- i) Dak receiving/despaching and sorting of marked letters section wise in the Record Section of the main office.
- ii) Receiving of Dak, Inspection Reports from the Record section and the distribution of letters, inspection reports etc. to the Sr. Auditors/Auditors after they are diarised by Clerks in the section.
- iii) Tracing of old files and records in the Record Section of the main office.
- iv) Upkeep of files and records in each section, supplying files to AAO/S.O/Sr. Auditors/Auditor requisitioned by them and placing of files back.
- v) Receipt and issue of articles of stationery in the Record I Section.
- vi) Receipt of articles of stationery from Record I Section.
- vii) Pasting of correction slips in the books and assisting in physical verification of library books maintained by each section including Record section.
- viii) Upkeep and sorting of vouchers in cash section and Admn. Section
- ix) Sorting, stitching and stamping of office orders and circulars in the Record and other sections.
- x) Writing particulars of the record on the guard file before their transmission to Old Record and other section.

The concerned section should, however, ensure that the record keeper placed under their charge are fully utilized as per the needs of the section/wing concerned.

5.9 Duties and Responsibilities of Caretaker/Asstt. Caretaker

The principal duties of the Caretaker / Asstt. Caretaker are:

- (i) General supervision of the office and of the work of the caretaking establishment placed under their charge.
- (ii) Personal inspection every day of all varandhas, corridors, compounds, drains of the buildings, lavatories of officers and staff. He should see that they are kept thoroughly clean and free from bad odours.
- (iii) Personal supervision of the washing of floors and roofs, filling of fire buckets and testing of hose pipes and hydrants on Sundays.
- (iv) Daily inspection of all fire buckets to see that they have not been fouled by anything being thrown into or washed in them.
- (v) Personal attention to all infringements of the rules regulating the occupation of the quarters, to the issue of permits to men who wish to leave the building or return to it after 9 AM and to any disturbance which may be caused by the caretaking staff living in the premises.
- (vi) Investigation of all thefts reported to him.
- (vii) Attending to all Reports made by officers in respect of any matter connected with his duties.
- (viii) Attending to all petty repairs to doors and windows reported to him.

- (ix) Preparing regularly with proper approval of Audit Officer (Record) the roster of duties of the caretaking staff and making reports of any non-compliance with the orders.
- (x) Keeping proper attendance of the caretaking staff and supplying monthly all information regarding their leave and leave arrangements and engaging with due approval substitutes when necessary. Issuing disinfectants, dusters, kerosene, oil etc. to those working under him and keeping a correct account of the same.
- (xi) Ensuring that all main switches are put off by 10 PM each night. Making surprise visits round the office in the course of the night or at day time to ensure that the men are on their respective duties and that everything else is otherwise in order and preparing weekly reports about the result of his visits and inspection.
- (xii) Personally supervising the drilling of the firemen in fire drill and immediately attending to any outbreak of fire.
- (xiii) Examining any defects or suspicious matters coming to his notice, taking preventive measures and reporting immediately to Audit Officer (Record)/Group Officer (Admn.).
- (xiv) Preventing any unauthorized construction within the office premises.
- (xv) Ensuring that the walls of the office building are kept in a tidy condition and preventing any posters being pasted thereon and reporting any such cases with full details to Audit Officer (Record)/Group Officer (Admn.).
- (xvi) Maintaining and up to date list of residential telephone numbers of all the officers of the office and some other important telephones such as Fire Brigade, Lalbazar Police Headquarter, Police Commissioner, Ambulance etc.
- (xvii) Ensuring that none other than only those members of the staff allotted accommodation to reside within the office premises.
- (xviii) Flying the National Flag in the Flag mast according to the orders on the subject.
- (xix) Any other duty relating to Caretaking arrangement etc. that may be entrusted to him by the Audit Officer (Record) or any other higher authority.

Note : His duties extend mutatis mutandis to another buildings under the occupation of this office and also to such other building as may be taken over for occupation by this office subsequently.

5.10 Duties and Responsibilities of Multi Tasking Staff (MTS) officials

All the erstwhile Gr. D posts viz. Safaiwala, Waterman, Chowkidar, Farash, Peon, Daftary, Junior Gestetner Operator etc. have been re- designated as 'Multi Tasking Staff' and classified as Gr. 'C' Non- Gazetted. Following duties are to be performed by the Multi Tasking Staff as per duty allocated to them from time to time:

- i) General cleanliness & upkeep of the sections/ office.
- ii) Sanitation work of the building/ office
- iii) Cleaning of rooms
- iv) Cleaning of buildings, fixtures etc.
- v) Watch & ward duties
- vi) Opening & closing of rooms
- vii) Upkeeping of parks, lawns, potted plants.
- viii) Dusting of furniture etc.
- ix) Carrying of files & other papers within the building/ office
- x) Delivering of dak (outside the building)
- xi) Physical maintenance of records of the section
- xii) Stitching and binding of records of the section
- xiii) Photocopying, sending of Fax etc.
- xiv) Other Non- clerical work in the section/ unit
- xv) Assisting in routing office work like diary, dispatch etc., including on computer

- xvi) Maintenance of office equipments/ fixtures and fittings and provide necessary assistance for running of such equipments.
- xvii) Driving of vehicles, if in possession of valid driving license
- xviii) Any other work assigned by the superior authority.

[Authority: - Headquarters Circular No. 18- NGE/2010 issued under letter no. 717- NGE (App)/25-2010 dt. 28.06.2010]

a) Multi Tasking Staff attached to Officers:

- i) Multi Tasking Staff attached to Branch Officer/Group Officers etc. should attend office half an hour earlier than scheduled hours of commencement of office and should stay half an hour beyond the prescribed closing hours of office.
- ii) In the morning they should switch on lights and fan, arrange the table and records etc. before the officer comes and in the evening after the officer leaves switch off the light and fan.
- iii) He should attend to all official orders given by the officers and perform the duties ordered to him.
- iv) He should turn up in uniform, the liveries issued by the office.

b) Multi Tasking Staff attached to Sections:

- i) Multi Tasking Staff attached to section also should attend office half an hour earlier than the scheduled hour of commencement of office and switch on the lights and fans.
- ii) They should transmit letters intend for despatch to despatch section/typing section and get back the transit registers to the concerned sections.
- iii) They should carry sections' files, pads, registers and transfer papers/letters etc. intended to be transferred to other sections.
- iv) They should stay half an hour beyond the normal office hours, switch off lights and fans after all the members leave the section.
- v) They should wear office livery while on duty and during office hours.
- vi) They should help the Clerk/Record Keeper in arranging the records for transmission to Record section and also carry them to the old records as and when necessary.
- vii) They should move furniture from one place to other if necessary and should also attend to all official orders/work given or entrusted by the Sectional Officers.

5.10.1 Multi Tasing Staff on watch & ward duty

The Multi Tasing Staff on watch & ward duty will report for duty to the Caretaker/Asstt. Caretaker in time. He is responsible for keeping a watch on office property and fixture during closed hours as also for seeing that the dusting and sweeping done by the outsourced House Keeping Staff have been thorough and will report any negligence of duty on their part of the Caretaker/Asstt. Caretaker.

At 8 AM daily the Multi Tasing Staff on watch & ward duty will open the doors and windows of the various rooms and to allow the outsourced House Keeping Staff in and to clean the rooms. He will keep the keys with self and not entrust the keys to the outsourced House Keeping Staff or anyone else. In the evening the doors and windows of the office will be closed by the outsourced House Keeping Staff. He will also see that the lights and fans are switched off as soon as they are not required. Any irregularity, loss and theft should be reported by him to the Caretaker without delay.

5.10.2 Outsourced House Keeping Staff

Outsourced House Keeping Staff on their arrival will invariably report themselves to the Multi Tasing Staff on watch & ward duty and commence their work. Outsourced House Keeping Staff should sweep the rooms, floors, corridors and verandah inside the office buildings. They should clean the glass panes of the windows, collect and remove the floor sweepings, remove the cobwebs and clean the lavatories, basins, spittoons and wash basins with disinfectants at frequent intervals during the day.

The Outsourced House Keeping Staff is expected to do all manual work which is not done by other Multi Tasing Staff and as such they are expected to carry out such other duties as may be assigned to them by Caretaker/Asstt. Caretaker.

5.11 Duties and Responsibilities of Welfare Assistant

- i) It is the duty and responsibilities of the Welfare Assistant to look after the welfare, recreational, cultural and community activities of the staff members of the office.
- ii) He should give personal hearing to individual staff members on their difficulties and grievances and also take steps to secure the help of administration to alleviate the distress of the individuals as far as practicable.
- iii) He should also render necessary assistance, to the extent possible, to members who suddenly feel ill or chronically sick, to secure admission to hospitals, nursing homes or such other places of treatment.
- iv) He should initiate and process the cases of appointments on compassionate grounds before their submission to the Administration for appointment of the dependent family members of deceased Government servants who died in harness.
- v) Any other item of work as entrusted by Welfare Officer/Head of Office in public case.

5.12 Duties and Responsibilities of Date Entry Operator

- i) The DEO should enter date, though computer or other standard office equipment, pertaining to the work related to the section where he is attached to. He should update database information to reflect most current source information and follow established practices or standard for the input and presentation of information.
- ii) It is the duty of DEO to proof- read and verify the date entered by him. He should ensure the accuracy of all information entered by him as well as the format of presentation. He should also make corrections as and when needed.
- iii) It is the duty of DEO to assist with routine office duties such as typing, filing record maintenance etc. as workload permits. It is his duty to print, submit and distribute database information, if required and serve as back- up for other clerical positions in the concerned section.
- iv) He should perform any other work assigned by Supervisor/AAO/ Sr. AO.

CHAPTER – VI

HOLIDAYS

6.1 Holidays

The total number of public holidays to be observed (apart from Saturdays and Sundays) will be seventeen in a calendar year. Of these 17 holidays, 14 holidays consisting of 3 National Holidays (Republic Day, Independence Day and Mahatma Gandhi's Birthday) will be compulsory observed throughout India. The remaining 3 holidays will be chosen by the Central Government Employees' Co-ordination Committee from out of the occasion prescribed by the Government of India from year to year.

In addition to the 17 closed holidays, each employee may also be permitted to avail himself of any two holidays to be chosen by him out of the list of restricted holidays prepared by the Central Government Employees' Welfare Coordination Committee.

[G.I., D.P & A.R., O.M. No. 9/37/82-JCA dated 11.11.82; O.M.No. 12/32/84-JCA, dated 13.3.85, D.P.T. O.M.No.12/20/87-JCA, dated 19.5.88 and No. 12/8/91-JCA, dated 11.10.91]

6.2 Closing of Office on the death of High Dignitaries

Dignitary	Area where holiday to be declared	When holiday to be observed and quantum
President	Throughout India	Day of Death & Day of Funeral
Prime Minister	Throughout India	Day of Death & Day of Funeral

- Offices to be closed as soon as intimation is received from the Department/Ministry or over All India Radio whichever is earlier.
- If intimation 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. If it is not possible to close office for more than three hours on the day, offices will be closed on the following day on the instructions of the Home Ministry.

[G.I., D.P & A.R., O.M.No. 12/15-82-JCA, dated 15.05.1982 read with M.H.A., O.M.No. 3/2/97-Public, dated 21.11.1997.]

6.3 Closing of office on polling day in connection with Election to Lok Sabha/State Legislature

Office will remain closed in accordance with the following guidelines:-

1. **General Elections :**
Offices in the notified areas where general elections to Lok Sabha or state Legislative Assembly are scheduled to be conducted will remain closed.
2. **Bye Election ::**
Only such of the employees who are bona fide voters in the relevant constituency should be granted special casual leave on the day of bye-election to Lok Sabha/State Assembly, at a place other than his place of duty to enable him to exercise his franchise. No special casual leave can also be granted to a Govt. servant whose place of residence and the place of requisition as a voter is different.

3. **Local Body Elections, Viz. Panchayat/Corporation/Municipality**

The Govt. employees who are bona fide voters and desire to exercise their franchise should be allowed to come late to office or being allowed to leave office early or a short absence on that day subject to the exigencies of services.

4. The employees on election duty may also be permitted to remain away from their normal duties on polling day(s) as also on the days required for performing journeys which might be undertaken in order to perform such election duty.

[G.I. Department of Personnel & Training, O.M. No. 12/14/99 – JCA, dated the 10th October, 2001.]

CHAPTER –VII

CORRESPONDENCE

7.1 Diarising of Inward letters and other documents

Inward letters and other documents are to be distributed between 2 and 2.30 P.M. daily by the Record Department to the various sections through transit registers. One register is maintained by each section. The letters are broadly classified into.

- (1) Letters from Comptroller & Auditor General
- (2) Letters from Govt. of India and the High Commissioner for India
- (3) Letters from Govt. of West Bengal.
- (4) Other letter –

The documents e.g. (half margin) Charge Report etc. are noted in the transit register as “miscellaneous”. The documents are not entered in details or even as separate items in the transit register. Only the total number under each category is shown there in. On receipt of the transit register from the Record Deptt. The **AAO/ Supervisor** (or in his absence some Sr. Auditor authorized for the purpose) will promptly examine the Dak received and mark on each document under his dated initials the name of the particular assistant who is to deal with it. Letters and documents not pertaining to the Section shall not be received. Any letter that requires early, urgent or immediate action should be so marked as the **AAO/ Supervisor** will be personally responsible for seeing that such action is taken.

After the Dak has been examined & marked as stated above, the **AAO/ Supervisor** should note in the sectional diary (below the last entry of the previous day) the total number of letters received. He should also note in the transit register of the Record Section over his dated initials the numbers of letters received and of those not accepted by him. The diarist will help in counting and verifying the number under each category. The transit register will then be made over to the diarist, who will proceed to diarise them in the Sectional Diary.

Letters and documents not pertaining to the Section will be kept in the transit register which will be collected by a clerk of the Record Deptt. by 12 noon on the following day. At the time of collection, it will be the duty of the clerk of the Record Deptt. to count & verify the number of documents not received by the Section as also to see that there is no discrepancy in the acknowledgement given by the Section. Any discrepancy found must be immediately brought to the notice of the AAO of the Section concerned and settled then & there.

The diarist will enter the letters in the Sectional Inward Diary Register giving each letter a serial number. When all the letters have been entered in the Diary register, the Dak along with the Register will be submitted to the Branch Officer (Sr. Audit Officer) for perusal.

The Branch Officer must not detain the Dak but should return it to the section as quickly as possible. The Diarist, will, thereafter, distribute the letters among the assistants concerned and obtain their dated initial in the relevant column of the register against each and every item in token of receipt. The whole process should be completed as expeditiously as possible.

At the time of noting the next day's Dak the Supvr./Asstt. Audit Officer should satisfy himself that all letters received from the Record Deptt. on the previous day have been diarised without any omission.

(Office Order No. 59-TM dt. 27.10.49)

Note-1 Inward letters should ordinarily be disposed of within 4 days from date of receipt in the office unless specially allowed by the Branch Officer in writing to stand over.

Note-2: When documents etc. are received with an inward letter, the section which receives the letter first and which is concerned with it should issue the acknowledgement immediately on receipt and then proceed with any further action to be taken thereon.

(Office order 977 dt. 29.8.30)

Note-3: The AAO/Supervisor of the Section will send their respective letter transit/register to record Section through their **Multi Tasking Staff** by 10-30 A.M. daily so that the diarist can attend to these registers without any loss of time. This would also enable the dealing sections to receive their daily Dak well in time.

(Office order Rec/15 dt. 29.4.58)

7.2 Maintenance of General diaries for certain letters

General diaries should be maintained in the Record Section only for letters from (1) the Comptroller & Auditor General, (2) the Govt. of Indian Embassy abroad (3) Important letters from State Govt. Each diary will have separate serial numbers. There Sl. No. will be noted by the record Section in the transit book for inward letters. This nos. should also be noted by the Sections in their Inward Diary Registers. If the marker is in doubt as to whether a letter is important to go into the General Diary No. 3 he should consult his Supvr./Asstt. Audit Officer. On the 1st of each month every Section will send to the record Section a list of these communications filed in the Section during the second preceding month. The relevant file no should also be noted by the section in the said list. The disposal thus communicated by the Section will be noted by the Record Section in the proper column of the General Diary of these communications The Record Section will submit to the Branch Officer-in-charge in the 5th of each month a list of communications of the kind referred to above received in the office upto the 1st day of the second preceding month whose disposal has not been noted in the General Diary showing also the Sections responsible for not furnishing the number of the bundle. The Record Section will be responsible for seeing that the final disposal of every communication of the kind referred to above has been noted in the General Diaries. These Diary Register should be reviewed by the AAO of the Record Section on the 7th and 21st of every month. These due dates should be noted in the Sectional Calendar of Returns.

