

FOR OFFICE USE ONLY

MANUAL
OF
OFFICE PROCEDURE
2017
(Administration Section)

Office of the Accountant General (Audit), Uttarakhand, Dehradun

**Issued by: The authority of the Accountant General (Audit),
Uttarakhand, Dehradun**

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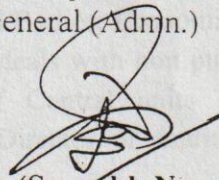
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PREFACE

1. The Office of the Accountant General (Audit), Uttarakhand came into existence in the year 2000, when a new state of Uttarakhand was created after division of Uttar Pradesh. Initially cadre controlling of this office was entrusted to O/o the PAG (Audit), Uttar Pradesh, Allahabad. Later in the year 2006, cadre controlling was entrusted to this office.
2. This office is a relatively new office and in a nascent state which has no manuals. For running of the office, Manual of Office Procedure is necessary. Hence, a manual for this office has been made on the basis of the manual of Pr AG(Audit), Uttar Pradesh, Allahabad. Every possible effort has been made to make the manual up-to-date by incorporating therein the latest orders of the Government of India and the Comptroller & Auditor General of India. An attempt has also been made to incorporate in it, the important office orders with a view to make the manual helpful to the officers and staff.
3. This manual contains instructions for the proper conduct of office work in general as well as the detailed procedure for the working in the Administration Section.
4. The provisions made in this manual should be taken as supplementary to rules, authorized codes and manuals and should be read in conjunction therewith. Paras of this manual should not be quoted or referred to as an authority in any correspondence outside the office.
5. Every staff of this office is expected to be fully conversant with the rules and procedure laid down herein. Ignorance of orders will not be accepted as an excuse for departing from the provisions of the manual or for omitting to carry out its directions.
6. Any defect or omission in this compilation as also any suggestion to improve the existing rules or procedure should be brought to the notice of Sr. Deputy Accountant General (Admn.)

Date- 02.03.2017



(Saurabh Narain)

ACCOUNTANT GENERAL

FOR OFFICE USE ONLY

CHAPTER-I

GENERAL CONSTITUTION OF THE OFFICE

PARA-1 GENERAL

The offices of the Indian Audit & Accounts Department were restructured into Separate Audit and Accounts & Entitlement offices with effect from March 01, 1984.

Principal Accountant General (Audit) has been entrusted with the following items of work

- (i) Central and local audit of state Government offices in Uttarakhand and local audit of Central Government offices in Uttarakhand.
- (ii) Audit of Autonomous bodies under section 14, 19 and 20 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 and audit under section 15 ibid of State Government Departments/Offices.
- (iii) Commercial Audit of Government Companies and Corporations in Uttarakhand.
- (iv) Revenue Audit of State Government.

NOTE:- The Principal Accountant General (Audit) is the cadre controlling authority in respect of staff in Group B, C and D working in this office.

PARA-2 FUNCTIONAL GROUPS IN AUDIT OFFICES

After restructuring of the Audit office, this office have been divided amongst various functional wings e.g. State Finance, Social Sector and TGS for Local Bodies, Economic Sector which is further divided in two part-Economic-I, that deals with public sector undertakings and Economic-II, that deals with non public sector undertakings (o/o no. 14 vide 172-178/Admn/Audit/SS0-Audit Plan/ dt. 24.04-2014), General Sector and Revenue Sector. Central Audit is done by the O/o the PD(C), Lucknow though this office has cadre controlling of the staff earmarked for Central Audit.

(I) ADMINISTRATION

Administration (Admn) sections which also have a subsection Confidential cell, Personal Claims (PC) Sections, Hindi and Library Section, Examination/Training Section, General Department (GD), Dak Section and Information Technology (IT) Section are parts of Administration.

The entire group works under the supervision of Senior Deputy Accountant General/Administration (Sr. DAG/Admn).

PARA-3 CHANGE IN STAFF

The sanctioned strength of each control/department is fixed with reference to their respective function, sanction for which is received from Headquarters' office from time to time. Changes of personnel between different controls require approval by Group Officer in charge of Administration and Principal Accountant General for non-gazetted staff and Gazetted Officers respectively.

PARA-4 INTRA OFFICE AND INTER OFFICE TRANSFER AND POSTING OF THE STAFF

Changing in the number of working strength of any section/sector can be done only with the prior approval of the Principal Accountant General. For transfer of Group B and C Staff in various section/sectors, a three member board has been constituted. Every employee has to serve for minimum two years in a Sector/Section

subject to maximum five year in a section/sector. In all cases in which an inter change is permitted by the Group Officer, the relevant papers should be sent to the Admn Section for information and record.

(Hqr. Circular no. 1-Staff wing/2014 vide letter no. 10-staff(App-II)63-2013 dt. 06.01.2014 and this office order no. 174 vide no. 2929-2937/ Admn/Audit/ T&P/37/2013-14 dt. 06-01-2014)

PARA-5 ROTATION OF PERSONEL IN VARIOUS WINGS

As far as possible no member of staff should normally be kept in the same wing, whether in the central office or in the field audit parties for a period exceeding five years. Rotation to another group within a shorter period or retention in a particular group beyond five years may be allowed only under exceptional circumstances and with the specific orders of the Principal Accountant General. Those instructions would apply to AAO/Sup and AO also; where civil AAOs/Sups and AOs are working in the commercial wing, they too would be subject to rotation as above.

(Authority C&AG circular No. NGE-92/87 vide letter No. 215-PC (Coord.)/3-87 dt. 17.11.1987)

PARA-6 GRIEVANCES REGARDING TRANSFER AND POSTING

Any employee who is not satisfy with his/her transfer and posting in various Section/Sector of this office, he/she may represent in this regard showing the appropriate reason through his/her group officer to Sr. DAG/Admn.

(O/o no. 73 vide 1130-1125/Admn/Audit/T&P-per rev./18/2012-13 dt. 19.08.2013)

PARA-7 INCUMBENCY REGISTER

Each Assistant Audit Officer (AAO) shall maintain an “Incumbency Register” in respect of his section in the following form. The Register will remain in his personal custody and he will make it over to his successor as and when any change takes place.

Name of Section/Sector

Name of Incumbent

From To

Work allotted

Sign. of the Incumbent

Address and Mo. No. Of incumbent

Initials of the Incumbent

Sign of the AAO

Sign of the AO

In addition, the incumbency of the AAO should also be shown on a separate page in the register. The AAO will ensure that the duty lists are properly drawn in this register and that the continuous record of the incumbents with their specimen signatures and initials and their duties with dates is properly maintained. The Incumbency Register should be submitted to the Senior Audit Officer (Sr. AO)/ Audit Officer (AO) on 3rd of every month and to the Group Officer on the 5th of April, July, October and January each year. A note to this effect should be kept in the sectional Calendar of Returns.

PARA-8 PROPOSALS FOR THE CREATION/CONTINUANCE OF TEMPORARY POSTS IN VARIOUS GRADES, ETC.

The Comptroller and Auditor General has ordered that while asking for creation/continuance of temporary posts in the IA & AS, Audit Officers and other grades, a consolidated reference should not be made for posts in various grades.

Separate references are necessary to be made regarding (i) I.A. & A.S. posts. (ii) Audit Officers' post and (iii) other posts.

CHAPTER-II

GENERAL OFFICE PROCEDURE AND SYSTEM OF CORRESPONDENCE

SECTION A- GENERAL OFFICE PROCEDURE

PARA-1 ATTENDANCE

The ordinary hours of attendance are from 9.00 A.M. to 5.30 P.M. with half an hour lunch break on all working days from 1.00 pm to 1.30 P.M. but when the work is in arrears or in the interests of public service require these hours may be extended and the officials who is/are required to work overtime or on holidays must do so as part of his/their regular duties. It is the duty of the AAO to prevent the accumulation of arrears and they are authorized to require the attendance of their subordinates before and after the usual office hours and on holidays, if necessary to bring the work upto date. In the Dak Section the Dispatcher whenever required to sit late beyond office hours may be allowed to attend office late the next working day to the extent they had to sit late hours for carrying late speed post, dak etc.

PARA-2 PUNCTUALITY IN ATTENDING OFFICE AND PENALTY FOR LATE ATTENDANCE

(a) The members of the staff are expected to attend office punctually at 9.00 A.M. and sign the attendance register kept in the section. The attendance register will be initialled by the AAO of the section and submitted immediately to the Branch Officer (BO) by 9.15 A.M. (i.e. within fifteen minutes of the official hour of opening.)

In this connection the following instructions should be carefully followed:

- (i) Each AAO will close the attendance register at 9.15 A.M. sharp.
- (ii) A red circle will be marked by the AAO/SO against all those who have failed to turn up by 9.15 A.M.
- (iii) The AAO will ensure delivery of the attendance register, after closing, to his B.O. latest by 9.15 A.M.
- (iv) All late comers coming upto 10.00 A.M. will sign their attendance in BO's room duly recording the time of their attendance.
- (v) Each BO will close the register further after marking letter 'A' in the red circle in respect of all those who have not turned up till 10.00 A.M.
- (vi) The BO will thereafter get the attendance register delivered to his Group officer at 10.00 A.M.
- (vii) Late comers arriving between 10.00 and 1.00 P.M. will sign the attendance register in the Group Officer's room duly recording the time of attendance.
- (viii) The Group Officer will add another in red circle for those who do not turn up till 1.00 P.M.

(ix) The Group Officer will return the registers to the BO's concerned at any time between 3 P.M. and 5.00 P.M. with direction to have the attendance taken in the sections immediately thereafter. Thus, each member of staff will record his attendance twice every day-once in the forenoon and again in the afternoon.

(x) The late attendance with double 'A' ('AA') in red circle will count as a 'casual leave' provided the person concerned puts in an application for its ex-post-facto sanction, failing which it will be treated as unauthorized absence from duty and dealt with as such.

(xi) Each red circle with or without letter 'A' will be treated as half casual leave, provided that red circles, without letter 'A' upto a maximum of two in a month, may be condoned by AAO in case of not-habitual 'late comers', at his sole discretion.

(xii) Each AAO will prepare a summary of attendance at the end of each month and submit it to his BO/Group Officer by the 5th of the following month for review.

(xiii) For regulating the movement of staff during working hours a "Date -Wise Record of Movement" in the following Performa would be maintained. Entry will be made by each member of the section before leaving the section.

PARA-3 DATE-WISE RECORD OF MOVEMENT

Date Time of leaving Time of return purpose with permission (P) or without (W)

Note- Only absence of more than 15 minutes will be recorded in the Register.

(xiv) All AAOs/SOs /Sr. Auditors/ Auditors posted in Central Audit Parties (CAP) will mark their attendance in the Attendance Register of corresponding CASS Sections(now State Finance Section) where record of their Casual leave/late attendance, etc. would be kept.

(xv) In so far as MTS employees are concerned, their attendance will be taken at 8.30 A.M. every day in the G.D. and closed at 8.40 A.M. For this an Auditor will be deputed by A.O./G.D. from G.D. Section by weekly rotation to reach office at 9.00 A.M. who will be permitted to leave office half an hour earlier during the week i.e. by 5.00 P.M. MTS employees will also sign their attendance in their respective sections at 9.00 A.M. daily.

(xvi) Each Group Officer/Branch Officer shall also conduct surprise inspections from time to time to ensure that the above instructions are being faithfully complied with by all the concerned staff and each Section Officer is maintaining the 'Register of Movement' as well as a strict control on the attendance in his section. Any remissness in this regard should be viewed seriously.

(b) AAO of GD section will submit the attendance register to the BO at 9.15 A.M. for necessary action as enumerated in para (a) above. The Record Keepers should; however, record their attendance in the respective co-ordinations at 9.00 A.M. The control section will forward all leave application of the above categories of staff promptly to GD Section which will maintain the leave accounts.

MTS of the Gazetted Officers will record their attendance at 9.00 A.M. in the attendance register kept with the respective Gazetted Officer. Each Officer will arrange to send the absentee statement to the General Department daily by 9.15 A.M. for posting of substitutes if necessary.

(c) The Branch Officer (GD) will pay surprise visit on certain days in the morning to ensure that attendance register maintained in GD Section is made available for use of Jamadars etc. at prescribed time and that the Caretaker attends to his portion of work properly.

(d) **Staff Car Driver:** The normal working hours of the staff car driver are from 8.30 A.M. to 6.00 P.M. with a lunch break of half an hour from 1.00 P.M. to 1.30 P.M. The Controlling Officer may, however, so prescribe working hours of the Driver according to the administrative convenience and requirements that the total number of hours on effective duty does not exceed 8 hours and 36 minutes per day.

The Staff Car Driver should sign the attendance register kept in GD Section.

(Authority: Government of India, Ministry of Finance O.M. No. F 3 (10)-E-II(A)/85 dated 24.06.1986 circulated vide C & A.G. letter No. 532 Audit-I/34-85/I-86(88) dated 6.8.1986)

PARA-4 ARRANGEMENT TO KEEP THE OFFICE OPEN ON HOLIDAYS AND OUT OF OFFICE HOURS

On all working days the office will be kept open to the staff from 9.00 A.M. to 6.00 P.M. If any member of the staff desires to attend office earlier or work later, he will inform the caretaker (or AAO/AO GD Section) in writing of the hours of his attendance through the Branch Officer (BO) in-charge concerned and the Caretaker will ensure that only that particular room or hall is opened to the staff during those hours and the rest of the office is securely closed. It will be the duty of these members of the staff to inform the Guard to have the rooms closed before they leave the office.

On Sundays, Saturdays and holidays, the office will normally remain closed but will be opened on requisitions sent by the Branch Officer of the section concerned. All requisitions for the opening of office on Sundays, Saturdays and holidays and intimation for remaining in office after the usual closing hour must reach the BO of GD for necessary orders by 3.30 P.M. after approval of the group officer concerned on preceding working days. Beyond which they will not be entertained.

PARA-5 TIDINESS, CLEANLINESS AND INSPECTION OF OFFICE ROOMS

The following instructions should be carefully observed.

- (i) Each auditor/clerk must tidy up his table and should place his files and registers on the space so that the tables and the floor being thoroughly cleaned by the sweepers. No boxes, steels or goblets etc. should be placed under the tables.
- (ii) Vehicles should be kept in the stand and not elsewhere in the office premises.
- (iii) Furniture should be maintained in order and neatly arranged in the sections.
- (iv) Waste papers should be placed in Dustbins provided for it and not thrown on the floor.
- (v) Important or confidential files, papers & vouchers, etc. should be locked up in almirahs before leaving the office.
- (vi) Sectional AAOs/Sup are responsible for ensuring that above instructions are strictly carried out and also for seeing that clerks handle their registers/files with due care and do not subject them to damage by throwing them about or using them to sit on.

PARA-6 AAO's RESPONSIBILITY

(1) The AAOs of each section should see that the above rules are duly observed and bring to the notice of the BO any case of repeated infringement. The Assistant Audit Officers should thoroughly inspect his section every Friday before leaving office.

(2) AAO will be held responsible for seeing that these instructions are observed. If they should leave office while some of their assistants are at work, they should nominate one man to see that no wastage of electricity takes place, and if subsequently the latter leaves office while others are at work, he should nominate a man who is still working, and so on till the last man to leave office is made responsible for carrying out the above

instructions. The AAO/GD of the office will visit the rooms occasionally and report cases of careless wastage of electric current that he may notice.

(3) The AAO is responsible for the work of his section and is expected to see to the regular and efficient discharge of it. He is required to see that system and discipline are maintained and that the work at all times fairly and judiciously distributed, each member of the section being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and in causes of absence of auditors or pressure of work; he should make proper arrangements for prompt disposal of business making redistribution.

(4) He should see that the codes and regulations are correctly applied and strictly observed, and should on no account, allow any departure from any prescribed procedure without the express orders of superior authority.

(5) He is also responsible for seeing that no undue delay occurs in the disposal of any document, that all returns due from the branch are rendered on due date, and that facts and results in all figured statements are correctly stated.

(6) He is required to undertake personally the disposal of important cases, unofficial references and all other important work including notes, reminders, etc. from other sections. He marks and gives 'file orders' on all letters except letters from the Government and the Comptroller and Auditor General which will be filed under the orders of the Branch Officer.

(7) The Asst. Audit Officer is also responsible to see that all the disposals are made strictly in accordance with the rules and orders applicable to the cases concerned. He should put up all doubtful points for orders.

(8) The Asst. Audit Officer/Section Officer is also required to see that the furniture and records of the sections are arranged in the most convenient possible way and that strictest economy is always observed in the use of forms and stationery.

PARA-7 ADMISSION OF OUTSIDERS

No "outsider" can ordinarily have any access to any section of the office. It will be the duty of AAO to direct anyone who seeks admittance to the Branch Officer under whose instructions he may be received in the section.

Any person who is found helping an outsider to get access to the section on any pretext will be held responsible for the infringement of this important directive.

If friends or relatives of members of this office want to see them they should not be received in the sections. Members should meet them in the corridor or outside office after obtaining the orders of the Assistant Audit Officer.

PARA-8 ADMITTANCE TO GENERAL DEPARTMENT RECORD ROOMS, PERSONAL CLAIMS AND ADMINISTRATION SECTIONS

Clerks/Auditors from other sections should not enter the General Department, Record Room, Stationery and Forms Store, PC and Admn. Sections except when their presence is absolutely necessary. Leave applications, indents for stationery, requisitions for records etc. should as a rule be sent through peons unless the AAO directs otherwise. Personal information required by members of staff should be obtained from Admn sections between 3.30 P.M. to 4.30 P.M.

PARA-9 OFFICE ORDERS

Office orders should be issued on important subjects e.g. general office procedure, audit procedure etc. All other matters should be communicated in the form of office memos. A particular office order should be

prepared in the section where the case relating to it arises and got approved by the Group Officer/Principal Accountant General. It should thereafter, be entered in the office order register and a serial number assigned to it. The brief subject and the case file number should invariably be given in the office order itself as well as in the register.

PARA-10 DIARISING OF OFFICE ORDERS

Office orders should be diarised in the sectional diaries and thereafter delivered to and received by assistant or the diarist (for whom they are marked by the AAO of the section for disposal). Like letters, the office orders will be received under their dated initials. In the diary they should be shown as disposed of after the AAO has seen that proper action has been taken thereon. Separate files may be opened each year for filing office orders received from different controls.

PARA-11 GUARD FILES OF OFFICE ORDERS

For proper functioning of the office and control over it, Para 2.42 of Comptroller & Auditor General's Manual of Standing Orders (Administrative)- Vol. I laid down for maintenance of "Guard Files" containing copies of important orders for consultation by all officers and subordinates. Further, files should be maintained according to individual cases governed by these orders and should be files in a compact file containing all current orders on a particular subject even if they are issued in different years. For above purpose an index of the General Files is required to be opened and kept in each section. At the time of transfer of charge every Gazetted Officer should make over to his successor complete guard file of Office orders inviting his attention to important ones on which action is not complete or has yet to be taken.

PARA-12 INCORPORATION OF OFFICE ORDERS IN MANUALS

As soon as a procedure incorporated in an office order has sufficiently crystallised, it should be incorporated in the relevant Manual by the Section concerned and the fact should be intimated to Admin section (Manual Cell). On the 1st May of each year, the office order file of the previous year should be examined by the Admin section (Manual Cell) with a view to cancel all orders which have either become obsolete or have been incorporated in the Manuals. When the review has been completed an office order should be issued giving the number and date of the office orders which should be retained and cancelling the rest. The AAO and Branch Officers should remove all cancelled office order from their files and furnish a certificate to Admin section (Manual Cell) stating that they have removed all cancelled office orders from their guard files and that their guard files are complete and serially arranged in respect of all current office orders. Admin section (Manual Cell) should watch the receipt of these certificates. The following due date are prescribed for the annual review and for the submission of the certificates by the sections and Gazetted Officers and should be noted in the Calendar of returns of the Sections concerned.

Annual review of file of Office orders Work to commence on 1st May and to be completed on 15th May

Completion Certificates to be furnished by the sections and Gazetted Officers

1st June

PARA-13 DEPARTMENTAL ORDER BOOK

A general office order book will be maintained by each section and will contain all instructions issued by the Branch Officer to his subordinates from time to time. All important orders and rulings which have any bearing on the working of the department concerned should be noted in this order book and each entry being approved and signed by the Asstt. Audit Officer. When a gazetted officer has occasion to lay down a ruling for the guidance of his section which may affect other section, he should before doing so discuss the matter with the BO of the sections concerned, and any difference of opinion arising thereon should be submitted to

the Principal Accountant General through the Deputy Accountant General concerned for final orders. All such decisions of the Principal Accountant General and also his decision on questions arising out of an article of the prescribed rules or codes or of some rule or order of Government which are not issued in the form of office orders should be entered in the Departmental Order Book.

PARA-14 NOTE BOOK OF AUDITORS

A note book in suitable form should be maintained by each auditor for keeping notes of all points which have to be kept in mind as requiring action to be taken thereon, but which cannot be noted in any of the Sectional Registers. The note-book should be reviewed monthly by the Assistant Audit Officer.

PARA-15 GENERAL DUTIES OF ASST. AUDIT OFFICER

(i) The AAO is responsible for the work of his section and is expected to see to the regular and efficient discharge of it. He is required to see that system and discipline are maintained and that the work at all times fairly and judiciously distributed, each member of the section being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and in cases of absence of auditors or pressure of work; he should make proper arrangements for prompt disposal of business making redistribution.

(ii) He should see that the codes and regulations are correctly applied and strictly observed, and should on no account, allow any departure from any prescribed procedure without the express orders of superior authority.

(iii) He is also responsible for seeing that no undue delay occurs in the disposal of any document, that all returns due from the branch are rendered on due date, and that facts and results in all figured statements are correctly stated.

(iv) He is required to undertake personally the disposal of important cases, unofficial references and all other important work including notes, reminders, etc. from other sections. He marks and gives 'file orders' on all letters except letters from the Government and the Comptroller and Auditor General which will be filed under the orders of the Branch Officer.

(v) The Asst. Audit Officer is also responsible to see that all the disposals are made strictly in accordance with the rules and orders applicable to the cases concerned. He should put up all doubtful points for orders.

(vi) The Asst. Audit Officer/Section Officer is also required to see that the furniture and records of the sections are arranged in the most convenient possible way and that strictest economy is always observed in the use of forms and stationery.

PARA-16 REPORT ON STATE OF WORK.

The Asst. Audit officer is personally responsible for drawing up report on the state of work in his section as it actually stands on the last day of each month in the form prescribed by the Principal Accountant General from time to time. He should see that no item of work is omitted from the statement and a certificate referred to in Note 2 to Para 21 of the Comptroller and Auditor General's Manual of standing orders is recorded thereon. The items should be arranged in definite order as may be prescribed.

This report after final approval by the Group Officer concerned should be made over to the respective control sections for consolidation and submission to the Principal Accountant General on the 10th of each month.

PARA-17 QUARTERLY ARREARS REPORT

A report in the form of a descriptive memorandum reviewing very briefly, but critically the state of affairs in respect of all the different sections or group of sections in his office, should be submitted by the Principal Accountant General quarterly to the Comptroller and Auditor General showing the state of work as on 31st March, 30th June, 30th September and 31st December, so to reach the Headquarters Office before the 15th of

April, July, October and January respectively. As far as possible the arrears should be computed in terms of Man days and the overall increase or decrease indicated in a separate paragraph of the report. All important measures, penal and others, taken or proposed to be taken to remove the arrears and defects, and expectations as to when they would be removed should invariably be indicated in the report.

PARA-18 POWERS OF MAKING REFERENCE TO OTHER SECTIONS

AAO of different sections may make reference to one another for information on questions of facts. On questions of opinion no reference should in any case be made to the Branch Officer in-charge of another section except by the Branch Officer-in-charge of the Section which makes the reference. This does not apply to cases when references are made to another section as a matter of current procedure.

PARA-19 TAKING WORK HOME

Taking away office files, vouchers, etc. by the AAOs/ Supervisor (Sup) / Sr. Auditors/Auditors and Clerks when leaving office are strictly prohibited. If anyone has extra work which cannot be completed in ordinary course during office hours, he should attend office early and stay late in the evening.

PARA-20 RESPONSIBILITIES ON TAKING AND MAKING OVER CHARGES

The following procedure should be observed whenever transfer of a Branch Officer takes place in this office:

(a) Every Branch Officer on transfer of his charge due to the Officer's departure from the office or to his transfer from one gazetted charge to another within office itself should hand over to his successor all Keys, valuables and other confidential documents, if any, and report the fact to the Group officer through his successor of his having done so. He should also draw up, for the information of his successor a memorandum of points of importance in connection with the working of the charge and of any important cases or types of work which are pending and likely to call for his special attention or scrutiny. Any serious defects that may exist in the working of any of the sections comprising the charge should be specifically mentioned in the memorandum. A list of all arrears whether of audit or other items of work should be appended to the memorandum. If any review of the audit of accounts allotted to the relieved officer has not been completed the same should also be mentioned.

The charge report of Branch Officer drawn up in accordance with the foregoing instructions should be put up to the Principal Accountant General through the Group Officer concerned with his remarks, if any.

(b) The above memorandum should be drawn separately for the sections under each group. The portion relating to each group should be sent by the relieving officer to the Group Officer concerned for information and orders on any points raised therein. The Group Officer Deputy will, then, call for a report of the relieving officer on all points requiring action and also on the clearance of arrears, if any, in consultation with the group Co-ordination section.

(c) Where the charge transferred is that of a Deputy Accountant General, the memorandum should contain information required in paragraph (a) above both in respect of the direct and the supervisory charges and will be submitted to the Principal Accountant General for information and orders.

(d) Whenever there is a change in the charge of AAO, Sup, Sr. Auditor/Auditor a regular charge report should be prepared and signed by the outgoing AAO, Sup, Sr. Auditor or Auditor as the case may be.

(e) Every AAO/Sup/Sr. Auditor/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 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. The AAO is also responsible to see that the

furniture and various codes and books of reference as per list kept; in the section exist. The Sectional copy of the charge report after Deputy Accountant General's or Principal Accountant General's perusal should be filed in the section concerned in a case cover neatly tagged.

(f) Whenever an auditor/clerk makes over charge to another he must take a receipt in detail for all papers he hands over, and the AAO of the section must see this receipt before he allows the auditor/clerk to leave his section. In case where no charge is made or taken over owing to the absence on grounds of illness or otherwise, the AAO should overhaul the absentee's table and make out a list of the papers found. The list should then be sent to the absentee and he may be asked to state whether there were any papers with him other than those mentioned in the list and if so, to communicate their whereabouts. The absentee will be held responsible for the loss of any paper which was received by him but has not been accounted for.

PARA-21 GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS

A Branch Officer may not reverse any deliberate orders of an important nature passed by his predecessor without the prior sanction of the Deputy Accountant General (under whose direct control he is working) or the Principal Accountant General.

PARA-22 CALENDAR OF RETURNS (COR)

Every AAO will maintain a Calendar of returns in Form S.Y. 264 showing all statements, returns, accounts, etc. due from his section with the dates fixed for their dispatch or submission as they are weekly, bi-weekly, fortnightly, monthly, quarterly, half-yearly or annually, arranged according to date, i.e. all those 'monthly' returns which are due on the first of each month should be entered first and then those due on subsequent dates. In the case of delay in the submission of any return an explanation should be given in the last column.

PARA-23 INSTRUCTIONS REGARDING COR

As the Calendar of returns is an important control document it should be submitted by the AAO of each section to the Branch Officer every week on Monday. Branch Officer may ensure:-

- (i) that the calendar of Returns is used as a control mechanism and that its submission is not left to the whims of the staff working under them.
- (ii) that all the returns (both inward and outward) are included in Calendar of Returns and the same is certified by the Branch Officers.
- (iii) that the Calendar of Returns is submitted to the Branch Officer at prescribed interval and punctually so that its submission does not degenerate into a meaningless ritual.
- (iv) that the AAO remains personally responsible to make entries of dates in the Calendar of Returns.
- (v) that the Calendar of Returns is received once a week by the Branch Officer In-charge for review and the results of the review are recorded in the Calendar of Returns. The Branch Officers should test-check the dates at the time of every submission of the Calendar of Returns in such a manner that each item of the Calendar of Returns comes under test check once in a year. The Calendar of Returns should also be submitted monthly for review to DAG/Sr. DAG/Pr. AG and test checked periodically by Internal Test Audit (ITA) Section.

