

*FOR OFFICIAL USE ONLY*



# RECORD MANUAL



**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
CENTRAL :: KOLKATA**

## P R E F A C E

*This Manual contains instructions regarding the working of the Record Branch. The instructions are not exhaustive but illustrative and they should be strictly followed in this office.*

*Updation of this Manual will be looked after by the Record-I Section through periodical review.*

*Any suggestions for improvement of the manual are welcome and will receive careful consideration.*

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Kolkata**

**Sd/-  
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## **CONTENTS**

<b>Particulars</b>	<b>Paragraphs</b>
<b>SECTION 1-CONSTITUTION AND CONTROL</b>	
Constitution	1.1
Work of the Department	1.2
Distribution of Work	1.3
Duties of the Assistant Audit Officer / Supervisor	1.4
Coordination between Record Sections	1.5
<b>SECTION 2-PRINTING AND BINDING</b>	
General	2.1
Printing of Books	2.2
Preparation of Manuscripts	2.3
Requisition / Requirement of Printing	2.4
Printing requirement	2.4.1
Printing of Periodicals, Question papers etc	2.4.2
Printing matters - Preparation of	2.4.3
Certificates to be furnished on the requisitions	2.4.4
Proof checking	2.5
Printing at Private Presses	2.6
Printing at Government or Private Presses – procedure therefor	2.7
Printing at Private Presses–Delegation of Powers	2.8
Publications should bear the copyright symbol ©	2.9
Printing Machine	2.10
Binding	2.11
Payment to Multi Tasking Staff (MTS) for binding	2.12
Indent for printed forms and the duties of the forms clerk	2.13
Supply of Government of India Standard Forms	2.14
Indent for Labels	2.15
Standardization, alteration or cancellation of forms	2.16
Stock Register of Forms	2.17
Physical Verification of stock of forms	2.18

Report of Obsolete Forms	2.19
<b>SECTION 3-STATIONERY ARTICLES</b>	
General	3.1
Preparation of Annual Indent	3.2
Scrutiny of Indents	3.3
Receipt of stationery articles	3.4
Issue of stationery articles	3.5
Verification of stock	3.6
Local purchase of stationery articles	3.7
Purchase of Rubber Stamps	3.8
<b>SECTION 4-DISASTER MANAGEMENT PLAN</b>	
Introduction	4.1
Risk assessment for the probability of occurrence of disasters & formulation of safety norms	4.2
Establishment of a 'trigger' mechanism	4.3
Handling of disaster situation to bring normalcy quickly	4.4
<b>SECTION 5-CORRESPONDENCE</b>	
Receipt of letters	5.1
Classification of letters	5.2
Opening of Dak	5.3
Receipt of valuables and their disposal	5.4
Maintenance of General Diaries for certain letters	5.5
Town Dak	5.6
Ordinary Dak	5.7
Covers from the Government of India, C&AG of India, important letters from the State Government etc.	5.8
Papers received by the DGA(C) / Director / Deputy Director or Branch Officers directly	5.9
Enclosures to Inward Letters	5.10
Sorting of letters and documents	5.11
Detailed procedure	5.11.1
Letters meant for more than one section	5.11.2
Confidential Papers	5.12

Attachment orders	5.13
Demi-official correspondence	5.14
Unofficial correspondence	5.15
Unsigned and incomplete letters	5.16
Transmission of Inward letters to Sections	5.17
Messages received through Fax	5.18
Tracing of Inward letters in Record Section	5.19
<b>SECTION 6-PHOTOCOPYING</b>	
Arrangement for Photocopying	6.1
<b>SECTION 7-DESPATCH WORK</b>	
Duties of Head Dispatcher	7.1
Service Postage Stamp / Franking Machine	7.2
Despatch of letters	7.3
Noting of change of address of Government Offices	7.4
Town Covers	7.5
Return of Office Copies	7.6
Message by FAX	7.7
<b>SECTION 8-THE RECORD ROOM</b>	
General arrangement	8.1
Working hours in Record Room	8.2
Admittance into Record Room	8.3
Duties of Senior Auditor / Auditor in charge of Record Room	8.4
Transmission of Records to Record Room	8.5
Pasting of labels	8.6
Index of old Records	8.7
Receipt of Records	8.8
Records not to be placed in the Corridor	8.9
Records that may not be admitted into the Record Room	8.10
Admission of Records	8.11
Arrangement of Records	8.12
Issue of Records to Sections	8.13
Return of Records to Old Record	8.14

Reminders for return of Records issued	8.15
Weeding out and destruction of Old Records	8.16
Calling for tenders for waste papers	8.17
File Boards	8.18
Inspection of Old Record Room	8.19
<b>SECTION 9-MISCELLANEOUS</b>	
Distribution of Newspapers	9.1
Distribution of Time - Tables etc.	9.2
Receipt and distribution of Codes, Manuals, Correction Slips etc	9.3
Supply of code books to the prospective candidates of SAS and departmental examinations	9.4
Loss of Manual of Standing Order (Technical)	9.5
Rules governing the issue of Priced Publications of Government of India	9.6
Codes and general books of reference	9.7
Supply of copies of Manuals to the C & A G of India	9.8
Supply of departmental Manuals	9.9
Supply of departmental Manuals to other Civil Audit and Accounts & Entitlement Offices	9.10
Verification of sectional stock of books, codes and manuals	9.11
Distribution of Dusters	9.12
National Flag-specification of cloth	9.13
Supply of soaps to sweepers	9.14
Office Library	9.15
General	9.15.1
Receipt of Books in Library	9.15.2
Issue of books from Library	9.15.3
Return of books to Library	9.15.4
Duties of the Librarian	9.15.5
Weeding out of old books and their disposal	9.15.6
System of direct purchase of books by different wings	9.15.7
Security of articles	9.16

Procedure for hiring of office accommodation from private owners	9.17
Office furniture	9.18
Preparation and submission of contingency bills	9.19
Preparation of newspaper bills for SAOs / AOs / AAOs	9.20
Renovation and maintenance of GI Press Building	9.21
Purchase and Maintenance of Water filters and AC Machines	9.22
Miscellaneous Stores	9.23
History Register of Office Machines	9.24
Appendices – A, B, C & D	
List of Abbreviations used in the Manual	

## **SECTION 1**

### **CONSTITUTION AND CONTROL**

#### **1.1**

#### **CONSTITUTION**

The Record Branch is divided into three sections viz. Record-I, Record-II and Old Record. Each section is under the supervisory charge of an Assistant Audit Officer / Supervisor. All the three sections are under the control of a Senior Audit Officer (SAO) / Audit Officer (AO) who is the Branch Officer. The Record Branch is included in Administration Group and the overall supervisory charge of the Record Branch is exercised by the Director / Deputy Director (Administration).

#### **1.2**

#### **WORK OF THE DEPARTMENT**

The work of the Record Branch consists mainly of:

- (i) The receipt and distribution of all letters and other inward documents such as UO cases etc to the various sections of the office.
- (ii) The despatch of all outward documents.
- (iii) Purchase / repair of office furniture and maintenance of account thereof.
- (iv) Purchase / maintenance of plain paper copier, photocopier machine and calculators.
- (v) Purchase, custody of stamps and maintenance of Stamp Account.
- (vi) Purchase of books and their distribution to various sections/officers.
- (vii) Maintenance of the register of corrections to the Record Manual.
- (viii) Storage, indenting , distribution and accounting of :
  - (a) Codes, Manuals and other publications and correction slips thereto.
  - (b) Printed special and standardised forms.
  - (c) Stationery Articles.



- (ix) Supervision of the office building, telephone connection, electronic intercom system etc.
- (x) Work relating to the maintenance of the staff car of the office.
- (xi) Maintenance of accounts of Speed Post, Registered Parcel etc and payment therefor to GPO.
- (xii) Maintenance of old records properly.
- (xiii) Indexing the records kept in Old Record room
- (xiv) Custody of old records of the office and destruction of time expired records as well as disposal of all unnecessary papers.