7.3 Remarks on letters prohibited

No remarks should be written on the Inward letters except such as one required for permanent record thereon and such papers must not be defaced by notes or queries from Auditors or Supvr./Asstt. Audit Officers. The order to put up papers, file, make up cases or any other short of directions may be entered on them under the date initials of the Supvr./Asstt. Audit Officers, but other directions to auditors are not to be written on the original documents. A separate slip should be attached with needed directions or other remarks.

7.4 Letters for transmission to other offices

Letters and documents sent to this office for transmission elsewhere should not bear any marks of notes, directions or orders.

7.5 Unsigned and incomplete letters

If any document is received unsigned excepting e-mail or incomplete in any respect or is not required by this office, the Section concerned should take the necessary action on it and not the Record Section. It is only in case in which a letter or paper is wrongly delivered to this office or when a reminder is received to a letter and it is not possible for want of details to determine to which Section it pertains that the Record should at once send the correspondence to the proper office or call for a copy of the letter to which attention has been drawn.

Notes :

Orders of gazetted officers should invariable be obtained on doubtful points through office notes. It must be remembered that every official dealing with the case will read the letter under consideration and accordingly a note should never repeat the contents. The only exception to this is where it is necessary to abstract gist of a number of letters or mast of enclosures.

The note should therefore deal directly with the points on which specific orders are required or express an opinion either agreeing or disagreeing with the views given in the letter. 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 as far as possible with a definite point to enable the gazetted officer to pass orders one way or the other without the necessity of dealing with each point separately again. The note should be temporarily written and be free from personal remarks. The AAO should never repeat what has been written by the auditor. If he disagrees with the auditor entirely or on specific points he should simple state his reasons for disagreement on these points without repeating the subject matter but by merely referring to the specific paragraphs of the auditors notes.

7.6 Oral consultation by Assistant

Each 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 AAO orally but if the AAO so orders he should put up a note to obtain orders for his guidance.

7.7 Original noting by Asstt. Audit Officer/ Supervisor

In important cases which are beyond his capacity the auditor may not give any opinion but state briefly the facts in his note and put up various papers and references. He will make such detailed calculations or write notes etc. as he may be ordered by the AAO. The main note in such cases will be recorded by the AAO and should be brief and to the point with all relevant rules quoted and definite opinion on each point arrived at.

7.8 Marginal Remarks on Office Notes

In drawing up notes on cases, marginal remarks will be made by members of the office establishment, only when it is required (1) to draw the attention of the officers to points which have for good reasons not being treated in the body of the notes and (2) to invite reference to papers etc in the file or the passages there in. Such remarks will be made in ink.

Enquiries and instructions between the assistants in a Section when such have to be recorded in writing will be made and issued on separate slips of papers. These slips may not form part of the papers and may be removed before the latter are submitted for orders.

7.9 Disputed Rulings

Whenever a ruling of this office is disputed, or the opinion of the office is not concurred, the case will be briefly noted and submitted through the Branch Officer concerned to the Pr. Accountant General for orders.

7.10 Abbreviations in office notes & drafts

Auditors/ Sr. Auditors/ Asstt. Supervisors, Supervisor & Asstt. Audit Officers are not to use unauthorized abbreviations or words, designation and names of districts and places etc. in drafts and office notes.

In draft letters, especially in the portion containing the names and address of the addressee, abbreviation must not be used. The Branch Officers, Asstt. Audit Officer, Supervisor should be very careful about it.

7.11 Piecemeal disposal prohibited

Piecemeal disposal of cases besides wasting time greatly irritates the officers concerned. The auditors must deal with every cases fully before the draft reply.

7.12 Treatment of inward letters on which intermediate action is required before final disposal

Letters falling under the following two classes are generally treated as pending

- (1) When for disposal of an inward letter, information is required which is not available in the office and to obtain which it is necessary to make a reference to another office.
- (2) When it is essential for the disposal of an inward letter to be deferred pending a certain occurrence.

7.13 Pending Register

The object of the pending Register is (1) to show separately from the current outstanding letters of a Section which for adequate reasons cannot for the time being be cleared and (2) to provide for a means of watching the disposal of such letters in due time. The pending register should be maintained in a blank book with the following columns :-

- (1) Serial Number
- (2) Diary Number
- (3) Date of Receipt
- (4) Form whom received
- (5) Subject
- (6) With whom
- (7) Initials of Supvr /Asstt. Audit Officer
- (8) How long & why kept pending
- (9) Intermediate actions
- (10) Date of disposal and how disposal of and
- (11) Remarks.

In order that there may be room for noting details of intermediate action, adequate space should be left after each entry. In the column "How long and why kept pending" it will not be sufficient to enter "kept pending till such and such date" or a similar remark which conveys no useful

information but the exact reason why the final disposal is delayed should invariable be noted. In the remarks column of the register dates of issue by this office or reminders sent in connection with latter for enquiry should be noted.

7.14 Reminders received on pending letters

Reminders received in connection with the original letters borne on the pending Register should also be noted as an entry supplementary to and below the entry of the original letter so as to show at a glance the exact position in respect of each pending letter.

7.15 Disposal of Pending Cases

When the necessary information is collected and the inward letter shown in the Register is finally disposed of, the number & date of the outward letter representing the final disposal should be entered in the inward diary register as well.

7.16 Report of pending cases

All cases noted in the Pending Register which are more than three weeks old at the end of each month should be shown in the Monthly Report with full details on the form prescribed for the purpose. The Pending Register should be submitted to the Branch Officer on the last working day of each month.

7.17 Filling of letters from CAG, Govt. of India or State Govt.

Letters from the Govt. of India, Comptroller & Auditor General and important letters from the State Govt. should be filed only under the orders of the Branch Officer-in-charge.

7.18 Report of Outstanding letter

All sections will prepare a weekly report of outstanding letters which must be submitted to the Branch Officer on each Monday. Letters received in a Section in a Week (Monday to Friday) but not disposed of next week should be included in the report.

7.19 Preparation of weekly letter reports

After file order has been passed by the **AAO/Supervisor** the reference clerk should note the work file (as also the particulars of the relevant file) against the entry of the letter in the Inward Diary Register and initial it where a reply has been issued, the issue Register number of such reply should be noted in the proper column (Col.8) of the Inward diary. In case where a letter is sent out in original, the no. & date of the Diary of the reply should be similarly noted and attested and in cases where a letter is transferred to any other Section for disposal, a note to that effect should be recorded against the relevant entry in the Inward Diary Register over the dated initial of the reference clerk.

At the time of preparing the weekly report the reference clerk should extract the 'blanks' and shown them against the names of the auditors concerned he is personally responsible for the accuracy of this work.

The **AAO/Supervisor** should check 5% of the disposal noted in the Inward Diary. This check does not mean glancing through the entries in the diary. He has to pick up 5% letters at random and see that the manner of disposal as noted in the diary correspondence with fact.

The report should be prepared by each Section from the Sectional Diary in the space which should be set apart for the purpose in the Diary after the correspondence received on each Friday has been entered there in. The form of report should be as under :

Report for the week ending (date to be given here)

Balance from last report	12
Receipt during the week	125
Total	137
Deduct number disposed of during the week	119
Balance	16

Analysis	No. of letters more than 3 weeks old
	No. of letters not more than 3 weeks old
Shri A Diary number	37, 45, 79, 80, 81, 82
Shri B Diary number	78, 89
Shri D Diary number	38, 39, 42, 77, 83, 84, 85

The report should be prepared by the reference clerk on the evening of the last working day of every week in the manner stated above and laid before the **AAO/Supervisor** who should examine it carefully and submit it to the Branch Officer-in-charge with the following certificate:

“Certified that this report has been verified by me and is correct with best of my belief. The disposal to the extent of 5 percent have also been checked by me”.

The certificate to the effect that no letter which has been marked for other Section has been shown disposed before it was actually received in the Section concerned may be given by the AAO in the weekly report of outstanding letters.

7.20

Drafts-Outward letter

Notes and drafts to pass through **AAO/Supervisor**.

The **AAO/Supervisor** is not required himself to draft on each case but he should satisfy himself that the drafting of his assistants is accurate and complete. All letters, cases etc. or orders must pass through the **AAO/Supervisor** of the Section, who will initial all notes and drafts by assistants.

7.21

Draft-how to be written

Every outward letter must be neatly and legibly written in form prescribed for the purpose and the subject briefly noted by the drafters in the space provided for the proposal. The writer of the draft as well as the **AAO/Supervisor** who passes the draft should put their initials and date near the place intended for the officers “initials”.

A draft is not to be a recapitulation of the letter under reply prefaced with such expression as “you state that” or “you point out that” and so on. It is the duty of the drafter to interpret the orders of the Accountant General to the correspondent, 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 remarks or orders has to be passed with reference to them. Communications to subordinate officers and authorities should not be arguments leading up to a conclusion nor should there be more crisp unreasoned orders. They should express the view the Accountant General takes and should in this way show how the order is based.

A draft – should be complete, clear and brief, complete so as to be in itself sufficiently, intelligible without reference to other papers, free from any ambiguity 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.

A draft should be written in temperate language and courteously worded. All ambiguous terms such as “former”, “Latter”, “Yesterday” “Tomorrow”, “Instant”, “Proximo”, “Ultimo”, “current”, “Year” (especially at the beginning and end of a year) etc. the meaning of which depends on the contents should be avoided and also all colloquial expressions and abbreviations as “It will have to be done”, “To do the needful”, “don’t”, “Can’t”, “shouldn’t”, etc should also be avoided. The use of vernacular terms which have English equivalents should be avoided. The object to be kept in view when order are being drafted is to express the meaning or convey the instructions of the Accountant General with the utmost possible exactitude and as compactly and tersely consistent with courtesy and clarity.

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 letter” or “in reply to your letter”.

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

Instructions of a general nature for dealing with official correspondence are contained in paragraphs 40 of the Comptroller & Auditor General’s Manual of Standing Order. Regarding the expression documented as far as possible accruing in the clause(d) of that paragraph, it may be explained that “documentations” should be resorted to as far as possible, but only in such cases where the documents in question are not likely to be in the office of the Comptroller & Auditor General of India and where documentation is necessary for the clear understanding of the object i.e. where the question cannot be accurately and concretely put through the medium of a self contained reference without such documentation. Copies of documents likely to be in the office of the Comptroller and Auditor General of India should not be sent nor should copies be sent where a gist of the

correspondence could with equal effect be incorporated in the reference so as to make it self contained and for the question of orders being accurately and concretely put.

Un-official references should not be quoted in official communication. The substance of an un-official reference may, where necessary and proper be stated in the official communication. Figures & references should as far as possible be embodied in the text but when it is necessary to make a marginal note the use of asterik (*) will generally be found sufficient to obviate the need of such expression as “cited” quoted in the margin and “detailed in the margin”.

7.22 Instruction regarding issue of reminders

On the top left hand corner of each draft it should be clearly noted whether a reminder is to be issued in the ordinary course or not, so that the reference clerk may put up the draft in due time for necessary action. If a reminder is to be issued in the ordinary course, it will be sufficient for the Supvr./ / Asstt. Audit Officer to initial the order “Issue Reminder”, otherwise the special date of which it is required to issue should be clearly recorded on the draft.

After a draft is passed by the Branch-officer-in-charge, it should be entered in the sectional outward register fair copy prepared. Every letter or document numbered in the Sectional Outward Register should bear the sectional issue number, file & case number. The postal Zonal number should also be clearly indicated by the sections against the name of the station at which the office address is situated. Particulars of any enclosures to be sent should be carefully inserted in red ink in the place provided for the purpose. When a letter is 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. No letter will be received for dispatch unless full address is mentioned.

As soon as letters are despatched the Record Section will enter the date of return of office copies in the column provided for the purpose in the sectional outward registers and return the office copies with the register to the respective sections. This will be acknowledged by the diarist of the respective sections who will put his date initials in the sectional outward register. It will be the duty of the sections concerned to watch the prompt return of office copies of outward letters and other documents and any delay should be promptly brought to the notice of the Branch Officer-in-charge of the Record Section.

7.23 Supervisor’s / Asstt. Audit Officer responsibility for Drafts written by Superior Officers

When the Pr. Accountant General, Group Officer or any Branch Officer drafts the letter himself, it must be understood that the Supervisor/Asstt. Audit Officer of the department concerned is responsible for the correctness of any facts the Pr. Accountant General or other officer may state, just as if the letter was drafted by the Supervisor / Asstt. Audit Officer himself. Supervisor/ Asstt. Audit Officer are also responsible for bringing to notice any orders of the Govt. or other authority which the Pr. Accountant General or other officers may have accidentally overlooked. Any draft which is passed by the Pr. Accountant General should invariably be returned to the section to which it belongs before it is handed over to the despatch section.

7.24 References to Codes and Manuals

No reference to the Audit and Account Codes should be mentioned in the course of correspondence with officers who are not supplied with that volume. The same rule applies to any other Manual, Code or Regulations which is not of general application and which the addressee is not entitled to get a copy.

7.25 Treatment of drafts typed by the Pr. Accountant General’s Stenographer

All letters and cases typed by the Pr. Accountant General’s stenographer should be marked by him as typed on the office copy of the draft and both fair copy and the original draft, after it has been numbered, should be sent to the Section concerned for onward transmission to the Dispatch Branch.

7.26 Correspondence to be signed by the Pr. Accountant General

No communication of the following nature should issue except with the previous approval of the Pr. Accountant General or Group Officer.

- (1) Letters implying dissatisfaction or censure and
- (2) Letters to Union or State Government.
 - (i) bearing an important questions of audit or accounting,
 - (ii) challenging decision or orders,
 - (iii) questioning the validity of any sanction otherwise for merely technical defects and
 - (iv) containing proposals for writing off or waiving recovery of over payments.

All letters to C & A.G. other than on routine matters should ordinarily be issued under the signature of the Accountant General.

7.27 Letters requiring the approval of the Pr. Accountant General before issue

- i) Letters containing objections which involve (a) reference or (b) change of practices, no matter how (apparently) obviously wrong the prevailing practice has been.
- ii) All discussion as to the interpretation of Rules and Regulations,
- iii) Letters expressing blame or dissatisfaction,
- iv) Letter conveying censure or disapproval,
- v) Letters laying down a general principle,
- vi) Letters affecting personal matters in dispute such as pay, leave etc. and
- vii) Letters conveying a final decision on an appeal of an officer of this office.

Whenever any reference has been made with the approval of the Sr. Dy. Accountant General/Dy. Accountant General or the Pr. Accountant General subsequent developments should invariably be intimated to the Sr. Dy. Accountant General / Dy. Accountant General or the Pr. Accountant General as the case may be, unless the Group Officer, Branch Officer-in-charge of the Section specifically orders that it is not necessary. The Branch Officer-in-charge will use his discretion in finding out whether at a particular stage a case should be submitted to Sr. Accountant General/Dy. Accountant General or Pr. Accountant General

Official communications sent from this office to the State Govt. should be invariably addressed to the Pr. Secretary/ Secretary of the Deptt. concerned.

All Departments of the Govt. of India are now called "Ministries" and subordinate offices are designated as "Departments".

7.28 Correspondence with Govt. and Comptroller & Auditor General

- (i.) Short title to be given at top in letter addressed to Govt. or the Comptroller and Auditor General of India.

The Comptroller & Auditor General having directed that a short title stating the subject shall be given at the head of all letters addressed to Departments of the Govt. of India. Branch Officers /Asstt. Audit Officers are specially requested to note that this order is complied with in respect of letters issued to Departments both of the State Govt. and of the Govt. of India as well as the Comptroller & Auditor General of India.

- (ii) Confidential Letter addressed to C & A.G's Office

To avoid opening of confidential letters in the Receipt Wing, the name of concerned officer or Wing to whom/which the letter should be delivered is to be indicated on the inner cover, so that the confidentiality of the letters are maintained.

It is also to be ensured that the confidential letters are sent under Registered Post and that the inner cover is sealed properly.

[Authority :- Hd. Qrs. Letter No.44/R&I/Mise/8-2006 dated : 05.02.09]

7.29 Procedure relating to communications with Foreign Govt.

The proper channel of communication with Foreign Govt. is through Govt. of India in the Ministry of External Affairs and Commonwealth Relation and the Indian diplomatic post in the country concerned.

Questions arising for discussion with a Foreign Govt. should in all cases be referred to the above Ministry for action through proper channel.

7.30 Correspondence with subordinate officers directly to be avoided

As the practice of allowing subordinate 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.

7.31 Ending of Official Correspondence

It has been decided by the Govt. of India that all letters whether addressed to officials or to members of the public should end with the words "Yours faithfully".

7.32 Mode of addressing an officer by name

When an officer is to be addressed by a name, particular care should be taken to spell the name correctly to use the correct ceremonious mode of address and to add letters indicating educational qualifications, membership of particular services to which the officer belongs etc. The Deptt. from which a draft issues will be responsible for seeing that every thing is in orders.

7.33 Discontinuance in official documents of titles conferred on Indians

The Government of India have decided that with the exception of hereditary titles & awards for acts of gallantry conferred upon Armed Forces personnel no reference should be made in official documents to titles against the names of any Indians.