PARA-24 DELAY IN SUBMISSION OF RETURNS

AAO/Sup are expected to let the Branch Officer know in good time whenever there is any apprehension that a return is likely to be delayed; and the Branch Officer when he receives such a report is expected to make special arrangements to secure its punctual submission . When the Branch Officer finds it impossible to make such arrangements the matter should be reported to the Group

Officer/Principal Accountant General in advance.

PARA-25 DISCONTINUANCE OF PRESCRIBED RETURNS ETC.

Returns, etc. which have been prescribed by the Principal Accountant General must not be discontinued without express orders of the Principal Accountant General obtained in writing.

PARA-26 STRICT OBSERVANCE OF PROCEDURE PRESCRIBED IN THE OFFICE MANUALS

AAO/Sup are responsible for seeing that the procedure allowed in their departments is as per prescribed codes and manuals and no departure there from should be allowed without special orders.

PARA-27 OLD PRACTICE AND PROCEDURE

It must be clearly understood that the "old practice of the office" is no authority for a departure from the instructions contained in the various manuals. If any such variation of procedure comes to the notice of an auditor he should bring it to the notice of his AAO/Sup with suggestions, if any, in writing. Cases of departure from the procedure prescribed in the manuals, coming to the notice of AAO/Sup, must be reported to the Branch Officer-in-charge with a reasoned recommendation that the instruction in the manual be mended to conform with the practice or unauthorized practice be discontinued and the procedure laid down in the manual concerned be strictly adhered to in future. When a member of the staff persistently disregards rules or instructions the matter should be brought to the notice of his superior authority.

PARA-28 PERSONAL INTERVIEWS WITH THE PRINCIPAL ACCOUNTANT GENERAL

Any member of the office establishment may seek personal interview with the Principal Accountant General in accordance with the orders in force.

SECTION B- SYSTEM OF CORRESPONDENCE

PARA-1 RECEIPT OF LETTERS AND OTHER DOCUMENTS AND OPENING OF DAK

All letters, Secret Covers, parcels and other documents, whether registered or not, addressed to the Principal Accountant General or any other Group Officer by name, should not be opened but placed before him who after opening, passes them on to his secretary for entering in the register of confidential and secret letters kept for the purpose; the covers containing secret and confidential documents addressed to the Principal Accountant General by designation should be opened by the Senior Deputy Accountant General (Admn) personally. All covers received from Government of India and State Government addressed by designation should be opened in Dak Section and sent to the Branch Officers concerned through Dak Pads. The covers from the Comptroller and Auditor General should be counted and sent to the Branch Officer (G.D.) for opening and sending the same in a Pad to the Principal Accountant General and all Group Officers for circulation and their perusal. On their receipt back in circulation pad, those letters should be date stamped and sent to the Group Officers concerned for transmitting the same to the Branch Officer of the Section.

PARA-2 DIARISING OF INWARD LETTERS AND OTHER DOCUMENTS

On receipt of inward letters from Dak through the Branch Officer, the sectional diarist will check the letters with the number noted in the transit register of Dak and put them up before the AAO/Sup. He will note the name of the auditors concerned on each letter. Any letter that requires early, urgent or immediate action should be so marked and the AAO/Sup will be personally responsible for seeing that such action is taken. The diarist should diary the letters received from Dak section without break under the date on which Dak Section enters them in its dak register even if he diaries them on a later date. If a section wants to transfer letters (mismarked and wrongly sent to it) to another section, the AAO/Sup of the sections should under their dated initials, make necessary addition to or deductions from the total number of letters marked by him on the top of the page of the sectional diary.

The diarist should note on his diary the serial number of letters received from Dak Section. Letters received from sources other than Dak Section e.g. those received through the transit registers of other sections, should not be mixed up with those received from Dak Section. The former should be diarized (together) immediately below the (dak) register letters. The full number and date of the outward letter should be noted against the file which contains the inward register so that the file which contains the disposal of the inward can easily be traced.

Where however, a letter is filed without any reply from us, the file number in which it has been filed should be noted in the inward diary. The practice of noting "Filed with case" "(F.W.C.)" (without file number) against the inward letter should be discontinued.

PARA-3 DESPATCH NUMBER

Similarly, in the case of letters sent out from this office, the sectional letter, case and file numbers should be added before the running dispatch number. The first three will be noted on the draft by the dealing assistant and the last one will be added by the dispatcher. This will enable the diarist to deliver the letter of reply to the Assistant concerned for being dealt with in the proper file. For instance Admn/10-283/560 will indicate that the letter relates to the Admin Section and is to be dealt with in case No.283 of file No. 10. Also a photocopy of the despatched letter should be kept in the concerned filed.

PARA-4 PROMPT DISPOSAL OF LETTERS RECEIVED FROM COMPTROLLER AND AUDITOR GENERAL AND GOVERNMENT OF INDIA, MINISTRY OF FINANCE or MARKED "VERY URGENT"

All reference from the office of the Comptroller and Auditor General should ordinarily be marked "urgent/very urgent" be disposed of within a week or ten days of their receipt and should be entered in CAG Diary. References received from the Government of India, Ministry of Finance are to be disposed of within a fortnight, of their receipt. The time limit should be strictly observed in the disposal of U.O. references from the Comptroller and Auditor General and any failure in this regard will be viewed seriously.

Since dak from Comptroller & Auditor General's office is seen by the Principal Accountant General before it is passed on to the sections, the secretary to the Principal Accountant General should send the acknowledgement with indication on the letter that acknowledgement has been issued in letter no. _____ Date _____ before the letter is passed on the sections. Demi Official letters requiring acknowledgement may be acknowledged by D.O. replies.

(Authority: Para 68 of C&A.G.'s M.SO & C.A.G.'s letter No. 225-O&M/13-72, dated 21st April, 1972)

PARA-5 RESPONSIBILITY FOR THE DISPOSAL OF URGENT LETTERS

If for any reason a letter or return marked "Very urgent" or "urgent" cannot be disposed of within the time referred to above the matter should be represented in writing to the Branch Officer in-charge and his orders obtained. Unless sanction has been given to an extension of the time fixed the AAO/Sup will be held personally answerable for any delay that may occur. The Auditors, Supervisors, Asstt. Audit Officers should not leave office if any urgent cases have been sent to the Branch Officer which require immediate disposal, unless the cases have come back from the officer or they have ascertained from the Officer that their presence would not be required.

PARA-6 UNSIGNED, INCOMPLETE AND MISSENT LETTERS

(1) On such a letter being referred to him, the AAO/SO will examine it carefully (1) in order to make sure that it is not for his section and (2) if possible, form an idea as to the section to which it relates. Then he may

mark on the letter "probably for-----section" and send it at once to Dak. Such letters are not to be delayed in sections before being returned to Dak Section.

(2) If any document is received unsigned or incomplete in any respect, or is not required by this office the section concerned should take necessary action on it and not the Dak Section. Only in cases in which a letter or paper has been wrongly delivered to this office or when a reminder is received to a letter which is not traceable than the Dak Section should send the letter or paper to the proper office at once, or call for a copy of the letter to which attention has been drawn.

PARA-7 LETTERS FOR TRANSMISSION TO OTHER OFFICE

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

PARA-8 DISPOSAL OF INWARD CORRESPONDENCE

All letters not needing a reply must be disposed of within four days from the date of their receipt in the office. Ordinary letters needing a reply must be disposed of within a week.

PARA-9 PRELIMINARY STAGES IN DISPOSAL

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

PARA-10 TREATMENT OF INWARD LETTERS ON WHICH INTERMEDIATE ACTION IS REQUIRED BEFORE FINAL DISPOSAL

Letters falling under the following two classes should be treated as pending:-

(1) When for the 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. The intermediate action taken for the disposal of a letter should not be treated as final disposal of letter and the number and date of the outward letter should not be entered in column 8 of the letter receipt diary. A note in red ink should, however, be made of the intermediate action taken in the remarks column of the diary. The inward letter should be promptly brought on to the "File pending register" where one is maintained and should be brought forward regularly in the weekly report until finally disposed of.

PARA-11 INWARD DOCUMENTS RELATING TO MORE THAN ONE SECTION

Letters etc. which concern more than one section should be dealt with in the following manner:-

(1) The Dak will mark such a letter to the ITA Section which has to issue orders or to take urgent action on it and send it through the sectional transit register of that section. The section to which the letter is sent will, after taking action on the points with which it is concerned send the letter through its transit register in (not the sectional inward diary register) with a covering circulation slip which should be noted the name or names of the section or sections to which the letter is sent together with the date of issue shown distinctly after the printed text.

(2) In cases of urgency the supply of a copy of such a letter to each of the section concerned by the original section will facilitate the disposal of it, but in such cases the order of the Branch Officers must be obtained before the letter is sent to the General Department for striking "type copies".

(3) Letters which are concerned with another section even remotely should be shown to that section before final action is taken and no section should deal with a letter relating to a matter or subject which clearly pertains to another section.

PARA-12 COLLECTION OF INFORMATION FROM OTHER SECTION

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

PARA-13 GENERAL SANCTIONS OF A FINANCIAL NATURE

A copy of General sanctions of financial nature affecting various departments is to be supplied by General Department to State Finance for submission to Principal Accountant General explaining the financial implications and cognate matters. The Audit will be done by the Central Audit Section (State Finance).

PARA-14 NOTES

Orders of Branch Officers should invariably be obtained on doubtful points through brief office notes. Brief notes of facts and relevant rules are to be written on the regular office notes. Sometimes the sections go on summarizing or even repeating the facts of "P.U.C." in the notes. This is not necessary. Only such salient points of the "P.U.C." on which the section wants to offer comments should be brought out in the notes categorically and briefly. Notes must always be kept separate from correspondence. Page reference or slips should be given in the margin and not in the body of the notes.

PARA-15 METHOD OF WRITING OFFICE NOTES

All office notes should be written on both sides of the paper, a quarter margins being left blank for the record of the orders passed by the officer to whom the note is submitted. They should be temporarily and courteously expressed and written, if possible in the third person and should be broken up into numbered paragraphs. It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great length and complexity. When a note is submitted, it should as far as possible confine itself to:-

1. The question at issue.
2. Circumstances leading up to it, necessary.
3. Rules and precedents bearing upon it
4. Suggestions for action.

To facilitate the rapid disposal of cases and especially urgent cases, personal discussion be freely resorted to. A draft letter or email, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. AAO/Sup of the sections should not overlook the fact that there may be a case which either by its intricate nature or being urgent can be dealt by its intricate nature of being urgent can be dealt with adequately by the Branch Officer. In such cases, the papers should be submitted immediately "for orders." It is not essential that notes be written on all cases. In important cases on which an officer has passed orders, either by approving the suggestions made in the notes or by a note of his own but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue. The section last dealing with

an office note should see that there is at least one blank page attached on which the officer can record his remarks.

PARA-16 FILING OFF LETTERS FROM COMPTROLLER AND AUDITOR GENERAL OR GOVERNMENT OF INDIA

Letters of the Comptroller & Auditor General or Government of India should not be filed by the section concerned without the orders of the Branch Officer in-charge.

PARA-17 RECORD OF IMPORTANT CIRCULARS ISSUED BY THE COMPTROLLER AND AUDITOR GENERAL

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

PARA-18 CORRECTION TO MANUALS ON ORDERS OF THE GOVERNMENT OF INDIA ETC.

Letters containing the orders of the Government of India, Comptroller and Auditor General or the Local Government which require corrections to be issued to the office Manuals, should be disposed of promptly. The corrections should be issued as early as possible. Only copies (renewed) should be supplied to the sections concerned for information and guidance instead of distributing copies of the orders. If any section wants to see the original orders it can refer to the section which received and circulated the orders.

PARA-19 UNOFFICIAL FILES TREATED URGENT

Unofficial references should always be treated as urgent and branch officer and AAO/Sup should see that such references are disposed of as soon as possible, and that on no account are they detained beyond a week. The sections concerned will put up along with the register of U.O. references the particular files which have been delayed for more than a month from the date of receipt together with a brief note showing the reasons for the delay.

PARA-20 COPIES OF UNOFFICIAL NOTES TO BE RETAINED

All unofficial communications from this office to the Government of India, Comptroller and Auditor General, Local Government and Board of Revenue should be typed and office copies thereof retained. Copies of relevant portions of unofficial notes from officers making such references should also be kept in the case of important references such as interpretation of Rule etc.

PARA-21 DEMI-OFFICIAL AND OTHER CORRESPONDENCE ADDRESSED TO THE PRINCIPAL ACCOUNTANT GENERAL

All demi-official and other letters addressed to the Principal Accountant General by name will be entered in register(s) maintained by AG's Secretariat and sent with the register to Group officer of the department concerned to whom they are marked by the Principal Accountant General. Calls for copies of documents should not be too freely indulged in; in many cases, the required documents are already in the office, possibly with the writer himself, and instances are not unknown in which executive officers have complained that copies of documents, already in this office, have been called for, not once, but several times. No copies of documents should therefore be called for unless it is established that its original has not been received and that a copy is essentially necessary for audit purpose. For this purpose, drafts of letters calling for copies of sanctions should be attested by the diary clerk of the section and in the case of important receipts by the Dak Section also.

PARA-22 INTERIM REPLIES

Demi-official letters etc. should be disposed of within three days of their receipt in the sections. If it is not possible to dispose of a D.O. letter within that time an interim reply acknowledging the D.O. letter and stating the position (e.g. that the matter is receiving attention in the office) should be issued.

For other correspondence also, it is necessary that persons addressing this office should not be kept waiting for a reply for an unduly long time. If it is not possible to deal with such references, say within a fortnight an ad interim reply should be sent in such cases also and the writer should be kept informed of the position at regular intervals. In no case the office should sit on reminders, but an ad interim reply should be issued immediately on the day of receiving a reminder.

PARA-23 TOP SECRET AND SECRET DOCUMENTS

Extracts from the memorandum of Instructions regarding the treatment and safeguarding of top secret and secret information and papers are reproduced below for information.

"Secret papers are intended only for the perusal of the officer to whom they are addressed and of a limited number of reliable persons whose duty it is to deal with them. Papers marked secret should, as far as possible, be addressed to an officer by name only."

PARA-24 DESPATCH OF PAPERS BY POST

Top secret and secret papers when sent by post must invariably be enclosed in double covers, the inner cover being marked top secret or secret as the case may be and addressed to the officer for whom it is intended, while the outer cover should bear only the usual official address and the designation of the dispatching officer. Letters or packets containing Top Secret or Secret papers when sent by post should invariably be registered/ insured and should be sent "acknowledgement due". Dispatch section should not accept any inner cover handed over to them if the inner cover is not in accordance with above instructions.

PARA-25 FORM OF ADDRESS

The form of address to Government, to the Comptroller and Auditor General and to heads of departments should as a rule be 'I am to request'. "I am to invite a reference" "I am to forward" etc. The letters should begin with salutation "Sir" and terminate with subscription "Yours faithfully" followed by signature and designation of the person signing the letter.

PARA-26 MODE OF ADDRESSING

Following procedure should normally be followed with regard to the issue of outward communications.

Nature of communications received from

To be replied at the level of

1. Official letters from Secretary to Government of the state or Union Government-by Branch Officer with the approval of Group Officer. Communication to Government on important matters of principle policy or professional opinion would be issued with the approval of Pr. AG or in his absence by the Group Officer
2. D.O. letters from Secretary, Joint Secretary, Commissioner of State Government & Officers of the rank of Joint Secretary & above of Government of India-Group Officer.
3. D.O. Letters from Heads of Departments of State and Central Governments
4. Comptroller & Auditor General of India. Important communication to C.A.G. by a Sr. DAG/DAG or other Officer with the concurrence of the AG and the fact should be indicated of on the letter itself.

PARA-27 RESPONSIBILITY FOR FACTS AND FIGURES

All information prepared in the departments of the office for Government or for controlling offices, must invariably be tested and vouched for by the AAO/SO or the assistant in charge of the department supplying it. This includes all facts and figures which find a place in drafts and reports, as well as regular statements or statistical returns, AAO/SO of the assistants in charge are not permitted to leave to their subordinates the duty of checking or bearing responsibility for results which have to issue under the name of Gazetted officer.

PARA-28 ASSISTANT AUDIT OFFICERS/SUPERVISORS RESPONSIBILITY FOR DRAFTS WRITTEN BY BRANCH OFFICERS

When the Principal Accountant General or other Gazetted Officer drafts a letter himself, it must be understood that the AAO/Sup of the section/department concerned is responsible for the correctness of any facts or figures the Principal Accountant General or the higher officer may state, just as if the letter was drafted by the AAO/Sup himself. AAO/Sup is also responsible for bringing to notice any order of the Government or other authority which the Principal Accountant General or the Gazetted Officer may have accidentally overlooked. All drafts, after being passed by the Principal Accountant General or any other Gazetted officer should invariably be returned to the AAO/Sup of the departments to which they belong.

PARA-29 CHALLENGE OF GOVERNMENT ORDERS

Whenever an order of the Local government is challenged in audit the reference to Government should issue under Principal Accountant General's signature. This will not however apply to cases where any obvious error as for instance, in dates is pointed out. Reference merely making an enquiry from the Local Government in connection with an order also need not issue under Principal Accountant General's signature unless the enquiry is of important nature of likely to raise controversial points.

SECTION C

METHOD OF PUTTING FILES/PAPERS TO THE PRINCIPAL ACCOUNTANT GENERAL/GROUP OFFICERS.

PARA-1 GENERAL PROCEDURE

The following procedure should generally be observed whenever an 'office Note' or 'draft' is submitted to the Principal Accountant General/ Group officer for consideration and approval:-

- (a) When the note or draft is submitted for the disposal of Inward Dak/Correspondence (Letters, Govt. orders, etc.), the Inward Dak, the Note and Draft should be tagged together in such a way that the Note remains at the top, the draft below and the Inward Dak next below.
- (b) All the files/cases containing Dak the back papers (previous reference) on the subject and referred to in the draft and/or Note should then be placed beneath these papers. All these should be tied up in a file board with flag and submitted after referencing.

1.2 ARRANGEMENT OF PAPERS

The two main parts of a file are (a) Notes and (b) Correspondence. The following instructions/arrangement of papers should normally be observed in the files:-

- 1) Notes portion should be placed on the left side and the Correspondence portion to the right side.
- 2) The notes side should contain notes recorded on papers under consideration (PUC) and the correspondence side communications received (PUC) and office copies of outgoing communications.
- 3) Every page in each part of the file should be consecutively numbered in separate series. Correspondence should be arranged in chronological order and pages numbered from bottom to top. On the notes side pages numbers should be from top to bottom.

4) Every communication, whether receipt or issue kept in correspondence side should be given a Serial Number (preferably in red ink) on the top. The first communication will be marked 'Serial No.1' and the subsequent ones Serial Nos. 2, 3, and so on.

1.3 REFERENCING GENERAL PROCEDURE:

To the Draft should be attached by a flag D.F.A. (Draft for approval). To the Inward Dak should be attached a flag PUC (Paper under Consideration). If more than one Inward Dak/ Communications be involved in the disposal, the main communication shall be marked PUC-I, others PUC-II, PUC-III and so on. To the back papers referred to in the PUC, DFA and Note and contained in the files/cases, should be attached slips with different alphabets. The flag should be attached covering the entire width of the file/cases in such a way that all the flags are visible. All the back papers should then be referenced by noting in the margin of the PUC/DFA/Note, in pencil, the alphabet of the flag attached to the page number and case number/file number of the back paper should also be noted in pencil below the alphabet of the flag.

1.4 NEED FOR PAGE REFERENCING:

The page reference of back papers is necessary as:-

- a) Slips/Flag are not permanent identification as these are to be removed after disposal of the PUC.
- b) Slips/Flag may fall out in transit from one place to another.
- c) To facilitate the location of previous references (back paper) at a later date after the flags/slips fall out/are removed.

1.5 LABELLING

Disposals demanding immediate attention should be labeled "Immediate" or "Urgent". The papers/files of confidential nature should be labeled as 'Confidential', 'Secret' or 'Top-Secret' as the case may be.

1.6 OFFICE NOTE

5.1 When prepared: An office note is prepared to analyse or discuss the issue and for obtaining orders or directions of the appropriate authority, such as:

- i. issues arising in the course of audit and in the discharge of other day to day work;
- ii. issues proposed by Departmental officers for advice or/and ruling.
- iii. issues involving interpretation of rules and/or orders arising in the process of disposal or Inward Dak.

PARA-2 DESPATCH OF VALUABLE DOCUMENTS

The AAO/Sup of the Section which issues a draft letter with which a valuable document is to be sent will be responsible for seeing that the receipt of the dispatcher is obtained on the sectional register of outward letter. It is essential that in such cases the valuable documents should pass through as few hands as possible and the AAO/Sup should therefore take special precaution in this respect.

PARA-3 COMMUNICATION OF DECISIONS

Decision communicated by this office should always be supported by rules. If there are not clear rules or orders on any point, the decision on it must issue with the approval of the Principal Accountant General/Group Officer as the case may be. No reference to Comptroller and Auditor General's Manual of Standing Orders (Technical) and Accountant Code should, however, be made in communications addressed to officers who are not supplied with a copy of these volumes.

PARA-4 SIGNATURES OF DOCUMENTS

Letters relating to the sections and subjects under the direct supervision of a Gazetted officer issue ordinarily on his signature though they are stamped as emanating from the Principal Accountant General.

The name of the officer signing any letter should invariably be typed below his signature. Provided that no communications of the following nature should issue except with the previous approval of the Principal Accountant General or of his Deputy.

- (1) Letters implying dissatisfaction or censure and
- (2) Letters to Government, State of Union.
 - a) Bearing on important question of audit or accounting
 - b) Challenging decision or orders.
 - c) Questioning the validity of any sanctions otherwise than for merely technical grounds and
 - d) Containing proposals for writing off or waving recovery of over payments.

Such Communications should ordinarily be signed either by the Principal Accountant General himself or by his deputy. In the alternative, letter should bear sufficient indication that it is being issued under the direction of the Principal Accountant General.

Further, all letters to Comptroller and Auditor General other than on routine matter should ordinarily be issued under the signature of the Principal Accountant General. If communications are issued to his office by a Deputy Accountant General or other officer with the concurrence of the Principal Accountant General, the fact should be indicated in the letter. In case where under the constitution or any other enactment, the Comptroller and Auditor General, is required to certify the figures based on the figures furnished by the Principal Accountant General etc. the later should personally sign the statements and certify their correctness.

(Authority: Note to para 70 of the Comptroller & Auditor General's M.S.O & C.S. to para 34 of the Comptroller & Auditor General's M.SO)

PARA-5 REPORT ON OUTSTANDING INWARD LETTERS

All Sections will prepare a weekly report of outstanding inward correspondence which must be submitted to the Branch Officer in-charge on each Monday. This report will include all letters more than a week old which were not disposed of by the preceding Friday. Sectional reports of outstanding letters should be submitted to the Group Officer once a month.

The report should be prepared in the sectional diary itself, suitable space being left therein for the purpose. The report should be in the following form:-

Date of weekly report_____

Receipts upto _____

Last letter diary no._____

Opening Balance

Receipts

Total

Disposals

Closing Balance

Signature of Asst. Audit Officer/Section Officer Sr. Audit Officer/Audit Officer

In these reports original letters to this office must not be considered as disposed of by subsequent reminders sent to this office. In such cases the original letter and its reminder or reminders should be enumerated as one

letter but they should be separately specified and bracketed together with dates if more than one month old, in the detailed list of outstanding. An inward letter should not be shown as disposed of until the draft reply is received by the Dak section for dispatch.

PARA-6 OUTSTANDING CASE OVER A MONTH OLD

All cases over a month old not finally disposed of should be mentioned in the weekly report.

PARA-7 PROCEDURE TO DEAL WITH QUESTIONS IN THE PARLIAMENT OR STATE LEGISLATURE

All requests from the Government of India, the State Government or the Comptroller and Auditor General for information etc. in connection with questions in the Parliament or State Legislature should be dealt with as immediate by everyone concerned. Dak Section will arrange to enter them in the Special Dak book that they maintain for the Communications received from the three authorities mentioned and put them up to the Principal Accountant General for perusal before sending them to the sections concerned.

The Gazetted Officer of the section will examine the terms of communications closely in consultation with the AAO/Sup of the section so as to ascertain the nature and amount of work involved in supplying the information. If there are any doubtful points or doubtful aspects the matter should be referred through the Deputy Accountant General for such instruction etc. as may be necessary.

PARA-8 OUTSTANDING PERIOD OF LETTERS AND OTHER DOCUMENTS RECEIVED FROM ANOTHER SECTION

Outstanding period of letters transferred from one section to another should be taken to commence from the date of the office stamp borne by them and the letters should be entered in the diary of the receiving section with a note of the exact date as shown by the date stamp of the office and attention of the Branch Officer drawn to it, when submitting letter reports.

PARA-9 REMINDERS ISSUED ON PENDING LETTERS

In the column of "Pending Register" "why kept pending" it will not be sufficient to merely enter "kept pending till such and such date" or a similar remark which conveys no useful information but the reason why the final disposal is delayed should invariably be noted. In the remarks column of the register should be noted the dates of issue by this office of reminders sent in connection with letters of enquiry.

PARA-10 REMINDERS RECEIVED ON PENDING LETTERS

Reminders received in connection with the original letter borne on the Pending Register should not be noted as a separate item in the register, but 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.

PARA-11 DISPOSAL OF PENDING CASES

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

NOTE: In the case of Sections where the number of pending letters is not considerable it is not necessary to maintain a separate pending Register as the necessary details can be mentioned in the weekly diary report for all practical purposes.

PARA-12 MAINTENANCE OF REGISTER OF PENDING CASES

The Sections which have considerable number of pending letters may maintain a separate pending letters register in a blank book with the following columns:

1. Serial No. (2) Diary No.(3)Date of receipt (4) From whom received (5) subject (6) With whom (7) Why kept pending (reasons to be given) (8) Intermediate actions (9) Date of disposal (10) Remarks.

In order to make a room for noting details of intermediate action, adequate space should be left after each entry.

PARA-13 TRANSFER OF PAPERS FROM ONE SECTION TO ANOTHER

AAO/Sup must pay attention to the matter and the following instructions regarding the maintenance of transit registers through which papers pass from one section to another.

No letters should be taken out of the transit register by the AAO/Sup or the diarist without giving a receipt in the latter and on no account should the (Multi Tasking Staff) MTS bringing letters for delivery be unnecessarily detained by them. All memos received in the sections should be diarised in the sectional diary and their prompt disposal watched like other letters.

No auditor should hand over to or receive from another section any document except through his AAO/Sup and then only after the letter has noted the necessary order on the documents above his initials. Transfers unsupported by such notes are prohibited. When an Auditor receives verbal orders of higher authority as to disposal of treatment of a document he should immediately record these orders to the best of his ability.

PARA-14 TRANSFER REGISTER OF LETTERS

All correspondence required to be sent to other sections or branches must invariably be entered in the transit register which should show in each case the actual date of transfer. The AAO/Sup of the receiving section will note at once on the letters the name of the Auditor who should take action on them and pass on the letters with the register to his diarist to receive them. No letters should be taken out of the transit register by the AAO/Sup or the diarist without giving a receipt and on no account should the MTS bringing letters for delivery be unnecessarily detained by them. All memos received in the sections should be diarised in the sectional diary and their prompt disposal watched like other letters.

PARA-15 PROMPT RECEIPT OF PAPERS TRANSFERRED

Any papers sent through Transit Register should first be taken to the AAO/Sup or in his absence to the senior most Auditor/Sr. Auditor present. Under no circumstances the letter should be returned to the sending section because the clerk concerned is not there to receive it. If no action is required to be taken on the letters sent to his section the AAO/Sup should note the fact on the letter itself.

PARA-16 REMINDERS TO OUTWARD CORRESPONDENCE

The following rules are prescribed for issuing reminders except in the case of letters issued to the Government of India, Comptroller and Auditor General and the State Government and special attention of the AAO/Sup is invited for their proper observance particularly in regard to items held under objection:-

- i. First reminder after a fortnight of the issue of letter.
- ii. Second reminder after a fortnight of first reminder.
- iii. Third reminder after a fortnight of second reminder.
- iv. Special personal letter after a fortnight of third reminder.
- v. Reminder after a fortnight of special letter.
- vi. Report to superior officer after a fortnight of reminder.

PARA-17 FILING OF MISCELLANEOUS AND UNIMPORTANT PAPERS

For miscellaneous and other un-important correspondence viz. objection statements, half margin objection memoranda, covering letters forwarding sub vouchers, notes and correspondence by letters of a purely

ephemeral interest, and other similar correspondence, a record of which is either kept on the documents on which objections are raised or in the objection book should be kept loose but neatly tied in pads after obtaining orders of the AAO/Sup of the section for filling them in this manner. These papers may, subject to any other rules in existence on the subject, be destroyed after one complete year.