1.3

### **DISTRIBUTION OF WORK**

*The distribution of work between Record-I, Record-II and Old Record sections will be as under:-*

#### **RECORD-I SECTION**

- (a) Maintenance of Register of Valuables and supervision of report thereof.
- (b) Purchase and distribution of calculators, maintenance of its account and repair thereof.
- (c) Purchase & distribution of books and maintenance of stock account of books.
- (d) Work relating to electric installations, telephone connections and electronic intercom system.
- (e) Arranging timely payment of telephone bills.
- (f) Maintenance of staff car and arranging payment of bills for fuel and repair etc.
- (g) Periodical review of office expenses and contingencies and intimation to Administration-I section, the requirement of funds under the Head "OE" in each year with the approval of Group Officer.
- (h) Preparation and submission of staff proposals for the Record Branch to the competent authority.
- (i) Maintenance of Register of corrections to the Record Manual.
- (j) Anti-termite treatment / pest control for the office.
- (k) Supply of rubber stamps to Officers / Sections.
- (l) Storage, indenting, distribution and accounting of :

- (i) Codes, Manuals & other publications and correction slips thereto.
- (ii) Printed special & standardized forms and printing through Private Press.
- (iii) Stationery articles including local purchases.
- (m) Maintenance of old records and weeding / destruction of time-expired records.
- (n) Purchase and maintenance / repair of Photocopy / Plain Paper Copier machines.
- (o) Employment of Casual Labours, as and when necessary.
- (p) Preparation and submission of all Contingency Bills of office under the Head "OE", Minor Works, Wages, LPS, Books.
- (q) Purchase and distribution of briefcases for officers including Group Officers and Director General of Audit and keeping accounts thereof.
- (r) Preparation of Bills of newspapers for SAOs, AOs and AAOs.
- (s) Various works in connection with Disaster Management Plan.
- (t) Drawal of contingent advance for meeting petty expenses and adjustment thereof.
- (u) Purchase and distribution of furniture to various Sections / Officers, maintenance of the account of Dead Stock articles, annual verification and submission of report thereof as well as repair of furniture.
- (v) Purchase and maintenance of AC machines and Water filter machines.
- (w) Any other item of work that may be allotted by the competent authority.

### **RECORD-II SECTION**

- (a) Expeditious receipt / distribution / transfer of all inward letters and other documents to the sections concerned.
- (b) Ensuring that UO cases are sent to the Director General of Audit for perusal and are sent to the respective sections without any delay.
- (c) Expeditious despatch all outward letters and documents after they are received in Record II section.
- (d) To send C&AG's letters received by Record-II section directly to the Director General of Audit's Secretariat unopened for disposal.

- (e) Purchase and proper maintenance of service postage stamp account.
- (f) Prompt distribution of office orders/circulars to various officers/sections.
- (g) Mass Mailing System with GPO regarding speed post letters, registered letters, parcels etc and issue of cheque in favour of Director, GPO in this regard. The said cheque should be handed over to the manager of GPO who comes every day to collect these letters for dispatch
- (h) Preparation and submission of Imprest bills in each month
- (i) Preparation and submission of annual 'Avery' machine bills.
- (j) Any other items of work that may be allotted by the competent authority.

### **OLD RECORD SECTION**

- Maintenance of old records properly and to ensure that all records are kept orderly and in their proper places.
- Proper labeling and numbering of all registers, files, bundles etc and sending them to Old Record Room.
- Up to date maintenance of all records.
- To ensure that the register of weeding is maintained properly.
- Destruction of time expired records
- Disposal of all unnecessary papers
- Any other items of work that may be allotted by the competent authority.

**1.4**

### **DUTIES OF ASSISTANT AUDIT OFFICER / SUPERVISOR**

Save as provided elsewhere in this Manual, the Assistant Audit Officer / Supervisor of each of the Record sections is responsible for items of work enumerated in Para 1.3 against the respective sections, performance of duties specifically imposed on him / her, observing the procedure laid down in the Manual, general supervision of the respective sections and for seeing that the work is promptly, properly and satisfactorily carried out.

**1.5**

### **COORDINATION OF RECORD SECTIONS**

Record-I section will act as the coordinating section between the sections of the Record Branch.

## SECTION 2

### PRINTING AND BINDING

#### 2.1

##### GENERAL

Rules for printing and binding as issued by the Government of India from time to time should be carefully followed while sending out works to the Government of India Press.

#### 2.2

##### PRINTING OF BOOKS

**2.2.1** With a view to avoid the unnecessary stocking of publications and consequent wastage, the Government of India have ordered that when determining the number of copies of a publication to be printed, the officer giving the print order must ensure that the number ordered is not in excess of actual requirement.

**2.2.2** With a view to curtail expenditure on the printing of Government Publications, the following points should be carefully borne in mind:-

- (1) Wherever possible, the extension of the periods after which it is customary to reprint publications; and
- (2) The condensation or discontinuance of the printing of publications where necessary.

The publications issued by this office consist of manuals and reports. As regards manuals, it is customary to reprint them when additions and alternations are usually made by correction slips or owing to the introduction of a thorough change in procedure or rules. In order to see whether the periodicity of reprint may be extended, every proposal to reprint a publication should be submitted for the prior orders of the Director General of Audit with special reference to this point.

Records are generally issued annually by this office either with reference to the prescribed rules or instructions issued by the competent authority. Efforts should be made to reduce the bulk of these reports.

The manuscripts should be prepared after giving sufficient thought so that there might not be any occasion for revising them or redrafting them at proof stage. The manuscript meant for the press should be typed on one side of the paper with double spacing, pages should be serially numbered and complete with necessary instructions for the guidance of the printer.

It should be remembered that the press is liable to charge extra expenses for 'Urgent Work'. Therefore, only really urgent works should be marked as such and under the written authority of the Director / Deputy Director (Administration). The relevant provisions of the 'Rules for Printing and Binding' issued with the authority of the Government of India should be kept in view in this respect.

Whenever it is considered necessary that the works may be kept pending for a period, the instructions contained in the Rules for Printing and Binding should be specially borne in mind.

*(Authority: Ministry of W & H No. I-15011/273p dated 14.11.73 & I- 15011/2/73-p/ptg dated 24.2.75)*

#### 2.4.1 **Printing requirement**

The printing requirement of the office should be submitted to the Director of Printing (Government of India) by the first week of February every year in the following proforma:

Sl. No.	Title of job	No. of Manuscripts (Typed in double space on paper) (20.5 cm X 29.5 cm)	Language	No. of printed copies required	Type of binding required
1	2	3	4	5	6
	Date on which manuscripts duly edited will be handed over to the press.	Date on which printed copies will be required.		Special instructions / requirements, if any.	

#### **2.4.2 Printing of Periodicals, Question Papers**

The materials for items of work such as printing of periodicals, question papers etc. may be directly sent to the Government of India Press as per standing instructions of the Director of Printing.

*(Authority: Comptroller and Audit General's letter No.144 NGE III/ 18-88 dated 25.1.88 read with order G.I.O.M No.I-15026/1/87p (pt) dated 18.12.87)*

#### **2.4.3 Printing matters-preparation of**

Matters sent to the press with the approval of Directorate of Printing, should ordinarily be prepared on paper, the size of which is not larger than foolscap i.e. 20.5 cm X 29.5 cm and sent alongwith a copy of the approval order / instructions of the Directorate of Printing. The following principles must be observed while sending matters to the press:

(1) Only when a large number is required, the Record Branch must be consulted in regard to the number of copies required to be kept by them for general use before final print order is given.