7.34 Demi-official correspondence

All Demi-Official letters should be made over to the Supervisor/ Asstt. Audit Officer through the Transit Register of the concerned Branch Officer. Each Branch Officer is required to maintain a Transit Register for this purpose. The Supervisor/ Asstt. Audit Officer should not mark such letters to any Sr. Ar./Ar. but retain it with him and after taking necessary action within three days should take the file order of the Branch Officer. The B.O should keep a close and constant watch over the disposal of such letters through his Transit Register.

A weekly return for outstanding D.O. letters (as other important letters) may be submitted to the Group Officer every week indicating the reasons for outstanding letters if any, and the names of the AAOs/Supervisors, against whom they are outstanding.

7.35 Disposal of D.O. letters addressed to the Pr. Accountant General

Disposal of D.O. letters addressed to the Pr. Accountant General should be watched personally by the Branch Officer and apart from showing the disposal through the weekly report, a fortnightly report showing the details of disposal should be submitted by each section to P.A.G. Reasons for any such D.O. letters remaining outstanding should also be explained in the report.

The prescribed form for the purpose is given in **Annexure – IV**.

7.36 Un-official cases

When this office is consulted by Government or other Department un-officially the case must be disposed of as expeditiously as possible. AAO should, therefore, personally see that all un-official references are taken up for disposal immediately on receipt in the section, that they are submitted to the Branch Officer in such time as whole not entail delay in their disposal beyond a week. If the disposal of a U/O references requires the advice or opinion of other sections, it should be passed on to that section whose opinion is required without delay and its return carefully watched in order that there may not be unreasonable delay on the part of the Branch Officer for orders. The Branch Officer will be personally and directly responsible for the prompt and efficient disposal of all U/O cases. He should give direction about their disposal as soon as he received them and obtain a report from the section every day showing cases received more than three days back.

Note: The name, designation and the Telephone number of the Officer signing an un-official note should invariably be typed or rubber stamped under his signature.

It has been decided by the C & A.G. that the Un-official cases received from his office should be disposed of finally within a week or ten days of receipt. The following steps should be taken to ensure speedier disposal of Un-Official communications from the C & A.G.

- i) A Separate Register should be opened in all sections (including Record section) to keep a record of Un-Official cases received from the C & A.G's office.
- ii) The above register should be submitted to the Branch Officers concerned every alternate day (Monday, Wednesday and Friday) and to the Supervising Group Officer concerned on Wednesday and Friday. This Register should be scrutinized personally by the Branch Officer concerned and effective steps taken for their clearance without any further avoidable delay.
- iii) There should be no fumbling about Branch Officers in consulting the Group Officer (or the Group Officer consulting the P.A.G.) personally for instructions as to the lines of disposal. Notes and drafts should be put up simultaneously unless the case is exceptionally doubtful or difficult.

- iv) Record Section will keep special watch to ensure that no case grows old in transit being marked 'Not' by different Sections. Such cases of refusal by sections or delay in transit should be immediately brought by the Record Section to the notice of the concerned Group Officer for settlement.
- v) In addition to its existing U/O Registers, Record Section will open a Special Register of the C & A.G's Un-Official cases which it will submit to the P.A.G. through the Group Officer concerned every Wednesday showing cases received upto Friday and not disposed of by Tuesday.
- vi) The 'Age' of Un-Official cases watching disposal should always be computed from the date of their receipt in the Record Section. If record Section has delayed distributing the case to the concerned section, the Branch Officer should send a separate note sheet of complaint to the Group Officer (Record) and mention having done so when putting up U/O case with notes/draft replies.

An Un-Official case should immediately, on receipt in the Branches, be submitted to the Branch Officer for his perusal and special orders, if any.

Note : 1 In cases where it is not possible to dispose of an Un-Official case within a week of its receipt, the fact should be brought to the notice of the Branch Officer and the reasons for the delay in disposal should be indicated clearly and concisely in report of outstanding cases prepared by the Record Section. Where a case is received in one Section but sent to another for remarks or for any information, the Section originally receiving the case should remain responsible for its final disposal. It is not, therefore, sufficient to show in the aforesaid report that the case has been sent to another Section the exact position in this respect should be indicated in the report

7.37 FAX/E-MAIL/ Telex

All Fax/E-Mail/Telegrams/Telex receipt in this office should be put up in a Register to the Group Officer for perusal. On their receipt back from the Group Officer they will be sent to the dealing Sections through the above Register which will have the following columns :-

Date of Receipt	Sl. No.	Postal / E-Mail/FAX No.	From which received	Station	Time	Section	Initial of receiving Clerk
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Fax/ E-Mail/ Telegrams which are received late in the day and which cannot be shown to the Group Officer on that very day, may be sent to the dealing Sections concerned for immediate disposal with a note on them to the effect that the Group Officer has not seen this. It would be submitted to him for perusal early tomorrow morning by that Section

All Fax/ E-Mail telegrams received in office during office hours should ordinarily be disposed of in the course of the daytime. If, however, a telegram cannot be disposed of within the above time limits. The AAO concerned should bring the fact to the notice of his Branch Officer stating the reasons of delay in disposal and obtain his orders. The above orders apply to express letter and other documents entered in the diary register maintained for the purpose.

7.38 Diary Register for Fax, E-Mail, Telegrams, Telex, etc.

The AAOs/Supervisors will be responsible for seeing that Fax, E-Mail, Telegrams, Telex etc. are diarised in a separate Inward Diary register immediately on receipt and their disposal proceeded with. The above register should be submitted to the branch Officer on every Tuesday morning with a detailed report of documents received upto the previous Friday and remaining undisposed of till Monday evening. All Fax, E-Mail & telegrams should immediately on receipt in the Section be submitted to the Branch Officer for his perusal and special orders, if any.

All Fax/E-Mail telegrams received in office during office hours should ordinarily be disposed of in the course of the daytime. If, however, a telegram cannot be disposed of within the above time limits. The AAO concerned should bring the fact to the notice of his Branch Officer stating the reasons of delay in disposal and obtain his orders. The above orders apply to express letter and other documents entered in the diary register maintained for the purpose.

7.39 Note sheets received from other Sections

Note sheets received from other Sections should have the same priority and attention as express letters. Fax, E-Mail be diarised in red ink in the Sectional Diary Register. All such note sheets must be seen by the **AAO/ Supervisor** in the first instance and then made over to the diarist for distribution among the dealing assistant concerned. The AAO should at the same time make a suitable note in the diary register so that there may be no omission in diarising the note sheets received in the section.

7.40 Call for copies of papers etc. from other offices

No letters or reminders to letters, calling for a copy of orders or of letters and other documents from the C & A.G., Government of India, the State Government or the High commissioner for India in London should issue from any section of the office without being first sent to Record Department which is responsible for furnishing certificate of non/receipt after consulting the General Diaries. If, however, the period of search exceeds 30 days, the sections must arrange to have the General Diaries Searched. Certificate of non-receipt of documents should not be accepted by any section without the initials of the AAO of the section furnishing the certificate. When General Diaries are in old Record, it will be the duty of the section concerned to consult the books kept in the old Record.

7.41 Documents not to be entered in the Sectional Inward Diary Register

Documents of the following classes are not entered in the Sectional Inward Diary Register for letters :

- i) Budget Estimates, Charge Certificate, Leave application, L.P.Cs etc.
- ii) Absentee statements, Rent Rolls, Objection statement, Award statements, etc.
- iii) Audit notes, Minor works, Returns, Advice of transfers of debits and credits.
- iv) Documents and Returns of like character.

7.42 Letters sent out in original

The following outward letters which are sent out in original and to which no replies are expected are numbered and issued through the Docket Books of the section concerned.

- 1) Acknowledgement of letters and documents.
- 2) Intimation of letters sent to other offices for disposal with an endorsement.
- 3) Letters calling for detailed bills.
- 4) Letters forwarded in original to other offices for disposal with an endorsement.
- 5) Letters asking for adjustment of cost of supplies by other departments.

7.43 Reminders

In issuing reminders to letters addressed to the following authorities the period noted against each should be observed.

- 1) To Government (Central or State) and C & A.G. after 2 months.
- 2) To High Court, Board of Revenue, Commissioner of Divisions and Heads of Departments after 1 month.

7.44 Indexing of Secret and Confidential Letters

All confidential papers received in the Record Section whether addressed to the Pr. Accountant General by name or received by the Record Section with the outer cover addressed to the Pr. Accountant General by designation and with the inner cover marked "Confidential" will be delivered personally by the AAO/Supervisor to the Pr. Accountant General. Confidential papers meant for other officers should be delivered similarly. The addressee should invariably open the inner cover himself. Confidential papers should not pass through the office in the usual course. All transfers of confidential letters should either be made personally by reliable and responsible man or through the confidential box.

(CAG's endt. No. 1618- Admn.I/2552 dated 10.10.52).

The "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 particular subject so that the sectional AAO/Supervisor may be responsible for inviting reference to the letters in question, whenever a case to which the order therein relates is put up. As soon as "a Secret or a Confidential" letter is received, the Section should be notified by the Officer. This should be done by issuing Memo in the following form and the fact of issue of the Memo Noted in the Secret or Confidential communication itself :-

<u>Secret</u>	Letter No.	Date
Confidential		
from the	on the subject.....	
is in personal custody.		
(Filed in)		
Please note and diarise		

Sr.AO	D.A.G/Sr. D.A.G.	P.A.G.
-------	------------------	--------

These memos should be pasted chronologically in guard file in the section in which these are received and suitable index also recorded on the file cover. This file should be reviewed by the AAO frequently to keep himself acquainted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate are put up.

As regards confidential letters, discretion is given to Branch Officers to decide which should remain in this personal category and which can be safely made over to the AAOs. Branch Officers should also periodically review the "Secret" and "Confidential" letters in their custody with a view to see which of these can either be destroyed or made over to the Section. The need for secrecy very often disappears by mere passage of time.

On the occasion of transfer of charge, Branch Officers will hand over to their successors the confidential files in their custody, along with keys, valuables, character rolls etc.

(CAG's endt. On 1618-Admn.I/2552 dated 10.10.52)

7.45 **Despatch of Confidential Papers**

When confidential papers are sent out of office, they should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee and the outer cover being addressed to him by his official designation without the addition of his name. The packet or envelope must invariably be registered and acknowledgement requested from the post office when the papers are sent by post.

Note : For detailed instructions, see Annexure – V

(CAG's endt. No. 1618-Admn.I/2552 dated 10.10.52).

7.46 **Review of Outward Diary Register**

The responsibility for the timely issue of reminders to outward references devolves primarily upon the auditor concerned. Every Monday the auditors will scrutinise the sectional register of outward letters and issue reminders, where necessary. The issue of reminders should be noted in the column provide for the purpose in the Outward Diary Register and the due dates of reminder should also be noted in the Register. The AAO should review the register on the 7th and 21st of every month with a view to examine that reminders are issued regularly on the due dates and the diary register is maintained properly. The Outward Diary register should be submitted to the Branch Officer for review on the 7th of every month with the following certificate:

"I have personally reviewed the Register and found the relevant columns thereof properly filled in, in respect of each item".

These dates should be entered in the Calender of Returns.

(A.G's orders dated 17th July, 1958).

7.47 **General instructions in connection with the inspection by the Director of Inspection**

- 1) All the requisition, objection memos (inspection memos), observations etc. will initially be received in the I.T.A. wing for transmission to he respective wings/sections. I.T.A. wing will keep necessary watch over the submission of the documents/records, replies to the objection memos/further observations etc. to the Inspection party.
- 2) In order to enable the Group Officers concerned to keep a close watch over the due submission of the requisitioned records to the Director of Inspection/ Inspecting Accountants within the prescribed time limit of 24 hours all requisitions for records issued by them should be received by. I.T.A. wing and diarised serially in a Register maintained for the purpose in form appended here to (**Annexure 5**) and then made over to the concerned section immediately for compliance. A similar Register should therefore, also be maintained by all the wings/sections. This Register should be submitted to the Group officer daily. Sections which are not under any Group Officer may also maintain such Register and submit the same to the Branch Officer.

3) Requisitions should be received personally by the Assistant Audit Officer/-Supervisor of the concerned wing/section or in his absence by the Branch Officer himself and diarised in the Register as mentioned above. The records requisitioned, after check by the AAO /-Supvr. should be furnished immediately within 24 hours positively to the Inspection party direct with a certified copy of the original requisition under intimation to I.T.A. wing. Any laxity on this score will be viewed seriously. The return of the records furnished to the Inspection Party should also be watched by the respective wings/sections. No acknowledgement from the Inspection Party in token of the receipt of the documents should be asked for.

4) During the progress of inspection all communications from and to the Inspection Part should be routed through I.T.A. wing. The objection memos issued by the Inspection party should be diarised in Register as stated above. The Diary should be submitted to the Branch Officer every alternate day and to the Group Officer on Monday and Thursday till all the memos are disposed of.

The report to the memos should be furnished in duplicate to I.T.A. wing within 2 days of the receipt of the same invariably for onward transmission to the party on the 3rd day positively. In case any delay in apprehended, orders of the Pr. Accountant General should be obtained. The replies furnished by the wings/sections should be duly approved by the Group Officer.

5) The final replies of the concerned wing/section to the points/issues raised by the Director of Inspection which are intended to be incorporated as a para in the Inspection Report should be checked/scrutinized by the Group Control Sections before submission to the Group Officer. Replies duly approved by the Group Officer should be put up to Pr. Accountant General for his approval before submission to the Director of Inspection. In doing so, the Sections concerned should ensure that the time schedule prescribed for the purpose is strictly adhered to except where an extension of time is allowed by the Pr. Accountant General on the merit of individual case.

6) The final inspection report of the Director of Inspection after it has been issued will be dealt with by I.T.A wing for replies and for follow up action. Subsequent correspondence, if any with the Comptroller & Auditor General or the Director of Inspection in connection with the report will also be under taken by I.T.A. wing in consultation with wing/section concerned.

For this purpose the following may be treated as controlling/ coordinating sections:

	Name of controlling/coordinating section	Of the Central Section
1.	Administration-I	For the entire Administration Group including Records, EDP Cell, Hindi Cell, Welfare wing-
2.	Report & Coordination (R & C), AMG-III.	For the entire AMG-III including Central Audit, RAOs (KMDA & HRBC)
3.	AMG-I(AS)/Headquarters	For all entire AMG-I (AS) including super charge.

7.48

Tracing of inward letter in Record Section

No outsiders should be allowed to visit the Record section without the permission of the Branch Officer (Record). The AAO/-Supervisor/Sr. Auditor/Auditor of the Section should not also instruct the outsiders to go to Record section for tracing letters. The Branch Officer on receipt of complaints from outsiders may direct the concerned Section to conduct necessary search in the section in the first instance for tracing the letters. If, however, the letter in question I not traceable in the dealing section, a note for conducting search by Record section may be sent by the dealing section to AAO /Supervisor of Record section who will in turn arrange for conducting the search. If the date of issue of the letter in question falls within a period of 30 days on the date of search and return note sheet to the dealing section with remarks as early as possible. If, however, the issue date of the letter in question exceeds the period of the 30 days on the date of search, the dealing assistant of the concerned section will conduct the search in Record section and all relevant records will be made available to him by the Record section between 3 & 5 PM daily.

7.49 Record of Important Circulars issued by the CAG, Govt. of India etc.

The attention of gazetted officers on their return from leave should be drawn personally to circular letters of general interest which have been issued to Sr. Audit Officers during their absence of leave from the office of the CAG. Their attention should similarly be drawn to circular letters of personal interest issued by the Govt. of India as well. To ensure this being done it will be the duty of the gazetted officer who give the 'file order' on communications from the GI or CAG to order copies being taken of circular letters of general interest for the benefit of officers on leave. The copies should be taken by Record and kept in separate guard file. The gazetted officer concerned should satisfy himself that this has been done before he orders the filling of the papers under disposal.

7.50 Replies to References made to Government and CAG to be seen by the Pr. Accountant General

When any reply to a reference made to Government or to the CAG is received in a section, it should invariably be put up to the pr. Accountant General whether it already bears his initial or not, together with previous papers for perusal. This is not necessary, however, in the case of merely routine matters.

7.51 Register of complaints

A Register styled as "Complaint Register" should be maintained in the following form in two parts:

Sl. No.	No. & Date of letter Dy. No.	Brief Particulars of the case	Action Taken	Review Final by AAO- BO		Final disposal	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

In part I – complaints received through CAG should be recorded and Part II should contain the complaints addressed to Pr. Accountant General/ Group Officer and those received directly by the sections. The register should be kept in the personal custody of the AAO. Any complaint not disposed of within a fortnight should be replied to even if be an interim one.

The Register should be submitted to the Branch Officer once in a fortnight and to the Group officer (Admn) on the first working day of each month. Any complaint remaining undisposed of for more than three months should be submitted to Pr. Accountant General on the 7th working day of each quarter for orders of the Pr. Accountant General.