PARA-18 COMPOSITION OF FILES

The unit for recording correspondence is the "File". All letters received from outside or issued from this office, as well as all office notes thereon, must form part of some file or the other. All notes and correspondence bearing on one subject will be incorporated in on "File" which should be given a suitable heading. Each section should have an approved exhaustive list of file headings based on experience, and no additions or alterations should be allowed in this list, without the approval of the

Branch Officer, so that the diarist should have no difficulty in locating the case in which a particular letter is to be dealt with. Each file and cases subordinate to a file should be serially numbered.

Also an index should be made of registers used in the section.

PARA-19 FILE HEADING

The file heading should indicate subject in brief and general terms, and should not be altered except in very special circumstances. The cases subordinate to a file may, however, be opened at any time as required. The subject of the case should be concise but comprehensive.

PARA-20 NUMBER OF FILES

The file number and title should be recorded at the outside top of the cover and in the space for "subject" respectively. The financial year in which it is opened is indicated by recording underneath the file number the calendar year in which the financial year commences (e.g. "2005" represents financial year 2005-2006) under this again comes the authorized initials of the section.

PARA-21 SEPARATION OF NOTES FROM CORRESPONDENCE

The office notes in a case should be quite separate from the correspondence and should come first in proper sequence tagged on to the front outer cover. Next comes the correspondence, separately tagged to the back cover. All papers should be in strict chronological order, in the case of correspondence; the papers should be filed from below upwards so that the paper under consideration may be on top. The correspondence portion should include *inter alae* all unofficial and demi official correspondence as well as office orders, paragraphs for Reports, corrections to Manuals and their drafts. A margin of 2 inches should always be left blank on the inner edge of both sides of each note sheet.

PARA-22 NUMBERING OF PAGES

All pins should be removed when papers are put into a case or file. However, insert a paper in a case, give it a page number and also enter page numbers of previous pages if this is necessary. Officers do not, however, record page numbers and it is the duty of the auditor dealing with the case to complete them in this respect. In numbering the pages of a case both sides of a sheet of paper should be counted, whether there is any writing on page or not though it is generally sufficient to write down only the alternate numbers thus 1,3,5,7 etc. the other sides of the sheets being understood to be numbers will run for the notes portion an correspondence portion respectively.

PARA-23 "KEEP WITH" CASE

Routine correspondence of an ephemeral nature, e.g. reminders and interim replies should be kept in a "keep with" case along with the main case. This will reduce the size of the main case and facilitate future handling and reference.

PARA-24 CLOSING OF A FILE

As soon as a file or a part of a file is closed, the flags and waste papers should be removed. The tag should also be removed and the file should be stitched, if necessary, with a fresh cover along the whole length of the left hand side.

PARA-25 DESTRUCTION OF FILES

On the 15th July each year, each section should go through all the files, cases and papers in its section and prepare lists of those which do not seem to be required further. Those files proposed for destruction with covering lists should be submitted to the Branch officer for his orders. The Branch officer should use his own discretion in the matter. Certain cases which contain a few orders of importance and much that is unimportant should be weeded out to retain only the important papers and the notes. Papers ordered for destruction should then be removed and requisite entries made in the register of cases, under the dated initials of AAO/Sup against these files and cases so removed.

CHAPTER-III

DISCIPLINE

PARA-1 ABSENCE DURING OFFICE HOURS

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

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

PARA-2 LUNCH RECESS

Thirty minutes are allowed for lunch recess, from 1.00 P.M. to 1.30 P.M. Cases of assistants who exceed the time allowed should be reported by the AAO/SO to the Branch Officer concerned.

PARA-3 SMOKING IN OFFICE

Smoking in office rooms, verandas, corridors, staircases or on the steps of the office is absolutely prohibited and AAO/Sup will see that this rule is strictly observed.

NOTE: AAO/Sup should warn the clerks and the MTS staff of their sections that if anyone is found smoking in the places mentioned in the above paragraph he will be severely dealt with.

PARA-4 SPITTING

Spitting anywhere in the building, except in the spittoons provided for the purpose, is strictly prohibited. Any person acting in contravention of these orders will make oneself liable to disciplinary action.

PARA-5 GOSSIPING AND LOITERING IN THE CORRIDORS

The practice of loitering about and talking in the staircases corridors, verandas, and office compounds, particularly near the rooms of gazetted officers, is most objectionable and any one found indulging in this practice, without just reason, will be liable to disciplinary action. AAO/Sup will report to the Sr. Deputy Principal Accountant General (Administration) through their Branch Officer such cases when they come to their notice.

PARA-6 CENTRAL CIVIL SERVICES (CONDUCT) RULES, 1964

All Gazetted officers and members of the office establishment are expected to be acquainted with the rules contained in the Central Civil Services (Conduct) Rules, 1964.

A copy of the rules should be supplied to each new probationers of the Indian Audit Department, whenever one is attached to the office.

NOTE:- The Comptroller and Auditor General exercises the powers of the Central Government under his administrative control.

PARA-7 STRICT OBSERVATION OF PROVISIONS RELATING TO CONSUMPTION OF INTOXICATING DRINKS AND DRUGS

According to Rule 22 of C.C.S. (Conduct) Rule 1964, a Government Servant shall strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time-being and shall not be under the influence of any intoxicating drinks or drug during the course of his duty and shall take due care that the performance of his duties at any time is not affected in any way by the influence of

such drink or drug. He shall also refrain from consuming any intoxicating drink or drug in a public place and from appearing in public place in a state of intoxicating. Violation of any of these provisions would constitute a good and sufficient reason for taking a very serious view and not be hesitate to impose the severest punishment on such Government Servant.

(Ministry of Home Affairs Department of Personal & Admn. Reforms O.M. No. 11013/3/84-Estt.(A) dt. 29.3.84 C.A.G. Endost. No 344-N-2/3-84 dt. 4.5.84. O.O.No. Admn./Audit/CCS(Conduct)/137 dt. 24.5.84)

A Government servant is expected to maintain a responsible and decent standard of conduct in his private life and not bring discredit to his service by his misdemeanours. In cases where a Government servant is reported to have acted in manner unbecoming of Government servant as, for instance, by neglect of his wife and family, departmental action can be taken against him on that score without invoking any of the conduct Rules. It has been held that neglect by a Government servant of his wife and family in a manner unbecoming of Government servant may be regarded as a good and sufficient reason to justify action being taken against him under Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules.

PARA-8 TAKING PART IN POLITICS AND ELECTIONS

No Government Servant shall be a member of or be otherwise associated with any political party or any organization which takes part in politics. He shall not also take part in, subscribe in aid of or assist in any manner, any political movement or activity.

It shall be the duty of every Government Servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any manner, any movement or activity which is or lends, directly or indirectly to be subversive of Government. When he fails in his endeavour, he shall make a report to that effect to Government. Whether, the conduct of any particular nature amounts to participation in apolitical movement is a question of fact to be decided on merits and in the circumstances of each particular case.

The responsibility for Government Servants conduct rests squarely on his shoulders and a plea of ignorance or misconception as to government attitude should not be tenable.

The question whether attendance by Government servant at public meetings organized by political parties would amount to participation in political movement has been clarified as below:-

(1) Attendance at meetings organized by political parties would always be contrary to Rule 5 of the Government servants conduct Rules unless all the following conditions are satisfied:-

- (a) that the meeting is a public meeting and not in any sense private or restricted meeting.
- (b) that the meeting is not held contrary to any prohibitory orders or without permission, where permission is needed.
- (c) that the Government servant does not himself speak at, or take active or prominent part in organizing of conducting the meeting.

(2) Even where said conditions are satisfied while occasional attendance at such meeting may not be construed as participation in a political movement frequent or regular attendance by the Government servant at meeting of any particular political party is bound to create the impression that he is the sympathizer of the aims and objectives of the party and that in his official capacity he may favour of support the members of the particular party. Conduct which gives cause of such an impression may be construed as assisting a political movement.

Government Servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of different parties and to equip themselves to exercise intelligently, their civic rights, e.g. the right to vote at election to legislatures or local self government institutions.

PARA-9 STRIKE/REFUSAL TO WORK/ PARTICIPATION IN "GHERAO"

It has been clarified that "Strike" means refusal of work or stoppage or slowing down of work by a group of employees acting in combination and includes:-

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

Instances have come to the notice of Government of India, in which employees of certain Central Government offices staged what is called "Gherao" involving forcible confinement of public servants within office premises by surrounding their place of duty and have held demonstration/meetings both within office premises during office hours and also outside the office premises outside the office hours, tending to forcible confinement of public servant within office premise.

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

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

PARA-10 TREATMENT OF UNAUTHORISED ABSENCE OF CENTRAL GOVERNMENT EMPLOYEES FOR PARTICIPATION IN DEMONSTRATIONS ON WORKING DAYS

In the event of demonstrations by the staff members beyond reasonable and permissible limits interfering with the regular working hours, the provisions of the Rules/Government order on the subject are quoted below for their guidance:-

(i) According to Rule 7(ii) of C.C.S. (Conduct) Rules 1964, no Government servant shall resort to or in any way abet any form of strike in connection with any matter pertaining to his services or the service of any other Government servant.

(ii) Strike means refusal to work or stoppage or slowing down of work by a group of employee acting in combination, and includes:-

(a) mass absenting from work without permission and (b) resort to practices or conduct which is likely to result in or results in the cessation or substantial retardation of work. Government servant who resort to action of the above kind violate the provision of rule 7(ii) of the Central Civil Services (Conduct) Rule 1964 and are liable to disciplinary action.

(iii) The period of unauthorized absence as a result of acting in combination or in concerted manner, such as during a strike, without any authority or valid reasons to the satisfaction of the competent authority, and in the case of an individual employee, remaining absent unauthorisedly or deserting the post, shall be deemed to

cause an interruption or break in the service of the employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi permanency and eligibility for appearing in departmental examination for which a minimum period of continuous service is required, provided that reasonable opportunity may be given to the employee to show cause why such action may not be taken.

PARA-11 GUIDELINES FOR DEALING WITH A SITUATION WHERE EMPLOYEES RESORT TO VARIOUS AGITATIONAL METHODS VIZ. WALK OUTS, NON CO-OPERATION, INDEFINITE FAST, MASS TELEPHONIC CALL ETC. TO REDRESS THEIR GRIEVANCES

Instructions have been sought out from time to time to how to deal with the situation where employees resort to various agitational methods viz. walk outs, non co-operation, indefinite fast, mass telephonic call etc. to redress their grievances. It may be pointed out that any situation has to be dealt with tactfully and firmly keeping in view the seriousness of the problem. The following instructions may please be kept in view while dealing with such situations.

(a) Whereas details of action taken may vary from office to office, it is desirable to have a uniform approach to deal with such situations. It is, therefore, necessary to keep in close touch with the AGs of the neighbouring States.

(b) At an appropriate time, the staff concerned should be warned in writing in regard to such participation in dharnas etc. or in regard to indecorous behaviour and their attention should be drawn to Government orders on the subject.

(c) When staff absent themselves for any reason whatsoever from work or do not do work action against such of those as can be identified (every efforts should be made to identify the individuals), should be taken in terms of the proviso under FR 17 (1) and FR 17 (A) after following the proper procedure.

(d) Where there is no stoppage of work on the part of an individual as such but he/she is prima facie guilty of indecorous behaviour or disobedience of orders, proper disciplinary action should be taken against the individuals.

(e) It is learnt that concerned moves are being organised by the Associations representing the general non-gazetted staff, the AAO/Sup and the AOs to refuse to go on inspection work on the ground that the Government have not so far agreed to increase the Daily Allowance. The D.A. issue was taken up by the Staff side in the Joint Consultative Machinery but the Government could not agree so far to raise the Daily Allowance. If for this reason the officials, whatsoever is their rank, refuse to go for inspection work, the rationale for holding their posts ceases. If any such refusal comes to notice, the individuals concerned should be treated as on unauthorized absence and action under proviso to FR 17 (1) and FR 17 (A) should be taken and disciplinary action for disobedience of orders should also follow. The C.A.G. desires that unauthorized absence from inspections should be viewed seriously and firm action may be taken against all concerned. The delinquency on the part of higher cadres of officials should even be viewed more severely compared to an official in the lower ranks of the staff.

(Authority: C&AG D.O. No. 2237-N-IV/6-81-AC(N)-III dated 7th November, 1981 and NGE Group Circular No. N/23/2002 letter No. 263-NGE(JCM)/46- 2002/II dated 21.05.2002)

PARA-12 MARRIAGE

Rule 21 of the Central Civil Services (Conduct) Rule 1964 enjoins that no government servant shall enter into or contract a marriage with a person having a spouse living. The government may, however, permit a Government servant to enter into or contract any such marriage if it is satisfied that such a marriage is permissible under the personal law applicable to such Government servant and another party to the marriage and there are other grounds for so doing. A Government servant who marries or has married a person other

than of Indian Nationality shall forth with intimate the fact to Government. With the coming into force of the dowry prohibition Act 1961, dowry "ceases to be regarded as 'customary gift' and giving or taking or abetting the giving or taking of dowry or demanding any dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be, are offences punishable under the provision of the Act. Government servants should not, therefore give or take or abet the giving or taking of dowry. They should not also demand dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be.

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

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

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

PARA-13 PLURAL MARRIAGES

(i) No person who has more than one wife living or who, having a spouse living marries in any case in which such marriage is void by reasons of its taking place during the life time of such spouse, shall be eligible for appointment to service; and

No women whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service;

Provided that the Central Government may, if satisfied that there are special grounds for ordering, exempt any person from the operation of this rule.

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

(iii) No female Government servant shall marry any person who has a wife living without first obtaining the permission of Government.

A declaration to this effect should be taken from every entrant to Government service in the prescribed form as per CAG letter.

(Authority: CAG's No. 3799-NGE. II/310-54 dated the 2nd November, 1954 No. 2380-NGE. II/310-Pt. II dated the 20th June, 1956 No. 108-NGE-II/310-54. Pt. III dated 16th January, 1958. GIMHA OM No. 25/25/60-Ests. (A) dated 9th December, 1960- File 33-509 read with CAG's No. 32-NGE. II/39-60, dated 9th January, 1961)

PARA-14 PROCEDURE TO BE FOLLOWED FOR OBTAINING THE PERMISSION OF THE GOVERNMENT TO REMARRY WHILE FIRST WIFE IS LIVING

Before cases are referred to the Home Ministry for advice whether the permission sought by a Government servant may be granted for a second marriage, while the first wife is living, enquiry should be made on the following lines.

The first point to be scrutinised, when an application for permission is received, is whether such marriage is permissible under the personal law applicable to the applicant. If so, the question arises whether there are

sufficient grounds for allowing an exception to Government's general policy. The alleged grounds given in support of the request should be scrutinised to see whether the allegations are true and well founded. In case the wife also joins the application, it should be ascertained whether she has willingly consented and whether any letter etc. purporting to proceed from her is genuine and is the outcome of her own free will. For this purpose, higher officers in the department concerned may, if necessary, send for the applicant and his wife and make personal enquiries. Where the first wife's views have not been stated, that should, if possible, be ascertained. If permission is sought on grounds of alleged sickness of the wife as much information as possible should be obtained in consultation with the medical authorities. The arrangements made by the husband for the maintenance of the first wife should also be ascertained and it should be examined whether they are satisfactory.

PARA-15 INFORMATION TO NON-OFFICIALS

No employee of the office is permitted to give any information connected with office matters to an outsider, whether a Government servant or a private person, or copies of the office papers, without the express sanction of his Gazetted Officer; nor is he permitted to communicate or correspond with any news paper on official matters without the sanction of the Principal Accountant General. In this connection attention of all concerned is invited to Rule 11 of the Central Civil Services (Conduct) Rules, 1964 and they are cautioned that any communications to non-officials, which may involve an infringement of that rule, will be severely dealt with. In case an outsider is allowed access to any of the office records by a Gazetted Officer, the clerk responsible for such records should be present during the examination.

PARA-16 SUPPLY OF COPIES OF DOCUMENTS RELATING TO PERSONAL MATTERS OF GOVERNMENT SERVANTS TO NON-OFFICIALS

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

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

PARA-17 APPROACH TO MEMBERS OF LEGISLATURE

Members of office are also prohibited from approaching members of Legislature with a view to having their individual grievances made the subject of interpolations. As, such a practice, usually entails the disclosure to non-official persons of information which has been obtained from official sources or has come into the possession of the members of the establishment concerned in the course of his official duties, and any such disclosure is a breach of rules 11 and 20 of the Central Civil Services (Conduct) Rules, 1964. Any communication to a member of the Legislature which involves an infringement of the said rules will be seriously dealt with.

PARA-18 ADDRESSING A MEMBER OF THE UNION PUBLIC SERVICE COMMISSION

In case of recruitment by selection, an officer of the Government of India addressed a demi-official letter to one of the members of the Commission who was on the Selection Board. The Government of India have ordered that if it is considered essential to address the Commission demi-officially, it is in the fitness of the things that such demi-official letters should be addressed either to the Secretary of the Commission or to the Chairman. Such correspondence is however, should be kept to the minimum.

(Comptroller and Auditor General's endorsement No. 3280-G.B.E/881-17, dated July, 13 1948)

PARA-19 FURNISHING INFORMATION TO MEMBERS OF PARLIAMENT OR LEGISLATURE

Members of parliament or Legislature asking for information, on a point of work or organization of the Indian Audit and Accounts Department, may be given the information if the Principal Accountant General sees no objection. If, however, such a member writes criticizing executive or administrative arrangements he should be told that the Principal Accountant General is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In the latter case, a copy of the correspondence should be sent to the Comptroller and Auditor General if the point under discussion is of any importance. Any Correspondence of this nature should be put up to and passed by the Principal Accountant General.

PARA-20 OBSERVANCE OF COURTESIES BY OFFICERS OF THE GOVERNMENT OF INDIA IN THEIR DEALING WITH MEMBERS OF PARLIAMENT

Due courtesy and regard should be shown to the members of parliament who have important functions to perform under the constitution. It should be the endeavour of every officer to help them to the extent possible in the discharge of their functions.

In case, however, when officers are unable to accede to the request or suggestion of the Members of Parliament, the reasons of the officer's inability to do so should be courteously explained to them. For purposes of interview, the members of parliament should be given preference over other visitor and in the very rare cases where an officer is unable to see a Member of Parliament at a time about which he had no previous notice the position should be politely explained to the Member and another appointment fixed in consultation with him. The same courtesy and regard should be shown to Member of Legislatures attending public functions wherein particular seats befitting their position should be reserved for them.

(Government of India, Ministry of Home Affairs Office memo no. 25/29/56- Ests(A) dated 28th August, 1957 copy received under Comptroller & Auditor General's No. 2267-Admn I/531-57, dated 10.09.1957)

PARA-21 ACCEPTANCE OF PART TIME EMPLOYMENT BY GOVERNMENT SERVANTS AFTER OFFICE HOURS

While the competent authority may permit a Government servant under S.R. II to undertake work of a casual or occasional character, for a whole time Government servant should not ordinarily be allowed to accept any part time employment whether under Government part elsewhere, even though such employment may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part time employment prior sanction of Government should be obtained. A part time lectureship in an educational institution is to be regarded as a regular remunerative occupation which requires the sanction of Government under Conduct Rule 15.

(Government of India, Ministry of Finance, letter No f.10(94)E, II(B)/58, dated 13.9.1958 Read with Govt. of India Ministry of Home Affairs, O.M. No. 25/42-T Ests.(A), dated 16th October 1958).

PARA-22 GOVERNMENT SERVANTS ACTING AS CORRESPONDENT OF NEWSPAPERS AND JOURNALS

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

If a Government servant acts as a correspondent of newspapers and journals without obtaining the previous sanction, he infringes Rules 8 and 15 of the Central Civil Services (Conduct) Rules, 1964. To act as a regular correspondent of a newspaper is clearly "employment". No officer should become a member of any

Committee or Board of Management of institutions which are under the audit control of the Comptroller and Auditor General. Cases where this is proposed should be referred to the Comptroller and Auditor General.

PARA-23 ACQUISITION/ DISPOSAL OF MOVABLE, IMMOVABLE AND VALUABLE PROPERTY

In connection with the acquiring or disposal of any movable, immovable property by lease, mortgages, purchase, sale or gift or otherwise either in the name of any member of his family or in the name of any other person, refer to Rule 18 of the Central Civil Services (Conduct) Rules, 1964 contained in Appendix V. The declaration submitted by government servant in pursuance of the said rule should be kept with the authority which maintains the character roll of the officers concerned and should not be filed in the Character Roll file itself.

PARA-24 QUESTION WHETHER A CHARGE OF CORRUPTION SHOULD BE HELD PROVED, IN CASE THE OFFICER CONCERNED IS UNABLE TO ACCOUNT SATISFACTORILY POSSESSION BY HIMSELF OR BY ANY OTHER PERSONS ON HIS BEHALF OR PECUNIARY RESOURCES OF PROPERTY DISPROPORTIONATE TO HIS KNOWN SOURCES OF INCOME

The Government of India considers that a presumption of corruption fairly and reasonably arises against an officer who cannot account for large accretion of wealth which he could not possibly have saved from his known sources of income. Such a principle has received statutory recognition in section 5(3) of the prevention of corruption Act, 1947, and it is considered that its application in a departmental enquiry would not be unjust or inequitable. Accordingly it has been decided that if an officer against whom a departmental enquiry is held is unable to explain satisfactorily the large wealth amassed by him the officer holding the enquiry is entitled to act on the presumption that such wealth was amassed by corrupt means.

(GOI, Ministry of Home Affairs, O.M. No. 39/19/51-Ests. Dated 8th October, 1952, copy received with Comptroller & Auditor General's endorsement A.No. 3438-NGE. II/201-50, dated 24th December, 1952 (O.E. Case No. 33-457)

PARA-25 PUBLIC DEMONSTRATION IN HONOUR OF GOVERNMENT SERVANT

Rule 14 of the Central Civil Services (Conduct) Rules, 1964 prohibits Government Servants, except with the prior sanction of Government and subject to certain minor exceptions, from receiving any complimentary or valedictory address or accepting any testimonials or attending any meeting or entertainment held in honour or in honour of any other Government Servant. The question has been raised whether it would be in consonance with the spirit of this rule for Government servants to accept invitations to declare buildings, etc. open or to lay the foundation stones of new buildings or to allow roads, bridges, parks, or public institutions such as hospitals, schools or colleges to be named after them. The Government of India, have in consultation with the Comptroller & Auditor General, decided that it would not be against the spirit of Rule 14 of the Central Civil Services (Conduct) Rules for Government servants to act in the above manner but would indeed be inappropriate and inconsistent with the role of detached impartiality legitimately expected of Government Servants and that it would generally have an unwholesome effect. While it is possible that there may be occasions when Government Servants may have to participate in such functions which have a cultural and sociological significance especially in remote areas they should as far as possible refrain from associating themselves with such functions. In cases where they are in doubt, they should take the prior permission of their superior officers.

(GOI, M.O.H., Memo No. 25/24/57-Ests. (A), dt. 6.9.1957 copy received with the CAG's letter No. 3794-NGE II/226-57, dated 13th Oct. 1957 file no. O.E./10-99)

PARA-26 SECURITY FOR LOANS FROM CO-OPERATIVE CREDIT SOCIETIES

The Government of India have decided that it is not their intention that employees should be prevented from standing security for members of the same or of a different establishment for loans obtained from co-operative Credit Societies.

CHAPTER-IV

SECTION A

PARA-1 PETITIONS AND MEMORIALS

Memorials or representations addressed by the non-gazetted staff of the office to the Comptroller and Auditor General will, in due course, be submitted to him unless withdrawn. As the direct submission of copies of memorials or representations to the Comptroller & Auditor General causes unnecessary work in his office, the Comptroller and Auditor General has decided that the procedure laid down in Note 2 below paragraph 152 of the Manual of Standing Orders should also be followed in the case of petitions submitted by the Non-gazetted staff.

PARA-2 MEMORIALS TO THE PRESIDENT AND OTHER AUTHORITIES

Copies of Memorials addressed to the President or other higher authorities should not be forwarded by the memorials direct to those authorities. Such representations should be forwarded through proper channels.

PARA-3 MEMORIALS TO THE COMPTROLLER AND AUDITOR GENERAL

Memorials or representation addressed to the Comptroller and Auditor General by members of the office establishments should in all cases be sent through the Principal Accountant General and in duplicate. A spare copy for the file of this office must be supplied at the same time over and above the number of numbers which have to be forwarded.

PARA-4 REPRESENTATION FROM GOVERNMENT SERVANTS ON SERVICE MATTERS- ADVANCE COPIES

The Comptroller and Auditor General has observed that members of the staff of the Audit and Accounts offices sometimes send advance copies of representations to him and has pointed out that such a procedure is irregular and contrary to the Standing Orders.

Whenever, in any matter connected with his service rights or conditions, a Government Servant wishes to press a claim or to seek redress of a grievance, the proper course for him is to address his immediate official superior, or the Head of his office, or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused belief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g. those addressed to the President, the Government, or to 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. the Head of Office, etc; concerned). There will be no objection at the stage, but only at that stage, to an advance copy of the representation being sent direct,

(Government of India, Ministry of Home Affairs, New Delhi, office Memo No. 118/52-Ests. Dated the 30th April, 1952).

PARA-5 REPRESENTATIONS ADDRESSED BY NAME TO THE COMPTROLLER AND AUDITOR GENERAL

It is not permissible for the members of the staff to address personal letter to the Comptroller and Auditor General or send advance copies of their representations to him by name. Representations, appeals, etc. should be sent to his office through proper channel. In this connection attention is also invited to paragraph 308 of the Comptroller and Auditor General's Manual of Standing Orders.

(Assistant Auditor General's D.O. Letter No. 4- NGE/399-48, dated the 23rd September, 1948).

PARA-6 WITHHOLDING OF APPEALS

As soon as any appeal addressed to the Comptroller and Auditor General is withheld by the Principal Accountant General, necessary particulars of the appeal should be entered in a register in Form No. 5 to be maintained for the purpose in the Administration section. Returns showing the list of appeals withheld during the preceding quarter should be submitted to the Comptroller and Auditor General on the 15th January, April July and October of every year. If there is no case to report in any quarter, a "NIL" return need not be sent.

(Comptroller & Auditor General's letter No. 412-NGE/29- 40 dated the 26th February, 1940).

PARA-7 APPEALS TO GOVERNMENT OF INDIA BY DISMISSED SERVANTS

Whenever an appeal from dismissed Government Servants is submitted to the Government of India, his service book should invariably be forwarded with it for inspection. (Vide G.I.H.D. No. 1925-34 dated the 21st June, 1902).

PARA-8 REPRESENTATIONS

No application for permanent or temporary promotion may be submitted, and appeals and representation against order of promotion are discouraged. If any member of the office, however, determines to make such an appeal or representations, it must be written in a becoming manner and submitted through the Gazetted Officer and the Group Deputy Accountant General to the Deputy Accountant General (Admn) for detailed examination and submission to the Pr. AG for orders.

PARA-9 CUSTODY OF REPRESENTATIONS AND APPEALS

All papers relating to representations and appeals, on which orders have been passed, should be returned to the Administration Section for file in the personal file of the individuals concerned. The papers should, under no circumstances, be made over to the individuals concerned. They may, if they wish, keep copies of the orders passed, but once a representation or appeal is lodged and orders passed on it, it becomes the property of Government.

PARA-10 INDEBTNESS AND INSOLVENCY

Indebtedness impairs an employee's usefulness, and under certain circumstances renders a Government official liable to disciplinary action under CCS/C.C.A. Rules, 1965.

The Comptroller and Auditor General has expressed strong disapproval of one employee standing surety for another and has observed that heavy indebtedness out of a Government servant's standing surety for another is by itself an imprudent Act not due to circumstances beyond his control.

(Auditor General's letter No. 1972-NGE/292-36, dated 17th December, 1937).

PARA-11 INDEBTNESS OF INDIAN AUDIT AND ACCOUNT SERVICE OFFICER

If the pay of any officer of the Indian Audit and Account Service be attached by order of the Civil Court, the fact must be immediately reported to the Comptroller and Auditor General together with the explanation of the officer. All attachment orders, other papers in connection there with and the attachment register will be kept by the cashier under lock and key and the AAO/Sup of the concerned sections is personally responsible for their safe custody.