(2) The copy should, as far as possible, be completed in every respect in order to keep down author's correction.

#### **2.4.4 Certificates to be furnished on the requisitions**

Printing requisitions which can be sent directly to the press should be forwarded with the following certificates:

- (a) That the job has been screened and approved for printing by the Head of the Department.
- (b) That the printing of the job is inescapable and the number of copies required is the barest minimum.
- (c) That the requisition has been signed by a Group 'A' Gazetted Officer.

The number and date of the latest orders of the Directorate of Printing should be quoted on all requisitions as the authority for printing when a copy of the publications is sent for printing.

2.5

### PROOF CHECKING

Normally proof checking by the indenter should not be necessary. The press will carry out proof reading before printing. Whenever proofs are checked by the indentors, one copy of the proof may be retained by indenter by asking for the proofs in duplicate at the very initial stage. Proofs sent by the press for corrections must be returned promptly and in any case with the time limit indicated below:

Size of the publication	Time limit for return of proof
(1) Publications containing 50 (fifty) pages of proof.	2 (Two) days excluding time taken in transit.
(2) Publications containing more than 50 (fifty) pages of proof.	2 (Two) days for the first 50 pages plus one day for every additional 30 pages excluding the time taken in transit subject to maximum of 15 days including the time of transit.

2.6

### PRINTING AT PRIVATE PRESSES

In the event of the inability of the Directorate of Printing to print Manuals etc these may be got printed at a press other than the Government of India Press and the expenditure on this account should be met from the budget allotment of this office. However, before any job is entrusted to a private press, the prior approval of the Directorate of Printing should be obtained. In doing so, all relevant information including quotations received from various presses should be furnished to him. As far as possible, the paper required for the purpose of printing should be procured from the Stationery Officer of the Government of India.

Necessary budget provision for printing of manuals by private presses may be made in the office budget only for so long as the Government of India Press is unable to take up the printing work. The amount provided should be show as a distinct item under the Head "OE".



Under the 'Rules for Printing and Binding', arrangements, etc for all private printing should be previously approved by the Directorate of Printing and except for the types of work like Gazette Notification, all printing jobs must be sent to the Government or Private Presses through the Directorate of Printing. It should, therefore, be ensured that no print order is placed directly to any press in contravention of the aforesaid rules.

**2.8.1**

The following decisions have been taken by the Government of India Press in respect of printing orders to be accepted by them:

(i) No orders will be accepted for printing of publication / booklets / reports / pamphlets etc where the number of copies required is less than 500. Where the required number of copies is less than 500, the required number of copies may be made by computer printing. Printing at Private Presses may be resorted to only in exceptional cases. Printed covers may, however, be got made and the pamphlets etc stapled or wire-stitched and trimmed by local arrangements through Private Presses, if necessary.

(ii) Government Press will not accept orders for printing Special Forms if the number of copies required is less than 3000. Such material should either be computerized or got printed through Private Presses.

The Ministries / Departments etc have been delegated full power without any monetary limit for printing / binding etc at Private Presses in respect of jobs mentioned above. The Department / Office shall be responsible for inviting quotations, approving rates, scrutinizing, passing and paying bills. For emergent and unforeseen petty printing and binding jobs through Private Presses, the following powers have already been delegated:

- (a) Ministries/Departments:     ` 2000 p.a.
- (b) Head of Departments:       ` 1000 p.a.
- (c) Head of Office:               ` 500 p.a.

**Note:** These figures include the cost of paper and binding materials  
In respect of emergent and special cases and for expenditure in excess of the monetary limits referred to above, the Ministries / Departments are empowered to incur expenditure as required, without any ceiling, and for resorting to printing in Private Presses without obtaining the approval of the Directorate of Printing but the rates to be paid to the private printers should not, however, exceed those admissible under the Schedule of Rates maintained by the Directorate of Printing. Where jobs are proposed to be entrusted to private printers in excess of the Scheduled Rates, Ministries / Departments shall have powers to decide such cases in consultation with their associated Finance wing.

*(Authority: Ministry of W & H No. L 15011/6/71-PI dated 24.2.72 & C & A.G's Circular letter No. 1741-TA.II/7-69-II dated 22.9.70 )*

**Note:** For any printing job executed through the State / Union Territory Presses, the Director General of Audit will exercise same powers as delegated to the Head of Administrative Ministries / Departments as per (a) above.

*(Authority: C & A .G's letter No.2678-NGE.I/62-71 dated 14.11.78)*

## 2.8.2

Half Yearly Returns in respect of jobs executed through Private Presses and State Government Presses in prescribed proforma should be furnished to the Comptroller & Auditor General for half years ending 30<sup>th</sup> September and 31<sup>st</sup> March so as to reach the Headquarters Office by the end of October / April respectively.

*(Authority: Ministry of W & H No. L-15011/6/71-PI dated 24.2.72 File No. Record II / 21-LP/74-75 C & A.G's Circular letter No.1741-IA.II/7-69-II dated 22.9.70)*

**Note:** In case the standard forms cannot be made available by the Government of India Forms Stores, a non-availability certificate should be obtained from them, so as to enable the Director of Printing to accord sanction for the local printing of the forms.

## 2.9

### PUBLICATIONS SHOULD BEAR THE COPYRIGHT

In order to claim copyright protection under the Universal Copyright Convention in non-Berne Universal Copyright Convention Countries, it

is necessary that all copies of the government publications issued on or after the 21 January 1958 should bear the symbol © ( the letter ‘c’ within a circle). Publications issued on or after 21<sup>st</sup> January 1958 not bearing symbol © will not enjoy copyright protection in non-Berne Universal Copyright Convention Countries. It has been decided by the Comptroller and Auditor General of India that the symbol © with the name of the proprietor of the copyright and year of publication should be printed at the back of the title page on all publications of the Department which are printed or reprinted after the 21<sup>st</sup> January 1958. The Distinct Emblem of IA&AD as approved by the C&AG of India may be used in publications (except in official seal, Audit Certificates and Audit Reports) and printed in the cover and the title page of the publications.

*(Authority: Ministry of Education and Scientific Research letter No.F-18-9/57-02 dated 24.12.57 and C & A.G’s letter No.696- Admn. II /557-57 dated 16.3.59 file No. TM/98 of 48-49 & C& AG’s Circular No.1034-O & M/126-85 dated 19.9.88)*

**2.10**

### **PRINTING MACHINE**

In order to print standard and other essential forms required by this office and other sister offices located in this zone (in case of non supply of these forms by the Government of India Forms Stores) a printing machine has been set up in the office of the Accountant General (Accounts & Entitlement), West Bengal to tide over the immediate difficulties. The printing work of forms for this office will, therefore, be undertaken by the office of the Accountant General (Accounts & Entitlements), West Bengal.

*(Authority: Para 3 of MSO (A) Volume- I)*

**2.11**

### **BINDING**

**2.11.1**

All binding work of this office should as a rule is sent to the Government of India Press, Santragachi for binding. Sections should foresee their requirement of all binding works sufficiently in advance so that the work may be done by the Press. Binding by Private

Binders will be allowed only in exceptional cases where owing to the risk of loss of important documents or leakage of official information it is not considered desirable to send the work to the press or where there is extreme urgency of the work. The rates to be paid to the binders should specially be fixed in each individual case. When any item is required to be bound at the Government of India Press, it should be accompanied by a requisition in Form 5-99 B.

**2.11.2** Record Branch will undertake annually the binding of all registers. For this purpose the sections should send necessary instructions to the Record Branch well in advance of the date(s) of requirement. In other cases and in cases of urgent works, the sections should send the works directly to the Government Bindery.

**2.12**

### **PAYMENT TO MULTI TASKING STAFF (MTS) FOR**

Payment to the MTS for binding charges should be treated as honoraria and debited to the same head as to the pay of MTS. Sanction of the Director General of Audit should be obtained for each such payment.