[Based on CAGs DO No. 271 dt. 16.1.1968 and CAGs circular letter No. 687-Insp/1-DI/70 (KW) dated 26.11.71]

7.52 Letters requiring the approval of the Pr. Accountant General (Audit) before issue

- i) Letters containing objection which involve (a) references or (b) change of practice, no matter how (apparently) obviously wrong the prevailing practice has been.
- ii) All discussions as to the interpretations of Rules & regulations.
- iii) Letters expressing blame of dissatisfaction,
- iv) Letters conveying censure or disapproval,
- v) Letter laying down a general principle,
- vi) Letter affecting personal matters in dispute, such as pay, leave, etc.
- vii) Letters conveying a final decision on an appeal from the ruling of an officer of this office, showed PAGs approval before issue.

Whenever a reference has been made with the approval of the Pr. Accountant General /Group Officers, subsequent development should invariably be intimated to them unless the Branch Officer of the Section specifically orders that it is unnecessary. The Branch Officers will use his discretion in finding out whether at a particular stage a case should be submitted to the Pr. Accountant General/ Group Officer.

7.53 Signature of routine correspondence by the Asstt. Audit Officer / Supervisor

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

[vide para 70(d) of MSO (Admn) Vol.I]

Official communications sent from this office to the State/Central Government should invariably be addressed to the Secretary of the Department/Ministry concerned.

7.54 Reminder register

The Reminder Register should be maintained in every Section of this office. A reminder should be entered in the register and shown as first reminder, second reminder, as the case may be, by the reference clerk of the section concerned before making them over to the dealing assistant. As their number will be few and far between, AAOs are personally responsible to see that no reminder escaped entry into this register. The register should be submitted to the Branch Officer on every Monday and Thursday so that he may see to the early disposal of the outstanding cases. The second and third reminders should invariably be submitted to Group Officer and Pr. Accountant General respectively with the register and the original case within 2 days of their receipt. Submission of registers to the Branch Officers on due dated should be watched through the sectional Calendar of Return.

7.55 Transfer of letters from one section to another

The AAO before passing a letter to another section must take actions necessary on it in his own section so that the AAO of the last section receiving it will be justified in assuming that it has been completely disposed of in other section and that it is not necessary to send it back to the section which first received it.

This does not mean that each section should issue an independent report or reply to the letter dealing with his own position alone but should pass it to the next section with all its replies for the material necessary for the final disposal attached. Ordinarily, the last section dealing with the letter will issue a consolidated report or reply. If, in any case, this causes an obviously unfair distribution of work to a section, only remotely concerned in the matter it is not the discretion of Branch Officers to direct some other section to dispose of and file it.

This will be entered by the Section transferring the letter or documents in the transit register. The actual date of transfer should be shown and then sent to other section between 3 PM and 4.30 Pm. The AAO of the receiving section will give immediate attention to the person bringing the transit register of other section and mark the letters and documents for the assistant concerned. The diarist will receive the registers and letters giving his dated initial against each entry in token of receipt and enter them in the relevant register. The letters and other documents should be distributed promptly to the assistant concerned. When the transit register is received back by the diarist of the transferring section, he should see that the initials have been given therein for all the letters delivered and bring to the notice of the AAOs cases for which this has not been done. Such cases should at once be taken up by the AAOs and settle them without delay. It should also be borne in mind that no letters , documents can be noted by the diarist as transferred to another section until and unless the acknowledgement of the receiving section is obtained.

A certificate in the following form should be furnished by the AAO of each section in the weekly report of outstanding letters:

“No letter has been marked for other sections as shown disposed of before it was actually received by the Section concerned”.

7.56 Procedure for sharing letters received on transfer from other sections as outstanding in the Weekly report

The fact whether a letter received on transfer from another section is to be shown as outstanding in the Weekly report is to be determined with reference to the date of its receipt in the office as indicated by the date stamp. Such transfer letters received from other Sections should be entered in red ink in the Diary of the receiving section on the date of their receipt. The date of the actual receipt in the office as shown by the date stamp should be indicated in the Inward Diary as a denominator to the relevant entries.

7.57 Miscellaneous documents

Miscellaneous documents will be entered by the diarist in the register entitled “Transit Book of Miscellaneous Undiarised Documents” or in the Register or Register prescribed for entering particular categories of documents. These will be distributed in the same way as letters.

7.58 Examination of the register or registers for entering miscellaneous documents

The transit book of “Miscellaneous Undiarised Documents” and other registers, if any, maintained in the section for entering miscellaneous documents should be examined fortnightly by the AAO of the section with a view to watching the disposal of the documents.

7.59 Despatch of papers by Air Mail/Speed Post

Only such communications or have necessity to reach the destination earlier than they would by surface mail should be sent by the Speed Post and others should be despatched only by surface mail. These instructions should be borne in mind while marking draft etc. for issue Speed Post.

7.60 Court Attachment

Orders received from any Court attaching money payable by this office should be made over to the Asstt. Audit Officer /Supervisor or the Administration (personal claims) with the transit book in which he should note the date and exact time of receipt. If he notices any delay in the receipt, he should at once report the matter to the Branch Officer. The AAO, Record Section should note below the date stamp on the orders, the exact time of receipt and see that there is no delay in making over the order to the section concerned.

7.61 Method of putting up papers to the Pr. Accountant General /Group Officers or to Branch Officers

Asstt. Audit Officer /Supervisor should be careful in submitting cases to the Branch Officers and to the Pr. Accountant General to see that they are sent up complete with all connected reference.

The following procedure should be followed:

- 1) All papers etc. should be sent in pad with the names of the Section concerned prominently written over them.
- 2) It should be seen that the pages of the cases are numbered and the papers therein are arranged properly.
- 3) Notes and orders to be read should be clearly indicated.
- 4) A draft should accompany whenever possible. Sometimes, time is lost in first putting up notes for orders and then in preparing the draft. In complicated cases, such a course may be necessary but in case where there is no doubt a draft should be put up along with the note for orders.

7.62 Hours for submission of papers to Pr. Accountant General

With the exception of the Dak, fair copies of draft and urgent papers, the Pr. Accountant General will receive no papers after 3 P.M. All pads containing drafts, notes etc. must, therefore, be placed on PAGs table by 3 P.M. positively. Urgent papers sent to the Pr. Accountant General after that hour must have an urgent slip attached thereto initialed by the Branch Officer of the Section concerned.

7.63 Papers returned by the Pr. Accountant General should go to the Branch Officer concerned

All papers submitted to the Pr. Accountant General from different branches will go from him direct to the Branch Officer concerned. After he has seen them they should go to the Section concerned.

7.64 Queries by Pr. Accountant General and other Gazetted Officers

Queries by the Pr. Accountant General or other Group Officers on any inward letter, etc. must be answered by the AAO concerned, within three days of receipt of the letter in his department. If a complete reply cannot be given within that time, the letter nevertheless be put up to the officer, who asked the question with an explanation of the cause of delay. Branch Officer should keep a daily watch on such disposal.

7.65 Supply of documents to outside Authorities /Courts

The official documents may be supplied under specific orders of the Group Officer in each individual case only when such documents are requisitioned by the Inspector General of Police, Special Police establishment, Additional Inspector General of Police, Commissioner of Police for handing over to the Investigating Officer, Head of the Anti-Corruption Department, Vigilance Commission, Central Bureau of Investigation etc. and the Law Courts. Such requisition should be dealt with promptly and on top priority basis and the documents should be supplied expeditiously and invariably within a month from the date of their receipt. Photostat copies of documents handed over may be retained in the personal safe custody of the Group Officer concerned.

The Sections receiving the requisition shall maintain a register for watching the supply of requisitioned documents and a report should be submitted to the co-coordinating section to enable them to submit the consolidated register monthly to the Group Officers concerned and quarterly to the Accountant General.

The procedure to be followed when a Government Servant is summoned by a Court to produce official documents for the purpose of giving evidence has been provided in para 96 of MSO (A) Vol.I.

[CAGs letter No. 959-TA-I/104-68 dated 5.4.71. 1007-TA-I/275-67 dated 17.4.71 and 1256-TA-I/374-69 dated 20.5.71]

7.66 Supply of copies of all orders of a general nature affecting the conditions of service of the non-gazetted staff

Copies of all orders of a general nature (if they are not confidential) affecting the conditions of service of the non-gazetted staff are, as far as possible, supplied to all recognized audit and accounts offices associations under the specific orders of the Group Officer (Administration) to be taken on each occasion.

7.67 Use of files and cases

The following paragraphs contain instructions for maintaining and filing papers:

All correspondences etc. should be filed in cases subordinate to the relevant file heading of the direct section and all papers in a case should be page numbered separately for notes and correspondence as far as practicable. It is not necessary to number both sides of the upper right hand corner of the front side of each paper in a case even when the reverse is blank.

The file heading indicate general and broad subject dealt with in a department or section in each group in a section. These headings with the number allotted to each should be treated as permanent and should not be altered without specific orders of the Group Officers concerned.

Under each file cases may be opened as required to record correspondence and notes, care being taken to see that the subject of a case is not made either too restrictive or too comprehensive. A separate case or cases should be opened under each file to deal with routine or unimportant correspondences relating to that file subject. Thus all papers must go into a case of same sort.

It is important that a distinction should invariably be maintained between cases relating to matters of ephemeral or temporary interest and those dealing with matters of more permanent interest. As for instance, rules and general orders and important questions of procedure are of more permanent interest than the actual matters arriving out of the day today application of such rules etc. to concrete cases and it is desirable that the former should be dealt with in separate cases from the latter. It is not always possible to foresee in the beginning that a question of apparently only temporary interest will develop into one more permanent interest, but when such cases arise, the relevant page of the old (temporary) case should be removed without change of page number and incorporated into a case dealing with matters of more permanent type, necessary cross reference being given. In general, the cases of more temporary interest will be retained in the Section for shorter period and marked for destination at an earlier date than the other class of cases.

Note: When all important record like a Character Roll, Insurance Policy, Service Book or Declaration Form is removed from the parent file, it is very essential that a note of circumstances in which the removal took place, should also be placed on record immediately. Accordingly, the removing offices should be made responsible for inserting a signed prominently coloured indication in the place of the document removed.

Each section should maintain a register of files and cases in form S.Y. 255, one or more pages in the register being allotted to each file for noting the subordinate cases opened under it. Different sets of pages of the same register on new volume should be used for different years as may be found convenient. A list of approved file heading for each section should be noted at the beginning of the Register.

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 the financial year unless they have become bulky. Apart from this, where it is convenient to keep the papers relating to different financial years separately, cases should be closed when they are completed for the financial year. All the cases, except those dealt with the next paragraph should be closed at the end of the financial year. Whenever a case is closed the year for its destruction should be recorded prominently on the outer cover over the dated initial of the AAO.

Every section will be responsible for the custody of cases, whether closed or not till they are sent to the old record room.

7.68 Maintenance of guard file

The procedure for opening of a file and maintenance of file index register has been outlined in para 3.68 of this manual. For facility of reference and future guidance in day to day work of the staff, it is essential that all important orders, rulings and decision of state /Central Government and CAG are filed separately subject wise in a consolidated manner in chronological order to facilitate location of the relevant papers. For this purpose all Headquarters and Coordinating Sections should be opened for each distinct aspect of the subject. Each file should be given a file number consisting of abbreviated name of the section, subject matter, year and sl. no. e.g. in Administration Group a guard file may be numbered as Admn.I/Pay Fixation/92/1. Guard files should not contain extraneous papers/notes/correspondence.

The Guard file shall be maintained in two parts. While part I shall have an index of subject matter, Part II shall contain all orders in original or an attested copy. Orders of the Pr. Accountant General obtained on any matter should be placed in close proximity with the original orders placed in guard file. The pages in both the parts shall be properly numbered. A specimen of Part I is given in **Annexure 'VII'**.

The maintenance of the guard files shall be the responsibility of the Sr. Auditors/Auditors dealing with the subjects in the section. He will see that all orders, rulings and the decisions on the subject are entered in a Guard file at the earliest opportunity with proper indexing and page marking. At the time of marking dak, the AAO/**Supervisor** should identify and order filing of all orders etc. of substantive nature in guard file. The guard file shall be submitted to the Branch Officer for review once in a month. The submission of the guard files shall be watched through the calendar of returns of the section.

7.69 Anonymous and pseudonymous complaints

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

CHAPTER-VIII

OFFICE MANUALS, OFFICE ORDERS, ETC.

8.1 Maintenance of Office Manuals & Codes etc.

The following is a list of Manuals maintained in this office. Against each manual is shown the name of the section which is responsible for its up-keep and for the issue of correction slips once every quarter.

Sl. No.	<u>Name of Manual</u>	<u>Section responsible for maintenance</u>
1.	Audit Manual	AMG- II
2.	Manual of PWD, PHED, I&WD and WRIDD Comprehensive guidelines and working of FAW as FAAM	AMG-III
3.	Commercial Audit Manual	AMG-IV
4.	Manual of Office Procedure	Admn.I
5.	Manual of Establishment	Admn.I

The progress made from time to time in the revision and compilation of the Codes and Manuals of this office should be reported to the CAG separately under the following heads through the quarterly report on the state of work,

- (i) Codes and Manuals already revised and printed,
- (ii) Codes and Manuals, the revision or compilation of which has been completed but which have not yet been printed,
- (iii) Manuals under scrutiny, and
- (iv) Codes and Manuals which still remain to be revised.

[CAG's letter No. 755-Audit.II/335-85 dated 12.06.1989]

[General Circular No. 8 – Audit.II/89]

8.2 Correction to Codes, Manuals

8.2.1 Codes and Manuals published by authorities other than office

Correction slips containing modification/deletion/incorporation etc., of existing provisions of codes, manuals etc. are received in the Record section and the procedure for such receipt and distribution has been outlined in the relevant paragraph of Manual of the Record department.

8.2.2 Office Manual

8.2.2.1 For office Manuals, sections responsible for up-keep will be responsible for issue of correction slips, the concerned sections should, therefore, keep a constant watch and issue correction slips whenever any, order/instruction/decision/procedure incorporated in the manual needs modification/amplification/deletion as a result of subsequent orders/decisions/instructions etc. Similarly necessary action for issue of correction slips for incorporation of any new instructions/decision/order on any subject not previously incorporated in Manual need also be taken.

8.2.2.2 Other sections proposing corrections to any of the Manuals may submit their proposal to the respective section responsible for the maintenance of the same.

8.2.2.3 For issue of correction slips the following procedure should be followed :-

- (a) All corrections should be got approved by the Pr. Accountant General.
- (b) Only relevant extracts should be incorporated, ensuring that it makes a clear and unambiguous reading.

- (c) If a new paragraph on a subject already in the Manual is to be introduced, it should be inserted as a last item under the particular heading in a particular chapter.
- (d) If a new paragraph on a subject not already in the Manual is to be incorporated, it shall be inserted at the end of the relevant chapter under a distinct heading.
- (e) Correction slips should be serially numbered and should bear reference at the bottom, to the authority i.e., letter no. & date / date or relevant order/ file no. in which filed etc. and the section to which the file belongs.
- (f) The sections responsible for keeping manuals upto date should maintain a 'Correction Book' for each manual. As soon as a correction slip is approved, it should be assigned a number, entered in the Correction Book and a copy thereof pasted in the folios to be provided for the purpose in the Correction Book.
- (g) Arrangement for printing of corrections slips should be made at periodical intervals but as this process will take time, arrangement should be made to get the same cyclostyled for distribution immediately after approval.
- (h) The 'Correction Book' should be closed quarterly on the 7th of every quarter (April, July, October and January).

8.3 Distribution of Regulations, Codes & Manuals

The distribution of Codes and Manuals to the various sections is regulated according to the relevant provisions in the Record Manual. A complete list of books in its custody should be maintained by each section. The **AAO/ Supervisor** will distribute the sectional books among the Sr. Auditors/Auditors for reference and see that the books are kept upto date. Whenever there is a change of incumbent, it is the duty of the ingoing **AAO/ Supervisor** to verify the stock of books. In case of any discrepancy the matter should at once be brought to the notice of the Branch Officer in charge. The **AAO/ Supervisor** should also take a census of the numbers of the Books, Codes, Manuals etc. in his section/wing in every three months. A report on the census should be submitted to the Group Officers concerned through the Branch Officer. The census should be taken in April, July, October and January and the due dates for the submission of report to be noted in sectional calendar of returns.

8.4 Report of incorporation of corrections

Each **AAO/ Supervisor** is required to submit a report monthly to the Branch Officer in charge and to see that all the codes and manuals in his section have been kept upto date by correction slips being pasted at the right places. Corrections introducing brief, addition and alteration or cancellation need not be pasted. It would be enough to note them in red ink on the margin of the paragraph involved those quoting reference to the serial number of the particular correction. Correction introducing alteration of original matters must invariably be pasted. A red ink or other mark should be made on or against the original paragraph to call attention to the correction.