PARA-12 PREMISSION TO UNDERTAKE AUDIT, MAINTENANCE AND SUPERVISION OF PRIVATE ACCOUNTS

The Principal Accountant General is authorized to exercise the power to sanction the acceptance of private work relating to audit, supervision and maintenance of accounts by subordinated of and below the ranks of AAO/Sup in cases when the work is purely honorary, subject to the general condition that it does not interfere with their official duties or involve in any way a breach of the Government servants conduct Rules.

(A.G. letter No. 1453-NGE/322-33, dated the 14th July 1932) PARA-136 ACCEPTANCE OF FEE

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

- (1) The member concerned should obtain the previous permission of the Principal Accountant General to undertake the particular work.
- (2) The work shall not be done during office hours or at any other time when his services may be required and no work shall be undertaken which is connected with his work as Government servant.
- (3) He shall not in the audit reports or other documents, relating to the work, sign his name as in any way belonging to the service of Government.
- (4) The orders contained in this behalf in paragraphs 302 and 303 of the Comptroller and Auditor General's Manual of standing orders should be carefully followed.

PARA-13 GRANT OF HONORARIUM

The grant of an honorarium to any member of the office establishment in return for work performed either within or outside the course of his ordinary duties, is subject to the condition that the work performed is of such exceptional merit or of such an arduous or peculiar nature as to justify a special reward, and the reasons for the grant of the honorarium must invariably be recorded in writing by the sanctioning authority.

The amount of an honorarium should be fixed with due regard to the value of the service in return for which it is given.

SECTION B

PARA-1 PERMISSION TO APPLY FOR APPOINTMENTS OUTSIDE THE OFFICE

The transfer of the services of a government servant from one government office or department to another is regulated by the "Government Servant Application for posts (Central Services) Rules 1943" relevant portions of which are reproduced below:-

"An applicant for appointment to a central service or to any post in a Central Service shall not be eligible for appointment if he is in the service of the (Government of India) and has applied without the consent of the Head of the office in which or Department of Government under which he is employed". Permission to a Government servant employed in a central service to apply for, or for transfer of his services to a post in another Department or Office of the Central Government, or a State Government or a Chief Commissioner shall not be granted except in such cases and in such circumstances as may from time to time be specified by order of the Central Government.

PARA-2 PRINCIPLES TO BE OBSERVED IN CONSIDERING THE QUESTION OF FORWARDING APPLICATIONS OF CENTRAL GOVERNMENT SERVANTS FOR EMPLOYMENT ELSEWHERE

The general principles to be observed in considering the question of forwarding applications of employees for employment elsewhere are stated below:

(i) Applications from permanent government servants.

When a person has been offered and has voluntarily accepted a permanent post or a permanent appointment to a regular service, which offers him the chance of an honourable career with prospects of earning promotion on merits, he is under a moral obligation to devote his energies whole-heartedly to the

performance of his duties in that post or service and not to divide his attention and efforts in search for employment elsewhere.

He cannot justly complain of hardship or harsh treatment if his application for any other post or employment is withheld.

(ii) Application from purely temporary employees

A temporary employee, who has no reasonable prospects of being made permanent, can hardly be blamed if he is on the lookout for better and longer lasting employment. Withholding of this application would result in hardship. Applications from such employees should therefore be readily forwarded unless there are compelling grounds of public interest for withholding them.

(iii) Applications from temporary employees who may have good prospects of being made permanent in due course

An employee of this type falls somewhere between the types mentioned under (i) and (ii) above, and an application from him should therefore be dealt with on its own merits, with reference to the circumstances in each case.

(iv) Applications of employees who have been given some special technical training at Government expense after commencement of service

The State is justified in demanding that in return for the training given to him at State expense, an employee of this category should continue to give his service to the State, in the post or service in which such training was given. He cannot justifiably complain of hardship if he is not allowed to capitalise the special qualifications so gained by seeking other better employment. Withholding of application in such a case is, therefore, justifiable.

(v) Applications of government servants for employment in private business and industrial firms etc.

The rules quoted above do not specifically deal with applications of this category. On general grounds, however, it is highly improper for a Government servant to apply without permission for employment in a private business or industrial firm etc. Where a Government servant seeks permission to apply for such employment, he should first offer to resign or retire from Government service. He cannot complain of hardship if he is not granted permission to apply for such employment or if his application is withheld. While a person remain in Government service, the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

Notwithstanding anything contained in the preceding paragraph, in a case in which a particular employee cannot be spared without serious detriment to important working hand, public interest would justify withholding of his application even if otherwise the application would have been forwarded.

It may be added for information that where for good and sufficient reasons, an application is withheld no infringement of any Constitutional right is involved.

(Authority: G.O.I., Ministry of Home Affairs O.M. No. 170/51-Estsm dated 31st October, 1952 and C &AG's endorsement No. 2788-NGR. II/KW-56-NGE. III/54 dated 25th August, 1954)

PARA-3 PROCEDURE FOR SUBMISSION OF APPLICATION BY SERVING EMPLOYEES IN RESPONSE TO ADVERTISEMENTS OF UPSC/SSC AND BANKING SERVICE RECRUITMENT ETC.

The persons already in Government service who wish to appear at a competitive examination conducted by the Union Public Service Commission or wish to apply for a post, recruitment to which is proposed to be made by selection through the Union Public Service Commission may submit their complete application in

the prescribed printed form direct to the Commission. They should, however, immediately inform the Head of their Office/Department giving details of the examination/post for which they have applied requesting him to communicate his permission to the Commission directly. In case the Head of Office/Department consider it necessary to withhold the requisite permission he should inform the Commission within thirty days of the closing date for the receipt of the application.

In case no such communications is received from the Head of Office/Department it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employees in question to be considered by the Commission.

(Authority: D.P.& A.R., O.M.No.42015/4/78-Estt. (C) dated 1st January, 1979)

The above procedure may also be followed in regard to forwarding of application of Government employees for posts advertised by Staff Selection Commission.

As regards the posts advertised by the Banking Service Recruitment Boards are concerned, the application should be routed through the controlling authorities.

Such Government servants who apply direct should not be granted permission to take the examination.

(Authority: D. P. & A.R., O.M. No.28016/1/80-Estt.(C)dated 18.7.1980)

(CAG's letter No. 3404/NGE/11/56 dated 23.10.1954)

DOPT, GoI vide OM no. 280011/1/2013-Estt.(C), dt. 23.12.2013 has issued consolidated instruction on forwarding of application of Govt. servants for outside employment, which should also be consider before forwarding any such application.

PARA-4UNDERTAKING TO BE SUBMITTED BY TEMPORARY EMPLOYEE AT THE TIME OF APPLYING ANY POST OUT SIDE THE OFFICE

It is mandatory for temporary employees to furnish an undertaking in the form prescribed vide office circular no. vide 179-185/Admn/Audit/Exam-per/07/2013-14 dt. 24.04.2014 for applying any post or vacancy in any department etc. for direct recruitment.

PARA-5 APPLICATIONS FROM EMPLOYEES AGAINST WHOM DISCIPLINARY CASES ARE PENDING

Applications of Government servants for the posts should not be forwarded when disciplinary proceedings against them are contemplated, whether for a major or for a minor penalty. In other words, when the conduct of a Government servant is under investigation and the investigation has reached a state at which a prima facie case can be made out against the Government servant but formal charge-sheet is yet to be issued, the application of such Govt. servant should not be forwarded.

Thus where the disciplinary cases are actually pending, question of forwarding of application does not arise.

When the conduct of a Government servant is under investigation (by Central Bureau of Investigation or by the Controlling Department), but the investigation has not reached the stage when a prime facie case can be made out against the Government servant the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if the investigations have been completed and disciplinary proceedings have already commenced or are likely to be initiated shortly.

PARA-6 MEDICAL PRACTICE

Any (non-medical) Government servant who makes a practice of Homeopathic or any other form of medical treatment without the previous sanction is acting in contravention of the provisions of Rule 15 of the C.C.S. (Conduct) Rules, 1964. As medical practice by unqualified practitioner is open to obvious objections and as government servant who undertake this must find it difficult to avoid distraction from their official duties, all applications for sanction should be refused.

(Authority: Govt. of India, Home Department letters No. 50/26/36- public, dated the 25th Nov. 1936-file No. O.E./33-406).

PARA-7 MISCONDUCT OF SENIOR AUDITORS/AUDITORS/ CLERKS/DEO/MTS

It is the duty of every AAO/Sup to bring to the notice of the Principal Accountant General through his Branch officer and the Senior Deputy Accountant General (Administration) immediately, any disorderly conduct, irregular habit, or insubordination on the part of any other staff in his department, and as soon as the matter has been investigated, to submit a full report for the orders of the Principal Accountant General.

PARA-8 DISMISSAL FOR INCOMPETENCE AND MISCONDUCT

Every employee in the office has clearly to understand that inefficiency, misconduct, irregular attendance and indebtedness may at any time lead to his degradation or removal from the office. In all cases of dismissal except in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with accusations over their heads, the charges must be reduced to writing, the defence must either be taken in or reduced to writing, and the decision on the defence must also be in writing.

NOTE :-1 In order to reduce long delays in the disposal of disciplinary cases against Government Servants, it has been decided by the Government of India that time limit should be fixed within which replies must be submitted by the persons concerned to the charge framed against them. This time limit is to be rigidly enforced.

NOTE :-2 when an employee of this office is dismissed 25 copies of notices regarding his dismissal and exclusion from government service should be sent to the Government of India, Labour Department and 8 copies to the Home Department and 35 to the railway department (Railway Board).

NOTE:-3 The circular intimating the dismissal of government servant or the discharge of those, it is considered undesirable to re-employ in Government service as well as circular regarding candidates for employment who are found to be unsuitable for government service, should, in future, invariably be sent to all State Governments and Chief Commissioners also.

NOTE:-4 A copies of all communications relating to dismissal or removal of persons found unsuitable for government employment may in future be addressed also direct to the Union Public Service Commission, New Delhi.

NOTE:-5 50 copies of all communication relating to dismissal or removal or persons found unsuitable for government employment should in future be supplied to the office of the Comptroller & Auditor General of India.

PARA-9 COMMITTALS TO PRISON

Any member of the office committed to prison, either for debt or on a criminal charge, should, be considered as under suspension from the date of his arrest and not allowed to draw any pay until the termination of the proceedings against him, when an adjustment of his allowances should be a made according to the circumstances of the case, the full amount being given only in the event of his being acquitted of blame or (if the imprisonment was for debt) of its being proved that his liability arose from circumstances beyond his control.

PARA-10 PROCEDURE TO BE FOLLOWED FOR ALLEGED CRIMINAL MISCONDUCT OF GOVERNMENT SERVANTS

The Government of India has decided that following procedure should normally be adopted in cases of alleged criminal misconduct of government servants:

(i) As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct whether such investigation is conducted departmentally or through the police (including the special police Establishment) action should be taken under the Civil Services Rules (classification, control and appeal) or other appropriate disciplinary rules, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the police investigation, which may be continued where necessary, after the departmental proceedings are concluded and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such materials as may have become available as result of the investigation.

(ii) In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice or evidence should be obtained from government counsel and in more important cases from the Attorney General or the Solicitor General. Where the conduct of an officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such an officer, criminal prosecution should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

(iii) Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings covered precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken, moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the Departmental proceedings might hold that the government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

(iv) If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules, and where necessary, the substantive provision of Article 311(2) of the constitution.

(Authority:- Government of India, M.o. Home affairs O.M. No 3930-Estt. Dated 7th June, 1995 received with Comptroller & Auditor General of India No. 1302-NGE.III/182-55, dated the 8th July, 1955, File O.E./108 Vol. II)

PARA-11 SPEEDY DISPOSAL OF DISCIPLINARY CASES

The Government of India have ordered that the very great importance of securing a prompt investigation and speedy disposal of disciplinary cases should constantly be borne in mind and while the officer who may have to be entrusted with the conduct of disciplinary enquiries particularly in cases of bribery and corruption, should give all reasonable facilities to the accused to make their defence, they should firmly resist any tendency on the part of the accused officers to adopt dilatory tactics.

In suitable cases recourse may also be had to the Public Servant (Enquiries) Act, 1850, which gives power to the authorities appointed to hold enquiries to summon witnesses and to record their evidence on oath.

PARA-12 SEEKING REDRESS IN COURTS OF LAW BY GOVERNMENT SERVANTS OF GRIEVANCES ARISING OUT OF THEIR EMPLOYMENT OR CONDITIONS OF SERVICE

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

PARA-13 Annual Performance Appraisal Report (APAR)

The following four different formats for writing the APAR of various categories of staff has been prescribed by the headquarter office.

1. Audit officer/Assistant Audit officer/supervisors.
2. Senior Personal Assistant/Personal Assistant/Stenographer.
3. Senior Auditor/Auditor
4. Clerk/ Record keeper/DEO

To avoid multiplicity of form it has been decided that forms interned for Section Officer may be used for writing confidential reports of Welfare Assistant.

In the case of Audit officer/Assistant Audit officer/Section Officer the practice of fixing physical/financial targets/objectives/goals for each year shall be adopted. Targets set should be set at the beginning of the year in consultation with the officers concerned. These targets/objective/goals should be specified in part-II of the format. Achievement against each targets/goals/objectives should also be indicated. The APARs of the employees of this office will be kept in Confidential Cell working under AO/Admn.

PARA-14 TIME-SCHEDULE FOR PREPARATION OF CONFIDENTIAL REPORTS (APAR)

Sl. No.	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned	31st March (or even one week earlier)
2.	Submission of self appraisal to reporting officer by officer to be reported upon	15th April
3.	Submission of report by reporting officer to reviewing officer	30th June
4.	Report to be completed by reviewing officer and to be sent to Admn(Confidential cell) or APAR Section	31st July
5.	Appraisal by accepting Authority, wherever provided	31st August
6.	1. Disclosure to the officer reported upon where there is no accepting authority. 2. Disclosure to the officer reported upon where there is accepting authority	1st September 15th September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding of representations to the Competent Authority	

	1. Where there is no accepting authority 2. Where there is accepting authority	21st September 6th September
9.	Disposal of representation by the Competent Authority	Within one month from the date of receipt of representation.
10.	Communication of the decision of the competent authority on the representation by the Confidential Cell	15th November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30th November

If a reporting officer has failed to initiate action to complete APAR before 30th June of the year in which the financial year ended, he forfeits his right to enter any remarks in the APAR and should submit all APARs to the Reviewing Officer on the next day. Similarly, the Reviewing Officer forfeits his right to enter any remarks in APAR beyond 31st August of the year in which the financial year ended. The explanation of the officers concerned should be called for and in the absence of proper justification for the delay; a written warning for the delay should be placed in their APARs. In respect of APARs which do not contain the remarks of Reporting/Reviewing Officer due, forfeiting of their rights to enter remarks in the APAR, a certificate to that effect should be added in the APAR for the relevant period.

PARA-15 ENTRIES IN CONFIDENTIAL REPORTS (APAR)

APAR will be maintained in the prescribed forms for each member of the staff. The APAR of all permanent and temporary staff are required to be written up at least once in a year in April. The reports should also be written up when the Branch Officers or Sectional Officers are transferred or depart on long leave or when a member of a section is transferred from the section.

The reports will be written up by the AAO and submitted to the Branch officer-in-charge of the section, who will sign them after adding such remarks as he may consider necessary if the period of stay of a person in a section is not less than three months. If in a few cases, due to frequent changes of the official for one reason or the other, the period of stay of such official is less than three months, the AAO/Sup/Branch officer under whom the official might have worked for the longest period should write the APAR. The main object in view is to obtain a trustworthy report based on sufficient knowledge and experience of a man's work.

Every Branch officer shall at the end of the year or during the year on the occasion of his proceeding on transfer or leave when he is unlikely to return to the same charge, write up the APAR of every AAO/SO under him. In case the period of stay of any AAO/Sup under any Branch Officer is less than three months, the Branch Officer under whom the AAO/Sup might have worked for the longest period should write the confidential report.

In the case of AAO/Sup attached to field parties in inspection wings who have not worked under any single officer for period of three months or more in a year, the Branch officer at the headquarters should write up the reports based on his opinion formed during the scrutiny of inspection reports submitted by the field parties during the relevant period and if necessary, after calling for reports from inspecting officers. An assessment of their work and conduct should be done carefully and while reviewing these confidential reports, the Sr. D.A.G. of the concerned inspection wing would take into account the reports from the different officers as well as his own estimate.

The APAR should give the full name (and not abbreviations), designation (Indicating whether official is Permanent, Quasi-Permanent or Temporary/ On Probation). The name of the section, duties on which employed and the period to which the report pertains should also be mentioned. Remarks against all the items should invariably be recorded. The entries should be made in such a way as to help the Administrating

Officer in making an objective assessment of the individual's work, capacity, capability and merits etc. In writing the confidential reports, the AAO/Branch Officers should first settle in their own minds what exactly should be entered in the several columns provided in the report. Vague and confusing remarks such as 'tolerable', 'so-so' etc. should be avoided. It is most essential to state in what degree the individual has exhibited the various qualities during the period under report. The remarks of the reporting officer should be so vivid as to enable easy classification of the person concerned depending upon the entries regarding efficiency in work and conduct as and when the occasion arises. It should be borne in the mind that the remarks should be such as to enable the next superior authority or the Departmental Promotion Committee, to come to a decision regarding his fitness for promotion to the next higher post.

APAR of stenographers will be written by the officers with whom they are attached. With respect to the confidential report of an officer who have undergone any training in approved or at institutions in India or abroad the following procedure should be adopted:-

- (i) Whenever an Officer attends an approved course of study or training the fact of his having done so should be entered in his confidential report.
- (ii) The report, if any, received from the head of the institution should either be placed in original in the confidential dossier of the officer or the substance of it entered therein.
- (iii) An entry about the 'report' if any, submitted by the officer on his work abroad should also find outstandingly good or of poor quality indicating that the officer had not made good use of his period of study or training.

Note: Approved Course of training include courses sponsored by the Government financed wholly or partly by Government, attended with the permission of Government, or for which government grant study leave. Since Government have accepted the principle that confirmation, promotion, grant of pensionary benefits etc.; should be based on the assessment of the Confidential Dossiers, this matter is of the greatest importance for the efficiency and the morale of the services. It is in the interest of Government no less than that of the employees that the value of a proper system of confidential reports is recognized by all concerned.

Officers writing the APAR should have carefully observed the work and conduct of those under control, and have provided the required training and guidance where necessary. The annual APAR should be based upon the results of such observation as well as the periodical inspections.

The procedure for filling up the column relating to integrity is as follows:-

- (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the item should be left blank and action taken as under:-
 - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the APAR that the next Superior Officer who will ensure that the follow up action is taken expeditiously. Where is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he had not watched the officer's work for sufficient time to form a definite judgment or that he has heard nothing against the officer, as the case may be.
 - (b) If, as a result of the follow up action the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the APAR.
 - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action taken as indicated at (b) and (c) above.

(Ministry of Home Affairs O.M.No.51/4/64-Estt (A), dated 21.06.1965)

PARA-16 PERIOD AND FREQUENCY OF REPORTING

Confidential reports should be recorded annually preferably for the period covered by the financial year.

There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year provided that no report should be written unless a reporting officer has at least three months experience on which to base his report. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the Head of the Departments or the Offices.

PARA-17 OBJECTIVITY IN APAR

In order to minimise the operation of the subjective human element and of conscious or unconscious bias, the APAR of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above the officer reported upon. The APAR should be written by the immediate superior and should be submitted by the reporting officer to his own superior.

While it might be difficult for the higher officer to get to know a large number of employees two grades below him, his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgment of the immediate superior, even though completely fair in its intent might sometimes be too narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgment on the remark of the reporting officer under the various detailed headings in the form of the report as well as on the general assessment and expresses clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to adverse remarks (if any) where the opinion of the higher officer shall be constituted as the correct assessment.

(Authority: G.I. Deptt. Of Personnel No. 51/5/72-Ests (A) dated 20.05.1972)

PARA-18 COMMUNICATION OF ADVERSE REMARKS

It is also clarified that the adverse remarks in the APAR should not be used against the officer concerned unless these are communicated to him and his representation, if any, is finally decided as it goes against the principles of natural justice if the punishing authority makes use of the adverse remarks in the APAR without giving reasonable opportunity to the affected officer to have his say in the matter. Any adverse remarks in the APAR should not, therefore, be relied upon by any Departmental Promotion Committee until a final decision on a representation, if any, made against adverse remarks by the competent authority.

It is necessary that every employee should know what his defects are and how he could remove them past experience suggest that it would make for better efficiency and contentment of the public services if every reporting officer realizes that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to give him at all times the necessary advice, guidance and assistance to correct his faults and deficiencies. If this part of the reporting officer's duty is properly performed, there should be

no difficulty about recording adverse entries which would only refer to defects which has persisted despite the reporting officer's efforts to have them corrected.

All adverse entries in the APAR of the officers should be communicated by the Reviewing Officer; this should be done as far as possible within one month of the completion of the report. The effect should be kept in the confidential report of the officer. Where there is no reviewing officer the adverse entry will be communicated by the reporting officer likewise.

While mentioning any faults/defects, the reporting officer should also give indication to the efforts at reform made by him, by way of guidance, admonition, etc, and the result of such efforts. Cases of adverse reports earned by Scheduled Caste/Scheduled Tribe officials need not be put up to the Principal Accountant General for his consideration. But while considering the representations of the Scheduled Caste/Scheduled Tribe officials against adverse entries, the officer next superior to the Reviewing Officer will simultaneously improve the performance of the official in future and if so the consequent remedial action, as ordered, should be taken.

It is not necessary to communicate the entries on physical defects/ill health to the employee concerned.

PARA-19 REPRESENTATIONS AGAINST ADVERSE REMARKS

Representations against adverse entries (including reference to warnings or communications of the displeasure of the Government or reprimands which are recorded in the confidential report of the government servant) should be made within one month of the date of adverse remarks to the Government servant concerned; the time limit as stated above should be brought to his notice.

The competent authority may, at his discretion entertain representation made beyond the time specified above, if there is satisfactory explanation for the delay.

All representations against adverse entries should be decided expeditiously by the competent authority and in any case within three months from the date of submission of the representation.

PARA-20 APAR ON RETIRED AND DECEASED OFFICERS

APAR or copies thereof should not be given to a retired officer or anybody who has otherwise relinquished government Service. However, on request from such a person, there should be no objection to the issue of objective testimonial based on his work and conduct.

Confidential reports relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government Servant, five years after his date of retirement.

PARA-21 FORWARDING OF APAR OF GOVERNMENT SERVANTS TO PRIVATE/ SEMIGOVERNMENT/ AUTONOMOUS BODIES ETC.

Copies of APAR on Government servants or even the substance of such reports should not be sent to private bodies, in connection with appointment to post advertised by them or for other purposes.

If a request is received from a public or semi-autonomous body controlled by government a list of the relevant reports may normally be supplied. There may, however, be cases in which it is in Government's own interest that the management of a corporate public enterprise should see the APAR (s) in full. In such cases the reports may be shown under the orders of the Head of the Department/Ministry concerned if the reports relate to a Group "A" or Group "B" officers.

PARA-22 PROPRIETY OF ISSUE OF LETTER OF APPRECIATION OR NOTES OR COMMENDATION TO GOVERNMENT SERVANT

The General policy should be to discourage the practice of granting letter of appreciation or notes of commendation to Government servant and placing them in the APARs. Exceptions may however, be made in the following case.

- (1) Letters of appreciation issued by the Government or secretary of Head of Department in respect of any outstanding work done should go into the confidential report dossier.
- (2) Letters of appreciation issued by special bodies or Commissions or Committees, etc. or excerpts or their reports expressing appreciation for a Government servant by name should only go into the confidential report dossier, and
- (3) Letter of appreciation from individual non-officials or from individual officials (other than a Secretary or Head of department), if any, go into the confidential report if confined to expressing appreciation for services rendered for beyond the normal call of duty, provided that the Secretary or the Head of the Department so directs.

Appreciation of work should more appropriately be recorded in the annual confidential report rather than in such letter of appreciation which do not give a complete perspective of the employee's good and bad points. However, the mere fact that a stray letter or appreciation goes into his confidential report does not give the officer undue advantage in the matter of promotions which is governed more by consideration of general and consistently high performance than by occasional flashes of good work.

(Authority : G.I. Deptt. of personnel No. 51/5/72-Ests (a) dated 20.5.1972. C&AG' letter No. 3316-GE-II/174 dated 29.12.80 O.o. No. Sr. DAG(A)/CR/X-A-2/1983/18/194 dated 07.03.1983)

CHAPTER-V

PARA-1 CONSTITUTION OF ADMINISTRATION COORDINATION

All administrative matters and personal claims connected with the officers and staff of the office and other housekeeping jobs are dealt with in Administration Coordination. The distribution of work though subject to change amongst the various sections of this coordination is shown below.

(A) ADMINISTRATION SECTION

- i. Organisation of office in general and administrative, matters like appointment, reversion, resignation, discharge, removal, transfer, posting.
- ii. Permission to go abroad, permission to air travel.
- iii. Confirmation of staff.
- iv. Gradation list and supply of materials for All India Civil List.
- v. Fixation of seniority, rosters and other records.
- vi. correspondence with Civil Services Unions; Staff Union of Group "C" and Associations of Group "C" and Associations of Group "B" Officers.
- vii. Permission to appear in different examination.
- viii. Work connected with Home Guard, Territorial Army.
- ix. Permission for purchase of moveable and immoveable property by staff and officer and other such permission required under C.C.S. (Conduct) Rules.
- x. Mutual and unilateral transfers.
- xi. Matters relating to deputation & foreign service.
- xii. Submission of various returns and reports to Headquarters office.
- xiii. Transfer/Posting of staff in various co-ordinations.
- xiv. Matters related to Recreation Club.
- xv. Maintenance of personal files of Group 'A' Officers.
- xvi. Review the cases under FR 56(j)

(B) PERSONAL CLAIMS SECTIONS (P.C)

- i. Preparation of monthly regular and arrear pay bills, grant of increments, completion of leave Accounts, fixation of pay, final and temporary withdrawals from G.P. fund of officers and staff, preparation of bills for Arrear of Dearness Allowance, Bonus and Other advances.
- ii. Entries regarding promotion confirmation, transfers, deputation, training, passing of departmental examinations etc. to be recorded in service books.
- iii. Deduction from pay the premium of under Salary Saving Scheme Group Insurance etc.
- iv. Settlement of pensionary dues of retiring staff of the office
- v. Travelling Allowance Bills, T.A. Advances to the officers and staff going on inspection, transfer deputation, leave travel concession etc.
- vi. Issue and maintenance of Central Government Health Scheme Cards and reimbursement of medical expenses.
- vii. Maintenance of various short and long term advances accounts.
- viii. Annual Verification of Service Books.
- ix. Maintenance of service books and personal files of leave account of the staff.
- x. Budget and submission of staff statistics to Headquarters' Office.
- xi. Leave related matters of staff.

(C) SENIOR DEPUTY ACCOUNTANT GENERAL (ADMN) CELL

- i. Communication of the letters/files to and from the sections to Sr. DAG and vice versa.
- ii. Other important and confidential work attached with the Group officer.

(D) EXAMINATION SECTION

- i. Holding of different departmental examinations.
- ii. Maintenance of data and statistics in respect of the candidates appearing for various departmental examinations.
- iii. Submission of reports & returns to the headquarters office.
- iv. Nomination of staff for attending various training arranged by Regional Training Institute, Jammu and iCISA, Noida.
- v. Conducting in house training.

(F) Information Technology Cell

Computer Cell provides technical and logistical support for appropriate utilization of IT Assets (Software & Hardware) available in the office.

(G) HINDI SECTION

- i. Hindi Teaching Schemes and its planning.
- ii. Holding of examinations under the Hindi Teaching schemes.
- iii. Translation work (English to Hindi).
- iv. Editing and publication of annual Hindi Magazine “Prayas” with the coordination of other offices of IA&AD.
- v. Maintenance and submission of various statistical reports etc. on the progressive use of Hindi to the Headquarters office.