**2.13**

### **INDENT FOR PRINTED FORMS AND THE DUTIES OF**

**2.13.1** Rules for printing and binding have been issued by the Government of India and these rules should be strictly observed while giving print orders or indenting for standard and other forms. This office is precluded from getting any printing work done at the State Government Press or obtaining any printed form from the Press and Forms Manager of the State Government, in cases where the limit mentioned in Note below Para 2.8.1 exceeds, without specific sanction of the Directorate of Printing. All printing work of this office labels or other miscellaneous printing should be done at the Government of India Press. Santragachi.

**2.13.2** As per provisions of the Rules for Printing, the indent for printing standard forms should be dispatched to the Manager, Government of India Forms Stores, by 10<sup>th</sup> June in every year. The Forms Section of the Record Branch is responsible for indenting for “Standard” and

“Special” forms and labels. Miscellaneous printing should be requisitioned for by the branches concerned as and when required.

*(Authority: Letter No. 17A/2836 dated 22.11.79 of Manager, Forms Stores, Kolkata)*

### **2.13.3**

The indent for standard forms should be prepared by the Forms Clerk early in April in each year and for this purpose, a broadsheet form should be used containing the following headings:

- Item No.
- Number of the forms
- Description of the forms
- Name of the various sections of the office
- Total
- Forms in office stock
- Balance for which indent is required
- Remarks

After filling the 1<sup>st</sup> four columns of the broadsheet, it should be circulated to the branches. The Forms Clerk should watch the circulation and see that no undue delay occurs. The broadsheet must be completed and returned to the Record Section by 1<sup>st</sup> May. On receipt, the Forms Clerk will strike out the total and post the forms in stock and work out the balance which is required for the next year's consumption. The indent will then be prepared in the prescribed form and laid before the Assistant Audit Officer / Supervisor who will check it very carefully. In this indent, directions for binding work (where required) should be given in consultation with the branches concerned. The indent should be prepared in the prescribed printed form and issued by 10<sup>th</sup> June to the Government of India Forms Stores.

**Note:** The work in connection with the indenting of special forms for which the Record Branch is responsible should commence in the same manner as that of “Standard” forms.

2.14

## SUPPLY OF GOVERNMENT OF INDIA STANDARD FORMS

After careful consideration it has been decided that indents for Government of India Standard Forms will be kept alive by the Manager, Government of India Forms Stores for a period of 12 months from the date when their submission is due. It would normally be possible for the Forms Stores to effect compliance within this period of 12 months. Where any demand is not complied with at the expiry of this period, it would stand automatically cancelled.

2.15

## INDENT FOR LABELS

The Forms Clerk will simultaneously take up the indents for labels and for this purpose a broadsheet in the following form will be issued:

- Item No.
- Number of the labels
- Description of the label
- Number of labels required for the year
- Number of labels in office stock
- Balance for which an indent is required
- Remarks

The requirements for the ensuing year will be carefully estimated by Assistant Audit Officer / Supervisor of Record-I in consultation with other Assistant Audit Officers / Supervisors of other wings, if necessary. The indent for labels should be issued by the 10<sup>th</sup> June to the Government of India Press. For this purpose, the work should be taken up sufficiently in advance so that due date may be adhered to.

2.16

## STANDARDIZATION, ALTERATION OR

The various Audit Codes indicate which of the forms have been standardised and which can be printed as special forms. In order to ensure strict compliance with the procedure prescribed in Paras 104 to 106 of Comptroller & Auditor General's Manual of Standing Orders (Administrative) Volume-I, all work connected with the supply,

printing, alteration or cancellation of standardized or special forms will be centralized in Record-I section. All such indents will be sent to the Record-I section which will be responsible for this procedure.

**2.17**

**STOCK REGISTER OF FORMS**

**2.17.1** The Stock Register of forms shall be maintained by the Forms Clerk in the form SY-240 with fly leaf in Form SY-240 (A). The receipts should be noted from the invoices as soon as received. Indents from sanctions, after being complied with, will be posted in the register and kept in files separately for each month. The account of forms should be closed at the end of every month.

**2.17.2** The check in respect of the items indicated below should be conducted by the Assistant Audit Officer/Supervisor, Record Section quarterly on the 15<sup>th</sup> May, August, November, and February verifying at the same time the actual balance of forms with the booked balances according to the prescribed percentage. For this purpose a few pages of the stock register of forms should be kept apart

- (1) The receipt of forms to be checked: 100 %
- (2) Test check of issue of forms during one month each quarter: 25 %
- (3) Check of balancing the forms account: 25 %
- (4) Physical verification of stock: 2%

The selection of the forms and accounts for test check by the Assistant Audit Officer / Supervisor, Record Section should be made by the Branch Officer every quarter in the form indicated below:

Name of Sections / Wings	Name of Series of forms	Quarter ending	Sections / Groups selected by Branch Officer for test check of issue of forms	Series of forms selected by Branch Officer for test check of (i) Balancing	Initial of Asstt. Audit Officer/ Supervisor of Record as token of his completion of test check	Initial of Group Officer after seeing completion of test check	Remarks, if any
1	2	3	4	5	6*	7	8

*\*Initial of Branch Officer should be entered as a token of selection of test check.*

**2.17.3** Half yearly review of the Stock Register by the Branch Officer should be conducted on the 20<sup>th</sup> May and November in each year and the fact of such review recorded in the 'Remarks' column of the above Register under his/her dated initials.

**2.17.4** A complete and up-to-date list of all forms issued by the office should be maintained by Record Section.

**2.18**

### **PHYSICAL VERIFICATION OF STOCK OF FORMS**

The physical verification of stock of forms should be conducted annually in the month of August by the following Inspecting parties:

*For the office of the DGA(C), Kolkata: An Inspection Party of ITA section.*

The report thereof should be put up to the Director General of Audit, Central, Kolkata. Necessary notes shall also be kept in the Calendar of Returns of concerned Record section.

**2.19**

### **REPORT OF OBSOLETE FORMS**

The Assistant Audit Officers / Supervisors of all wings of the office should, as and when the occasion arises, bring to the notice of Record-I section all such forms which have become obsolete or have been deleted or revised and are not to be used, so that such forms may be disposed off to the best advantage of government and the list of forms kept by the Record Section corrected / updated.



## SECTION 3

### STATIONERY ARTICLES

3.1

#### GENERAL

Stationery should be kept under lock and key in the Store room by the Stationery Keeper who will issue the articles in the office on receipt of requisition from time to time.

3.2

#### PREPARATION OF ANNUAL INDENT

On the 1st June in each year, the preparation of annual indent should be undertaken and submitted to the SAO / AO after due completion so as to be copied and sent to the Controller of Stationery by the 15<sup>th</sup> June. A single supplementary indent is also allowed during the year. These indents should be prepared in the prescribed printed form and in no case should letter form be used.

**Note:** The Central Stationery Office is closed annually from 31<sup>st</sup> March to 15<sup>th</sup> April for stock taking and accordingly supplementary indents received after the end of February are not complied with until stores are reopened unless the indents are of an urgent or exceptional in nature and countersigned by the Head of the Department.

3.3

#### SCRUTINY OF INDENTS

3.3.1

Every indent should be checked by the Assistant Audit Officer / Supervisor with great care. The normal monthly consumption as worked out from the past issues should be noted in pencil against each item and the quantity of article indented for together with the balance in stock should not, except under special orders, exceed the requirements for the period of the indent plus allowance for 3 months requirements. The value of each article should be checked with the latest price list received from the Controller of Stationery.