8.5 Pasting of Correction Slips in the Gazetted Officer's copy of Codes etc.

A copy of every correction to the regulations, codes and office manuals will be sent to the Pr. Accountant General and other Gazetted Officers by the Record Section as soon as possible after receipt. Every Branch Officer will make his own arrangement for having these correction slips inserted in the proper place.

8.6 Discontinuance of established procedures

Any returns etc. which have been prescribed by a former Pr. Accountant General or Group Officer must not be discontinued without express orders of the Pr. Accountant General/Group Officer obtained in writing. No **Sr. Audit Officer/Asstt. Audit Officer/Supervisor** has authority to discontinue or alter any office procedure prescribed by the Pr. Accountant General or Group Officer without expressed orders issued by the Pr. Accountant General/Group Officer.

8.7 Disregard of Rules or Instructions

When an Officer persistently disregard rules or instructions, special steps should be taken to bring the matter to the notice of the superior authority.

8.8 Office Order, Branch Order, Circulars

8.8.1 Office Order

The following general and uniform principles should be carefully observed in the drafting and issue of Office Orders to ensure that they are readily traceable and quotable :-

- (i) There should be two sets of Office Orders :-
 - (a) One set for office procedure and staff matters to be called “Administrative Series”. These orders will be issued by Admn.I Section.
 - (b) Another set for technical matter concerning audit & other items of work to be called “Audit Series”. These orders will be issued by the concerned audit wing.
- (ii) Each set should bear the name of the issuing section, respective file number and chronological serial number for each financial year.
- (iii) At the foot of each Office Order the authority on which it is based- whether it is an order of Government or the Comptroller & Auditor General of India, or the Pr. Accountant General or Sr. Dy. Accountant General/Dy. Accountant General should be quoted with file number where these are filed.
- (iv) Office Orders which are based on orders of Government or Comptroller & Auditor General of India should, as far as possible, be verbatim reproductions of their orders. Office Orders may be issued under the signature of Sr. Audit Officer with the approval of Pr. Accountant General/Group Officer.
- (v) Where any subsidiary instruction of Pr. Accountant General/Group Officer are added, these should be embodied in a separate paragraph or sub-paragraph in the office order with the date of their order.
- (vi) An Office Order communicating orders of Pr. Accountant General/Group Officers may issue under the signature of Branch Officer.
- (vii) Draft corrections to Comptroller and Auditor General of India’s Codes and Manuals should always be circulated by office order to all sections for their advance information and guidance pending receipt of printed correction slips unless these corrections do not concern these officers. Correction slips will be issued by respective wings.
- (viii) Office Orders which contain material of a permanent nature should be manualised by the section responsible for keeping the particular manual upto date and this requirement should be prescribed in each such office order itself.

8.8.2 Branch Order

Unlike the Office Orders which apply to office as a whole, a Branch Order applies only to a particular group of sections and as such, Branch Orders should be issued by the controlling section concerned. Branch Orders may be issued in chronological orders for each financial year. Subject to this, principles referred to in respect of Office Orders including need for manualisation, if any, are applicable mutatis mutandis.

8.8.3 Circulars

In addition to Office Order & Branch Order, Circulars may be issued when any matter like notifying deputation, fresh orders or clarification of the Govt. of India, Comptroller & Auditor General of India on personal claims, Staff Welfare etc. is to be communicated. These Circulars should also bear chronological serial number for each financial year, relevant file no. etc.

8.8.4 Circulation of Office Orders, Branch Orders etc.

After the orders are approved in the manner indicated above, these should be cyclostyled and made over to the Record section for distribution. Record section will take necessary action for distribution through circulation memos in which the officers receiving the order will acknowledge receipt. The acknowledgements along with a copy/copies of relevant order will be preserved by Record section.

8.8.5 Procedure for disposal of Office Orders, Branch Orders etc.

The following instructions should be observed regarding disposal of Office Orders, Branch Orders etc:-

- (i) On receipt, the AAO of the section should record a note on the order showing what action he has taken or proposed to take.
- (ii) When the order contains general instruction as to the action to be taken in course of day to day work on any matter or the orders contain instructions for change in the procedure on any matter etc. concerning the work allotted to Sectional Staff, the contents of the orders should be got noted by the incumbents concerned.
- (iii) After satisfying himself that adequate action has been taken the AAO/ Supervisor should record a file order on each such order.
- (iv) The orders should be serially filed in guard files.
- (v) Such guard files should be inspected by the Branch Officer at their monthly inspections. Any shortcomings noticed should be mentioned in the monthly arrear reports.

Chapter IX

GOVT. PROPERTIES

9.1 Electrical Installation/Fittings & Maintenance thereof

9.1.1 Government Buildings

The Electrical Engineer, CPWD is responsible for the proper running and maintenance of electrical installations in the Government buildings.

9.2 General rules to be observed in Public Buildings both for avoidance as well as in case of an outbreak of fire

1. Nothing but safety matches to be allowed in any part of the office building for canteen purpose.
2. Match stick must not be thrown on the floor after use without first being extinguished properly. Similar practice should be applied in case of cigarette-butt too.
3. During power failure etc. no attempt should be made to obtain light by burning papers.
4. All greasy rags, waste papers etc. should be carefully collected and deposited and not thrown away and allowed to be in heaps, as these materials are prone to quick fire.
5. Smoking in this office premises is strictly prohibited.
6. Should any fixture impede the extinction of fire, it should immediately be broken or cut-away. On the outbreak of fire, alarm signal should at once be given and message sent to the nearest police station and to the fire Brigade. Pending arrival of the police and fire brigade personnel, every endeavour should be made to confine the fire. All doors, windows and other opening should be closed. Power lines should be cut-off to prevent spreading of fire by means of electricity and the contents of the building should be removed from the places near the seat of fire as soon as possible and as far as practicable with special attention to the more inflammable materials.
7. Periodical inspection to check the readiness of Emergency Management System (EMS) and conduct mock exercise to see actual workability of the fire fighting and other equipments and to keep the staff well conversant with the rules and procedures.
Records and bundles of papers should not be rested against the wiring and connector boxed behind the racks as, in the opinion of the Electrical Engineer, there is every possibility of a fire originating from the pressure of such records on the wiring. As a further precaution against fire, the last man to leave a room should see that all switches of computers, fans, lights and other electrical gadgets put out before he leaves the room.

9.3 Precaution against fire

All Officers and employees are requested to familiarize themselves with the rules for the protection against outbreak of fire and the general arrangement for fire protection. Important telephone numbers for use in emergency is to be displayed on the notice boards /prominent locations within the office towards staff awareness.

While leaving Section all are to keep a watchful eye against wasteful consumption of electricity and put off Computers, fans and lights and other electrical gadgets not in use. This is also to guard against fire hazards when electrical short circuit may remain unnoticed.

Heaters, burner, lighters and matchsticks should not to be ignited under the office.

9.4 Custody of the keys

The Multi Tasking staff on watch & ward duty are responsible for the custody of keys of all the rooms in the respective floors of this office. In case of fire or such other emergency the caretaker will get hold of the keys from the Multi Tasking staff on watch & ward duty. Keys of almirahs, drawers, typewriters etc. should be carefully preserved by officials handling them and not left behind.

CHAPTER –X

MISCELLANEOUS

10.1 Assistance to Cash (Admn.)

From the point of view of efficiency and smooth working of the Cash (Admn.), it is necessary that more or less the same set of men should be sent every month to the Cash section from other sections to help in disbursement of cash on pay days and on other occasions. The clerks whose name appears in the roster must attend to the duties assigned to them on the days mentioned therein, irrespective of the sections to which they may be attached for the time being. The Sr. AO, (Admn. cash), circulate notices among the clerks concerned indicating the date and hour of attendance. This notice should be promptly signed by the clerk concerned and his Asstt. Audit Officer.

If a clerk detailed for a duty on a particular date applies for leave within a week before such date, it will be incumbent upon him to state in his application whether or not he will be able to attend to his allotted duty on the appointed date. If he declares inability to attend, it will be the duty of the Section Officer of the section concerned to which the clerk belongs to intimate the fact by 11 a.m. of the day previous to the appointment day to the Officer-in charge of Admn. Cash who will forthwith select a substitute from the reserve list and issue the requisite notice. The AAO of the section should, however, be particularly careful in dealing with the application for casual leave received from such clerks.

If a clerk who is scheduled for duty is absent on the day of such duty with or without application, the **AAO/ Supervisor** of the section will likewise intimate the fact by 11 a.m. to the Branch Officer of Admn. Cash to enable the latter to select a man in his place from the Reserve list.

When owing to resignation, death etc. the name of a clerk is required to be permanently removed from the roster, his place will be filled in under orders of Group Officer (Admn.) by selection of another man from amongst the other members of the office. The due date for preparation of rosters should be noted in the calendar of Returns of the Central Section.

Note: As the clerks deputed for the cash duty are allowed extra remuneration in consideration of extra work involved, it is to be clearly understood that they should be expected to keep their normal work up-to-date by working extra hours, if necessary. The cash duty should not be made as excess for keeping work in arrears and every clerk deputed for such duty should come back to their respective section as soon as their cash duties are over.

10.2 Procedure of obtaining legal opinion on case arising in the office

The Central Govt. cases in Mumbai, Kolkata and Chennai should be referred to the Ministry of Law, Branch Secretariat of Mumbai, Kolkata and Chennai, who normally make the selection and engage the Counsel from the approved panel of Counsels according to the nature and importance of the case and in accordance with the terms and conditions laid down by the Ministry of Law.

10.3 Submission of Court cases to the Pr. Accountant General

All court cases must be invariably be put up to the Pr. Accountant General for his orders.

Advocate and other legal practitioner engaged on behalf of the Govt. of India should not settle out of court or compromise any suit or civil proceedings without the express sanction of Govt. save in exceptional circumstances when there is no sufficient time to consult the appropriate authorities and when not to settle or compromise the matter should be definitely prejudicial to the interest of Govt. When in exceptional circumstances such compromise of settlement is made without express authority of the Govt. of India, the advocate or other legal practitioner engaged on their behalf, should record in writing special reasons for entering into compromise

or settlement on his own authority. Similar instruction would apply to reference of a case to arbitration except that as such a course is not required to be taken urgently the advocate or legal practitioner should in each case, obtain the previous sanction of the Govt. before agreeing to arbitration on their behalf.

If Vakalatnama or power of Attorney is to be executed in favour of the advocate or other legal practitioner on behalf of Govt. care is to be taken to incorporate the above condition therein.

10.4 Suit against the Central Govt.-Procedure to be observed to avoid any risk of the same being un-defended as a result of the failure to take prompt and appropriate action on a summon received in a department of that Govt.-procedure for obtaining legal advice from the Ministry of Law and Justice, Branch Secretariat at Kolkata

This Office may deal with a variety of law-suits in connection with the running of the office. A number of these arise from court injunctions/petitions against disciplinary proceedings, transfers, promotions and other matters relating to staff administration, theft or fraudulent claims and encashments. There are also cases whose law-suits petitions relating to personal claims against the Govt. and the Pr. Accountant General is also cited as a respondent.

In all such matters this office usually avail of the facilities provided under the scheme of the local Branch Secretariat of the Ministry of Law and Justice. Details of the guidelines in this connection have been originally provided in the Confidential O.M.No 14(1)/72-O&M dt. 18.9.72 from Govt. of India, Ministry of Law & Justice (Department of Legal Affairs), New Delhi to all Ministries and Deptts. of Govt. of India and subsequent instructions issued from time to time.

Communication of Law Ministry's advice to these not administratively concerned.

The advice given by the Ministry of Law and Justice or the opinion of its Law Officer is intended for the guidance of the Ministry/Deptt./Office seeking such advice or opinion and should ordinarily, be given surety classification. It should not be communicated to persons outside the periphery of Govt. of India or to persons affected by such advice or opinion or any authority, who is administratively concerned with the matter, without the Ministry knowledge or consent. If in any special case, it becomes necessary to communicate the views of this Ministry/ Deptt./Office should be discrete in doing so and only para phrase thereof may be conveyed without disclosing that they are the views of the Ministry of Law and Justice.

10.5 Procedure for filling applications for special leave appeal to court of Law

With a view to systematize the procedure for filling applications for special leave to appeal to the Supreme Court, it is considered that before a decision on filling the application is taken, the question whether such an application should be made, should be referred to the Advice Branch of the Ministry of Law, along with the relevant papers and the views of the Dept. concerned. The Advice Branch of the Ministry of Law after examining the question will seek the opinion of the Attorney General, the Solicitor General or the Additional Solicitor General and then advise the Deptt. concerned whether such an application should be filled.

10.6 Appointment of Central Govt. Advocates for City Civil Court, Kolkata

The Pr. A.G. is entitled to utilize the service of the Senior Central Govt. Advocates and Junior Central Govt. Advocates appointed by the Govt. of India for the conduct of Central Govt. cases in the City Civil Court, Kolkata the terms and conditions of their appointment have been set forth in the Govt. of India, Ministry of Law and Justice, Deptt. of Legal Affairs Notification No.F.18(1)/86-judl, dt. 1.1.87 read with O.M of even No. dt. 12.1.87.

10.7 Requisition of record from other Sections

The members of the staff requiring records from other sections will give their peons a requisition slip countersigned by the AAO of the section concerned which will be made over to the assistant in charge of the particular record required. If it be a general record under no

particular assistant's custody the receipt should be retained by the AAO of that section until it is returned.

Should any peon be found in any but his own section looking for a record without being authorized proper requisition slip both he and the assistant who direct him to fetch that particular record will be severally dealt with AAO are required to bring to notice cases in which this order is infringed.

10.8 Central Administrative Tribunal

The Administrative Tribunals Acts, 1985 published on 27.2.85 in the Gazette of India, Extraordinary part. II-Section-I provides for the adjudication or trial by Administrative Tribunals of disputes and complaints with respect or recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union or of any State of any local or other authority within the territory of India or under the control of the Govt. of India or of any corporation owned or controlled by the Govt. and for matters connected therewith or incidental thereto. The Central Administrative Tribunal constituted under the Administrative Tribunals Act. 1985 with principal bench at New Delhi and a member of additional Benches including one at Kolkata.

Under the Act, the Central Govt. is inter alia, empowered to appoint one or more persons to act as presenting Officer(s) and the Advocates so appointed and duly authorized in this behalf may present its case with respect to any application before a Bench of the Tribunal.

The Advocates will be engaged on a case to case basis, as necessary, and their fees for drafting pleadings and for appearances will be paid by the Deptt. concerned directly. To enable them to act as a Presenting Officer, the Deptt. Will have to execute in their favour Vakalatnama according to the rules of procedure of the Tribunal.

At present, payment of fees to Govt. counsel engaged for defending cases in the CAT as well as also in the Hon'ble High Court, Calcutta is regulated in terms of G.I., Ministry of Law & Justice, Dept. of Legal Affairs, Branch Sectt. Kolkata dt. 13/14th January, 1987.

The address of CAT at Kolkata is shown below:-

Central Administrative Tribunal, C.G.O. Complex, Nizam palace Compound, 11th & 12th Floors, A.J.C. Bose Road, Kolkata-700 020.

10.9 Tour programme of the Pr. A.G

Whenever Pr. A.G. proposes to leave Headquarters either on duty or Casual leave or during holidays to any place within his jurisdiction, he should intimate the C & A.G in writing sufficiently in advance, as far as possible, and should when going out on tour also send his tour programme in advance. When the absence involves going to a place beyond his jurisdiction, he should obtain prior permission of the C & A.G sufficiently in advance in either cases the address during the absence from headquarters should also be intimated beforehand.

10.10 Medical Concessions

Employees of this office residing in Kolkata expecting the areas covered by the C.G.H. Scheme are entitled to claim reimbursement of expenses incurred for treatment for themselves and the members of their families. The claims will be regulated in accordance with the provision contained in Special rules for Kolkata under Central Services (Medical Attendance) Rules, 1944.

For the purpose of including the parents as members of the family of the Govt. servant a declaration regarding the income, and the residence of parents should be furnished by the govt. servants once in the beginning of every calendar year.

[G.I.MG.O.M.NO.F-29-113/66-MA Dated 20.05.67]

A female Govt. servant should immediately after her marriage give a declaration as to whether she would like to include her parents or parents-in-law for the purpose of availing of

the benefits of medical concessions under reimbursements scheme. She can change her option only once during the entire period of service.

[G.I.MH & FP(OH)O.M.NO.F-29-116/71-MA Dated 06.12.71]

Employees residing outside Kolkata are also entitled to claim reimbursement of medical expense if the treatment is obtained from an Authorised Medical Attendant/Hospital.