(H) CONFIDENTIAL CELL

- i. RTI, Court cases, appeals, representations and complaints initiated by the serving/retired staff of the office or by outside persons.
- ii. Confidential Cell deals with the cases of IA &AD and other than IA & AD filed before the Central Administrative Tribunal, Allahabad/ Lucknow Branch and Allahabad High Court & its Lucknow Branch.
- iii. On receipts of O.A./Writ Petition a brief history of the case is attempted by the legal cell and on its basis parawise comments on the OA/WP's & Wakalatnama is drafted and with the approval of Sr. DAG/Admn. The same alongwith a copy of OA/WP's is forwarded to the standing counsel for preparation of draft counter affidavit.
- iv. The draft counter affidavit prepared by the standing counsel is forwarded to the Headquarter Office alongwith brief history of the case, parawise comments on OA/WP's and a copy of OA/WP's for vetting/approval
- v. On receipt of the duly vetted draft counter affidavit from the Headquarter Office the same is sent to the counsel for filing the same before the concerned courts
- vi. Payment bills in respect of Standing Counsel is being put up to PAG for sanction in terms of norms fixed by G.O.I. and after the due sanction the same is forwarded to G.D. section for arranging payment of the bills
- vii. Monitoring of court cases- For close monitoring of court cases ‘Court Cases Register’ is being maintained and submitted to Sr. DAG(A) every month and quarterly to Principal Accountant General.
- viii. Disciplinary/Vigilance cases of officers and staff

- ix. Maintenance of history sheets of various staff in the office.
- x. APAR related matter and custody of APARs
- xi. Promotions in various cadres.
- xii. Matters related redressal of grievances.

(O/o no. 199 vide 3619-3624/Admn/Audit/SS-Audit Plan/2014 dt. 06.03.2014)

The Headquarter office is updated quarterly informing the latest position of the cases pending before the various courts. The cases which have been decided against the G.O.I. the certified copy is obtained from the concerned court and along with the legal opinion of the Standing Counsel sent to the Headquarter Office for their directions with regard to prompt implementation of judgments, moving higher courts as the case may demand, as per the directions of the Headquarter Office.

If Headquarter Office directs to implement the court order, immediate action is taken to implement the orders within the stipulated period.

If the Headquarter Office directs to prefer an appeal against the said order immediate steps are taken for challenging the order in the next higher court.

AAO/SO of legal cell keeps liaison with the Government Counsel and takes prompt necessary action to avoid an adverse situation which may put the G.O.I. in an embarrassing position.

PARA-2 REPORTS AND RETURNS

The reports and returns required to be submitted to the higher officer in the office or to the outside authorities are detailed in **Appendix I**. Preparation of returns should be taken up well in time so that there may not be any delay in submission thereof. In case any delay is anticipated, the fact along with the reasons should be brought to the notice of Branch officer and his orders taken thereof. The

Branch Officer will make suitable arrangements to ensure that the return is prepared in time and sent to the authorities concerned by the due date.

PARA-3 APPOINTING AUTHORITY

All proposals for appointments to and promotions in the clerical staff of the office are submitted to the Principal Accountant General for sanction. Actual appointment letters are however issued under the signature of the competent appointing authority. Principal Accountant General is the appointing authority for all group "B" posts. For group "C" posts appointing authorities are Senior Deputy Principal Accountant General/Admn.

Authority-CAG circular No.86/NGE/88 circulated vide No.900-N.2/137-88 dated 6.10.1988).

PARA-4 SERVICE INDEX CARD (History sheets)

With a view to facilitate posting of Sr. AOs/AOs/AAOs/Supervisors, Service Index Cards are maintained in the Confidential Cell wherein the particulars of their professional experience etc. are recorded.

For this purpose, it is mandatory for all Section/Sectors to provide 'Deployment of Staff' etc. to Confidential Cell up to 5th of every month. It should also be recorded in Calendar of Return of the concerned Section.

(Circular 777/Admn/Audit/Deployment/2012 dt. 26.07.2012)

PARA-5 SERVICE ASSOCIATIONS

Civil Audit Association and AAO Association are the service associations for group 'C' and AAOs respectively.

CHAPTER-VI

MATTERS RELATING TO GAZETTED OFFICERS

PARA-1 GENERAL

All work of administration nature in connection with the Class 'A' officers attached to this office is done by administration section of this office. Personal files and service records of these officers are also maintained in Administration section.

PARA-2 RECRUITMENT

Promotion to the cadre of Senior Audit Officers will be only from the cadre of Audit Officers as per existing Recruitment Rules. Promotion to the cadre of Audit Officers in Audit Office will be only from the Cadre of Asstt. Audit Officers. The posts of AAO will be filled up from the cadre of Sr.Ar/Ar/DEO/Clerk cadre under prescribed recruitment rules and existing instructions.

PARA-3 APPOINTMENT IN AUDIT OFFICER'S CADRE

Officiating and Substantive appointments to the grade of Senior Audit Officers, Audit Officers and Assistant Audit Officers are made by the Principal Accountant General in his capacity as Appointing Authority under the Civil Services (Classification, Control & Appeal Rules). The procedure of selection, appointment and confirmation is regulated in accordance with the existing recruitment rules and the orders of the Comptroller & Auditor General of India issued from time to time.

(Authority- Para 161 of the M.S.O. Admn. vol. I)

PARA-4 WELFARE OFFICER

The selection for the post of Welfare Officer will be made from among the eligible Senior Audit Officers and Audit Officers who have rendered nine years of approved service in the cadres of Accounts Officers/Audit Officers in accordance with the existing recruitment rules.

The Welfare Officer shall be responsible for attending to the various duties and functions in respect of welfare of the staff and also be reporting to Principal Accountant General on such matters.

(Authority: C.& A.G's letter No. 1628-GE.I/12/W.O/87 dated 27.3.1987. C.& A.G's letter No. 1556-GE.I/74-1984 (W.O) dt. 14.3.1984)

PARA-5 OFFICIATING PROMOTIONS AGAINST GENERAL LIST VACANCIES

No person should be appointed as Audit Officer, against a temporary vacancy caused in the cadre of IA&AS due to proceeding on leave etc. by the general list officer without obtaining the previous sanction of the Comptroller & Auditor General of India to the creation of a temporary post of Audit Officer in lieu of a General List post.

PARA-6 TRANSFER OF CHARGE BY I.A. & A.S. OFFICERS

Charge certificates should also be prepared by the Administration Section in respect of I.A.&A.S. Officers on their transfer from and to this office and a report sent to the Comptroller & Auditor General of India on the date each transfer takes place.

In terms of rule I (i) of Section II(a) of Appendix 3 to F. Rs. & Rs. Vol. II and subject to the conditions mentioned therein, the Comptroller & Auditor General has delegated to the "Heads of Department" of the IA&AD, the power to issue orders regarding transfer of charge at headquarters as well as elsewhere than at Headquarters in the case of Audit Officers.

PARA-7 PROCEDURE OF TRANSFER OF CHARGE

Every Senior Audit Officer/Audit officer on transfer of his charge, whether due to the officer's departure from the office or to his transfer from one Gazetted charge to another within the office itself or retirement/resignation etc. should hand over to his successor all keys, valuables, and confidential papers, if any, and report the fact to his Group Officer through his successor, of his having done so. He should also draw up for the information of his successor a handing over note indicating all points of importance in connection with the working of the charge and of any important cases, or items of work which are pending and likely to call for his special attention or scrutiny. Any serious defects that may exist in the working of any of the sections comprising the charge should be specifically mentioned in the handing over note which should be prepared in such a way as would enable the relieving officers not only to know how matters stand, but also to maintain continuity in the policy and working of the charge.

PARA-8 TRAINING OF THE PROBATIONERS IN THE GENERAL LIST OF IA& AS

When a probationer is posted to this office his programme of training should be drawn up and submitted to the Principal Accountant General for his approval. The detailed rules of the training of such probationers are contained in para 114 to 118 of Comptroller & Auditor General of India Manual of Standing Orders (Administrative) Vol I and Comptroller and Auditor General's letter No. 2340-GEI/278-67, dated 30.4.68

PARA-9 SUPERANNUATION AND RETIREMENT

Senior Audit Officers/Audit Officers are considered as non-ministerial Government servants for the purpose of Rule 56 of Fundamental Rules and the application for pension of such Officers should be dealt finally by the Principal Accountant General and above in their capacity as the authorities competent to fill the posts vacated by the retiring officers.

(Authority:- Para 172 of M.S.O. (Admn.)vol.I)

PARA-10 ACCEPTANCE OF GIFTS BY OFFICERS ON THE OCCASION OF THEIR RETIREMENT/TRANSFER

A farewell entertainment of substantially private and informal character may be held in honour of an Officer on the occasion of his retirement or transfer as permitted under the provisions of Rule 14 of the C.C.S. (Conduct) Rules, 1964 and gifts of nominal value as mentioned in Rule 13 (4) *ibid* may be presented and accepted on such occasions. Exercise of pressure or influence of any sort on any Government servant to induce him to subscribe on account of such occasions is, however, forbidden.

PARA- 11 BROADCAST TALK

An officer of the Indian Audit and Accountant Service asked to deliver broadcast talk should not do so without the previous permission of the Comptroller & Auditor General of India. The Officers must report the subject on which he proposes to talk, whether it is connected with his official work or not, to the Comptroller & Auditor General of India, who will examine the text of the talk, where necessary in accordance with the instructions issued from time to time by the Central Government in this behalf. The sanction to broadcast should be taken to carry with it also the sanction to receive the honorarium.

(Authority:- Para 150 & 173 of C.& A.G.'s M.S.O.(Admn)Vol I).

PARA- 12 REPORT ON THE DEATH OF GAZETTED OFFICER

As required under the para 155 of C.& A.G.'s Manual of Standing Orders (Admn) Vol.I, the death of an officer of Indian Audit and Accounts Service should be reported immediately to the Comptroller and Auditor General.

PARA-13 PRIVATE WORK

Honorary work of a Social, Public or Philanthropic nature may be undertaken by an officer without the special permission of the Comptroller & Auditor General of India who should however be consulted before any very important or onerous unpaid duties are assumed.

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

PARA-14 DECLARATION REGARDING IMMOVABLE PROPERTY

The declarations regarding immovable property required to be made under Rule 18(3) of the Central Civil Service (Conduct) Rules, 1964 by the officers of the Indian Audit and Accounts Service should be submitted to the Comptroller & Auditor General of India in the month of January each Year and should show the position as on 1st January of the year for which it is sent.

PARA-15 CLASSIFIED LIST OF GROUP 'A' OFFICERS IN AUDIT & ACCOUNTS DEPARTMENT

A classified list of all Group 'A' Officers of the Indian Audit and Accounts Department as on 1st July should be furnished to the office of Comptroller & Auditor General of India in quadruplicate by 20th July every year in the Performa given below:-

Name of the Ministry/Department (in capital letters)

Classified List of Group 'A' Officers of I.A. & A.D. as on 1st July

Sl. No.

Name S/Sri

(unabridged in capital Letters)

Pay as on 1st July

Remarks if any

(Authority:- C.& A.G's letter No. 4255-GE I/95-85 dated 6.6.1985).

PARA-16 APPLICATIONS OF RETIRED SENIOR AUDIT OFFICERS/AUDIT OFFICERS FOR RE-EMPLOYMENT ELSEWHERE

The Comptroller & Auditor General of India has ordered that the applications of the retired Sr. Audit Officers/Audit officers for re-employment under the Union or State Government etc. may be forwarded to the authorities concerned direct.

(Comptroller & Auditor Generals No. 97-GE.II/6-57-IV KW. dated 9th January 1958)

PARA-17 COMMUNICATION OR REQUESTS MADE TO THE COMPTROLLER AND AUDITOR GENERAL DEMIOFFICIALLY BY OFFICERS BELONGING TO THE IA&AD

When an officer makes a demi-official request for leave, transfer or anything else, he should communicate the contents of his letter to the head of his office. A copy of any reply to such a letter will be sent by the Comptroller and Auditor General's office to the head of the office concerned.

PARA-18 EMPLOYMENT OF SONS AND NEAR RELATIONS OF OFFICERS OF THE GOVERNMENT OF INDIA IN PRIVATE FIRMS WHICH ENJOY GOVERNMENT PATRONAGE

Whenever the sons/daughters or dependents of Group 'A' Officers wish to accept employment with private firms with which the officers have official dealings, or with other important firms having official dealings with the Government of India, the fact should be reported to Government by the Officers concerned and Government's permission should be obtained to such employment. Where, however, the acceptance of such

employment could not wait Government's prior permission or the matter is otherwise considered urgent, a report should be made to Government and the employment accepted provisionally subjects to Government permission.

Whenever a proposal arises for the award of a contract or exercise of patronage in favour of any firm in which a son/daughter or a dependent of an officer is employed, this fact should be declared by the officer concerned and he should thereafter desist from dealing with the case himself. In such circumstances, a recommendation should be made that the case should be decided by another officer of equivalent or of superior standing.

(G.I decision No.1 below Rule 4 of CCS (Conduct) Rules-1964).

PARA-19 PROPOSALS FOR GRANT OF EXTENSION OF SERVICE/ REEMPLOYMENT IN GROUP 'A' AND 'B' POSTS

(i) Proposals for grant of extension of Service/Re-employment in Group 'A' and Group 'B' post upto the age of 62 years could be approved by the Minister-in-charge of the Administrative Ministry.

(ii) Proposals for grant of extension of Service re-employment in Group 'A' and Group 'B' post beyond the age of 62 years should be referred to the Establishment Division of the Department of Personnel and Administrative Reforms for their concurrence before such proposals are approved by the Minister-in-charge of the Administrative Ministry. Even initial appointments of persons on a purely temporary basis against Group 'A' and Group 'B' posts would require the concurrence of the

Establishment Division if the appointment is made after the individual attains years.

(iii) The proposals for extension/re-employment, which are required, be referred to Establishment Division of the Department of Personnel and Administrative Reforms and should be forwarded with a self contained note at least six weeks prior the actual date on which the individual concerned is normally required to vacate the post.

(iv) Concurrence of the Union Public Service Commission would be necessary in cases of re-employment for more than one year in Group 'A' and 'B' posts. The commission need not be consulted for granting extension of service in cases of Group 'A' and Group 'B' officers.

(v) Wherever necessary, the approval of the Union Public Service Commission or the Finance Ministry should first be obtained before referring the case to the Establishment Division of the Department of personnel.

(Authority:- M.F.O.M., No. 26011/1/77-Estt(B) dated 18-5-1977)

M.H.A.O.M. (DP& AR) O.M.No. 26012/16/83-Esst.(A) dated 1.10.1983

PARA-20 COMMERCIAL EMPLOYMENT AFTER RETIREMENT BY GROUP 'A' OFFICERS.

A retired officer of a Central Service Group 'A' cannot accept any Commercial appointment before the expiry of two years from the date of his retirement without prior permission of the Central Government. If he does so or commits a breach of any condition subject to which permission to take up any commercial employment has been granted to him, it shall be competent for the Government to declare that he shall not be entitled to the whole or such part of pension and for such period as may be specified in the order.

(Authority: Rule 10(1) & (6) CCS (Pension) Rule 1972)

CHAPTER –VII

SECTION A

RECRUITMENT, PROMOTIONS AND TRANSFERS RECRUITMENT

PARA-1 RECRUITMENT OF AUDITORS/CLERKS/STENOGRAPHERS/DEO/MTS IN IA&AD

Comptroller & Auditor General of India of India entrusted the work of recruitment in the above cadres, in the offices of Indian audit and Accounts Department, to the Staff Selection Commission from 18th November 1978. The detailed procedure to be followed by our office is indicated below:-

(i) The commission has seven Regional Offices which feed the requirement in different offices located in various States/Union Territories. Controller of Examination (NR) staff Selection Commission, CGO complex, New Delhi is the Regional Office to feed the requirement of staff in Uttarakhand.

The Staff Selection Commission generally holds tests for recruitment to various cadres. The panels of successful candidates will be common for various organizations including IA&AD, the recruitments of which are catered to by the staff Selection commission. For this, a requisition for the vacancies proposed may be sent to the concerned regional office of the Staff Selection Commission. Requisition should clearly indicate the requirement both under general and reserved categories.

The Regional Office of the commission should furnish list of the persons recommended for appointment along with the dossiers of each person in original which may include the application and copies of various certificates as submitted by the candidates to the commission. The appointing Authority will then take further action to check the original certificates of the candidates regarding their age, educational qualifications, claim to be a member of Scheduled Castes/Scheduled Tribe or an Ex-service man, physically handicapped person etc. The appointing authority will then issue offers of appointment after verification of character antecedents, medical examination etc. as per existing procedure. If some of the candidates do not respond to of appointments sent to them, and thus the vacancies may remain unfilled, these vacancies may be included in the requisition to be sent in the following quarter. Intimation may also then be sent to the Regional Office of the commission about the persons who did not respond to the offers made.

(ii) The Staff Selection Commission will generally initiate action for preparing panels for recruitment in the following calendar year in the month of January/February. It would, therefore, be necessary that the Appointing Authorities in the I.A & A.D. intimate the number of anticipated vacancies both in general and reserved categories which may be filled up in the following calendar year, in the month of January every year to the commission in New Delhi with a copy endorsed to the Regional Office so that the Staff Selection Commission is able to make proper assessment of the requirement before the vacancies are advertised. For intimating the anticipated vacancies our office need not wait for any reference from the Commission in this regard, and they should watch submission of this return to the commission through 'Calendar of Returns' maintained by the Administration Branch.

(iii) The Staff Selection Commission will normally impanel sufficient number of reserved category persons to meet the requirements intimated to them by our office. If any reserved category vacancies remain unfilled in any quarter because of the candidates having not responded to the offers of appointment, a fresh requisition for further names of reserved category persons may be sent to the Regional office, and the process may be repeated. If the Regional office has no persons left on the panels, the vacancies may be got dereserved from the Department of personnel by reference through the Headquarters office.

(iv) The commercial Audit office generally prefers commercial graduates for appointment as Auditors. They may specifically indicate their requirements as such both at the time of sending quarterly requisition for filling up the vacancies, and also while intimating the anticipated number of vacancies in the following year,

so that the Staff Selection Commission keeps the requirements in view while sponsoring the candidates for recruitments/preparing panels.

(v) Any age relaxation to the extent necessary in the case of persons who have been appointed, while they were within age on the crucial date as prescribed by the Staff selection commission in the notice relating to the examination in which they have qualified, may be given by the Sr. Deputy Accountant General (Admn.) and Principal Accountant General etc. It should be presumed that the candidates were within age on the crucial date.

(vi) The appointments against sports quota and also on compassionate grounds will continue to be made as per existing order.

(Authority: C&AG circular letter No. 533- NGE.III/51 NGE.II/75-II dated 23.2.1979)

PARA-2 APPOINTMENT ON TRANSFER ON COMPASSIONATE GROUND OF CLERKS AND STENOGRAPHERS

As per existing recruitment Rule 1993 not more than 20 percent present vacancies of clerks and stenographers for direct recruits in any year may be filled by appointment on transfer as compassionate ground of clerks and stenographers with very good records of service from other office of IA&AD, and Ministries and department of Government of India and office under them as are holding similar post on regular basis subject to the appointing authority being satisfied about the suitability and merit of appointment on transfer.

PARA-3 GUIDELINES FOR MUTUAL TRANSFER IN GROUP B AND C CADRES IN IA&AD.

For mutual transfer Hqt. Office has formed a policy. For this purpose, following circular has been issued by the Hqt. Office.

(Circular no. 16 Staff Wing/2013 vide 885 Staff (App)-II/64-2012 Vol. IV dt. 06.06.2013)

PARA-4 APPOINTMENT OF MERITORIOUS SPORTSMEN TO GROUP "C" POSTS IN RELAXATION OF THE PROCEDURE

Instructions have been issued from time to time with regard to appointment of meritorious sportspersons to Groups 'C' posts. In order to bring them at one place, instructions, in suppression of all previous orders are issued for strict compliance by all Heads of Departments in the field offices vide following circulars:-

Hqt. No. 1019-NGE.III/36-86 Vol-V, dt. 31.03.1989; 1705-NGE.III/27-89-Vol. III, dt. 09.07.1990; 502-NGE.V/(N3)/27-89-II, dt. 26.04.1991; 1040-NGE.V/8-91, dt. 16.12.1991 and No. 79/NGE-V/13-92 dt. 23.02.1993

Time limit for filling vacancies

Vacancies earmarked for sports quota are required to be filled up during the same calendar year. Any Vacancies remaining unfilled for want of eligible candidates during a particular calendar year are not to be carried over to the next calendar year.

(Authority: C &AG's circular letter No. 481-NGE III/51-80-V dated 12.03.1981)

PARA-5 PROCEDURE TO BE FOLLOWED IN THE MATTER OF COMPASSIONATE APPOINTMENTS OF SON/ DAUGHTER/ NEAR RELATIVE OF DECEASED GOVERNMENT EMPLOYEES

The power of compassionate appointment may be exercised by the Head of the Department to appoint in relaxation of the procedure of recruitment through the staff selection commission or employment exchange, but subject to the other requirements set out below, the son/daughter/near relative of a Government Servant

who dies in harness, leaving his family, in immediate need of assistance in the event of there being no other earning member in the family, to a Group 'C' post after the proposal for appointment has been approved by the Department concerned.

Various instructions for compassionate appointment are listed in following OMs of DOPT, GoI-

1. Guidelines for Appointment on compassionate ground.

O.M. no. 14014/0/94-Estt.(D), Dt. 09 Oct, 1998 of DOPT, GoI

2. Time limit for making compassionate appointment

OM F. No. 14014/23/99-Estt.(D), dt. 03.12.1999 and 14014/19/2002-Estt(D), dt 05.05.2003 of DOPT, GoI

3. Maintenance of other dependent family members of the deceased Govt. servant.

No. 14014/16/99-Estt.(D), dt. 20.12.1999 of DOPT, GoI

4. Compassionate appointment-calculation of vacancies by grouping of posts

OM No. 14014/24/99-Estt.(D), dt. 28.12.1999 and 14014/13/2009-Estt.(D) dt. 14.06.2006 of DOPT, GoI

5. Termination of service of the employee appointed on compassionate ground.

OM No. 14014/19/2000-Estt.(D), dt. 24.11.2000 of DOPT, GoI

6. Compassionate appointment-Recommendations by the Committee limited to availability of vacancy.

OM no. 14014/18/2000-Estt.(D), dt 22.06.2001 of DOPT, GoI

7. Frequently asked question on compassionate ground appointment

OM no. 14014/02/2012-Estt.(D), dt. 30.05.2013 of DOPT, GoI

8. Consolidated instructions on Compassionate appointment

OM no. 14014/02/2012-Estt.(D), dt. 16.01.2013 of DOPT, GoI

PARA-6 RECRUITMENT OF EX-SERVICEMEN-SECURITY STAFF

It enjoins upon the Government Department to examine and identify the posts in which military experience either in general or in a specific field or posts would be of distinct advantage.

As far as possible, Security/Caretaking staff should be recruited from among ex-service-man. While placing indents for filling up of such vacancies, the Employment Exchange as well as Local Ex-serviceman Association/ Welfare Boards may be requested to sponsor only ex-servicemen for these posts.

(Authority: C&AG Circular No.1902-NGE~.II/93-82 dated 3-7-1982)

PARA-7 PRESERVATION VACANCIES FOR THE PHYSICALLY HANDICAPPED PERSONS IN GROUP 'C' UNDER THE CENTRAL GOVERNMENT

Reservation for the physically handicapped persons in Group 'C' posts under the Central Government have been provided at the rate of 1 % each for blind, the deaf and orthopedically handicapped.

Various OMs of DOPT, GoI are mentioned below in this regard:-

1. Reservation for persons with disabilities-*OM no. 36035/3/2004-Estt.(Res), dt. 29.12.2005*
2. Computation of reservation-implementation of the judgement of Hon'ble Supreme Court of India in the matter of Union of India & Anr. Vs National Federation of Blind & Ors.-*OM no. 36012/24/2009-Estt.(Res), Dt. 03.12.2013*
3. Guidelines for providing certain facilities in respect of persons with disabilities who are already employed in Govt. service for efficient performance of their duties-*OM no. 36035/3/2013-Estt.(Res), dt. 31.03.2014.*

PARA-8 JOBS IN GROUP 'C' SUITABLE FOR THE PHYSICALLY HANDICAPPED

Category of Handicap Occupational Groups (Available in our Dept.)

1. ORTHOPEDICALLY HANDICAPPED

(a) Upper Extremities

- (i) Major defects- Accounts clerks, Office Clerks, Office Superintendent, Receptionists.
- (ii) Minor defects -Caretakers, MTS, Peons, Clerks, Office Superintendent, Sweepers Typists, Waterman.

b) Lower Extremities

- (i) Major Defects Accounts Clerks, Clerks, Receptionists, Stenographers, Typists.
- (ii) Minor Defects Caretaker, Chowkidars, Librarian/ Library Clerk, MTS.

2. DEAF AND DEAF & DUMBS

Clerks, Canteen boys, Sweepers, Translators, Typists, MTS.

3. PARTIALLY DEAF Caretakers, Cashier, Chowkidars, Clerks, MTS, Stenographers, Security Guards

4. BLIND Stenographer (With Dictaphone and Digital Typewriters)

5. PARTIALLY BLIND Clerks, MTS.

NOTE-1: Jobs which can be performed by those having major deformities can also be performed by those having minor deformities; Jobs which can be performed by Deaf can be performed by partially Deaf also. Jobs which can be performed by Blind can be performed by partially blind also.

NOTE-2: There would be a number of jobs in each occupational group. These have not been given separately. For example: Office Clerks includes Lower Division Clerks and Upper Division Clerks, Stenographer included Junior and Senior Stenographers.

(Authority: G.I. M.H.A. (Deptt. of P & A.R.) O.M. No. 39016/24/80. Estt (C) dated 8-12-1980 and C & A.G.'s endorsement No. 43-NGE-III/53-77 dated 22- 1-1981 Audit Bulletin March, 1981).

PARA-9 PROVISION OF SUPPORTING STAFF TO THE WELFARE OFFICER

In order to enable the Welfare Officer to discharge his functions under Staff Welfare and recreational, cultural and Community activities, the following staff will be provided:

- a) One Welfare Assistant in the pay band 2; ₹9300-34800 with grade pay ₹4600.
- b) Two Auditors and one Clerk for Offices having sanctioned strength of 2000 and above non-gazetted staff; one auditor and one clerk for other offices.

The post of Welfare assistant will be ex-cadre post and should be filled in by Senior Auditors/Personal Assistants with 5 years regular service in the grade or Auditors/Stenographers with 9 years regular service. The main consideration for the selection for the post will be the suitability and aptitude of the persons for welfare activities and not seniority. The selection will be made from among volunteers by a Departmental Promotion Committee with members as in the case of D.P.C. for Group 'C' posts.

The staff should satisfy the prescribed criteria on the date on which the applications for the posts are called for. The staff on their appointment as Welfare Assistant will be eligible to draw the Scale of the post under the prevailing rules. The persons appointed will hold the post for a period not ordinarily exceeding 3 years subject to their continued suitability. No terms will be allowed on deputation for more than one year beyond 3 years without the approval of Dy. C&AG.

Till such time the ban on recruitment is lifted one post of Auditor will be kept in abeyance in offices where this post will be created.

(Authority: - C & A.G.' s circular No. 3030-N-2/62-83 dated 13-9-1983, C&AG's circular No. 327-N-2/62-83 dated 28-2-1985, C&AG's circular No 350-N-2/122-85 dated 15-4-1986)

PARA-10 OPTION FOR HINDI STENOGRAPHY AS MEDIUM IN THE MATTER OF RECRUITMENT OF STENOGRAPHERS

In offices where the number of posts of Stenographers is more than 5 the vacancies in future should be filled in such a way that at least 25 per cent of posts of Stenographers could be manned by persons knowing Hindi Stenography. Later on this percentage may be increased after reviewing the position.

(Authority: C&AG's Lt. No. 3124-NGE-III/51-79 vol.IV/part II dated 22-7-1981)

PARA-11 DERESERVATION OF VACANCIES RESERVED FOR PHYSICALLY HANDICAPPED CATEGORIES

The vacancies reserved for physically handicapped categories if in any year, are not filled, the reservation should be carried over for a period of two recruitment years. There is no objection to the Staff Selection Commission nominating candidates of General Category when sufficient numbers of physically handicapped persons do not qualify to fill the vacancies reserved for them in any category carried over for a period of upto three recruitment years.

There is no formal dereservation of vacancies in Group "C" posts meant for physically handicapped persons as is done in the case of the SC/ST. It is for the appointing authority to keep track of vacancies meant for physically handicapped persons.

PARA-12 EXTENSION OF TIME LIMIT FOR JOINING DUTY FOR NEW RECRUITS

Heads of Department may at the request of the candidates grant extension of time for reasons other than non-completion of medical formalities for a maximum period of two months beyond the date indicated in the offer of appointment for joining. Extension beyond this period will require the approval of the Headquarters office.