**Note:** The cost of note sheet is debited against stationery allotment.

### 3.3.2

With a view to see that sanctioned allotment for the year is not exceeded, a register in the prescribed form given in Annexure-I below will be maintained by the Stationery Clerk. At the beginning of each year the gross and net allotment for the year will be entered at the right hand top of the register and attested by the Assistant Audit Officer / Supervisor and Audit Officer in charge of Record Branch. As such indent is issued, the appropriate columns of the register will be filled in by the Stationery Clerk. When the articles indented for are received, the indents will be returned with the acknowledgement memo on the last page duly signed and at the same time the register will be filled in by the Stationery Clerk and submitted to the Assistant Audit Officer / Supervisor and Audit Officer in charge of Record for initials.

### 3.4

#### RECEIPT OF STATIONERY ARTICLES

The Stationery Clerk accompanied by a MTS shall go to the Stationery Office for the purpose of bringing articles of stationery. He is supplied with one of the list of stationery articles delivered to him by the Stationery Office. This list is signed by the Store Keeper of the Stationery Office and by the Stationery Keeper of this office. The Stationery Clerk on returning to the office will recheck these articles with reference to the list and enter them directly in the Stock Register. The entries in this register will then be attested by the SAO / AO in charge of Record Branch.

### 3.5

#### ISSUE OF STATIONERY ARTICLES

### 3.5.1

The Assistant Audit Officers / Supervisors of various sections / Audit Parties and SAOs / AOs of different branches posted in the office will send their monthly requisitions in prescribed form separately for stationery articles and forms. In the event of non-submission of requisition for a particular month, the quota of stationery articles will not be allowed to be carried forward to the next month. An issue register is maintained by the Stationery Clerk for recording day to day

issue of stationery articles and the total issue of a month is carried over to the Stock Register for closing the account.

### 3.5.2

The postings in the Issue Register will be checked by the Assistant Audit Officer / Supervisor on the 28<sup>th</sup> of every month with the original requisitions of the sections / branches etc and the Stock Register is closed and balanced on the last day of each month and initialed by him. The Registers will then be submitted to the SAO / AO in charge for review.

## 3.6

### VERIFICATION OF STOCK

An inspecting party of ITA and Revenue Audit Wing / OAD (Works) Audit Wing will physically verify the balance in stock of the Office of the DGA(C), Kolkata with reference to the Registers and actual stock in the month of August every year and submit a report to the SAO / AO in charge of Record Group.

If there be any difference between the balance in stock with that shown in the books, it should be reported to the DGA(C), Kolkata, through the SAO / AO in charge of Record Branch and the Director / Deputy Director (Administration).

## 3.7

### LOCAL PURCHASE OF STATIONERY ARTICLES

### 3.7.1

The Director General of Audit, Central, Kolkata and other Heads of Department of Indian Audit and Accounts Department have been delegated full powers for local purchase of stationery articles. These powers are subject to the conditions that such local purchase has to be made from Local Central / Wholesale Consumers Co-operative Society, 'Kendriya Bhandar', Central Government Employees Consumers Co-operative Ltd etc. In case, if any article of stationery is not available with them, it can be purchased from other sources after obtaining "No Objection Certificate" from them. These powers are exercisable subject to specific budget allotment for the purpose without re-appropriation from other heads.

*(Authority: Comptroller and Auditor General's letter No. 1143 – NGE.III/18-88-I dated 20.04.89)*

**3.7.2** The local purchase of stationery will be further be subject to rules and orders on the local purchase of stationery issued by Government of India / Comptroller & Auditor General of India from time to time.

**3.7.3** Usual procedures for keeping proper accounts regarding receipt and issue of stationery articles purchased locally as outlined in the preceding paragraphs should also be followed.

**3.8**

**PURCHASE OF RUBBER STAMPS**

**3.8.1** The Director General of Audit is authorized to make local purchase of rubber stamps and office seals. Director (Administration) is authorized to effect local purchase of rubber stamps to the extent of ` 500 per annum. Deputy Director (Administration) may make such purchase to the extent of ` 50 (without any limit for purchase at a time).

*(Authority: Section A, item 17(b) of Manual of Standing Orders (Admn) Volume-II)*

**3.8.2** As frequent recourse to local purchase of rubber stamps and seals in excess of limits may afford opportunities to unscrupulous dealers to counterfeit Government stamps and seals, local purchase of stamps and seals should be made with greatest caution and only from firms of repute.

**ANNEXURE-I**  
**(Refer Para-3.3)**

**Stationery allotment and expenditure of the  
Office of the Director General of Audit, Central, Kolkata for 20.....20....**

			<b>Initial of AAO / Supervisor</b>		<b>Initial of SAO / AO</b>		
Allotment sanctioned in .....							
Additional allotment sanctioned in.....							
Net Allotment.....							
Item No. & date of Indent	Total No. of Articles indented for	Amount of articles indented for	Stationery receipt No. & date	Cost of articles supplied	Initial of AAO / Supervisor	Initial of SAO / AO	Remarks
1	2	3	4	5	6	7	8

## SECTION 4

### DISASTER MANAGEMENT PLAN

4.1

#### INTRODUCTION

In order to deal with natural calamities like earthquake, drought, flood, fire, etc. a Disaster Management Committee (DMC) is to be formed to cope up with various types of disasters. Record-I Section is responsible to ensure the formation and proper functioning of the Disaster Management Plan (DMP). The key areas to be covered by the DMP are as under:

- (i) Installation of suitable warning & security system.
- (ii) Maintenance of uninterrupted communication.
- (iii) Create awareness among the staff about DMP, preparedness, “DOs and DON'Ts” during emergencies and relief measures.
- (iv) Publishing contact addresses and telephone numbers of responsible authorities namely Fire Department, Police, District Collector / Commissioner, Meteorological Department, Hospitals, etc.
- (v) Conducting periodical inspections or safety audits to check the readiness of the system.
- (vi) Conducting mock exercises to ensure automatic activation of the system in case of an emergency.

4.2

#### RISK ASSESSMENT FOR THE PROBABILITY OF OCCURRENCE OF DISASTERS & FORMULATION OF SAFETY NORMS

The DMC is responsible for ascertaining the risks that the office, its properties and employees are vulnerable to in any disaster. Accordingly, preventive measures to be taken. Generally, IA&AD offices are highly vulnerable to fire as it accumulates and stores huge quantity of government records. The Guidelines for Formulating Safety Norms are given below:

- Prepare “DOs and DON’Ts” to handle emergency situations.
- Create awareness among the employees on the procedure for using fire fighting gadgets and other safety devices by giving wide publicity through circulars, sign boards, notices, etc.
- Emergency Management System such as fire fighting equipments, sirens, sensors, security systems, etc provided in the buildings should be adequate and properly maintained.
- Sand in big containers should be placed at suitable and easily accessible places in the building.
- Security staff is imparted proper training to handle the fire safety gadgets and for evacuating the employees from the fire affected area.
- Proper coordination should be maintained with Fire Department, Police and Hospitals of the local area.
- The structural strength of the office building should be assessed by CPWD or other experts periodically to assess the risk of collapse of the building.
- Preventive measures should be taken against collapse, electrical shock, fire etc based on the vintage of the building, electrical wirings and fittings.
- In case of offices located in the seismic zones and flood affected area, the indication or warning signals if any, given by the Metrological Department or any other agency are to be taken seriously and ‘trigger’ mechanism should act.
- Working networks of similar nodal agencies may be identified for quick implementation of the rescue programme.
- For safe guarding of important files and records, back up copies in CDs should be created and stored separately. Microfilming could be considered for archiving permanent records that are very important.

These guidelines are only illustrative and not exhaustive. Therefore, other relevant factors, if any, specific to the office may be taken into consideration while formulating the safety norms. The DMC should conduct safety audit once in a quarter and take corrective action, if needed. Director General of Audit should monitor DMP through Calendar of Returns.