10.11 Treatment of the periods spent by the govt. servants in attending court to give evidence or to serve as assessors or jurors

It has been decided by the Govt. of India, Ministry of Home Affairs as follows:

- a) When a Govt. servant is summoned by Courts of Law, whether Criminal or Civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India to give evidence regarding facts which came to his knowledge while discharging his public duties, the period of absence will be treated as duty.
- b) When a Govt. servant is summoned as witness by the Courts or authorities referred to in (a) above to depose about facts which came to his knowledge in his private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him under the rules. No special leave will be granted for the purpose.
- c) The period spent by the Govt. servants in attending Courts of Law as Jurors or assessors with the permission of their respective Heads of Deptts. should be treated as special casual leave which should not be debited to the casual leave account.

The Govt. servants attending courts of Law, in circumstances mentioned in para (I) above during periods of leave will not be given any extra leave for such attendance nor will their leave be considered to have interrupted by such attendance.

Persons of this office when summoned by courts or authorities mentioned in I (a) and (b) to give evidence either in their official or private capacity may remain absent from the office for the part of a day or days or whole day or days required only with the previous permission of the Pr. A.G. For evidence given in their private capacity they must obtain and furnish a certificate from the court which they attend showing what subsistence allowance was granted to them. If the court pays them any sum of compensation apart from payment of traveling expenses, they must credit that sum to Govt. before drawing full pay for the day(s) of absence. Prior permission of Pr. A.G. will, however, be necessary before any person may absent himself from office when summoned by a Court to serve as a Juror or assessor. It must also be noted that absence from office for attendance at court or authorities referred to in para I above should not in any case be made a ground for non-completion of the allotted work.

Note-1

In respect of Officers of the Central Govt. subsistence allowance or compensation payable under S.R. 155 and fees deposited under S.R. 154 (B) (ii) should be credited to the corresponding receipt head of the Central Govt. to which the Officer belongs or if there is no such head the amount to be deposited under head '0065-Other Administrative services A. Administration of Justice-Services and fees' (Central). The traveling allowance under S.R. (b) (i) should be debited to the particular Central Deptt. which pays it and the actual traveling expenses under S.R. 154 (b) and (iii) payment of traveling expenses under S.R.155 should be charged to the Court. Subsistence allowance or compensation under S.R. 155 and fees deposited for a servant of the Central Govt. or of a Stat Govt. under S.R.154 (ii) in a Court should be credited to the Govt. concerned under the corresponding receipt head or the head "065-Other Administrative Services" as the case may be.

Note-2

If any member of the office is summoned to give evidence in Court of Law by means of a summon served at his private address, the fact should be brought to the notice of the Admn. Branch at once by the AAO of the section concerned.

Note-3

The period of absence of a Central Govt. servant who is summoned to give evidence or to produce official documents in a civil suit will be treated as duty under 1(a) above irrespective of whether the Central Govt. is a party to the suit or not provided that-

- i) in a case where he is summoned to give evidence, the facts came to his knowledge in the discharge of his public duties and he is authorised by the head of the office to give evidence and
- ii) in a case where he is summoned to produce official documents he is authorised by the head of the office to produce the documents.

The civil suits referred to above may even be one in which a local body/private person is party.

Note-4

As regards the grant of travel expenses to the Central Govt. Employees attending Courts in West Bengal, it has been decided that if the period of attendance is treated as duty, the traveling allowance to the extent admissible under the Court rules will be paid by the Court and in cases where the traveling allowance on tour as admissible under the Central Govt. rules is more than that paid by the Court the difference will be paid by the Deptt. of the Central Govt. where the individual is employed. The Pay and allowances for the period of absence will also be met by that Deptt.

[G.I.M.H.A. O.M. NO. 15/7/58 Judl. II, dt.31-1-61 C & A.G's endt. No. 167/KW-A. II/39-60 dt. 2-2-61 filled in Admn./358KW]

10.12 Giving of oral Evidence in a Court of Law

The Govt. of India, Ministry of Law, have advised as below:-

Under Sections 64 and 65 of the Indian Evidence Act, Oral evidence is not admissible as to the contents of public documents except under the circumstances mentioned in the Act. If, therefore, a Govt. servant giving oral evidence before a Court is asked questions about the contents of any public documents, the counsel for the Govt. will raise the necessary objection as to the admissibility of the question and normally no Court of Law is likely to overrule such objection. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.

- i) Where a Govt. 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 the section is not confined to documentary evidence alone and it covers all communication, oral or documentary. As in such cases, the Govt. 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.

[C & A.G's letter No. 2222-Admn.I/603-55. II dt. 4-8-59]

10.13 Custody of Surety Bonds in respect of advances for the purchase of bicycles etc.

Surety Bonds executed by permanent Govt. Servants in connection with grant of cycle advance etc. to temporary Govt. servants should invariably be kept in the custody of Sr. Audit Officer (Admn.) and they should be returned to the Govt. servants concerned only when the amounts of the advance have been fully repaid with interest.

10.14 Issue of Invitation cards etc. of Govt. functions in Hindi as well as in English

It was been decided that Invitation cards and programmes etc. of Govt. functions may be printed both in English and Hindi, English being used on one side and Hindi on the other.

[G.L.M.H.A. O.M. NO. 12/9/60 –OL dt. 21.5.60 C & A.G's letter No. 2865- Admn. 1/354-61 dt. 14.8.61. filed in file No. 826-KW-IV]

10.15 Conditions of services of the non-gazetted staff

Copies of all orders of a general nature (if they are not confidential) affecting the conditions of service of the non-gazetted staff are, as far as possible, be supplied to all recognised audit and accounts offices associations under the specific orders of the Group Officer (Admn.). Similarly orders affecting conditions of service of A.A.O./A.O. should be supplied to the respective recognised Association under orders of Group Officer (Admn.).

10.16 Discussion with representatives of the Staff Associations

The All India Non-gazetted Audit and Accounts Association has stated that in some offices the approved minutes of periodical discussion between the Admn. and staff representative are not sometimes issued. The absence of approved minutes indicating agreement on the points discussed or otherwise might result in avoidable duplication of work wherever there is a change in the personnel either in the Admn. or in the Association. A suitable summary of all points discussed with the staff representatives may be issued soon after every meeting and the office copy may also be got authenticated by a responsible member of the Association.

[C & A.G's letter No. 2385-NGE. II/10-71, dt. 15-10-71]

10.17 Treatment of resolutions passed in All India Accounts and Sr. Audit Officers Conference

The resolutions passed in the All India Accounts and Sr. Audit Officers' conference should be considered individually by the Head of office primarily concerned who is supplied with the copies of the resolutions. On receipts of these resolutions the head of the office should see whether any of the recommendations is new itself or is supported by new facts and arguments and consider whether he has adequate ground for supporting the same. If he is convinced that the recommendation in question deserves consideration, he will address the higher authority on the subject in the usual manner. If, however, he finds that the recommendations is one that has already been fully considered and has been disposed of by orders which he knows to be conclusive, he will be at liberty in his discretion to refrain from taking any further action on it.

Note-1 :

The procedure for sending representative to Govt. and other higher authorities has been laid down in para 313 of MSO (A) Vol-I. Telegraphic representations on urgent and important matters can be sent by the Association but only after getting their contents approved by the head of the office.

Note-2 :

The contents of resolutions/representations withheld by the head of the office will have to be reported to the C & A.G once in a quarter.

10.18 Replies to communications addressed by recognised association

The Comptroller & Auditor General desires that the orders passed by heads of Audit and Account Offices on the communications address to them by the respective Associations should be communicated to the Associations.

[C & A.G's letter No. 1268-NGE. 154-36 dt. 20.8.36 file Estt./142]

10.19 Restriction on Govt. servants who are office bearers of Service Associations dealing in their official capacity with matters connected with those Associations

Any Govt. servant who is an office bearer or a member of the executive committee of a Service Association should not himself deal in his official capacity with any representation or other matters connected with that Association.

[G.I.M.H.A O.M. No. 24/1/60-Ests. (B) dt. 25.1.60 C & A.G's endt. No. 1138-NGE-II/190-59 Pt. II dt. 23.4.60 filled in file No. 142-VII]

10.20 System for monitoring of complaints received from retired /serving employees of the Department

A **Quarterly** statement showing the position as regard settlement of retirement benefits in respect of Group 'B' Gazetted Officers and non-gazetted Officials and a **complaint report of retiree** should be sent to the Headquarters' office in the prescribed format so as to reach that office by the 15th of the following month. The statement in respect of Group 'B' Gazetted Officers and non-gazetted officials should be sent to **Headquarters office only in MS Excel.**

[C & A.G's Circular No. NGE/36/1988 dt. 20-5-88 and No. 339-NI/ 100-91 dt. 15-2-91 and Headquarters office circular no. 17- Staff (JCM)/ 2020 under letter no. 119- Staff (JCM)/20-2020 dated 27.05.2020]

10.21 Procedure for preparation of the Statement

Quarterly Statement:

- i) Administration –I section is to send a consolidated **quarterly** statements—for Group 'B' gazetted officers and non-gazetted officials in the matter as prescribed in the Headquarters office letter dt. 15-2-91 **as per direction of Headquarters office circular no. 17- Staff (JCM)/ 2020 under letter no. 119- Staff (JCM)/20-2020 dated 27.05.2020**
- ii) The despatch of the quarterly returns is centralised in Admn. I, who will strictly follow the prescribed proforma. This return would comprise data on both retired officers and serving employees. The section would ensure that complaints, if any, lodged by the later (serving employees) on issues like promotion, crossing of EB, transfer etc. are incorporated besides these made by the retired staff. Admn.I cell will record the quarterly due dates (15th of January, April, July and October) in their calendar of returns and the Branch Officer will ensure that the stipulated dates are followed strictly.

All Administrative Group of Sections will promptly inform the complaint of the action being taken, barring the expressly confidential so that there might not be any occasion for him/her to move other authorities. It has been desired by headquarters office that complaint of a retired employees should invariably be acknowledged.

10.22 Dating Initials

Whenever it is necessary for any one to initial any document in register, the initials must be invariably be dated.

This order, however, does not refer to the initialing required by reviewing officers or to the initialing of cheque counterfoils, where the date would be required on only the first and last counterfoils or to similar cases.

Branch officers may at all times use their discretion as to when it is necessary to date their initials but should be careful to see that the order is strictly observed by their subordinates.

10.23 Responsibilities on taking charge

Every AAO /Supervisor/Auditor/Clerk when taking over charge of his duties from another, even temporarily, is expected to ascertain whether the work is absolutely up to date and to report at once to his immediate superior any arrears and irregularities he may notice, in order that prompt action may be taken. If no such report is submitted the officer assumes charge including any arrears or irregularities which may exist.

AAO/Supervisor should maintain a register in each section in which the outgoing **AAO/Supervisor** should note the different registers maintained by the section, the list of book in the sectional library and all other important items of work that he is leaving to his successor. It will be a sort of continuing record to enable anybody to fix responsibility in important matters. The register should be submitted to the Branch Officer at the time of each transfer of charge.

10.24 Monthly Report

On the morning of the first working day each section will draw up a report in duplicate of the state of work in the section during the previous month, get it passed by the Branch Officer who should offer his remarks, if any.

10.25 Preparation of Monthly Reports

Prescribe forms for the monthly report should be printed by the Record Section separately for Departments or for particular section as may be required and issued by the Record Section to the various Sections of the office two day before the last working day of the month.

Due dates are prescribed for the various process or work in each section and the prescribed printed form will show all kinds of work done in a section. The report for the month should be prepared from the reports of the previous month, the sectional Calendar of Returns, the sectional inward diary register, half margin, reminder and other registers maintain in the section for watching the progress of work. Separate orders and instructions issued, if any, should also be followed.

The sections, while preparing monthly arrear reports, should include therein every item of work lying outstanding in the sections including settlement of outstanding objections, Inspection Reports and Verification of accounts etc. The Mandays should be calculated and shown in the monthly reports for each item of work including audit outstanding objections, Inspections Reports and others under distinct categories viz. internal arrears for the accumulation of which this office is responsible and the external arrears arising out of the non receipt of details, accounts, records etc. from the outside offices. The total mandays assessed separately for the two distinct categories of arrears mentioned above viz. internal and external should invariably be shown prominently at the end of each monthly report.

In order to give a bird's eye view of the extent of arrears of the entire office and to enable the Pr. Accountant General to kept strict watch on the arrears month by month for the office as a whole, consolidated reports (based on the individual monthly reports of the different Section) should be drawn up every month by the Secretary to Pr. A.G.

It should be ensured that the arrear reports of every month are sent to the Secretary to the Pr. A.G. by the 4th of the next month positively.

The consolidated arrears report of all the sections and Depts. of this office for the months of June, September, December and March should be sent to Secretary to the Pr. A.G. After approval by Pr. A.G. the same is sent to Comptroller and Auditor General.

While submitting the monthly consolidated reports to the Pr. Accountant General under paragraph 90 and 91 above the Group Officer concerned should scrutinise carefully the position and rate of progress of clearance of arrears, important pending cases in each section, the remarks of the Branch Officers and point out only important items of arrears computed in mandays, specific items of improvement and or deterioration as compared with the previous month or serious delays omissions and other lapses which they consider should be brought to the notice of the Pr. A.G. General remarks such as "Very Good", Good, Unsatisfactory etc. may also be added where necessary against each such item. The names as well as dates from which a particular Branch Officer/AAO has been in charge of the Section which has come in for favourable or unfavourable mention should be invariably indicated. They should further suggested, where necessary, remedial measures and state if they are putting up separately proposals for any special steps like posting of additional staff, etc. as may deemed to be necessary to bring the work back to normal level. The Group Officer should record the

aforsaid remarks themselves in their own hand after consultation with the Branch Officers in the light of the individual in consolidated report.

Prompt attention should be paid to the orders of the Pr. A.G. on these notes and reports.

[Para 22 of MSO(Admn.)]

10.26 Stationary

The **Supervisor** /AAO will send requisition to the Record Section during a year on the 1st April each year.

The monthly sectional requisitions for the supply of stationery articles which should be prepared in duplicate should reach the Record Section by the 7th of every month positively. These requisitions will be scrutinized by the Stationary keeper thoroughly after which their supply will be made by him between 14th and 18th of every month to the sections according to the programme approved from time to time. The sectional acknowledgement should be recorded on the original copy and retained in the Record section.

The sections should send their respective requisitions to the Record Section on the dates between 12.30 and 3.30 P.M. to the delivery of the articles.

Supplementary requisitions for the supply of ordinary articles of stationery from section duly sanctioned by the officer-in-charge will be received by the Record Section only once a month upto the 28th and after which no requisition will be received there. The supply as per those requisitions will be made to the section on the 22nd of every month.

For the articles which are not to be included in the monthly scale of stationery allowed, special sanction is necessary.

10.27 Farewell parties to officers by non-gazetted staff

No Govt. servant shall, except with the previous sanction of the Government receive any complementary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of any other Government servant :

Provided that nothing in this paragraph shall apply to :

- i) a farewell entertainment of a substantially private and informal character held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quit the service of any Government; or
- ii) the acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

Note : Exercise of pressure or influence of any sort on any government servant to induce him to subscribe towards any farewell entertainment even if it is of a substantially private or informal character and the collection of subscription from Group 'C' or Group 'D' employees under any circumstances for the entertainment of any Government servant not belonging to Group 'C' or Group 'D' is forbidden.

[CAGs letter No. 5698-NGE.I/308-65 dated 29.10.1965 read with Rule 14 of CCS(Conduct) Rules 1964.]

10.28 Recognition of degree, etc.

It has been decided that no orders are required for the formal recognition of any certificate or diploma awarded by any Board of Secondary & Intermediate Education duly set up and recognized by the Central or State Government. Degree/Diploma awarded by Universities in India which are incorporated by an Act of the Central or Part 'A' or Part 'B' of State Legislature, should be recognized automatically without any formal orders of Government. If, however, there is doubt whether a particular University is or is not so incorporated, a reference should be made to the Ministry of Education for clarification. Doubts, if any, concerning Education Boards may be similarly clarified.

[CAG's endorsement No. 2851-NGE.II/289-52 dated 14.10.52]

10.29 Issue of Identity Card

Responsibilities for preparation and issuance of identity cards in respect of members of the staff of this office have been entrusted upon Record-I section and Administration - I section respectively.

The normal life of an identity card shall be of 5 years from the date of its issue after which an Identity Card which is not serviceable shall be replaced without any charge. If an identity card is in good and serviceable condition even after 5 years, it shall be continued for a longer period. If an identity card is lost (where before or after expiry of 5 years) or if a card is torn or mutilated before the expiry of the normal life, it will be replaced on payment of a fee of Rs. **100/- (for loss of Identity card) and Rs. 50/- (for mutilation of Identity card)** in addition to the photograph (according to specification) to be supplied by the individual at his/her own cost. Before a new card is issued, the torn or mutilated card will have to be surrendered. The penalty for a second re-issue (in addition to the photograph) shall be Rs. **100/-** only.