PARA-13 OATH OF ALLEGIANCE

It is obligatory for every individual to take an oath of allegiance to the Republic of India, before entering Government service. The form in which oath should be taken before a gazetted officer, is appended below:

"I _____ do swear that I will be faithful and bear true allegiance to India and to the Constitution of India, as by law established, and that I will loyally carry out the duties of my office. So help me God".

(Conscientious objector to oath-taking may make a solemn affirmation to the same effect)

PARA-14 VERIFICATION OF CHARACTER AND ANTECEDENT OF GOVERNMENT SERVANT BEFORE APPOINTMENT

Confidential orders regarding verification of character and antecedents of the applicants should be consulted invariably for compliance before appointment are made.

(C.A.G. No. NGE. Cir. No. NGE/285, No.155-N-3 /36/84/Vol. I dated 16-1-85)

As a result of introduction of reservation for other Backward Classes in Civil posts and services under Govt. of India vide G.O.I. Letter No.36012/22/93Estt. (SCT) dated 29.12.93, 27 percent of vacancies should be reserved for OBC w.e.f. 8.9.93 (No reservation in promotions). This is in addition to 15 percent of vacancies reserved for Scheduled Castes and 7½ percent for Scheduled Tribes being operative (GOI, Min. of Personnel, Public Grievances and Pensions, Department of Personnel & Training, O.M. No. 36012/2/96-Estt. (Res.) dated 2nd July, 1997). Accordingly, the reserved roster of 200 points came into effect from. The roster

points as prescribed in Government of India, Ministry of Personnel, Public Grievance and Pensions, Department of Personnel and Training received with Headquarters Office No.36012/2/96-Estt. (Res) dated 2nd July, 1997 are as under:-

Name of State- Uttarakhand

Actual points to be reserved in a 200 point roster

S.C.7,15,20,27,35,41,47,54,61,68,74,81,87,94,99,107,114,121,127,135,140,147,154, 162, 168, 174, 180, 187, 194, 199

S.T 14,28,40,55,69,80,95,108,120,136,148,160,175,188,198

O.B.C. 4,8,12,16,19,23,26,30,34,38,42,45,49,52,56,60,63,67,71,75,78,82,86,89,93,97,100, 104, 109, 112, 115,119,123,126,130,134,138,141,145,149,152,156,161,163,167, 171, 176,178,182, 186,189,193,197,200

(Authority:- GOI, Min. of Personnel, Public Grievances and Pensions, Department of Personnel & Training, O.M. No. 36012/2/96-Estt. (Res.) dated 2nd July, 1997)

PARA-15 CERTIFICATE OF PROOF IN RESPECT OF SCHEDULED CASTE/ SCHEDULED TRIBES/ OBC

The claims of candidates for employment to be treated as scheduled castes or scheduled tribes/OBC will ordinarily be verified by the appointing authorities through the District Magistrate of the place where such persons and/or their families ordinarily reside.

The following authorities are empowered to issue Scheduled Caste/Scheduled Tribe/OBC certificates:

1. District Magistrate/Additional District Magistrate/ Collector/Deputy Commissioner/ Addl. Deputy Commissioner/ Deputy Collector/ 1st Class Stipendiary Magistrate/ City Magistrate/ Sub-Divisional Magistrate/ Taluka Magistrate/ Executive Magistrate/ Extra Assistant Commissioner
2. Chief Presidency Magistrate/Additional Presidency Magistrate/Presidency Magistrate
3. Chief Revenue Officers not below the rank of Tahsildar
4. Sub-divisional Officer of the area where the candidate and/or his family normally reside
5. Administrator/ Secretary to Administrator/ Development Officer (Lakshdweep Islands)

(Authority:- BC-16014/1/82 SC 2 BCD-I dated 6-8-1984)

(Authority:- G.O.I. Letter No.36012/ 22/ 93-Estt SCT) dated 29.12 93 received with Headquarters Office Letter No.86-NGE (App)/ 83-94 dated 3.3.94.)

Note: (1) If a candidate belonging to the Scheduled Castes or Scheduled Tribe/OBC is unable to produce a certificate from the District Magistrate testifying that he belongs to these castes, he should be appointed provisionally on the basis of whatever prima facie evidence he is able to produce. Thereafter such claim should be verified through the District Magistrate of the place where he ordinarily resides in the prescribed manner. If in any particular case the verification reveals that the candidates claim is false, his services should be terminated.

(i) (G.I.M.O. Home Affairs O.M. No.42/34/52-NGE. dated the 17th April, 1953 copy received with C. & A. G. of India endorsement No.1243-NGE.II/50-52 dated the 1st March1953).

(ii) G.O.I. Letter No.36012/22/93-Estt (SCT) dated 29.12.93 received with Headquarters Office Letter No.86-NGE (App)/83-94 dated 3.3.94.

PARA-16 ADJUSTMENT OF PROPORTION OF CANDIDATES BELONGING TO SCHEDULED CASTES/ TRIBES

In the case of vacancies reserved for Scheduled Caste, if a sufficient number of Scheduled Caste candidates are not available the vacancies that remain unfilled should be treated as reserved for Scheduled Tribes.

Similarly if suitable Scheduled Tribes candidates are not available to fill the vacancies reserved for them the unfilled vacancies reserved for them should be treated as reserved for scheduled castes. In order however to achieve the position that in the end of the percentage of reserved vacancies for scheduled castes/tribes do not actually exceed the percentage of reservation fixed for such communities if a Scheduled Caste/Tribe candidate is available and is recruited at a point in the roster at which a candidate of scheduled tribe/ caste was due to be recruited, necessary adjustments can be made at subsequent points in the roster so that by the time the roster of 40 vacancies is completed the adjustments may achieve as far as possible of the appropriate community as provided for in the roster. If such adjustments are not completed within the roster of 40 vacancies, the unadjusted vacancies of scheduled castes/tribes can be carried forward for adjustment in the subsequent roster of 40 vacancies. .

(G.I.M.O. Home Affairs O.M. No.42/32/53-NGE(SCT), dated 7th December, 1954, Cr. & Ar. GI.'s endorsement No.4342-NGE.II/208-54, dated the 18th December, 1954. Case No. O.E./15-20 Volume IV).

PARA-17 STATEMENT OF COMMUNAL COMPOSITION

Annual statements in prescribed forms showing the communal composition as on 1st January each year with the details of vacancies filled during the calendar year should be prepared in strict accordance with the instructions laid down by the Central Government and the Comptroller and Auditor General and furnished in triplicate, to Comptroller and Auditor General by 1st February each year.

PARA-18 REGISTER OF APPOINTMENT

A register of appointment shall be maintained in Admn Section. Separate folios should be used for persons appointed to different grade viz. Auditors, Clerks, Stenographers etc. The names of the persons should be entered in this register according to the dates of their appointment. In the case of persons appointed on the same date, their names should be entered according to their position in the list of approved candidates.

PARA-19 REGISTER OF RESIGNATION, DEATH, TERMINATION OF SERVICE

A register regarding resignation, death, termination of service etc. should be maintained in Admn Section like register of appointment mentioned in previous para.

PARA-20 HEALTH CERTIFICATE ON FIRST APPOINTMENT AND STANDARD OF VISUAL ACUITY

On the first joining of Government Service a Government servant should produce a certificate from the appropriate medical authority to ensure that only persons, as are physically as well as mentally sound in health, are admitted to Government Service, except in cases where the appointment is made especially for a period not exceeding three months in a non-pensionable establishment, when no medical certificate will be necessary unless it is decided later to extend the appointment beyond three months.

In view of the admissibility of family pension to the families of those Government servants who die before completion of one year of continuous service (provided the deceased Government servant immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service). In no case should a person be allowed to join Government service in a pensionable establishment without having been medically examined and found fit.

(Authority: M.F., O.M. No.45(1)-EV/54 dated 24-3-1954, 5/6/54-7.P.S. dated 28.9.56 and D.F.& A.R., O.M. No.15015/1/79-Estt. (D) dated 26.6.1979)

PARA-21 APPROPRIATE MEDICAL AUTHORITY FOR MEDICAL EXAMINATION

The examining medial authority will be

(i) For appointment of Gazetted Post - A Medical Board consisting of three Group 'A' Medical Officers of the status of specialists viz. Physician, Surgeon and Ophthalmologist

(ii) For appointment to a non-gazetted Post – A Civil Surgeon/Chief Medical Officer or a District Medical Officer or a Medical Officer of equivalent status

(Authority: M.F., O.M. No.S(1)-EV(B)/ 63 dated 30.3.1963)

PARA-22 POWER TO DISPENSE WITH A MEDICAL CERTIFICATE OF FITNESS

The power to dispense with a medical certificate of fitness before appointment to Government service in individual cases has been delegated among the following authorities to the extent indicated below:

Department of the Government of India Full powers

Comptroller & Auditor General of India Full powers

All Heads of Department, full powers in the case of non-gazetted staff.

Once a candidate is asked by an authority to produce a medical certificate of fitness and has actually been examined and declared unfit, it is not open to such authority to use its discretion to ignore the certificate that has been produced.

(Authority: Sl. No.4 of Appendix 3, F.R.& S.R. Part I, G.I., M.H.A., O.M. No.5/9/58-R.P.S. dated 10.10.1958 and O.M.No.F.20(1)-E.V(A)/64, dated 24.2.1964)

PARA-23 RE-EXAMINATION BY MEDICAL AUTHORITIES

The candidates for appointment to non-gazetted posts, or Gazetted posts once declared physically unfit for Government service, should have no right of appeal against the finding of a Chief Medical Officer or an authorised Medical attendant, but that if Government are satisfied on the evidence placed before them by the candidates concerned of the possibility of an error of judgment in the decision of the Chief Medical Officer or the authorised medical attendant, it will be open to them to allow re-examination by another Chief Medical Officer or a Specialist or by a Medical Board as may be considered necessary. The fee for such examination, if any, will be paid by the candidate concerned.

(Authority: GIMH Memorandum No. F. 7(i)-27/51-M-11 dated 18th January 1952, copy received with Comptroller & Auditor General's endorsement no. 590-NGE. 11/K.W. 218-50 Vol. 11, dated 26th February 1952)

PARA-24 COMMUNICATIONS OF GROUNDS OF REJECTION TO PERSONS FOUND UNFIT BY INDIVIDUAL MEDICAL OFFICERS/MEDICAL BOARDS

In cases where a Government servant or a candidate for Government service is declared unfit for retention in Government service or for appointment in the Government service by an individual medical officer/medical board, as the case may be, the grounds for rejection may be communicated to him/her in broad terms without giving minute details regarding the defect pointed out by the Medical officer/Medical Board. Cases, where the grounds of rejection have not been clearly stated by the Medical Board in their report may be referred to Government of India for advice.

(Authority: M.H.O.M. No. F-7(1)-27/51-M-II dated 18.1.1952; 53-M-II dated 1.5.1923 and 27.3.1953, 55M.II dated 13.12.1953, 57-M-II(pt. II) dated 17.12.1957)

PARA-25 PROCEDURE FOR SENDING PERSONS FOR MEDICAL EXAMINATION

Except in cases of urgency all candidates for appointment in the non- Gazetted Government service, government servant should be sent to the appropriate medical authority with a written request for medical

examination, before appointment as per instructions of Hqt. Office which comes along with dossier files of the selected candidates.

PARA-26 PRECAUTIONS TO PREVENT THE POSSIBILITY OF EMPLOYMENT OF PERSONS PREVIOUSLY DECLARED AS MEDICALLY UNFIT

In order to prevent the possibility of recurrence of cases wherein a medically unfit person gets himself declared as medically fit by another competent medical authority by suppressing the information regarding his being declared medically unfit earlier, a declaration in the form appended below should be obtained by medical authorities from the candidates, at the time of medical examination conducted for the purpose of initial appointment and re-employment to Government service to enable the medical authorities concerned, to get the requisite declaration, the form below should be furnished to the medical authorities along with the requests for medical examination.

PARA-27 CONTINUANCE IN SERVICE OF GOVERNMENT SERVANTS DECLARED TEMPORALILY PHYSICALLY UNFIT

In case of a Government servant who is declared temporarily unfit, as requiring re-examination after a specified period and the condition of temporary unfitness is curable in a reasonable period, he may be retained in service for the period specified by competent medical authority provided that:-

- (i) The period after which a second medical examination is to be conducted is specified by the competent medical authority.
- (ii) the condition leading to temporary unfitness is declared curable within a reasonable period
- (iii) the disease is not of such a nature as to be a source of risk to others with whom the Government servant may have to come in contact in the course of his duties; and
- (iv) Where the period of such retention is likely to exceed six months, the approval of the Ministry of Finance shall be obtained.

A Government servant so appointed in advance of the medical examination should be paid the salary for the period of his employment if he is declared unfit and for the period of his retention in service if he is declared temporarily unfit as mentioned above.

No temporary employee should be retained, in service after he is declared to be medically unfit, more especially after he is declared unfit by a second Medical Board, on appeal. Cases, where it becomes absolutely necessary to retain the services of such personnel on a temporary basis due to certain administrative reasons, it should be referred to the Ministry of home Affairs, Health and Finance for their concurrence.

(CAG's letter No. 2876-Admn.II/186-56, dated 25th November 1958)

PARA-28 RECORD OF HEALTH CERTIFICATES IN THE SERVICE BOOKS

The entry regarding production of certificates of fitness should be made in the service book of the employees concerned, before transmitting the certificates to P.C. Sections for attaching them with the first pay-bills of the persons. It should be ensured that the declarations and statements are carefully recorded in the personal files of the employees concerned.

- (i) In addition to the normal medical examination by the appropriate medical authority prescribed in the rules from time to time for physical fitness for initial appointment the candidates should be examined by a Government Leprosy Officer of not less than five years' standing;

(ii) It should be specifically certified by the Government Leprosy Officer who examines the candidates at the time of first appointment that the candidates concerned are not likely to develop either infective or deforming type of leprosy;

(iii) Apart from the initial medical examination at the time of recruitment such persons should be medically examined annually for a period of five years after their initial appointment. In case the medical examination discloses at any time that the persons concerned are developing an infectious type of leprosy, such cases should be dealt with under the normal rules for the purpose of their being invalidated from the service;

(iv) The confirmation of such a Government servant should be proceeded with only after two years of service during which he has continued to be non infective and the disease has been quiescent.

In all cases of doubt or where a departure is required to be made from the above procedure, the case should be referred to the Ministry of Health.

(Authority: M.H. O.M. No. A. 17011/6/79-MS(I) dated 25-6-1980)

PARA-29 PROOF OF AGE IN RESPECT OF EMPLOYEES

Only the matriculation/High School Certificate is accepted as valid proof of age. Once the date of birth has been correctly entered in the Service Book on the basis of such proof, it should not be allowed to be attired by producing a different kind of proof e.g. horoscope, affidavit. No alteration may be made in the date of birth of a member of staff recorded in the service book, except in the case of clerical error, without the sanction of the Principal Accountant General.

PARA-30 RECORDING OF EDUCATIONAL QUALIFICATIONS IN THE SERVICE BOOK

The educational qualification, of the Government servant should be recorded on Page 1 of the Service Book (revised form) in the space provided for the purpose. A note of educational qualifications attained by the Government servant, subsequent to his entry in service, may also be made, if so desired.

SECTION B

PROMOTION

PARA-1 GENERAL

All proposals for promotions whether substantive or temporary should be, submitted to the Principal Accountant General/Senior Deputy Accountant General (Admn) as indicated below:

Promotion to the cadre Proposals for promotion to be submitted

- 1 Sr. Audit Officer PAG
- 2 Audit Officer PAG
- 3 Assistant Audit Officer/ Section Officer/Sr. PA/ Supervisor PAG
- 4 Senior Auditor Sr.DAG(Admn.)/DAG(Admn)
- 5 Personal Assistant Sr.DAG(Admn.)/DAG(Admn)
- 6 Auditor from clerks Sr.DAG(Admn.)/DAG(Admn)
- 7 Clerks/Typists and Daftari from MTS Sr.DAG(Admn.)/DAG(Admn)

PARA-2 PROMOTION TO SENIOR AUDIT OFFICER/AUDIT OFFICER CADRE

Promotion to the cadre of Sr. Audit Officers is made only from Audit officers. Promotion to the cadre of Audit Officers in existing separated Audit Offices and newly set up Audit Offices are made only from the

cadre of Assistant Audit officers and all existing instructions including those on merit promotion of Section Officers will apply mutatis mutandis. The "Period of service as Section Officer under existing rules and orders for promotion as Audit Officer will be the combined service as Section Officer in combined Audit and Accounts Office and as Section Officer (Audit) and as Assistant Audit Officer.

PARA-3 PROMOTION TO THE POST OF ASSISTANT AUDIT OFFICERS

The post in the grade of Assistant Audit officers will be filled up by promotion of (Subordinate Audit & Accounts Service) SAS passed candidates to the post of Assistant Audit Officer as per existing Recruitment rules.

PARA-4 CLASSIFICATION OF POSTS OF SUPERVISOR

The post of Supervisor is classified as follows:-

- (i) Supervisors shall be classified as Group "B".
- (ii) The Appointing Authority/Disciplinary Authority of the Supervisors etc. shall be Principal Accountant General.
- (iii) The composition of the DPC for promotion to the posts of Supervisors shall be sent separately to each office.
- (iv) An existing panels of promotion to Supervisors should be ratified by the Appointing Authority.

(Authority: CAG's circular No. NGE/98/43 and circular No. 947- NGE (App.)/ 67-98 dated 06.08.1998)

PARA-5 PROMOTION OF AUDITORS TO THE CADRE OF SENIOR AUDITORS

The Auditors who have completed three years regular service in the grade and have passed the departmental examination for Auditors will suit alone be eligible for promotion as Senior Auditors. The crucial date to determine the eligibility criteria would be 1st October of the year to which the panel pertains.

(Authority: CAG's Circular NO.NGE.6/4/94 dated 14.1.94)

PARA-6 PROMOTION OF AUDITORS AS SENIOR AUDITOR CASES OF UNILATERAL AND MUTUAL TRANSFEREES

It is clarified that the reckoning 3 years service for promotion as Senior Auditors the service of unilateral/mutual transferees in the Auditor's grade will be counted from the date from which the transferee's seniority is fixed in the new office vis-a-vis staff already working in the new office in accordance with the terms of unilateral/mutual transfer.

(Authority: C.& A.G's circular No.1083-N-2/41-84 dated 16/10/1984)

PARA-7 PROMOTION OF STENOGRAPHERS TO THE POST OF PERSONAL ASSISTANT

A stenographer in the pay band 2; ₹9300-34800; grade pay ₹4200 having rendered three years of regular service may be considered for promotion to the post of Personal Assistant provided he possesses a minimum speed of 100 words per minute in shorthand and consistently good record of service. The Personal Assistants will be to officers of the rank of Senior Deputy Accountant General/Deputy Accountant General level.

(Authority:-C.& A.G's letter No.4532-NGE-I/60-74.I dated 27/12/1974)

PARA-8 APPOINTMENT OF SENIOR PERSONAL ASSISTANT

The post of Senior Personal Assistant in the upgraded scale pay band 2; ₹9300-34800; grade pay ₹4800 will be filled up by promotion of Personal Assistant with seven years regular service in the grade.

The promotion will be on seniority-cum-fitness basis and the D.P.C. will be same as for appointment of Assistant Audit Officer.

The staff including the Senior Personal Secretary on the present lower grade on promotion will be on probation for a period of two years.

PARA-9 PROMOTION OF SAS EXAMINATION PART I PASSED CLERKS AS AUDITORS IN AUDIT OFFICES

Clerks in audit offices promoted as Auditor and had already passed Part I of SAS Examination, they will be adjusted against the direct recruitment quota. They will not be required to pass the Departmental Examination for Auditors.

PARA-10 PROMOTION FOR CLERKS IN AUDIT OFFICE

The promotion of clerks as Auditor, are made as per existing Recruitment Rules as under.

- (a) 40% of the vacancies by promotion of clerks with 5 years regular service in the grade on seniority basis subject to the rejection of unfit, failing which by Direct Recruitment.
- (b) 10% of vacancies by promotion from the following officials, failing which by direct recruitment
 - (i) Graduate Clerk with 3 years continuous regular service in the grade on passing Departmental Exam for Auditors.
 - (ii) Clerks passing on SAS Part I Exam.
- (c) 50% vacancies by Direct Recruitment.

PARA-11 RESERVATION IN PROMOTION FROM AUDITORS TO SENIOR AUDITOR

Paragraph 2.1 (iii) (b) and (c) of the Brochure on Reservation for S.C/S.T. in Services-6th Edition contemplates reservation to the extent of 15 per cent for Scheduled Castes and 7½% for Scheduled Tribes in posts filled by promotion on the basis of seniority subject to fitness and on Selection basis, in Group 'A', 'B', 'C' posts, in grades or services in which element of direct recruitment, if any, does not exceed 66-2/3 per cent. As the element of direct recruitment in the promotions from Auditors to Senior Auditors and Section Officers to Assistant Audit Officers is nil, 40 point rosters as per Appendix I to Brochure-VIth Edition may be maintained for the purpose of determining reservation for S.C. & S.T. w.e.f. 1.3.1984. In the case of promotions from Auditors to Senior Auditors instructions contained in chapter 12 of the Brochure VIth Edition, may be kept in view for the purpose of implementing the reservation policy of the Government of India.

(Authority: C.& A.G's circular No. NGE-Cr. Circular No. N/131984 dated 29.2.1984)

PARA-12 PROCEDURE TO BE FOLLOWED BY DEPARTMENTAL PROMOTION COMMITTEES IN THE CASE OF OFFICERS UNDER SUSPENSION AND OFFICERS AGAINST WHOM ENQUIRIES ARE PENDING

Suitability of officer(s) who are (a) under suspension or (b) against whom disciplinary proceedings are pending or (c) a decision has been taken by the Competent Disciplinary Authority to initiate disciplinary action against them or (d) against whom prosecution has been launched in a court of Law or sanction for prosecution, has been issued, is to be considered for promotion by the Departmental Promotion Committee at the appropriate time but the findings of the Committee are kept in a sealed cover to be opened after the conclusion of the disciplinary/court proceedings. While the findings are kept in the sealed cover, the vacancy which might have gone to the officer concerned is filled only on an officiating basis.

If, on the conclusion of the departmental/court proceedings the officer concerned is completely exonerated, and in case he/she has under suspension it is held that the suspension was wholly unjustified, the sealed cover is opened and the recommendations of the Departmental Promotion Committee are acted upon. If the

officer could have been promoted earlier, he is promoted to the post earlier filled on an officiating basis, the arrangements made earlier being terminated.

On his promotion, the officer also gets the benefits of seniority and fixation of pay on a notional basis with reference to the date on which he would have been promoted in the normal course, but no arrears are allowed in respect of the period prior to the date of actual promotion.

(Authority: G.I. M.J.A. DP & AR, O.M. No.22011/1/79 Estt(A) dated 30.1.1982)

DOPT, GoI OM no. 22034/4/2012-Estt.(D) dt. 02/11/2012 on Comprehensive review of instruction pertaining to vigilance clearance for promotion should also be kept in mind before promotion.

PARA-13 CONSOLIDATED INSTRUCTION ON SUSPENSION

Consolidated instruction on suspension has been issued by DOPT, GOI OM no. 11012/17/2013-Estt.(A), dt. 02.01.2014

PARA-14 POLICY TO BE FOLLOWED IN CASES WHERE PERSONS REFUSE PROMOTION TO A HIGHER GRADE

In the event of refusal of promotion by an official, no fresh offer of promotion is to be made for a period of one year from the date of refusal of first promotion.

In this connection Department of Personnel and Administrative Reforms has extended further clarification that:

(i) No limit has been laid down as to the number of times that a person can refuse promotion. In view of this, after expiry of one year and subject to availability of vacancies another promotion has to be offered to the individual irrespective of the number of times he has refused such promotion.

(ii) The one year period can extend beyond one panel to another, if within the one year period, a fresh panel is prepared.

(iii) On the eventual promotion to the higher grade, such Government servant will lose seniority vis-à-vis his erstwhile juniors promoted to the higher grade earlier irrespective of the fact whether the posts in question are filled by selection or otherwise. The above mentioned policy will not apply where adhoc promotion against short-time vacancies are refused.

(iv) In cases where the reasons adduced by the officer for his refusal of promotion are not acceptable to the appointing authority, then he should enforce the promotion of the officer and in case the officer still refuses to be promoted, then even disciplinary action can be taken against him for refusing to obey his orders.

(Authority: C.& A.G's Office circular No.1183-NGEIII/80-76 dated 19.4.1980 and D.P. & A.R. O.M. No.22034/3/81-Estt. (D) dated 1.10.1981)

SECTION C

PARA-1 DEPUTATION TO OTHER OFFICES

The Principal Accountant General is authorised to depute auditors of this office, for service in another department or Government on usual deputation terms without obtaining approval of the Comptroller and Auditor General. The staff position of this office, is, however, required to be taken into account while sending persons on deputation.

PARA-2 INADMISSIBILITY OF SPECIAL PAY IN RESPECT OF CERTAIN POSTS WHEN HELD BY SENIOR AUDITORS

The following categories of posts will not carry any special pay when they are held by Senior Auditors/Auditors:

- (i) Auditors in-charge of Record Dak, Despatch, Stationary and Forms, or routine sections.
- (ii) Library.

TRANSFERS

PARA-3 CONDITIONS OF TRANSFER ON DEPUTATION TO OTHER DEPARTMENT OR GOVERNMENT

When any member of this department is deputed for service in another Department or Government, a specific condition on the following lines should be incorporated in the order of deputation.

"When the necessity for this service are over, the deputed should be returned to this office. This office should also be consulted before forwarding any application from him for appointment elsewhere or for releasing him for duty elsewhere or for any other promotion in the same office or alterations in the terms of his present deputation.

PARA-4 TRANSFERS OF CENTRAL GOVERNMENT SERVICE TO OTHER DEPARTMENTS OF POSTS OUTSIDE CADRES

(a) A substantive transfer from a permanent post in any service or department to a permanent post in another service or department can be so made as to abolish the lien on the original post and to create a lien on the new post.

(b) Such transfer can be made irrespective of the wishes of the Government servant concerned and,

(c) A Government servant who is transferred to a post outside the permanent cadre should not be appointed substantively to such a post unless, he agrees in writing to forego his lien on the old post.

(G. I., M.H.A., O.M. No. 75/55 Ests (A) dated the 24th March, 1955 received with O.M. of even No. dated the 17th October 1958)

PARA-5 TECHNICAL RESIGNATION AND LIEN

DOPT, GoI, has issued consolidated instruction on technical resignation and lien vide OM no. 28020/1/2010-Estt.(C), dt. 26.12.2013, which should be followed in case of technical resignation etc.

PARA-6 LIABILITY OF TRANSFER OF SAS PASSED EMPLOYEES

A permanent member of the SAS passed auditors may be called upon to accept transfer to the office of the Comptroller and Auditor General of India or the Union Government Ministry of Finance as the case may be, in each on terms to be prescribed by Comptroller and Auditor General of the individual case. This liability should clearly be stated in any published record of conditions of first appointment vide also para 190 of the Comptroller & Auditor General's Manual of Standing Orders.

SECTION D

PARA-1 REVERSION OR DISCHARGE ON FAILURE TO PASS THE DEPARTMENTAL EXAMINATION

An auditor who becomes due for discharge as a result of his failure to pass the D.E.A. within the prescribed period may be offered a clerk's post (Para 288 of MSO (A)-Vol. I) subject to the following conditions:-

- (a) That there is a reasonable prospect that the auditor due for discharge will work willingly and diligently in the post of a clerk and not be discontented because he had previously been working as an auditor.
- (b) That his conduct has been entirely satisfactory and that he has been diligent, and that in spite of his failure to pass the Departmental Examination, he has shown reasonable aptitude for the work of Department.

(c) That there is a vacancy in the clerical post to which he could be appointed. No existing clerk should be discharged in order to create a vacancy unless he would, in any case, be discharged on account of unfitness or otherwise.

PARA-2 PROMOTED CLERKS REQUIRED TO PASS THE DEPARTMENTAL TEST

Clerk in the audit cadre, who are promoted as auditors in the normal course, on the basis of seniority-cum fitness against 40% quota, will also have to pass the DEA within 6 chances in accordance with the provisions of para 299 of CAG's MSO (Admn.) Volume-I. Failure to do so will entail reversion to the clerk's cadre. As reverted clerks, they will have 3 more chances to clear this examination which will have to be availed of within two years of their reversion for being eligible for re-promotion.