### ESTABLISHING A 'TRIGGER' MECHANISM

The primary objective of the 'trigger' mechanism is to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as news papers, television, radio, police, security personnel etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling each type of emergency should be activated. Therefore, DMC under the guidance of HOD should evolve a proper 'trigger' mechanism and design disaster specific follow up action based on the following guidelines:

- i. Identify the disasters that are prone to the locality and install suitable signal or warning mechanism to alert the employees.
- ii. Security staff and caretakers could be designated as 'trigger' points and should be authorized to use public address systems, fire alarms, sirens, etc. to alert the staff and officers.
- iii. Security & housekeeping staff and Caretaker of the office are to be instructed to be vigilant to perceive any emergency and report to the members of DMC to activate the EMS.

### HANDLING OF DISASTER SITUATION TO BRING IN NORMALCY QUICKLY

Disaster specific preventive and remedial measures are to be planned well in advance and the same should be widely published for creating awareness among all employees and officers. All activities required for the mitigation process are quickly to be activated by DMC simultaneously without loss of time and the management of the event is visible on the ground. To ensure proper and quick handling, the following actions are to be taken:

- i. List disaster specific remedial actions and specify job descriptions and responsibility to staff and officers of different levels.
- ii. Quickly mobilize the trained security staff and volunteers to handle emergencies once the 'warning or signal' is on.

- iii. Evacuate employees and officers quickly from the office premises without any delay.
- iv. Involve other Government agencies viz. Fire Department, Police, District Collector / Commissioner, Hospitals etc. for emergency handing without any delay.
- v. Develop alternative contingency plans as back up.
- vi. Keep first aid kit ready in the Welfare Section.
- vii. Device continuity plans for quickly restoring normalcy.



## SECTION 5

### CORRESPONDENCE

#### 5.1

#### RECEIPT OF LETTERS

Official letters arriving during the course of the day are received in the Record-II section while those addressed to the Director General of Audit or other officers by the name are received by the addressees themselves. Bearing or insufficiently stamped covers are sent to the Branch Officer of the Record Branch for payment order. Registered covers or parcels will be received by the Assistant concerned who will at once enter them in the Register of registered letters.

#### 5.2

#### CLASSIFICATION OF LETTERS

All letters received should be stamped with the date stamp of the office.

The letters are broadly classified into:-

- (i) Comptroller and Auditor General's letters
- (ii) Letters from the Government of India
- (iii) West Bengal Government letters
- (iv) Registered letters
- (v) Town Dak i.e., letters received through messengers deputed from different offices and not covered by letters at Serial Nos. (i) to (v).
- (vi) Ordinary Dak, i.e. letters received from Post Office and not covered by letters as Serial Nos. (i) to (v)

These letters will be marked for different groups / sections and then made over to the Diarist who will enter them in the section transit register.

**Note:** The receipt of CAG letters is done by Record-II but distribution & disposal of these letters are done by DGA(C)'s Secretariat.

5.3

### **OPENING OF DAK**

The Dak is opened twice daily viz. at 10 A.M & 2.30 P.M. The letters and documents received should normally be sent to the sections concerned on the day of their receipt. Covers received subsequently will also be opened before the office closes. Letter markers and diarists will not leave office until all the letters and returns received in the course of the day have been entered in the relevant registers, where necessary, and sorted so that they may be distributed to the sections concerned the following day. All urgent letters should, however, be sent to the section concerned immediately on receipt.

5.4

### **RECEIPT OF VALUABLES AND THEIR DISPOSAL**

The Record Section has been entrusted with the work of the receipt of valuables and their subsequent disposal. A Register of valuables in the prescribed form is maintained in the Record Section in which valuables are serially entered under attestation of the Branch Officer in-charge of the Record Section immediately on their receipt and the register along with the valuables are kept in his custody.

The valuable register should be thoroughly reviewed by the Assistant Audit Officer / Supervisor, Record Section on the 15<sup>th</sup> of each month with a view to watch the disposal of valuables and also to bringing to the notice of the Group Officer any lapse in dealing with the valuables. During the monthly review on the 15<sup>th</sup> of each month, the Branch Officer in-charge of the valuables should satisfy himself that contents of the chest agree with the outstanding verification should also be recorded in the register under his dated initials.

5.5

### **MAINTENCE OF GENERAL DIARIES FOR CERTAIN LETTERS**

General Centralized Diaries are maintained by the Record Branch for letters mentioned at Serial Nos. (i) to (iv) of Para 6.2 and the letters under each category are entered in the respective Diary. The serial

number of the relevant Diary is noted on the letter for future reference, for example CAG/325, India-646 GB/1125, RV/21 and so on.

## 5.6

### **TOWN DAK**

#### 5.6.1

Letters containing important documents will be entered by the Town Dak receiver in a transit book showing the issue numbers of the letters and the number of enclosures made over to the assistant who handles dak received by registered post. The assistant in charge of registered dak will deal with these letters and documents in the same way as he/she does with letters and documents received by registered post.

#### 5.6.2

The other letters received by the Town Dak receiver will be sent in two batches through separate transit book, the total number of letters being entered therein. The letters will then be made over to the diarist who will then enter the issue numbers of the letters in the Sectional Transit Register of inward letters below the Heading Town Dak.

## 5.7

### **ORDINARY DAK**

Procedure laid down in Para 6.6.2 will be followed in respect of Ordinary Dak.

## 5.8

### **COVERS FROM THE GOVERNMENT OF INDIA, C&AG OF INDIA, IMPORTANT LETTERS FROM THE STATE**

Covers sent by the Government of India, C&AG of India are picked out from the dak every morning and sent to the Director General of Audit before 12 noon. Such covers addressed by name Director General of Audit are sent to him unopened. These letters are opened by Director General of Audit. Important letters from the State Government are also put up along with the aforesaid covers to the Director General of Audit or to the officer looking after his charge in his absence, for perusal. These letters will be put up to the Director General of Audit when he attends office Covers marked 'Urgent' or

‘Immediate’, received in the course of day from the Government of India or Comptroller and Auditor General, will be sent to the Director General of Audit as soon as received. Important letters from the State Government not marked will also be sent to the Director General of Audit as soon as received.

5.9

### **PAPERS RECEIVED BY THE DGA / DIRECTOR / DEPUTY DIRECTOR OR BRANCH OFFICERS DIRECTLY**

Ordinary letters received by the DGA / Director / Deputy Director / Branch Officers directly will, after perusal, be sent to the Assistant Audit Officer / Supervisor, Record Branch for sending them to the sections concerned. Confidential papers will be dealt with in accordance with the procedure outlined in the OP Manual.

5.10

### **ENCLOSURES TO INWARD LETTERS**

While the covers are being opened, it should be carefully examined whether the enclosures, if any, are all in order. If it is stated in a letter that the enclosures have been sent under a separate cover, the letters marker must look for the enclosures, and if received, link them to the letter in question and record the fact in its margin. If any of the enclosures are wanting, he should likewise record the fact in the margin of the letter or document in order that section concerned may call for the wanting documents.

5.11

### **SORTING OF LETTERS AND DOCUMENTS**

#### **5.11.1 Detailed Procedure**

Each letter of document on receipt in the Record Branch should be examined to see to which section it relates and the name of the section concerned it marked on the letter. After the marking of the letters and the documents has been completed, the letters and document are sorted out and sent to the Group / Section concerned.

With a view to obviating delay in disposal of letters owing to the erroneous marking of letters for different sections, the Record Section should be careful in marking letters. In case of any doubt as to whether any particular section has any concern with any particular letter, it would be better to consult the section beforehand rather than wrongly marking it to that section. Delay due to careless marking should be brought to the notice of Branch Officer by Assistant Audit Officer / Supervisor.