[G.I., M.H.A., No. 32015/25/99-SSO (FC), dated 8th February, 2000]

10.30 Correspondence in Newspapers & Journals

Rule 8 of the CCS (Conduct) Rules, 1964 prohibits a Government servant to undertake any employment other than his public duties, and permits him to do only occasional work of a literary or artistic character. To work as a regular correspondent of a newspaper is clearly 'employment'. In terms of Rule 15 of CCS(Conduct) Rules, 1964 the previous permission of the CAG is must, therefore, be obtained in all cases in which a member of this staff wants to be or to continue as a regular or occasional correspondent of a Newspaper or periodical publications. If a Government servant's connection with the press is contrary to **be in** public interest, Government may withdraw his liberty to contribute to the press.

10.31 Permission for further studies

Prior permission of the competent authority should be obtained by Government servants before joining Educational Institutions, outside normal office hours for further studies. The permission to attend educational institutions outside office hours carries with it necessary permission to sit for the requisite examination also. No separate permission is therefore, necessary for taking such examination.

Prior permission is also necessary when a Government servant intends to take any examination without attending classes.

In both cases, however, permission is granted subject to the condition that it does not interfere with the official duties of the Government servant concerned and can be withdrawn at any time without assigning any reason thereof.

The question of the grant of leave for taking examination to the official concerned should be considered separately in each case in its merits.

[GI, MHA OM No. 130/54-Ests(A)-II dated 28.02.1955, CAGs endorsement No. 1145-NGE.II/15-55 dated 23.03.1955]

10.32 Inspection of Office Rooms by Gazetted Officers

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 Group Officer.

In this inspections it should be particularly seen –

- a) that the sections are being kept tidy
- b) that no unnecessary records are being kept on the tables

- c) that the racks and almirahs are being made proper use of and that the records which are not required for immediate use are being neatly stowed away
- d) that the sitting arrangement are comfortable and not wasteful of space
- e) that the furniture in use is not only suitable but also in a proper state of repair
- f) that all books of reference and office order files have been properly maintained.

10.33 Procedure for handing over records due to transfer of work from one section to another

In cases of transfer of work from one section to another, all registers and documents handed over should be correctly listed, acknowledged by the receiving section, and properly maintained as an important document by the AAO of the section in which the work goes. The section which takes charge of the work should fully be responsible for the work the section takes over. For any deviation resulting in the missing of records responsibility should be fixed after observing normal procedure.

10.34 Transfer of records between sections consequent on transfer of work following re-organisation

Transfer of records between sections consequent on transfer of work following reorganization of section, should be carried out by the concerned **AAO/ Supervisor** who are responsible for making over and taking over charge of the records. These records include not merely current records but also other records which are kept by the Section for onward transmission to old records or for destruction when due. They should prepare a list showing particulars of the records to be transferred, section or sections where they have been transferred and the auditors concerned who will take charge of them, in a statement, a proforma of which is given below. The statements, which should be signed by the Branch Officers concerned, will be prepared in triplicate or more where necessary and both the **AAO/ Supervisor** making over and taking over charge of records should keep one copy each with them in a separate file for personal record.

List of Records transferred.

Name(s) of the Section(s) Name(s) of the AAO(s)

Sl. No.	List of records	Section(s) and name of Sr. Ar(s)/Ar(s) under whose responsibility records were kept before transfer	Section(s) and name of Sr. Ar(s)/Ar(s) in whose responsibility the records will be kept now.	Reasons, circumstances or occasions for transfer of record.

Date Signature of the AAO /Supv. Signature of B.O(s)

10.35 Proper dressing by the MTS Staff

Sr. Audit Officers and AAOs /Supervisors will bring to the notice of the Welfare Officer cases in which they find **MTS officials** improperly dressed. Similarly, if the **MTS officials** are found lying in the corridors etc. the fact should be brought to the notice of Admn.I section by the Branch Officers/AAOs /Supervisors.

10.36 Examination of contents of drawers, boxes etc.

Each AAO is required to examine occasionally the contents of every drawer, box and other receptacle for papers in his section and to be quite sure that no official papers are irregularly detained there. He is also to see that private papers are not allowed to accumulate in his section and that all the space provided for official papers strictly used for such papers only. He is further to see that the shelves, tables, racks, etc, are always left in a clear state every

evening, that Registers and other records are neatly stacked in proper places by the subordinates before they leave office.

10.37 Note Book

In order to minimize the large number of mistakes in Audit offices due to the effect of changes in staff, Sr. Auditors/Auditors and Asstt. Audit Officer/ Supervisor should maintain a Note Book to record the points he has to watch as well as to note all orders, etc. which are not required to be noted in any other prescribed manual or Sectional Register. Full particulars relating to the work done by the Sr. Auditor/Auditor and particulars of document etc which are to be sent to other Sections or offices and also of those which are to be received by him from other Section or Offices, noted in the Calendar of Returns, should also be recorded in this note book. The Sr. Auditor/Auditor shall consult the note book every now and then to make sure that all action which is required to be taken by him has actually been taken. Whenever there is a change in the incumbency, the note-book should be passed on by the outgoing Sr. Auditor/Auditor to his successor for use and maintenance.

A register will be maintained in each Section in the following form showing the number of note-books maintained and the persons maintain them:

Designation of post or particulars of Duty	Name	Date of opening or receiving the Note Book	Dated initial of the persons named in Col.2	Date of submission to the AAO/ Supervisor for review	Dated initial of AAO/ Supervisor	Dated initial of Group Officer after review

The name of the person maintaining the note-book and the date from which he maintains it, should be noted on a separate page and the designation of his post or particulars of duties should be shown prominently on the outer side of the cover while on the inner side column should be opened for the dated initials of the Asstt. Audit Officer /Supervisor at each review. The Note Book should be reviewed by the Asstt. Audit Officer/Supervisor on the first working day of each month and by Gazetted Officer on the first working day of each quarter with the sectional register referred to above. These dates should be entered in the Calendar of Returns of each Section.

All the pages of the note book should be numbered as soon as it is brought into use and there should be an index. The note book need not contain orders which are manualised.

10.38 Allowing Clerks to enroll themselves in the Indian Territorial Army

In view of the importance of the Territorial Army for the adequate defence of the country, it has been decided that while personnel holding essential key posts should not be permitted to join Territorial Army, no impediments should ordinarily be placed in the way of other civil Government servants wishing to join Territorial Army. Applications for permission to join the Territorial Army for Government servants who can be released in an emergency without affecting the minimum essential function of an office should not be withheld.

It would be purely voluntarily on the part of the individual concerned whereto attend a course of training or not and the prior permission of the Head of the Office would be necessary before the individual case is assigned. It would be open to the Head of the Office to refuse such permission if he considers this is necessary in the exigency of public service. Ordinarily, however, such permission should be granted.

The entire period spent in camp should be treated as on Special casual leave. In case the period of embodiment in the annual camp is extended to 14 days, the individual concerned should obtain written consent of the prior authority for undertaking camp training for the additional period beyond the initial period of 8 days.

During the period of training, the Government servant will receive pay and allowances according to their ranks.

Such pay and allowances received by the Government servant will be in addition to their civil employment. During the period spent in camp, they should be allowed to receive their civil pay and allowances in addition to the pay and allowances which they might have received from defence service.

[CAGs endorsement No.1810 NGE-11/56-61 dated 30.6.61]

10.39 Condition regarding joining the St. Johns' Ambulance Brigade

Central Government servants may in suitable cases be permitted by the head of Offices etc concerned to enroll themselves as a member of St. Johns' Ambulance Brigade and receive the necessary training subject to the condition that the ground permission in such cases would not interfere to the efficient discharge of their official duties. The period during office hours in such cases may be treated as Casual Leave to the extent such leave is due and to the extent such leave is not due as a Special Casual Leave.

Special casual leave not exceeding 3 (three days) per annum may be allowed to Government servants who are members of the Brigade to cover their absence on any special duties that may be assigned to them by the Brigade provided that (i) such duties are performed during office hours on working days and (ii) if duties so performed extend only to half a day, only half day's special casual leave should be allowed. Government of India will not be responsible for any risk, damage or injuries arising out of or during the course of membership of training with a Brigade.

[GI MH OM No.25/21/49-Ests dated 31.5.49 read with GI Cabinet Sectt (Deptt of Personnel) OM NoF/27/5/70-Ests(B) dated 12.1.71]

On the basis of the request made by the St. Johns' Ambulance Association, the Ministry of Health & Family Welfare recommended for consideration of the Department for enhancing of special casual leave to members of St. Johns' Ambulance Association for performing duties to provide First-Aid cover on occasions like festival, natural calamities, major accidents, sports meet etc from the present 3 days to 7 days. The matter has been considered and it has been decided to enhance the quantum of special casual leave to Central Government servants performing duties in connection with the activities of the St. Johns' Ambulance Association from the present 3 days to 7 days.

[GI Deptt of Personnel & Training OM No.21011/2/88-Ests. Dated 21.3.88]

10.40 Auxiliary Air Force

In view of the importance for the adequate defence of the country, it has been decided that while the personnel holding essential key posts and those who are already enrolled in the Indian Territorial Army should not be permitted to join the Auxiliary Air Force. No impediments should ordinarily be placed in the way of other civil Government servants wishing to join the Auxiliary Air Force. Applications for permission to join the Auxiliary Air Force from the Government servants who can be released in an emergency without affecting the essential functions of an office should not be withheld.

Occasions on which members of the Auxiliary Air Force can be called up for air force duty are as follows:

- (a) For service in the aid of civil power,
- (b) For training and for medical examination,
- (c) For air force service in India or abroad.

So far as training is concerned, it would be of two types namely (i) non-continuance training outside normal office hours in the morning, evening, weekends or holidays or etc and (ii) annual training for 4 weeks duration. It will be in very rare circumstances that the period of annual training may be extended. Government servants who thus join the auxiliary air force

will not ordinarily required to be absent from duty for a period exceeding 20 days (excluding the period of journey in a year for training). The absence from civil course during the period of annual training with the air force will be treated as Special casual leave.

[GI Ministry of Home Affairs OM No.86/15/64-Ests(B) dated 15.6.65 received with CAGs endorsement No.1421-NGE.I/216-65 dated July 1965]

10.41 Training in Home Guard organization for Group 'D' Peon (now MTS)

With a view to developing a sense of discipline and devotion to duty amongst group 'D' officials, Government of India has decided that direct recruitment to the post of peon should hereafter be made, subject to the condition that they would undergo training as Home Guard for a period of two to three years, the actual period of training depending on the discretion of the Commandant General, Home Guards, in individual cases, on the basis of the performance and standard of Training achieved by the individual.

As far as possible, it is envisaged that the normal period of Training shall be outside office hours. However, if the Government servant is required to undergo training during office hours, the period of training shall be treated as duty. If as a member of the Home Guards organization, the Government servant is required to perform any duties and functions (apart from training) during office hours, the period of absence shall be treated as Special casual leave. The Government servant concerned shall be permitted to receive in addition to their civil pay and allowances as may be paid to them under the Home guards rule. They shall not, therefore, be given any TA/DA separately for the training period or for the performance of any other duty which they are required to perform as member of the Home Guards organization.

The name of the persons recruited to the post of peon, in accordance with the revised recruitment Rules, may be sent by the employing officer/department to the concerned Commandant General, Home Guards, of the respective States/UTs. The terms and conditions of the home Guards training would be governed by such instructions as are laid down from time to time by the Director General, Civil Defence.

[GI, Department of Personnel & Administrative Reforms OM No.2/92/73-Ests(D) dated 2.8.75 – C&AGs endorsement No.2500-NGE.II/51-75-I dated 29.11.76]

Condition regarding participation in All India Home Guards and Civil Defence Professional and Sports meet

The period of absence of Central Government servants for participation in the All India Home Guards and Civil Defence Professional and Sports meet should be treated as duty. The persons concerned are entitled to TA & DA as applicable to the members of the State Home Guard.

10.42 Candidature of Govt. servant for election to local bodies

Rule 5 (4) of CCS (Conduct) Rules 1964 provides that no Government servant shall canvass or otherwise interfere with or use his influence in connection with or take part in, on election to any legislature or local authority.

As such a Government servant is only entitled to exercise his right to vote at such elections where he is qualified to vote. He may assist in the conduct of an election in the due performance of duty imposed on him by a competent authority functioning under the law. The question of sanction of candidature of a Government servant in election to the local bodies, therefore, does not arise.

10.43 Action to be taken in the case of Government servants found guilty of Contravention of Prohibition Law

Contravention of Prohibition Law as also any other Law by a Government servant should invariably be regarded as a serious matter which has to be taken notice of departmentally. In case where such contravention is followed by conviction of a Court of Law, the Government servant can legally be punished departmentally on the basis of that conviction without following the procedure laid down for departmental enquiries as provided in the relevant Discipline Rules. Even if the penalties of removal, dismissal or reduction in rank are contemplated under Art 311 (2) of the Constitution is not attracted in view of the proviso to that Act. In other cases, i.e. where there has been no conviction, the departmental procedure as prescribed in the Discipline Rules and as required under Article 311 (2) of the Constitution should be followed.

With regard to the punishment to be imposed, it will be decided by the competent authority with reference to the facts and circumstances of the case, as also according to Rule 22 of CCS (Conduct) Rules, 1964.

10.44 Certificate of transfer of charge of Group 'A' Officers

As and when a Group Officer proceeds on leave by making over charge to another Group Officer, the certificate of Transfer of charge in form G.F.R 33 (**Annexure-VIII**) should be sent to Headquarters office on the same day in order that the Headquarters office knows the date of taking /handing over charges as quickly as possible. It should also be ensured that the date is reported through fax/e-mail.

[Authority- Headquarters office letter No. 3293-GE.I/163-87 dt. 22.6.87.]

Chapter –XI

IMPLEMENTATION OF THE OFFICIAL LANGUAGE POLICY OF THE UNION

11.1 Compulsory Training in Hindi

The present Official Language Policy of Central Government cannot be a success unless all Central Government employees acquire the working knowledge of Hindi. It is, therefore, essential to impart Hindi Training to those who do not have the knowledge. According to the Presidential order of 27th April, 1960 training in Hindi to all Central Government Employees, except those belonging to a few specified categories, has been made compulsory. With this object in view the Department of Official Language has been running a Hindi Teaching Scheme. Regular attendance in classes held under the scheme and appearing in the prescribed examinations at the end of each term is obligatory for all employees nominated to any one of the course.

[O.M.No. 12011/5/83-O.L.(D) dt.29.10.84]

11.2 Incentives for Training

Employees getting Hindi Training are given a number of incentives and cash prizes.

Facilities:

1. No fees are charged for training and examination.
2. Text Book are given free of cost and not taken back.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes are reimbursed.
5. T.A/Actual expenses are given for appearing at the examination.
6. Special facilities are given for the examinations.
7. Separate classes are also conducted for teaching Hindi to Gazetted Officers.
8. Permission is also given to appear at the examination as a private candidate.
9. Correspondence courses in Hindi are also run by Central Hindi Directorate.
10. Provision also exists for intensive training in Hindi by the Kendriya Hindi Sansthan.
11. Entry is made in the Service Book on passing the prescribed examination.
12. No income tax is levied on the amount comprising cash prizes and lump-sum prizes.

Incentives:

- (a) Personal Pay: (equal to the amount of one increment for 12 months)
1. To all Non-Gazetted officials for passing Prabodh examination with 55% or more marks where Prabodh has been prescribed as the Final Examination.
 2. To all Gazetted and Non-Gazetted officials for passing Praveen examination with 60% or more and 55% or more marks respectively where Praveen has been prescribed as the Final Examination.
 3. To all Gazetted and Non-Gazetted officials for passing Pragya examination where Pragya has been prescribed as the Final Examination.
 4. To those for passing examination equivalent to matric or higher standard conducted by Voluntary Organisations where Hindi Teaching Centres are not functioning.

(b) Cash Awards: (for passing examinations with distinction)

Prabodh	Praveen	Pragya	Parangat	Eligibility
1600	1800	2400	10,000	70% or more marks
800	1200	1600	7,000	60% or more but less than 70%
400	600	800	4,000	55% or more but less than 60%

Lump-sum Award: (for passing examinations through one's own efforts).

1. To field officers and employees posted at such places where Hindi Teaching Centers are not functioning.
Praveen Rs. 1500/-
Pragya Rs. 2400/-
2. To those employees for passing Hindi examinations equivalent to matric or higher standard conducted by Voluntary organizations where Hindi Teaching Centers are not functioning-Rs. 2400/-

[OM No. 21034/66/2010/OL(D) dt 29.07.2011 and 21034/69/2008 र. भ. 21.12.2020]

11.3 Facilities and Incentives for learning Hindi Typing /Hindi Stenography

Facilities:

1. No fees are charged for training and examination.
2. Text Book are given free of cost and not taken back.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes, are reimbursed.
5. T.A/Actual expenses are given for appearing at the examination.
6. Permission is also given to appear at the examination as a private candidate.
7. Special leave is granted for the examination.
8. Permission is granted to go for training at the recognized typing /shorthand training centres during office hours.
9. Entry is made in the service book on passing the prescribed examination.
10. No income tax is levied on the amount comprising cash prizes and lump sum prizes.