(Authority: Para 4.3.3 of Manual of Instructions for Restructuring and CAG's letter No. 167 Exam/160-86 dated 30.3.87 and No. 421-Exam/160-86 dated 17.5.88)

PARA-3 CONDONATION OF DEFFICIENCY IN SERVICE

Auditors who do not complete one year's service on the crucial dates on 1stFebruary and 1st August may also apply, if they desire, through their respective Audit Officers who may recommend in deserving cases/individual cases for special permission be competent authority of the deficiency is for a period not exceeding two months. Deficiencies of more than two months will not be condoned.

The above rules also apply to auditors promoted from the cadre of clerks/typist. But if an examination is held within 90 days from the date of their promotion, the candidates may or may not take it. They may instead take six consecutive examinations held immediately thereafter and the period of probation shall be allowed to extend to allow this being done.

(CAG's letter No. 1374-NGE-III/83-72 dated 27.6.1973 and No. 421-Exam/160-86 dated 17.5.88) and No. 167-Exam/160-86 dated 30.3.86.

CHAPTER-VIII

SENIORITY AND CONFIRMATION

PARA-1 SENIORITY OF AUDITORS/CLERKS ON APPOINTMENT

Seniority of persons who are directly recruited should be determined on the basis of ranking issued to them by the recruiting agency viz. SSC.

PARA-2 SENIORITY IN THE AAO GRADE

The seniority of the SAS passed officers would be decided by as per their place in the gradation list.

PARA-3 SENIORITY OF AUDITORS AND SENIOR AUDITORS IN THE GRADATION LIST - A DETERMINING FACTOR FOR CLAIM FOR APPOINTMENT TO AAO GRADE

Seniority of Auditors and Sr. Auditors in the gradation list will be a determining factor for claim for appointment to AAO cadre. As the position in the Gradation List may not always reflect the actual length of service (as in the cases of persons appointed against reserved vacancies), it has been decided that in the case of directly recruited Auditors and Senior Auditors, seniority by length of Auditors service alone will be the determining factor for their claim for appointment to AAO cadre. Auditors service will include both actual as well as "equated" (e.g. service in erstwhile Parts 'B' and 'C' States) which has been treated as equivalent to Auditors Service. However, in cases where the loss of seniority is due to factors like passing the Departmental Examination for Auditors late, or transfer from one office to another at one's own request, the seniority in the Gradation List will be the criterion as heretofore.

(CAG's letter No. 2340-NGE.III/144-58 dated the 30th August 1958)

PARA-4 PROFORMA SENIORITY LIST OF ALL THE SAS EXAMINATION PASSED PERSONS

Comptroller and Auditor General has ordered that each establishment of the Indian Audit Department should have separate seniority list of all the SAS passed persons borne on that Establishment including those who were recruited as apprentices. The following instructions are laid down for determining their relative position in the Performa lists which should be brought up-to date immediately after the announcement of the results of each SAS Examination. The Performa list current at the time should also find a place in the Gradation List prepared every year showing the position as on the first of March.

(a) Relative Seniority of AAO persons directly recruited as apprentices vis-a-vis SAS passed auditors officiating in the AAO. Although an SAS apprentice may be confirmed earlier than an SAS passed auditor with a longer period of officiating service in the AAO the former will be on that account automatically rank senior to the latter in the Performa list. A directly recruited AAO shall rank immediately below the last SAS passed auditor officiating in the AAO post on the date on which he takes over charge as AAO.

If an Auditor officiating in the AAO reverts at any time to his substantive post but for the reason of his proceeding on leave he shall at once lose his seniority vis-a-vis all directly recruited AAO apprentices who are appointed as AAO upto the date on which he again begins to officiate continuously.

Note: The names of those persons, who have been exempted from passing the SAS Examination either temporarily or permanently, are not to be included in the Performa seniority list.

(b) Inter-se-seniority of directly recruited SAS Auditors

(i) One who passes Part II of the SAS Examination on a particular date shall rank senior to all those who pass such Examination at a later date. This is irrespective of the date recruitment as SAS apprentice as well as of the date of passing Part I of the SAS Examination

(ii) When the date of passing Part II of the SAS Examination is the same, relative seniority shall be determined according to the year of recruitment (i.e. apprentices belonging to an earlier batch shall be senior to those belonging to a subsequent batch).

(iii) If the date of passing Part II as well as the year of two SAS apprentices happen to be the same, the one who secured higher rank at the time of selection for appointment shall be senior to the other. (The rank may be ascertained by making a reference to the Comptroller and Auditor General). If, by chance, their ranks coincide, the person who is elder shall be the senior.

(Comptroller and Auditor General's letter No. 33NGE.II/67-55 Pt. II, dated the 6th January 1956. File No. 32/9 Vol. V)

PARA-5 DECLARATION UNDER "EXCEPTION BELOW F.R. 22"

The ordinary work of the Indian Audit and Accounts Departments is unique and Indian wide and no post outside the Department can carry precisely parallel duties and responsibilities. The Sections Officers/Assistant Audit Officers of the Department lent to another Department of government mostly maintain departmental accounts and sometimes exercise certain executive financial powers, but they do not combine statutory audit functions with these duties. Their work usually cannot, however, in equity be distinguished from the nature of the work done in the IA & AD for the purpose of the declaration under "Exception below F.R. 22". The comptroller & Auditor General has accordingly decided that there should be no objection, ordinarily, to the issue of declarations in favour of all SAS passed auditors of the Department who are drawing Audit officer's or AAO scales of pay (with or without the addition of special pay) and are serving in any financial or accounting capacity parallel to those two grades and under other Governments or Departments. The authority competent to issue such declaration is the borrowing Government or Department. In order to enable the Comptroller and Auditor General to intervene all cases whether emanating from this office or from the borrowing Department or Government, should be referred to the comptroller and Auditor General with full accounts of duties and responsibilities involved.

(Authority: CAG's letter. No. 1620-NGE/444-44 dt:28th June 1945. File O.E./8-57)

Note: The basic test to be applied in accepting such declarations, in so far as the personnel of IA & AD are concerned, should be whether the outside post involves in addition to a fair amount of internal primary audit accounting duties which in volume, variety and complexity are comparable to those of the equivalent post of IA & AD.

(Authority: CAG's letter No. 1503-NGE.II/110.50 dated the 22nd May 1952. File No. O.E./8-57)

Explanation: The declaration affecting the clerical and auditor posts (including Senior Auditor's posts) may be accepted by the Principal Accountant General without reference to the Comptroller & Auditor General after obtaining an exact list of duties attaching to the ex-cadre post and satisfying that the above criteria are fulfilled.

(Authority: CAG's letter No. 1503-NGE.II/110-50, dated the 22nd May 1952 read with CAG's No. 1736-NGE.II/73-58 dated the 14th May 1958. File O.E./8- 57)

Note- prompt action should be taken by the Administration Section to obtain declaration under 'Exception below FR 22" or the 2nd proviso to FR 30(i) as the case may be so that there may be no difficulty in fixing pay and/or in counting the period of service on deputation for increment in the time scale of pay applicable to the employees in this office at the time of reversion, retirement etc."

PARA-6 SENIORITY AND PROMOTION UNDER THE NEXT BELOW RULE TO GOVERNMENT SERVANTS ON DEPUTATION TO TERRITORIAL ARMY

With a view to protect the seniority and chances of promotion under the "next below rule" of Government Servants who join the Territorial Army and are on deputation there either on annual training or for course of instruction or during an emergency, it has been decided by the government of India, that the period of service rendered by them with the Territorial Army may be treated, as service outside the ordinarily line for the purpose of proviso 2 to FR 30(i). Accordingly they will be entitled to Performa promotion in their parent Department under the next below rule". They will also get the seniority in the higher posts to which they would otherwise be entitled if they had not been away for training etc. in the Territorial Army.

(Authority: G. I., M.O.H. Memo. No. 47/2/56-Estt.{A} dated the 20th Jan. 1958 cir. under CAG's letter No. 1716-NGE.II/101-58, dated the 8th May, 1958)

PARA-7 ELIGIBILITY OF TEMPORARY EMPLOYEES TO ACQUIRE PERMANENT STATUS

As per simplified confirmation procedure effective from 1st April 1988, a temporary employee becomes eligible for confirmation in the grade after putting in the minimum of 2 years service unless any probation or passing of a departmental examination for confirmation is prescribed, in the recruitment rules.

The simplified procedure envisages that confirmation of the official will be made only once in the service which will be in the entry grade. The case of confirmation of the employee having put in a service of 2 years will be considered by DPC and a specific order will be issued when the case is cleared from all angles.

On promotion to a higher post, if recruitment rules of that post do not prescribe any probation, an official promoted on regular basis (after following the prescribed DPC etc. procedure) will have all the benefits that a person confirmed in that grade will have. In other cases where probation is prescribed, the appointing authority will on completion of the prescribed period of probation and after rigorous screening assess the work and conduct of the officials himself and in case the conclusion that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, however, the appointing authority considers that the work of the official has not been satisfactory or needs to be watched for some more time, he may revert him to post or grade from which he was promoted or extend the period of probation as the case may be. With the enforcement of above revised procedure, confirmation of an employee and in the grade now stands delinked from availability of permanent vacancy in the grade and also the need for reservation at the time of confirmation in post and service filled by direct Recruits will cease to exist as everyone who is eligible for confirmation will be confirmed.

The revised procedure of confirmation as outlined above will not apply to the cases of appointment made on ad-hoc basis or against casual temporary posts.

(Authority: CAG'e NGE Group circular No. N-56 of 1988 circulated vide No. 2536-NGE.III/43-88 dated 20.7.1988)

PARA-8 DELINKING SENIORITY FROM CONFIRMATION

The seniority of Government servants is determined in accordance with the general principles of seniority contained in MHA OM No.9/11/55-RPS dated 22.12.59. One of the basic principles enunciated in the said OM is that seniority follows confirmation and consequently permanent officers in each grade shall rank senior to those who are officiating in that grade.

(2) This principle has been concerning under judicial scrutiny in a number of cases in the past. The last important judgement being the one delivered by the Supreme Court on 2.5.90 (JT-1990(2) SC-264) in the case of Class II Direct Recruits Engineering Officers Association vs. State of Maharashtra. In para 47(A) of the said judgement the Supreme Court has cleared that once an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation.

(3) The general principle of seniority mentioned above has been examined in the light of the judicial pronouncement referred to above and it has been decided that seniority may be delinked from confirmation as per the directive of the Supreme Court in para 47 (A) of its judgement dated 2.5.90. Accordingly in modification of the general principle 3, proviso to general principle 4 and proviso to general principle 5(i) contained in MHA (now DOPT) O.M.No.9/11/55-RPS dated 22.12.59 and para 2.3. of this Department o. M. dated 3.7.86 (Copy enclosed) it has been decided that seniority of a person regularly appointed to a post according to rule would be determined by the order of merit indicated at the time of initial appointment and not according to the date of his confirmation.

(4) These orders shall take effect from the date of issue of this office Memorandum. Seniority already determined according to the existing principles on the date of issue of these orders will not be reopened even if in some cases seniority has already been challenged or is in dispute and it will continue to be determined on the basis of the principle already existing prior to the date of issue of these orders.

(Authority:- Government of India, Ministry of personal P.G & Pensions (Department of Personnel & Training) letter No.20011/5/900-Estt{D) dated 4.11.92 Vide C& AG Circular No.50 NGE/92 dated 4.11.92)

PARA-9 SENIORITY OF CLERKS PROMOTED AS AUDITORS VIZ - A-VIZ STAFF TRANSFERRED FROM WAITING LIST

With reference to para 3.9.1 and 3.9.2 of the Manual of Instructions for restructuring of cadres in IA & AD a question has arisen whether the waitlisted staff transferred from the Accounts & Entitlement office to the auditor cadre will be junior to the clerks in the Audit Office promoted as auditors after the reorganisation of the office. It has been clarified that though for purpose of numerical count the 20 point roster will have to be maintained to operate the promotion quota of clerks in the audit office and the direct recruitment quota for transfer of waitlisted staff from the Accounts & Entitlement office, it is not the intention that the waitlisted staff so transferred will rank according to the roster point, Clerks promoted as auditors in the Audit Office against the promotion quota under para 3.9.1 of MIR will rank en-block junior to the waitlisted staff transferred to the Audit Office from the Accounts Office.

(Authority: C & AG's circular No. 220-N-2/29-84 dated 20-3-1984)

CHAPTER-IX

OTHER MATTERS RELATING TO NON-GAZETTED STAFF

PARA-1 OPENING OF PERSONAL FILE AND SERVICE BOOKS SERVICE ROLLS

When a new recruit joins the office, his personal file and Service Book/Service Roll should be opened as soon as possible. The joining report and other declarations etc. furnished by him should be kept in his Personal File. The first page of the Service Book/Service Roll should be completed from the information supplied by the candidate. The entries regarding his appointment should also be made and got attested by the BO (Admn). Then personal file along with service books should be hand over to PC Section.

PARA-2 ENTRY IN SERVICE BOOK OF PRODUCTION OF MEDICAL CERTIFICATE OF FITNESS ON FIRST APPOINTMENT

The medical Certificate of fitness furnished by a Government servant is an important document and it should be kept in safe custody alongwith the other documents connected with his service career. However, an entry in his service book may be made under the signature of the Head of the office that he had furnished the medical certificate of fitness.

(Authority: - G.I., M.F., O.M.No.F-25(24)-E.V. /66 dated 12.4.1967).

PARA-3 GRADATION LIST

A Gradation List of the whole establishment of this office is prepared annually corrected upto 1st March each year vide Comptroller and Auditor General's Letter No.1839-NGE 1/8/-56-11 dated 11.10.56. With a view to evolving a uniform pattern of Gradation list for all the offices of the Indian Audit and Accounts Department, the CAG has decided that the gradation list of the offices in the Indian Audit and Accounts Department should hence-forth be prepared on the uniform pattern explained in the following paragraph.

In addition to a 'table of contents' and a 'list of abbreviation used' the entire body of the gradation list will be divided in the four section detailed below:

Section I

List of the Gazetted Staff as on 1st March of the year

In this section, in addition to the particulars of name and designation of Gazetted Staff, the sanctioned strength of Group B officer (permanent and temporary) may also be shown in this section.

Section II

This section will contain a statement showing the sanctioned strength (Permanent and temporary) of Group C posts as on the 1st. March of the year, with their distribution according to Division or sections of the office or in any other manner most suitable to the organisation concerned.

Section III (Gradation List Proper)

In addition to the strength of the cadre (permanent and temporary) and/various scales of pay applicable to the officials in the cadre, to be indicated at the top, the list contains the following columns:

- (1) Serial No.
- (2) Full name and educational Qualifications (in case of holder of degree and higher qualifications only)
- (3) Date of birth.
- (4) Date of commencement of Government Service
- (5) Date of Promotion
- (6) Date of Substantive appointment in the cadre.

- (7) Pay
- (8) Date of last increment
- (9) Remarks

In the list of the AAOs there will be an additional column "year of passing the SAS Examination".

Section IV. Appendices

(a) Appendix I under the Section should comprise of the following three lists of officials divided into four columns each

- (1) List of persons on deputation to other office within the Department:
- (2) List of persons on deputation to offices outside the Indian Audit and Accounts Department:
- (3) List of persons on Foreign Service.

(b) Other appendices may be incorporated giving information peculiar to each organisation in the Indian Audit & Accounts Department.

The following note will be included in the title page:

“Nothing in this list is to be taken as conveying any sanction or authority or may behold to supersede any standing rule or order of the Central government with which it may be at variance”.

(Authority:-C & A G's letter No. 623-NGE-I/86-58, dated the 28th March 1959 (in File No. Admn. I/53-140, Vol. V)

PARA-4 SUPPLY OF GRADATION LIST TO CAG

Three copies of the gradation lists should be supplied to the Comptroller and Auditor General as soon as they are issued.

(Letter No. 1458-NGE/251-320 dated the 4th July, 1932)

PARA-5 INTER-LEAVED COPIES OF GRADATION LIST

An inter-leaved copy of the gradation list in loose-leaves shall be maintained by the Establishment auditor. Blank leaves should be ruled providing the columns as in the printed form. Necessary additions and corrections in this list shall be made by the Establishment clerk during the course of the month in the following manner:

- (i) The column 'Pay and date of next increment' shall be corrected with the help of the increment register.
- (ii) The column 'Date of Substantive appointment' will be completed by referring to the office orders regarding confirmation issued during the course of the month.
- (iii) In respect of new appointment, transfer of personnel to Audit office from the waitlist of eligible persons, columns relating to names, educational qualifications, date of birth and date of admission to Government Service will be filled in from the appointment register.

A report that the gradation list is being kept upto date should be submitted by the AAO Admn after examining the inter-leaved copy of the gradation list with the Establishment auditor to the Branch Officer, Admn on 5th of every month and to the Sr DAG on the 5th of alternate month alongwith inter-leaved copy of the gradation list. These dates should be noted in the Sectional Calendar of Returns.

PARA-6 INSTRUCTIONS GOVERNING THE RETENTION OF NONGAZETTED PERSONS AGED 55 AND OVER

Cases of retention in service of Group 'B' and 'C' Government servants beyond the age of 55 years should be reviewed by a Board consisting of the Principal Accountant General as Chairman and two Deputy Accountants General as members once in every quarter in March, June, September and December each year for the periods September to November, December to February, March to May and June to August, next year, respectively, in accordance with the instructions of Comptroller and Auditor General received from time to time on the subject. Once the decision has been taken to retain a Government Servant beyond the age of 55 years in public interest, the employee concerned will continue in service till the age of compulsory retirement i. e 60 years (Group 'B' & 'C'). However, the appropriate authority subsequently considers that further retention in service of the Government servants will not be in public interest, that authority may take action to serve three months notice in terms of Clause (J) of F.R. 56 and retire the Government Servant; The intention is that while further review of all cases of employees retained beyond 55 years of age may not be necessary as a matter of routine, action can be taken against individual on adverse cases coming to notice subsequently.

If medical opinion is considered necessary in a case and is obtained and if it is found to be adverse, the retirement will ordinarily become effective not from the date of medical examination but from the date of attainment of 55 years of age.

(Authority:- No. Admn. IV/I-60/499, dated the 11th December, 1967)

PARA-7 RULES REGULATING THE AGE OF SUPERANNUATION AND CONDITIONS OF SERVICE

The rules regulating the age of superannuation of the terms and conditions of service may provide for the compulsory retirement of a Government servant on his attaining the specific age or after completion of a specified period of service. In all such cases retirement is automatic and in the absence of specific orders to the contrary by the competent authority a government servant must retire on the due date. It is the responsibility of the administrative authorities concerned to ensure that the Government servants under their control so retire. The date of compulsory retirement of a Government servant is known in advance and there should be no question of failure to make arrangements for his relief sufficiently in advance and complete any formalities required in that behalf. For this purpose the authorities concerned should maintain a proper record of the dates of retirement of the Government Servants working under them and take appropriate action as may be necessary for their retirement on the due dates.

As the same time, a Government servant cannot take advantage of the non-receipt of formal orders regarding his relief etc. to say that he has been granted an extension of service. If not, he should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire, to the notice of the Head of the office in which he is serving or if he is himself the head of the office to that of his immediate superior. Unless he receives specific orders that he should continue in service he should make over charge on the due date to the head of the office (or such officer as may be nominated by the letter), or if he is himself the head of the office to the next senior most officer, in the office who would normally be placed in charge of the office in his absence.

(Government of India, Ministry of Home Affairs O.M.No.33/6/56-Ests(A), dated the 10th December, 1956, copy received under Director of Audit & Accounts endorsement No.73-4/212-56, dated the 14th January, 1957)

PARA-8 OFFICIATING APPOINTMENTS FOR SHORT PERIOD

(1) The Principal Accountant General will exercise powers to fill vacancies for 2 months duration or less in accordance with the procedure lay down below:

a) Short term vacancies the duration of which exceeds one month may be filled in the normal manner by the authority competent to make appointment against the post.

b) Officiating promotion in vacancies of one month's duration or less, should not, as a rule, be made, save in very exceptional circumstances, with the approval of the Head of the Department.

(2) Such officiating arrangements will also be regulated by the following instructions in the matter of grant of extra remuneration to the promoted officers.

a) In cases which are covered, by F.R.49 additional pay as sanctioned may be granted only for a maximum period of three months as otherwise it would lead to the justifiable inference that the need for the second post in respect of which additional pay is drawn does not exist. If in any particular case it is desired that the additional pay should be continued for a longer period, the prior concurrence of this Ministry will be necessary

b) In cases where an officer is formally appointed to hold full charge of the duties of a higher post on the same establishment as his own, in addition to his ordinary duties, he can draw the pay that would be admissible to him if he was appointed to officiate in the higher post (unless the competent authority reduces his officiating pay under Fundamental Rule 35) but not additional pay.

Such officiating pay may be drawn for the entire period the dual arrangement lasts.

(Comptroller & Auditor General's letter No.6487-GE/56955, dated "the 12th" September I 1955 File No.O.E./Admn./15-31/Vol.II).

PARA-9 RESIGNATIONS

Persons who desire to resign must give one months notice of their intention to do so. Those who wish to apply for appointments outside the office must necessarily obtain the permission of the Principal Accountant General before doing so.

PARA-10 SETTLEMENT OF OUTSTANDING DUES AGAINST PERSONS WHO SUBMIT RESIGNATION

Before submitting any case to P.A.G. for acceptance of resignation the demands outstanding against the person concerned should be ascertained by a reference to PC, Library and the G. D. Branch and mentioned in the note, which should clearly indicate whether the outstanding demands can be adjusted against the amounts due to the Government servant concerned.

PARA-11 WITHDRAWAL OF THE IDENTITY CARD AND THE C.G.H.S. CARD ETC. FROM A RETIRING GOVERNMENT SERVANT

When a Government servant is compulsorily retired, removed or dismissed from Service or retires on superannuation it should be ensured that the Gratuity and Pension, if any, admissible to him are sanctioned in time, and all Government dues are recovered from him. Such a Government servant must return the identity card, the C.G.H.S. Card and the library books.

Copies of all orders of compulsory retirement, removal or dismissal from service should invariably be endorsed to the section/authorities concerned for prompt action.

Suitable instructions in the matter should also be issued to the section dealing with disciplinary cases and also to the attached and subordinate offices.

(Authority:- O.M. N-o.F.117/10/67-AVD, 'dated the 10th January, 1968, from the Government of India, ministry of Home Affairs, New Delhi received in this office vide Comptroller and Auditor General, endorsement No.188-NGE.III/108-66-II, dated the 20th January, 1968)

PARA-12 GRANT OF CERTIFICATES ON DISMISSAL OR DISCHARGE ETC

Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation of appointment, Certificates of, character, and work will not be given for less than three months' continuous service. The certificates must, invariably be prepared after reference to the character roll and personal file of the person concerned, and signed by the Gazetted Officer-in-charge of the Admn. They should be in the following form:

Certified that Mr. _____ worked as a _____ in this office from _____ to _____ the reports on his work and conduct indicate _____ he is discharged on account of _____.

NOTE:-The provision of this paragraph does not apply to temporary personnel whose services are terminated either in terms of their contract or under Rule 5 of the Central Civil Services (Temporary Services) Rules, 1965. In whose case the certificate may be issued in the following form:

"Sri _____ son of Sri _____ (Address) _____ served as a temporary in the office of the P.A.G. (Audit), Uttarakhand, Dehradun from _____ to _____. His service was terminated with effect from _____ under Rule 5 of the C.C.S. (Temp. Ser.) Rules, 1965.

PARA-13 ISSUE OF DISCHARGE CERTIFICATES TO RETRENCHED CENTRAL GOVERNMENT EMPLOYEES

It has been decided by the Government of India, that a discharge certificate in the following form should invariably be given to the employees discharged from service on account of retrenchment:

Ministry/Department/Office

No _____ Place _____ dated _____

DISCHARGE CERTIFICATE

"Shri/Shrimati _____ has/ _____ had _____ been _____ working as _____ in the Ministry/ Deptt./Office of _____ from _____ to _____ his/her service have been or are likely to be terminated w.e.f. (dated) _____ on account of reduction in establishment. He/She is considered suitable for employment under Government.

He/Shri was employed through the Union Public Service Commission/through the Employment Exchange/ from the open market after obtaining a non-availability certificate from the Employment Exchange with the prior approval of the Ministry of Home Affairs/direct without references to the Employment Exchange or to the Ministry of H.A.

Signature _____

(Designation of Officer, and office seal")

PARA-14 TEMPORARY EMPLOYEES; DISCHARGE OR RESIGNATION

Under Rule 5 of the Central Civil Service (Temporary Service) Rules 1965, the appointing Authority can give one month pay in advance to a temporary employee and send him off from Service and that it is not open to a temporary employee to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether, with regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the government servant must continue in service for the period of notice and if

he remains absent from duty during that period, it is open to Government to take such disciplinary action against him as thus, may deem fit, in addition to creating the period of absence as extraordinary leave without pay. If on the other hand, the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision, the Government servant should be released forthwith.

NOTE: -The salary for the period that the employee has actually served should not however be withheld.

2. In particularly those cases where the appointing authority refuses to accept resignation with immediate effect and if the employee stays away from office without permission, it will be open to the authority concerned to inform the relevant authorities concerned with verification of character and antecedents of the circumstances of the case and his opinion that he was not a fit person for employment under Government. This would be a sufficient deterrent.

Explanation:

The Government of India, Ministry of Home Affairs has held that it is inappropriate to take action under Rule 5 as a short cut to the normal procedure in a case where the Government servant is guilty only of a specific act of misconduct.

The Government of India have further held that while Rule 5 should not be utilised in a case in which action is to be taken on the basis of an incident or a series of incidents which only form a specific offence or misconduct, the authorities concerned should not hesitate to use Rule 5 merely because among the reasons justifying the termination of employment there may be some which might come under the description of specific fault or misconduct.

Government of India Decision:

Under Rule 5 A of the Central Civil Services (Temporary Service) Rule, 1965, the Central Government or any other authority specified by the Central Government in this behalf may, on its own motion or otherwise, re-open a case where notice has been given by the appointing authority for termination of the service of a temporary Government servant or where the service of any such Government servant has been terminated either on the expiry of the period of the notice or forthwith by payment of pay plus allowances, and after calling for the records of the case, and after making such inquiry as it deems fit, may

- (a) Confirm the action taken by the appointing authority; or
- (b) Withdraw the notice; or
- (c) Reinstatement the Government servant in service; or
- (d) Make such other order in the case it may consider proper;

Provided no case shall be reopened after the expiry of 3 months

- (1) in a case where notice is given from the date of notice;
- (2) in a case where no notice is given, from the date of termination of service.

Where a Government servant is reinstated service under these provisions, the order reinstatement shall specify:

- (a) The amount of proportion of pay and allowances, if any, to be paid to the Government servant for the period of his absence between the date of termination of service and the date of reinstatement, and
- (b) Whether the said period shall be treated as a period spent on duty for specified purpose or purposes. .

NOTE: The power of the Central Government will also be exercisable by the Comptroller and Auditor General of India in the matters of the members of the IA&AD (Case No. OE/I-284, Vol. V)

CHAPTER -X

MISCELLANEOUS

PARA-1 REQUISITION FOR ORIGINAL DOCUMENTS/RECORDS OR SUMMONS TO MEMBERS OF THIS OFFICE

Letters from courts or other departmental officers containing requisitions for original documents, Audit Inspection Reports of other records will be dealt in by Admn section of this Office. Summons to members of staff for giving evidence in their official/private capacity are served and dealt with by Administration Section.

PARA-2 DISPOSAL OF DISCIPLINARY CASES ETC.

DOPT, GoI, Om no. 425/04/2012-AVO-IV(A), Dt. 29.11.2012 has issued guidelines for expeditious disposal of the disciplinary proceeding cases.

PARA-3 BRIEFING OF GOVERNMENT ADVOCATES /COUNCIL AND VIGOROUS PURSUANCE OF COURT CASES

The court cases pending in the various Courts/Tribunals must be pursued actively and intelligently and that legal counsels must be briefed by the Principal Accountant General himself or by any Officer not below the rank of Deputy Accountant General. It should not be left to junior functionaries. The department must also be represented properly.

It is also desirable that a senior officer who is well acquainted with the cases may be present before the court /tribunal to help the Govt. Advocate/ Counsel at the time of hearing of the case.