It will be the duty of the Assistant Audit Officer / Supervisor receiving the letters etc to see that they belong to his section and if he/she finds that action cannot be taken on any letter marked for his section he/she will not receive such letters. The letter marked for a particular section should not be refused on any account by that section without the specific approval of the Branch Officer of the section concerned. In order to facilitate correct distribution of letters and documents, the Branch Officer of the section before marking the letter or documents to some other section under his dated initials, should consult other Branch Officer to ascertain its correct destination. It should reach the correct destination on the second marking positively. Record Branch should be accurate and careful in marking of letters and documents. The letters or documents will then be sent by the Record Branch to the proper section through the prescribed register.

#### **5.11.2 Letters meant for more than one section**

If an inward letter relates to more than one section, it will be marked for all the sections concerned and sent to the section which has to take action first. The section filing such letters will be responsible for seeing that the letters have been transferred to all the sections marked.

### **5.12**

#### **CONFIDENTIAL PAPERS**

The procedure relating to confidential papers is detailed in the relevant chapter of the OP Manual.

**5.13**

### **ATTACHMENT ORDERS**

Orders received from any court attaching money payable by this office should be immediately made over to the section concerned through the transit book in which the Assistant Audit Officer / Supervisor receiving them should note the date and exact time of receipt.

**5.14**

### **DEMI-OFFICIAL CORRESPONDENCE**

All Demi-Official (DO) letters addressed to the Director General of Audit / Director / Deputy Director by the name will be received by PS / PA and entered in a separate register maintained for the purpose and sent with the register to the Branch Officer of the concerned section who will sign the register in token of receipt. The Branch Officer should transit such letters to Assistant Audit Officer of the concerned section through his Transit Register. All DO letters addressed to Branch Officers should be made over to the Assistant Audit Officer/Supervisor of the concerned section through the Transit Register of the Branch Officers. Each Branch Officer is required to maintain a Transit Register for this purpose. Record Section is not required to keep note of such letters in the records maintained there.

**5.15**

### **UNOFFICIAL CORRESPONDENCE**

Unofficial (UO) cases received from offices other than C&AG's office. All UO references received in this office should be recorded in a register maintained by the Record Branch. The case receiver on receipt of the file will note the date of receipt, from whom received and the subject in the appropriate columns of the register and make over the papers to the Section / Group concerned through this register. On return of the papers after disposal he will make over the papers to the dispatcher who will give his receipt in the register. All office notes and papers, if any, should be detached and returned to the sections concerned. UO cases should not ordinarily take more than seven days

for disposal. The assistant maintaining the register should prepare a list of the outstanding cases from the register every Monday, obtain the explanation of the branches concerned for delay in disposal and submit the same to the DGA through Group Officer, Branch Officer and Assistant Audit Officer / Supervisor, Record by following Wednesday.

**5.16**

### **UNSIGNED AND INCOMPLETE LETTERS**

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

**5.17**

### **TRANSMISSION OF INWARD LETTERS TO SECTIONS**

**5.17.1**

Inward letters and other documents are to be distributed between 2 and 3 PM by Record section to the various sections / wings through the Dak Transit Registers, separate registers being maintained for each section / wing. In the Dak Transit Register, the serial number of the General Diaries is indicated under the headings GI, GB Register etc. In the case of Town Dak, the original issue number and in the case of Ordinary Dak only the total number of letters is recorded in the Dak Transit Register. The C&AG's letters, Unofficial cases and Express letters are sent through the General Diary Registers.

**5.17.2**

The Dak Transit Registers sent to the various sections will be collected by the messenger of the Record Branch by 12 noon at the latest on the following day. It will be the duty of the assistant of the Record Branch to count and verify the number of documents not received by the sections as also to see that there is no discrepancy in the acknowledgement given by section. Any discrepancy found must

be immediately brought to the notice of the Assistant Audit Officer / Supervisor and settled then and there. The documents / letters not received by the Sections should be examined by Assistant Audit Officer / Supervisor, Record to see why those are returned and arrange for prompt retransmission of such letters to the concerned sections.

**5.18**

### **MESSAGES RECEIVED THROUGH FAX**

All messages received through FAX are put up to the Director General of Audit, / Director / Deputy Director (Administration) for perusal. The messages will then be sent to the dealing section by the Fax Operator for such action as may be advised by the Director General of Audit or Director / Deputy Director (Administration).

**5.19**

### **TRACING OF INWARD LETTES IN RECORD SECTION**

If a letter is required to be traced in Record Section, a note to that effect may be sent to Assistant Audit Officer / Supervisor of Record Section by the dealing section. If the date of issue of the letter in question falls within a period of 30 days on the date of search, Assistant Audit Officer / Supervisor, Record section will arrange for conducting the search and intimate the position as early as possible. If the date of issue of letter to be traced falls more than 30 days from the date of search, the dealing assistant of the concerned section will conduct the search in Record section at a fixed time on appointed day(s) with the permission of SAO / AO of Record Branch.



## **SECTION 6**

### **PHOTOCOPYING**

#### **6.1**

#### **ARRANGEMENT FOR PHOTOCOPYING**

While sending materials to Record Section for photocopying, all sections must ensure to indicate that the proposal has been approved by the respective Branch Officer.

## SECTION 7

### DESPATCH WORK

#### 7.1

#### DUTIES OF THE DESPATCHER

The Head Despatcher is responsible for the work of the Despatch Group. He / She himself despatches all valuable documents and insure covers. He / She is also required to attend to the special instructions of the SAOs / AOs regarding despatch work, bringing any special case to the notice of the Assistant Audit Officer / Supervisor. Letters and documents sent through the sectional Docket & Registers which are not required to be typed out, should be sent directly to the Despatcher along with the enclosures and other connected documents, if any, positively by 2.P.M. so that all the letters and documents received through above registers may actually be despatched on the same day.

Letters and documents required to be sent by speed post should invariably be forwarded to the Head Despatcher by 5.00 P.M. so as to ensure the receipt of those documents at General Post Office within stipulated time and despatch. He is also responsible for keeping the stamp account.

**Note:** Mass Mailing Systems with GPO, Speed Post, Register letter, Parcel etc has been introduced.

#### 7.2

#### SERVICE POSTAGE STAMP / FRANKING MACHINE

##### 7.2.1

The Service Postage Stamps required by the office are obtained from the Presidency Post Master, GPO, Kolkata after placing an indent in Form TR 35. A daily account is maintained by the Head Despatcher in respect of these stamps in the following form:

<i>Dates</i>	<i>Denomination</i>	<i>Total</i>	<i>Initial of</i>
	10, 5, 2, 1, P.50, P.30, P.20, P.10, P.5	<i>Balance Issue</i>	<i>Head Despatcher / AAO</i>

**OB**-----

**Issue**-----

The daily posting in this register is made as per records of the despatch register maintained by the Head Despatcher. The register of daily account of service postage stamps is submitted daily to the Assistant Audit Officer / Supervisor in charge of Record (Despatch Group).

### 7.2.2

From the register of daily account of Service Postage Stamps consolidated account is prepared in the following form and submitted to the Audit Officer in charge of Record at the end of every month.

Receipt		Issue		Temporary loan to other section if any	Total Issue	Closing balance	Initial of	
Receipt	Total	Period of issue					Issue as per Daily Account Register	Head Despatcher
		From	To					

### 7.2.3

The Stamp account is got verified by a responsible officer not connected with Record Sections by 22 of January, April, July & October in each year and a report thereof is submitted to Director / Deputy Director (Administration ) for perusal.

## 7.3

### DESPATCH OF LETTERS

### 7.3.1

After the fair copies of drafts have been got signed by the concerned officers, outward registers, the fair copies and the office copies will be sent to despatchers. Despatchers will note the dates of despatch both on the fair copies and the office copies as a token of receipt, so that enclosures are duly appended thereto, insert the address (including official designation and the station of addressee) in the envelope and use Service Postage Stamps where necessary and arrange for despatch. Care should be taken that all letters send to the same addressee are placed in the same cover where practicable in order to minimize the needless use of postage stamps and envelopes.