Incentives:

- (a) Personal pay (equal to the amount of one increment for 12 months).
 1. To all non-gazetted employees for passing Hindi typing/Hindi stenography examinations.
 2. To such gazetted stenographers who pass the Hindi Stenography examination securing 90% or more marks.

NOTE-

Stenographers, whose mother tongue is not Hindi will be entitled to get 2 increments for the first 12 months and personal pay equal to one increment for the next 12 months on passing Hindi Stenography examination.

- (b) Cash Awards: (for passing the examination with distinction)

Amount	Hindi typing	Hindi stenography
Rs. 2400 Rs.	97% marks	95% or more marks
Rs. 1600 Rs.	95% marks	92% or more marks
Rs. 800 Rs.	90% marks	88% or more marks

[O.M.No. 21034/66/2010/OL(D) dt.29.07.2011]

- (c) Lump sum award: (for passing the examination through ones own effort).

To those employees who are posted at such places where Hindi Typing/Hindi Stenography Centres are not functioning.

Hindi Stenography	Rs. 3000/-
Hindi Typing	Rs. 1600/-

[O.M.No. 21034/66/2010/OL(D) dt.29.07.2011]

11.4 Imparting working knowledge of Hindi and also full time training in Hindi Typing/Stenography

KENDRIYA HINDI PARIKSHAN SANSTHAN

(1) OBJECTIVES

1. To provide whole time intensive training in Hindi Language, Hindi Typing and Hindi Stenography to the newly recruited employees under the Central Govt. as well as Public Sector Undertakings, Enterprises and Bank etc.
2. To arrange refresher training courses for Officers and translators of the Central Secretariat Official Language Service.

(2) TRAINING COURSES

1. Five day workshops for Officers/employees of Central Govt. as well as Public Sector Corporations, Companies, Enterprises and Nationalized Banks etc.
2. 20 days Praveen Course.

3. 15 days Pragya Course.
4. 40 days intensive training course of Hindi Typing.
5. 80 days intensive training course of Hindi Stenography.

11.5 Training Centre

A training centre for Praveen and Pragya courses is run for this office by the Directorate of Hindi, Teaching Scheme at VECC, 1/AF, Salt Lake, KOL-64.

Training Centre for Hindi typing and stenography is run in the Central Hindi Training Sub Institute, Official Language Section, Room No. 30, Third Floor, Council House Street, Kolkata-700001.

11.6 Training in Translation

Provisions of compulsory training of Translation for the staff engaged in Translation Work.

Increasing use of Hindi has made it imperative that there should be uniformity of diction and terminology used in Hindi. It has been the policy of Govt. of India that the use of Hindi used should be simple and intelligible. With this in view a training in translation has been started in Central Translation Bureau under the Department of Official Language. The training in translation is compulsory for all the staff concerned with translation work in the Ministries/Departments.

11.7 Incentive Scheme for original Hindi noting/drafting in official work

A new Incentive Scheme has been introduced in place of the one issued vide this Deptt's O.M.No.II/12013/1/84-OL(A-2) dated 25th May, 1984. The new scheme has come into force with effect from 1st April 1988. Under this scheme all the Ministries/Departments/Attached and Subordinate Offices can independently introduce the scheme for their Officers/Employees.

Officers/Employees of all categories who do their official work wholly or partly in Hindi can participate in this scheme. Officers/Employees who write at least 20 thousand words in Hindi in 'A' & 'B' regions and 10 thousand words in 'C' region are eligible for prizes under the scheme. A special feature of this new Incentive Scheme is that-besides the original noting and drafting, other works done in Hindi which can be verified such as entries in registers, preparation of lists, accounts work etc. will also be counted. As in the previous scheme, the Stenographer/Typist who are covered under some other scheme for promoting use of Hindi in the Official work, and the Hindi Officers and Translators who generally do their work in Hindi will not be eligible to participate in this scheme.

The following each awards will be given to the participants every year according to the work done by them in Hindi:-

- | | | |
|-----|----------------------------------------------------------------------------------|------------|
| (a) | Independently for cash Ministry/Deptt/Attached office of the Central Government. | |
| - | First Prize (2 prizes) | Rs. 5000 |
| - | Second Prize (3 prizes) | Rs. 3000 |
| - | Third Prize (5 prizes) | Rs. 2000/- |

[O.M.No. II/12013/3/87-OL(A-2) dt. 16.2.1988 as amended by OM no. 12013/01/2011- र. भा. (नीति) dt 14.09.2016]

11.8 Grant of 'Incentive Allowance' to the Stenographers and Hindi Typists for doing their official work in Hindi in addition to English

Special allowance of Rs.160/- per month and Rs. 240/- per month is given to Typists and Stenographers respectively working in Ministries/Departments and in attached and subordinate offices who know English shorthand/typing and are actually doing their official work in Hindi in addition to English. Stenographers/Typists would be entitled for this allowances who write/type on an average 5 notes/drafting in Hindi in a quarter. The drafts/notes containing only one or two lines will not included in it. This special allowance will not be considered as 'pay' and dearness allowance, house rent allowance, city compensatory allowance as well as other allowances, will not be admissible.

[O.M.No.13034/31/85-OL(A-2) dt.16.7.87]

[O.M. No. 13034/12/2009- O.L. (Policy) dt 06.05.14]

11.9 Scheme of awarding prizes to the Town Official Language Implementation Committee for best performance

With a view to reviewing the progress made and the difficulties experienced in regard to the use of Hindi in Central Government Offices located outside Delhi, Town Official Language Implementation Committees have been set up in major towns, where at least 10 Central Govt. Offices are situated. The senior most Officers of the Towns are made Chairman of these committees. The representatives of all Central Govt. Offices located in the Town take part in the deliberations of these committees. The Town Official Language Implementation Committee, whose performance is adjudged as best, is given incentive award.

11.10 Use of both Hindi and English for certain proposes

(a) Use of both Hindi and English should be ensured for the following:-

- (1) Resolutions, general orders, rules, notifications, administrative and other reports.
- (2) Contacts, agreements, licenses, permits, tender notice and forms of tender.
- (3) Administrative and other Reports and Official Documents to be laid before a House of Parliament.

(Section 3(3) of the Act)

(b) Use of both Hindi and English in diglot form should be ensured for procedural Literature and items of stationery mentioned below:-

- (1) Manuals, Codes and other procedural literature should be printed/ cyclostyled and published both in Hindi and English in diglot form. Special efforts should be made to publish literature, which has already been translated.
- (2) Forms and headings of registers should be printed/cyclostyled both in Hindi and English.
- (3) All name-plates, sign boards, letter heads and inscriptions on envelopes and other items of stationery written, printed or inscribed should be both in Hindi and English.

11.11 Provision of bilingual electronic typewriter

Only bilingual (Hindi-English) electronic typewriter should be purchased. However, the typing has been done currently on the computer.

[O.M.No. 12015/20/87-O.L (Technical) dated 15.9.87]

11.12 Provision of Devanagari Typewriters and Hindi Stenographers /typists

In accordance with the resolution no. 12015/34/87-O.L (Tech) dt.29.3.90 issued by the Deptt. of Office Language the number at the end of 1994-95 should be-

- | | | | |
|----|-----------------------------|---|--------------------------|
| 1) | Devanagari Typewriters | - | 25% |
| 2) | Hindi Typists/Stenographers | - | 20% increase every year. |

11.13 Organising Hindi Workshops

During the year all employees having working knowledge or proficiency in Hindi and who have never been trained in workshop, should be got trained in workshops.

11.14 Organising Hindi Day

With a view to creating consciousness and accelerating the use of Hindi as 'Official Language' Hindi Day should be organised on 14th September each year. If 14th September happens to be a holiday, celebrations should be held on the next working day.

11.15 Official Language Implementation Committee

An Official Language Implementation Committee under the Chairmanship of the Accountant General exists in each of the two offices viz. Pr. A.G. (Audit-I), W.B. and Pr. A.G.(Audit-II), W.B. Quarterly meeting of the Committee should be held and the minutes of the meeting should be forwarded to headquarter office with copy to Official Language Deptt (Implementation) and KOLTOLIC.

11.16 Publication of Hindi magazines

A quarterly Hindi magazine "Sonar Bangla" is published jointly by Principal Accountant General (A&E), W.B, Pr. Accountant General (Audit-I), W.B, and Accountant General .(Audit-II), W.B.

A Hindi magazine "Nutan Kshitij" is published annually by the O/o the Pr. Accountant General (Audit-II), W.B.

ANNEXURE-I

(Please see para 2.3.2)

OFFICE OF THE ACCOUNTANT GENERAL (**AUDIT-II**) (~~R, W & LBA~~), WEST BENGAL

MEMO

No.

Dated:

It has been observed that Shri/ Smt. Sr.
Auditor/Auditor/Clerk/Typist/Record Keeper/ **MTS** was late in coming to office on.....

This /These late attendance(s) cannot be regularized by debiting half-a-day's casual leave, as there is no casual leave to his/her credit. Shri/Smt. is thus informed that his/her absence has been treated as unauthorized for the day(s) on which he/she come late and it is upto him/her either to face the consequences of such unauthorized absence or apply for earned leave or any other kind of leave due and admissible for the day(s) (including extraordinary Leave). In case he/she choose the latter one, he/she is directed to apply for leave of the kind due and admissible to him/her in the prescribed form within 3 days from the date of receipt of this memo in order to regularise the late attendance(s) in question.

Receipt of this memo may please be acknowledged.

Sr. Audit Officer

.....Section

To
Shri/Smt.

ANNEXURE-II

(Please see para 2.3.2)

Form of Late Attendance

.....Section

Late attendance report for the month of

Sl. No.	Name and designation	Number of days attended late (other than condoned)	Number of days adjusted against ½ day casual leave	No. of days which could not be adjusted against ½ day casual leave	Whether applied and regularised by grant of regular leave	Remarks (Please indicate whether memo has been issued, if so, quote the number)

ANNEXURE – III

(Please see para 3.11)

CALENDAR OF RETURNS

Returns of the Section due to Outside Authorities

Sl. No.	Name of Return	To whom due	When due	Authority
1	2	3	4	5

ANNEXURE – IV

(Please see para 7.35)

Outstanding fortnightly D.O. letters report (Addressed to A.G.)

Sl No.	A.G.'s Diary No. (Receipt during the period from)	Group Officer's/ Audit Officer's Diary No.	Name of the officer who deal/ deals with the letter	Brief subject	Remarks
-----------	---------------------------------------------------------	--------------------------------------------------	--------------------------------------------------------	---------------	---------

A.G.'s D.O. letter report from.....

Opening Balance

Receipt

Total

Disposal

Balance

A.A.O./Supv.	Sr. A.O.	Sr. Dy. Accountant General/ West Bengal	Dy. Accountant General
--------------	----------	--------------------------------------------	------------------------

ANNEXURE – V

(Please see para 7.45)

Instructions for the Treatment and Safeguarding of top secret information and papers.

1. It is the duty of all Supervisory Staff to keep themselves acquainted with the moral and conduct of the assistants working under them. It is the duty of all Govt. servants to bring immediately to the notice of their Superior Officers any breach of security regulations in general and in particular any disclosure of top secret information of which they may obtain knowledge.
2. Secret papers come under the following categories:-
 - (1) Top secret
 - (2) Secret
 - (3) Confidential and
 - (4) Personal

- (1) Top Secret – This marking is reserved for papers containing information of such a vital nature that, for reasons of natural security, it must be disclosed to any one for whom it is not essential to have knowledge of it for the proper performance of his duty. Such papers include reference to current or future military operations, intending movements or dispositions of armed forces, shaping of secret methods of war, matters of high international and internal political policy, ciphers and reports derived from secret sources of intelligence. The distribution of papers having “Top Secret” classification must be limited to the minimum member of persons concerned and in such cases it will be safer to err on the side of security.
- (2) Secret – This marking is reserved for papers containing information the unauthorized disclosure of which would endanger national security, cause serious injury to the interest or prestige of the nation or serious embarrassment to Govt. or would be great advantage to a foreign nation.

Note :- This classification should be used for highly important matters and is the highest classification ordinarily used.

- (3) Confidential – This marking is reserved for papers containing information the unauthorized disclosure of which will NOT endanger the national security would be pre-judicial to the interests of the nation, any Govt. activity or individual or would cause administrative embarrassment or difficulty or be of an advantage to a foreign nation.

Note: - Most matters will on proper analysis be classified no higher than “Confidential”.

- (4) Personal – Not for publication – This marking is reserved for communications to the members of the public when it is desired to make it clear that those communications or the information contained therein should not be published.

(CAG's No.1156-Admn.I/213-57 dated 6.4.57)

3. All typing work on top secret and secret papers must be done in the presence of the officer concerned, where this is not possible it may be arranged to be done by thoroughly reliable stenographer in the stenographer's room, but in the case the file should remain in the officer's personal custody, only such papers being removed from the file and given to the stenographer as are essential for the typing work in hand. The carbon paper used in the typing work should be destroyed by burning. If top secret and secret papers are to be duplicated, the officer concerned or a thoroughly reliable, subordinate not below the rank of a AAO/SO/Supvr. specially deputed for the purpose should be present during all stages of the operation and should personally remove all papers and stencils.

Double covers should be used in dispatching top secret and secret papers.

4. (a) Shorthand notes on top secret and secret papers must invariably be returned after typing work, to the officer concerned, who will destroy them after the expiry or three months from the date of the notes.
- (b) Disposal of waste paper – The greatest care must be taken, both in officers' and section rooms in disposing of waste paper of all kinds including blotting paper. Top secret and secret papers must be destroyed by burning in the presence of the officer responsible for dealing with them. All Officers and AAO/~~SO~~/Supvr. of sections are responsible for ensuring that adequate arrangements are made in their rooms/sections for ensuring the separation of top secret and secret waste papers from those of a lower security grade.

(CAG's endt. No.1618-Admn.I/25-52 dated 10.10.52)

ANNEXURE – VI

(Please see para 7.47)

Specimen of the D.I. Register

Sl. No. of the Requisition	Date	Brief particular/ of the records/ requisitioned Inspection Memo	Exact time of receipt in I.T.A.	Name of the concerned wing/section	Date initial of the AAO / SO /BO of the concerned wing section	Date of supply of the records to the party/ submission of the reply	Remarks
1	2	3	4	5	6	7	8

ANNEXURE-VII

FORM OF INDEX OF GUARD FILE

Ref: Para 7.67

PART I

(Left hand side of Guard file)

INDEX

Illustrative Broad Subjects

(i) **Administration**

- (a) Entitlement
- (b) Budget
- (c) Recruitment
- (d) Training etc.

(ii) **Record**

- (a) Purchase of Electronic machinery
- (b) Economy in expenditure
- (c) Issue of articles to the Officer's and staff members

(iii) **Central Audit**

- (a) Issue of audit certificates in respect of World Bank assisted projects
- (b) Audit of Finance and Appropriation Accounts
- (c) Special instructions on relaxation of rules in respect of audit checks
- (d) Audit under computerized system
- (e) Audit of initial accounting records

(iv) **AMG-I (AS)**

- (a) Orders of CAG on Administration, Report and Tax matters.
- (b) Government notifications/orders etc. on tax matters
- (c) Important decisions of the High Courts and Supreme Court on tax matters.
- (d) Orders of the CAG/Government regarding settlement of outstanding objections

(v) **AMG-II, AMG-III & AMG-IV**

- (a) Delegation of powers on financial, technical and administrative matters.
- (b) Drafting of draft paras –model prescribed by CAG
- (c) Submission of Audit Report to Govt. for discussion in the PAC meetings and follow up actions on PAC's observations
- (d) Guidelines on integrated Audit to the Field Parties
- (e) Orders regarding settlement of outstanding IRs/Paras

[List is illustrative and not exhaustive and should be modified according to requirement of work under orders of B.O]

ANNEXURE – VIII

(Please see para 10.44)

Form No. G.F.R.33
(See Rule 78)

**CERTIFICATE OF TRANSFER OF
CHARGE**

Certified that We/I have in the fore/after noon of this day respectively made over and received charged of the office of in pursuance of order No.
dated

(For use in Audit office only)

Notes in A/R at page..... : Relieved Officer's
Signature

Notes in leave A/C at page..... : Name in Block Letters
.....
.....

Leave Salary Certificate/ Service Statement : Designation

Issued on

Auditor/ A.A.O./Sr. A.O./D.A.G. : Proceeding on transfer / Leave Retirement.

Noted in A/R at page : Relieving Officer
Signature

Noted in leave A/C at page

Pay slip issued on : Name in Block Letters
.....

Auditor/ A.A.O./Sr. A.O./D.A.G. Station
Date

©
Office of the Principal Accountant General (Audit-II)
West Bengal

2025

Printed In-house by Office of the Principal Accountant General (Audit-II)
West Bengal