(Authority: C. A.G.'s Circular No.NGE/95/1986,NO. 730-L. C /57-86 dated 28.11.1986)

PARA-4 DRAFT WRITTEN STATEMENT/ COUNTER AFFIDAVITS/REPLY AFFIDAVITS VETTING TO CIVIL SUITS ETC.

The Draft Written Statement/ Counter Affidavits / Reply Affidavits to Civil Suits/Writ petition etc. are required to be sent to Headquarters office for vetting by the Ministry of Law and Justice, Department of Legal Affairs before submission to any Court /High Court or Tribunal.

While sending the above documents to Headquarters Office for vetting, it should be ensured that these documents invariably bear the signature of the Government Council who has drafted it.

The above documents should be enclosed with the parawise comments on the civil suits/writ petitions etc. along with a note containing full facts of the case in duplicate duly typed in double space leaving 1/3 margin of the page for carrying out necessary correction etc. in the draft written statements/counter affidavits/reply affidavits by Headquarter's Office and Ministry of Law.

(Authority: C&A.G.'s circular No. NGE/III/84, No. 1003-LC/137-84 dated 31-12- 1984)

PARA-5 ESTABLISHMENT OF CENTRAL ADMINISTRATIVE TRIBUNAL

The Central Administrative Tribunal with its Principal Bench and two Additional Benches at New Delhi and further Additional Benches at Allahabad, Mumbai, Kolkata and Chennai and other places has started functioning from Ist November, 1985. It has been established as a measure to provide speedy and inexpensive relief to the Government servants in the matter of deciding their complaints and grievances on recruitment and conditions of service. On and from the date 1-11-1985 all the jurisdiction, powers and authority exercisable immediately before the date of establishment of the Administrative Tribunal by all Courts (except the Supreme Court) in relation to recruitment and matters relating to all service matters in respect of officers belonging to All India Services or of members of the Civil Service of the Union or holding

a civil post under the Union or a Civil post connected with Defence shall vest with the Tribunal. As a corollary, on and from 1- 11-1985 no Court (except the Supreme Court) shall have or to be entitled to exercise any jurisdiction, power or authority in relation to recruitment or matters concerning such recruitment or such service matters.

Central Government Counsels have been appointed to defend the cases on behalf of Government of India. However, under the provision of Section 23(2) of Administrative Tribunal Act 1985 the Central Government may appoint any person (not necessarily a legal practitioner) to act as a presenting officer with the prior approval by the Department of Personnel and Training.

The orders passed by the Tribunal shall be final and binding on both the parties. The orders of the Tribunal should be complied with within the time limit prescribed in the order or within six months of the receipt of the order where no such time limit is indicated in the order.

(Authority: GOI Min. of Personnel & Training (DOPT) No. A-11019/37/85-AT dated 13-8-1985)

PARA-6 POINTS OF CONDUCT AND ETIQUETTE FOR THE GUIDANCE OF WITNESSES APPEARING BEFORE PARLIAMENTARY COMMITTEES OR THEIR SUBCOMMITTEES

The witnesses should note the following points while appearing before a parliamentary Committee:

1. Due respect to the Chairmen and the Committee/Sub-committee should be shown by the witness by bowing while taking his seat.
2. The witness should take the seat earmarked for him opposite to the seat of the Chairman.
3. The witness should take the oath, or make affirmation if so asked by the Chairman. The oath or affirmation will be administered by the secretary. The witness will take the oath or make affirmation standing in his seat and bow to the Chair just before taking the oath or making the affirmation and immediately afterwards.
4. The witness should answer specific question put to him either by the Chairman, or by a member of the Committee or by any other person authorized by the Chairman. The witness may be asked to place before the Committee any other points that have not been covered and which a witness think are essential to be placed before the Committee.
5. All submissions to the Chairman and the Committed should be couched in courteous and polite language.
6. When the evidence is completed and the witness is asked to withdraw, he should, while leaving, bow to the chain.
7. The witness should not smoke or chew when he is seated before the committee.
8. Subject to the provisions of Rule 270 of the Rules of Procedure and Conduct of Business in the Lok Sabha, the witness should note that the following acts shall constitute breaches of privilege and contempt of Committee.
 - (a) Refusal to answer questions.
 - (b) Pre verification or wilfully giving false evidence or suppressing the truth or misleading the committee.
 - (c) Trifling with the committee; returning insulting answers.
 - (d) Destroying or damaging martial documents relative to the enquiry.

(Lok Sabha Secretariat office Memo No. 74- PAC/57, dated the 11th June, 1957) received with Comptroller & Auditor General's letter No. 944-57' dated the 22nd June, 1957) (C.S.C.(Conduct) Rule 10 (1))

PARA-7 TENDERING EVIDENCE BEFORE THE ADMINISTRATIVE REFORMS COMMISSION

The Govt servant who are interviewed by the Commission are free to give frank expression to their personal views vide rule (3) of the C.C.S.(Conduct)Rules. No permission of the Government or of the Head of the Department is required for the purpose. But evidence tendered by the Commission should not be given publicity as that would amount to public criticism of government or unauthorized communication of information vide Rule 9&11 of the C.C.S(Conduct)Rules 1964.

Government servants are also free to submit memoranda, of their own accord direct to the Commission on any subject included in their terms of reference. In such memoranda, Government servant can give frank expression to their personal views, but the view so expressed should not be given any publicity. Care should also be taken to ensure that such memoranda do not reach any person/authority other than the Commission.

(Authority: M.H.A., O.M. NO. 25/8/66. Estt (A) dated 26 .7.1966 and 10th August 1966/C.C.S. (Conduct) Rule 10(2))

PARA-8 APPEALS AGAINST THE DECISIONS OF THE CHIEF MEDICAL OFFICERS AND INDIVIDUAL MEDICAL OFFICERS

The government of India has decided that there should be no right of appeal from the findings by Chief Medical Officer or Authorised Medical Attendant about their physical fitness from candidates for appointment in government service. But if Government is satisfied in the evidence placed before them by the candidate concerned of the possibility of an error of judgment in the decision of the Chief Medical Officer or the Authorized Medical Attendant, it will be open to them to allow re-examination by another Chief Medical Officer or a Specialist or by Medical Board as may be considered necessary. The fee for such examination, if any, will be paid by the candidates concerned.

It has also been decided by the Government of India that if any Medical Certificate is produced by a candidate or a Central Government Servant as a piece of evidence about the possibility of an error of judgment in the decision of the Chief Medical Officer or other Medical Officer who had examined him in the first instance, the certificate will not be taken into account unless it contains a note by the medical practitioners concerned to the effect that it has been given in full knowledge of the fact that the candidate has already been rejected as unfit for service by a Chief Medical Officer or other Medical Officer.

Government Servants or candidates for Government service who are declared unfit by Chief Medical Officer/Individual Medical Officer; should, if they desire to appeal against such decisions, do so together with the requisite evidence in support of their case within a month from the date of issue of the communications in which the findings of the Medical Officers are Communicated to the candidates/Government servant concerned

Authority:-

(1) Government of India, Ministry of health, Memo No. F. 7 (1) – 27 /51 –MII, dated the 18th January 1952 received under controller & Auditor General's endorsement No. 590/Nge/II/218/50-Vol. II, dated the 26th February, 1952.

(2) Government of India Ministry of Health, Office Memorandum No. F.7(1)-6/53 -M-II, dated the 27th March, 1953.

(3) Government of India Ministry of Health, Office Memorandum No. F.7(1)-10/53-M-II, dated the 1st May, 1953 received under comptroller & Auditor General's endorsement No. 1579-NGE/II 2-53, dated the 2nd June, 1953.

PARA-9 COMPETENT AUTHORITY FOR SIGNING THE APPOINTMENT ORDER

The following general instructions on the above subject have been issued by the Government of India for strict observance:-

- (i) For every "Gazetted "appointment there should be a gazetted Notification and for every other appointment there should be a formal order of appointment as distinct from an offer of appointment;
- (ii) The notification or the appointment order should expressly state that the appointment is made by the authority empowered to make such appointment and should be signed by the appointing authority or, where this is not practicable, by any other officer signing" for" the appointing authority. In such cases, however, the officer signing should ensure that the appointment has been formally approved by the appointing authority and the fact recorded on the file. In no case should the appointment order be issued by an officer higher than the appointing authority.

(G.I. Ministry of home Affairs, Office Memorandum No. F7 (43) / 57-East. (A) dated the 24th January, 1958 received under Comptroller & Auditor General's endorsement No. 581-G.E. II /9-58, dated 27th February, 1958)

PARA-10 ALTERNATION IN THE DATE OF BIRTH

At the time of appointment every Government servant shall declare his date of birth which is required to be accepted by the appointing authority on production, as far as possible, of documentary evidence such as High School or Higher /secondary or Secondary School certificate or extract from Birth Register. The date of birth so declared by the Government servant and accepted by the appointing authority shall not be subject to any alteration except under the circumstances specified below.

An attestation of date of birth of a Government servant can be made, with the sanction of the Comptroller & Auditor General, if

- (a) A request in this regard is made within five years of his entry in Government service;
- (b) It is clearly established that a genuine bonafide mistake has occurred; and
- (c) The date of birth so altered would not make him ineligible to appear in any school or University or Union Public Service Commission examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date which he entered Government Service.

PARA-11 ENROLLMENT OF CENTRAL GOVERNMENT SERVANTS IN THE HOME GUARDS ORGANIZATION

1. The Government of India have decided that ordinarily there should be no objection to Central Government Servant enrolling themselves in the officially sponsored auxiliary police organization like, the Home Guards, National Volunteer Corps, Prantiya Raksha Dal, etc. provided that the Head of their Department considers that this can be done without detriment to their official duties. The grant of permission to join forces will be subject to the conditions:-

- i. That the period of training and duty as Home Guard etc. will be treated as special casual leave and the person concerned permitted to receive in addition to their pay such emoluments as the State Government may offer; and ii. That the Government of India will not be responsible for any risks/injuries, damages or other consequences arising out of or during the course of employment in the Home Guards etc. organizations.

2. Such of the Government servant as are holding key posts and who cannot be released during emergency need not be permitted to join the organization.

3. As far as possible it is envisaged that the normal period of training will be outside office hours. However, if in an emergency a Government servant who is enrolled as a member of the Home Guards organization is required by the Commandant General to perform any duties and functions during office hours, the period of

absence shall be treated as special casual leave. The Government servants concerned may also be permitted to receive in addition to their civil pay, such allowances as may be prescribed for them under the Home Guards Rules.

PARA-12 REPLIES TO PARLIAMENT QUESTIONS

Replies to Parliament question are required to be routed to the Government of India only through the Comptroller and Auditor General of India even in respect of questions received direct from the Government of India. The proposed replies should, therefore, be sent to the Assistant Comptroller and Auditor General (P) by name along with a copy of the question and a copy thereof endorsed to Admn. Section to enable that section to maintain a record centrally of all the parliamentary questions and replies thereto.

(Authority: C &AG's letter No. 6/RS/33-58 dated the 29th April, 1958)

PARA-13 PROCEDURE FOR THE SETTLEMENT OF CLAIMS ARISING OUT OF ACCIDENTS IN WHICH GOVERNMENT OWNED VEHICLES ARE INVOLVED

The Government of India, Ministry of Transport have laid down that by virtue of subsection (2) of section 94 of the Motor Vehicles Act 1939 the vehicles owned by the Government and approved total authorities are exempted from the necessity to take out policies of insurance against third party risks.

The order to ensure that all claims against Government in respect of death or bodily injury or of damage to property to third parties arising out of accidents in which Government owned vehicles are involved are settled promptly, the Government of India have outlined the following procedure for dealing with all such cases, expeditiously, so that the underlying object namely, prompt settlement of such claims, is not defeated.

PARA-14 INSTRUCTION REGARDING THE INSURANCE OF VEHICLES AND ACTION TO BE TAKEN IN THE EVENT OF AN ACCIDENT.

No liability at law attaches to the Government of India in respect of death, bodily injury or damage to property caused by the use of their vehicles, but in respect of any of their registered otherwise than under section 39 of the Motor Vehicles Act, 1939 they have accepted

- a) Extra legal liability to the extent of the legal liability that whether for an official or unofficial purpose.
- b) The legal liability attaching to any persons driving the vehicle whether for an official or unofficial purpose.

2. Since insurance companies insure only legal liability and none attaches to the Government of India, Ministries should not insure their vehicles. Moreover since the Government of India owns an appreciable number of civil vehicles, by carrying their own insurance they will save the profit they would have been made by the insurance companies. As the Government of India have accepted the legal liability attaching to any person driving one of their civil vehicles it is essential that order issued the ministry regarding the use of vehicles should provide that vehicles should not be driven by any official other than the driver engaged for the purpose, except with the express orders, in writing of the Department, and that also there should be safeguards against any unauthorized use of vehicles. Where vehicles are allowed to be used by officers for private purposes on payment, this payment should be based on costs which include a sum equivalent to the premium that would have been paid had the vehicles been insured.

3. There has already been criticism of the provisions of the Motor vehicles Act which exempt Government from the necessity to insure their vehicles, on the grounds that there is danger of delay and difficulty in the settlement of genuine claims; and it is possible that the public may be afraid that they will not get a fair deal

from Government in the event of any of them being involved in an accident. To meet these objections the following procedure will be followed by the Ministries of the Government of India;

A. The Ministry concerned will in the first instance endeavour to reach a settlement with the aggrieved party out of court.

B. If the accident occurs in a locality where it is inconvenient for an officer of the Ministry to conduct an investigation, the District Magistrate of the District in which the accident takes place will assess the compensation to be paid to the aggrieved party on behalf of the Ministry concerned and will offer it to the aggrieved party in the final settlement; if the aggrieved party accepts the amount so offered, the Government of India will pay without further argument; provided that no sum exceeding Rs. 2000/-shall be so offered by any District Magistrate until he has obtained consent of the Ministry concerned.

C. If it is impossible to reach a settlement out of court the aggrieved party will be permitted to take legal action in the civil court against the driver, Government undertaking to honour the court's decree.

D. It is important the Ministries should issue orders regarding the action to be taken when any of their vehicles is involved in an accident; the instructions set out below have been prepared for guidance in this respect.

a) If a vehicle is involved in an accident the driver should after making any report to the police requires by section 89 of the Motor Vehicles Act bring the full facts of the case to the notice of the office of the Ministry immediately responsible for the control of the vehicle without avoidable delay.

b) Neither the driver nor any other officer except the prescribed senior officer mentioned in paragraph (c) below should:

(i) Embark on, or incur any expenditure on litigation

(ii) Make any offer, or promise of payment, on settlement; or

(iii) Make any admission of liability; in respect of any claim made by a third party.

This should, however not be regarded as debarring them from answering truthfully any reasonable questions especially questions asked by a police officer in uniform. In this connection attention is invited to the duties of owners and drivers described in section 86 of the Motor Vehicles act.

c) The Office to whom a report is made in accordance with (a) above should be required to report the full facts to a specified officer (referred to hereafter as "the Officer concerned") who should normally be a senior officer of the Ministry selected for the purpose. This officer should be required to act much in the same way as an insurance company in the case of a private vehicles, that is to say he should keep in touch with progress of cases, deal with claimants and their legal advisers, instruct the counsel where cases are taken to court, and make arrangements for payment when as settlement is reached or when judgment is delivered. Further he may be given power to compromise claims out of court. Where possible he should endeavour to obtain first hand knowledge of the cases he is required to settle by visiting the spot questioning witnesses etc.

d) In regard to the settlement of claims, stress must be laid on the need for avoiding unnecessary delay in this connection. Ministries should arrange with their Financial Advisers regarding the extent to which the Officer referred to in case can be empowered to sanction amounts necessary to settle cases quickly out of Court. The Indian workmen's compensation act should be used as a guide in calculating compensation for death or injury within the provision of that act.

(G. I., Min. of Transport Memo No. 37-T(19)/46 dated the 1st December 1950 received with the C.A. G.'s endt. No. 266 –Admn./44/51 dated the 29th January, 1951. Case No. OE/33-398)

PARA-15 LENDING OF STAFF AT THE TIME OF ELECTIONS TO THE CENTRAL/ STATE LEGISLATURES

The Comptroller and Auditor General has decided that following procedure should be followed by the Heads of Departments under his control at the time of elections to the central and State Legislatures

(i) GENERAL ELECTIONS

Heads of department should render such assistance as may be required by the State Government in connection with the General Elections of the Legislature in Uttarakhand. Any expenditure on TA/DA incurred in Central Department in connection therewith will be debited to the State Government.

(ii) BYE - ELECTIONS

The Comptroller and Auditor General considers that in the case of bye elections it should be possible for the State Government to call in their officers from other stations, if necessary. Such assistance as is still required by the State Government may be obtained by them in consultation with the Ministry of Finance to the Government of India.

The Principal Accountant General may entertain and dispose such requests in direct correspondence with the State Government in accordance with the principle enunciated above and having due regard to the members of staff available and required position about arrears of urgent work etc. No staff should, however, be withdrawn from election work after having previously agreed to offer their services, as such last minute changes might have the effect of suddenly facing the State Government with a most embarrassing and difficult question.

(C.A.G's letter No. 1878 – NGE – II/204-49 dated the 29th June, 1949)

PARA-16 RECOVERY OF CONTRIBUTIONS FROM FOREIGN EMPLOYERS

Recoveries on account of leave salary and pensionary contribution in respect of persons whose services are placed at the disposal of foreign employers are required to be made from the Foreign Employers in accordance with rules and orders in force at the time of such transfers. The recovery of these contributions is watched by the P.A.O. and relevant entries connected with such transfers to foreign services and return there from are also made by him. Services books and all relevant particulars in respect of the persons concerned should, therefore, be sent to P.A.O. section at the time of their transfer to foreign services and again on their return there form.

It may, however, be kept in mind that claims for recovery of leave salary and pension contributions made against Defence Department will not be entertained by the Controller of Defence Accounts concerned if these are not initiated within 3 years of the individuals reversion to their parent department.

PARA-17 ALLOCATIONS OF LEAVE SALARY/PENSIONARY CHARGES BETWEEN DEPARTMENT OF CENTRAL GOVERNMENT.

The existing system of allocation of sharing of liability on account of leave salary and pensionary charges of Government Servants with service under more than one Department among the Departments of the Government of India including Railways, P. & T. and Defence Department has been dispensed with. The liability of leave salary / pension contribution arising when an officer is on deputation between Departments mentioned above, will be borne –

Leave Salary

- (i) in full by the borrowing Department for leave availed of during the tenure of the deputation;
- (ii) by the department of which sanctions leave in the case of a Government servants who avails of leave on termination of his / her deputation ; and (iii) by the Department (even if it be a borrowing Department) from

which a Government servants actually retires of superannuation, or dies while in service in regard to cash payment in lieu of unutilised earned leave at credit on that date due;

Pension

(iv) The liability for pension including gratuity will be borne in full by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Department under whom he had served.

(Authority: Min. of Fine. (Deptt. of exp.) Special Cell O.M. No. F.2 (117) /76 – SC dated 26-12-1977 and C.A.G. ‘ S. O.M. No. S- 11031/ 1/ 78 T.A. /dated 23.02.1997- Para 9.8.1 of Civil Accounts Manual)

PARA-18 DEPUTATION OF CENTRAL GOVERNMENT OFFICIALS TO STATE GOVERNMENT AND VICE- VERSA – LEAVE SALARY & PENSION CONTRIBUTIONS

In respect of a Central Government servant placed on deputation with State Government Leave salary contribution shall be payable by the State Government under the provision of Rule 9 of Appendix 3B – II to Account Code Volume I .

Receipt of such contribution is watched by the Pay & Accounts Office.

But no pension contribution would be recoverable from the State Government in such cases and pension will be allocable between Central Government and the State Government concerned in terms of Appendix 3b. IV to Account Code Volume I.

Leave salary contribution in respect of State Government servants who are on deputation with the Central Government shall be payable to State Government by the Central Government concerned.

No pension contribution would be payable in such cases by the Central Government to the State Government and pension will be allocable between Central and State Government.

(Authority: Para 9.9 of Civil Accounts Manual)

PARA-19 PROCEDURES FOR A CHANGE OF NAME BY GOVERNMENT SERVANT

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

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

NOTE: If the person concerned does not possess a seal it is not necessary to insist on having the personal seal affixed on the prescribed “deed”. In such cases it would be sufficient if the signature of the person concerned on the deed is attested by two witnesses, preferably Gazetted Officers.

(Vide G.I., M.H.A. O.H. No. 60/274 – 48 – Easts. Dated 3.11.1948, G.I. Ministry of Home Affairs Letter No. 161/51- Easts dated the 19th August, 1951, and G.I., M.H.A. O.M. No. 87/52 – Easts dated 24.03.1952. Case No. O.E./ 33- 394)

PARA-20 PROCEDURE FOR CHANGE OF NAME ON MARRIAGE

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

In cases where girls in Government services may desire on their marriage, a change of name to be noted in the official records and the formalities mentioned in para 548 need not be observed in such cases provided that the Head of the Office / Department concerned is satisfied that the change sought to be effect is in fact in pursuance of marriage and the name is after the name of the husband.

In the case of a married women who while in service get a valid divorce and desire to revert to her maiden name and also in the case of a widow who remarries and desires to have a change of name after the name of the second husband the formalities mentioned in para 548 should be observed.

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

PARA-21 CHANGE OF RELIGION

Scheduled Caste – concessions are admissible to the members of scheduled Caste who profess Hinduism or Sikhism and consequently any change of religion other than Hinduism or Sikhism will deprive him of the eligibility for the concession admissible to the members of the Scheduled Caste. Consequently it is necessary for such a person to give the declaration on change of religion. The procedure prescribed in the Ministry of Home Affairs Office Memorandum No. 60/274 /49 – Ests dated 3.11.1948 for reorganizing the change in the name of the Government servants may be followed for recognizing the change in the religion and the deed form prescribed there in may be used with suitable modifications.

(Authority: C. & A. G. 'S No. 5599–NGE. II/ 393-58 dated 7.12.1959, C. & A.G.'s No. 2163 – N. III / 13 – 85 / I dated 2.07.1986).

PARA-22 DEATH OF HIGH DIGNITARIES IN INDIA-CLOSING OF OFFICE

The detailed instructions to be observed on the death of High Dignitaries in India viz. President, Vice-President, Prime Minister, Union Cabinet Ministers, other members of the Council of Ministers of the Union, Governor or Chief Minister of a State Communicated in Government of India, Ministry of Home Affairs D.P. & A.R. O.M. No. 12/15/82 – JCA, dated 15th May, 1982 are laid down in **Appendix XX** to this Chapter.

PARA-23 ACCEPTANCE OF DOWRY BY GOVERNMENT SERVANT

With reference to rule 13 – A of Central Civil Services (Conduct) Rules 1964, no Government Servant shall

- (i) give or take or abet the giving or taking of dowry, or
- (ii) demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.

For the purpose of this rule, “dowry” has the same meaning as in the Dowry Prohibition Act, 1961 (28 of 1961). Section 2 of this Act defines dowry as “any” property or valuable security given or agreed to be given directly or indirectly by one party to marriage to the other party to marriage or by the parents of either party to a marriage or to any other person at or before the marriage as consideration for the marriage of the said parties”, but does not include ‘Dover’ or in the case of persons to whom the Muslim Personal Law (Shariat) applies.

For removal of doubts, Explanation 1 below section 2 declares that “any” present made at the time of marriage to other party to the marriage in the form of cash, ornaments, clothes or any other articles, shall not

to be deemed to be dowry within the meaning of this section, unless they are made as consideration for the marriage of said parties.

Persons, who are guilty of giving or taking or abetting the giving or taking of dowry, or demanding any dowry directly or indirectly from the parents or guardian or a bride or bridegroom as the case may be, are liable to punishment prescribed in section 3 and 4 of the Act. Dowry can, therefore, no longer be treated as "Customary Gift". Any violation of the provisions of Dowry Prohibition Act 1961 by a Government Servant will constitute a good and sufficient reason for instituting disciplinary proceedings against him, in addition to such legal actions may be taken against him in accordance with the provisions of the Act.

(Authority : D.P. & A. R. Not. No. 11013/12/75. Estt. (A) dated 13.02.1976)

PARA-24 COMMITTEE ON SEXUAL HARASSMENT OF WORKING WOMEN

A committee on prevention of sexual harassment of working women in Central Govt. offices has been formed in this office. Victim of sexual harassment may register her complaint with either to the president of the committee or any member of the committee.

(Authority: Office circular vide 70-75/Admn/Audit/Complaint-Committee/16-2009 dt. 08.04.2014)

PARA-25 INTRODUCTION OF NEW PENSION SCHEME

Government of India have introduced a new Defined Contribution Pension Scheme replacing the existing systems of Defined Benefit Pension System vide Government of India, Ministry of Finance, Dept. of Economic Affairs Notification dated 22nd December, 2003. The new pension Scheme comes into operation with effect from 1.1.2004 and is applicable to all new entrants to Central Govt. service, except to Armed Forces, joining Government service on or after 1.1.2004.

PARA-26 RIGHT TO INFORMATION ACT 2005-DISCLOSURE OF INFORMATION-REGARDING

The Right to Information Act 2005 came in force on 12th October 2005. The right to information means and includes:-

- (i) Inspection works, documents.
- (ii) Taking notes, extracts in sanctified copies of the documents the RTI in this office in effective since 15-6-2005 and Sr. DAG/Admn. Functions as Public information Officers Instruction issued to disclaim of information in terms of Section 7 & 8 of RTI Act 2005

2. Audit Matter

2.1 According to Article 151(1) of the Constitution of India, the Reports of the Comptroller and Auditor General of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of Parliament. Under Clause (2) of the said Article, the Reports of the Comptroller and Auditor General of India relating to the account of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. Under Section 8(1)(c), there is no obligation to disclose information that would cause breach of privilege of Parliament or the State Legislature.

2.2 The Audit Report goes through various processes before its finalization. Having regard to the intent and provisions of the RTI Act, all documents/information contained in inspection Reports and other like documents issued to the auditee may be disclosed. The intent to report any matter to Parliament/State Legislature is established for the first time only when 'Draft Audit Para/ Draft Review' is to the Government (auditee entity) for confirmation of facts & figure and for comments.

Accordingly, privilege may be claimed only in respect of Draft Audit Paras/Draft Reviews and 'Bond copies' of Audit Reports sent for signature of CAG. Once the Audit Report is laid on the Table of the Parliament/State Legislature (s) it would come within the public domain. Audit memos, Half Margins and other working papers that relate to Inspection Reports and Audit Reports are internal nature may not be disclosed.

2.3. In future all Inspection Reports may be issued with the following disclaimer statement:-

"The Inspection Report has been prepared on the basis of information furnished and made available by----- (Name of auditee entity). The Office of Principal Accountant General (Name) disclaims any responsibility for any misinformation and/or non-information on the part of auditee."

In respect of information being sought on past IRs, information may be disclosed to any person with a similar disclaimer statement.

2.4. In case of request for letters and other communications issued by the auditee entity, action may be taken in terms of Section 6(3) of the Act to transfer the request to the concerned public authority under the Act to transfer the request to the concerned public authority under intimation to the petitioner within the time limit prescribed under the Act. This will relate to all letters and communications issued by the auditee entity and mentioned in the Inspection Reports and Audit Reports already placed before Parliament/Legislature.

3. Administration Matters

3.1 In respect of documents relating to office management, Administrative Reports brought out by each office can be made available for the prescribed cost. Information relating to the budget details, details regarding welfare activity, recreation, details regarding tenders etc. after conclusion of the contract, promotion, appointment, pay fixation, gradation list, roster details can be disclosed.

3.2 Information which is purely personal in nature the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of Section 8(1)(f) of the Act. In this category the personal details of the Government servants, their family, GPF balance, CRs, etc should not be disclosed.

4. The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure. As a general rule, internal noting should not be disclosed.

Appendix-I

Sl no.	Title	Date/period of submission
1.	Sectional Dairies/Register/COR	First day of every week to BO and first day of every month to Group Officer
2.	MIP/Organizational Chart of Comm. Wing/	Every month
3.	Engagement of ret'd. Personnel on short term contract/Hindi report/KFA-KRA	Every Quarter
4.	Half yearly report on review on the case of Gr. B Gazetted officer of comm. Cadre under 56(j)/Details-updation of ret'd. IA&AS officer	Half yearly
5.	Pay details in r/o Sr.AO/AO/AAO(Comm.)/Return on sexual harassment of working women/Membership position of Association of Sr.AO/AO Comm.	yearly