**7.3.2** The despatch of speed post letters / parcels should be watched by the Head Despatcher and where any articles meant for despatch by speed post is returned by the Post Office, the matter should immediately be brought to the notice of the Assistant Audit Officer / Supervisor (Record).

**7.3.3** The Head Despatcher should see that the signed fair copies of all letters and statements are despatched on the date of receipt in Record section special care being taken for such despatch before the office closes for holiday and that all covers intended for the post are franked with a facsimile stamp of the signature of the Assistant Audit Officer / Supervisor (Record).

**7.3.4** The Assistant Audit Officer / Supervisor will before leaving office examine daily Despatcher's desk with a view to see that no papers are left which might have been despatched on the date of receipt.

**7.4**

#### **NOTE OF CHANGE OF ADDRESS OF GOVERNMENT**

Intimation of change of address of Government offices should be noted by the Despatcher; but it will primarily be the duty of the Groups / Sections from which the draft issues to insert address, correctly while the Despatcher will be responsible for seeing that the change in address is followed.

**7.5**

#### **TOWN COVERS**

When covers are sent by a messenger of the office, they should be entered in the peon book, in which the name of the messenger and the time the covers were given to him / her should be noted.

**7.6**

#### **RETURN OF OFFICE COPIES**

As soon as letters or other outward documents are despatched, the Despatcher will enter the date of despatch in the column provided for the purpose in the Sectional Outward Register and return the office copies with the register to the respective sections and except under

exceptional circumstances, the office copies should not be retained in the Record-II Section after despatch of fair copies. For this purpose the concerned issuing section should send their outward register to Record while sending for despatch. A test check of the Despatcher should also be conducted by the Branch Officer (Record) once a week to ensure that office copies do not remain in Record Section.

7.7

### **MESSAGE BY FAX**

Message required to be sent by FAX may be handed over to the Fax Operator of Record-I Section of the office by the Sectional MTS. The draft FAX message should invariably be got approved by the Group Officer / Branch Officer of the Section concerned before it is sent for FAX.

## **SECTION 8**

### **THE RECORD ROOM**

**8.1**

#### **GENERAL ARRANGEMENT**

The records of the office which are not required for day to day work are kept in a room called the 'Old Record Room'. The procedures in connection with the records kept in the Old Record Room are described in the following paragraphs.

**8.2**

#### **WORKING HOURS IN RECORD ROOM**

The Record Room will be open from 10 AM to 2 PM daily for the purpose of complying with requisitions and no records will be issued before or after these hours. However, if any record is urgently required, the requisition should invariably be signed by the Branch Officer.

**8.3**

#### **ADMITTANCE INTO RECORD ROOM**

No strangers, visitors or other outsiders will be admitted into the Record Room except under special orders of the SAO / AO of Record Branch and only persons who are connected with the office will be allowed admittance. So far as possible no person should be admitted into the Record Room; admittance should be the exception and not the rule.

**8.4**

#### **DUTIES OF SENIOR AUDITOR / AUDITOR IN CHARGE**

**8.4.1**

The Auditor / Senior Auditor in charge of record room will be assisted by Record Keepers in the performance of his / her duties.

The Auditor / Senior Auditor in charge is held responsible for the following:

- a) That all records are kept in order and in proper places;
- b) That all registers, files, bundles etc. are duly labelled or numbered;
- c) That the indexes are kept up to date;
- d) That no records are lying on the floor;
- e) That no records are admitted into the room which he has no authority to receive;
- f) That no records are removed from the room without obtaining proper requisition;
- g) That all records given out are duly returned to the Record Room;
- h) That no unauthorized person is permitted to have access to the room;
- i) That the register of weeding is maintained properly.

#### **8.4.2**

The Sr Ar / Ar is also responsible for the safety of the rooms while open during working hours and he will see that no one smokes or carries fire in any form into this room.

#### **8.4.3**

The Sr Ar / Ar in charge will see that the Record Room is duly ventilated and kept clean and in order; bits of paper, pieces of string and other rubbish are not to be left lying about but should be removed daily. He will also have the records examined from time to time to see that they are not destroyed by white ants and take prompt measures to exterminate them on the least indication of their presence. In order that rats are not attracted into the Record Room, he should see that food crumbs are never thrown on the floor. If there is any indication regarding the presence of rats, he should taken preventive measures such as placing rat-catchers etc in the infested parts so that records are not destroyed.

### **8.5**

#### **TRANSMISSION OF RECORDS TO RECORD ROOM**

In order to ensure an even flow of records from the sections to the Old Record Room throughout the year, the following instructions are issued:

### **8.5.1 Correspondence files**

The Assistant Audit Officer / Supervisor should examine all bundles and files of correspondence in their sections from time to time and take steps for their transmission to the Old Record Room whenever they are due to be sent there. Such records as are assignable to the Old Record Room must be sent every month. Before despatching, the correspondence files and bundles should be carefully examined and all unimportant inward letters and outward drafts or reminders filed therein should be weeded out. Reminders should always be weeded out periodically- a note being kept of the letter numbers and dates of their issue on the top of the original letters. Closed files except 'D' files which under the existing rules should be destroyed in the sections one year after they are closed, should be sent to the Old Record Room properly weeded out six months after they are closed unless in the opinion of the Assistant Audit Officers / Supervisors, any of them are required to be kept in the sections for a longer period for frequent reference. Correspondence files or bundles which are not required to be kept in the sections for frequent reference after the period referred to above should be forthwith relegated to the Old Record Room.

### **8.5.2 Other Records**

The records which are under the rules required to be kept in the sections for a short period and which are not meant for immediate or for day to day use should be neatly arranged in the almirahs, standing or overhead racks or the balconies. The Senior Auditors / Auditors should have only current records to deal with and must on no account be surrounded by unnecessary records. One year's previous records, besides the current one should be kept in the sections and others should be sent to Old Record Room as soon as they become due to be sent except in particular cases in which the Assistant Audit Officer / Supervisor consider that records older than those of the last previous year should be kept in the sections for purposes of reference.

"The Selection list", the completed "Questionnaires" and other primary records of inspection should be kept in the controlling sections of the respective wings for the periods mentioned in the manuals of respective wings. Any statistical information (such as total number of assessment



cases checked during a particular period) can easily be taken from these records. After the expiry of the period, these records should be sent to the Record Room for preservation.

### **8.5.3 Records to be sent to Old Record Room**

No record which can be sent to Record Room should be kept in sections. The sections sending records to Old Record Room will prepare lists of records in Form No. SY-307 as well as in Form No. SY-251, filling in only the first half of the latter form. The different classes of records to be preserved for the same period should be shown separately in the same list and separate lists prepared for different periods of preservation. The Old Record Keeper will retain the lists in Form No. SY-257 and return to sections the lists in form No. SY-307 after putting his/her initials in them in token of his having received the records entered therein. The entries in the lists should be neatly written and the items comprehensively described.

**8.6**

### **PASTING OF LABELS**

Labels indicating the subject matters, etc. should be pasted on each file in a particular place. Any file not properly labelled will be refused by the Record Keeper.

**Note:** The preparation of lists in Forms SY-257 and SY-307 and pasting of labels stated above are responsibilities of the respective section and not of the Record Section.

**8.7**

### **INDEX OF OLD RECORDS**

All records i.e. registers, guard files etc. made over to the Old Record should be properly bound or otherwise secured. Each of them should have recorded thereon in a conspicuous place over the dated initials of the persons authorized, the year in which it is to be destroyed. For this purpose each such record should have pasted on it an Index Slip in the following form:

INDEX SLIP OF RECORD MADE OVER TO OLD RECORD

ROOM

1. Name of the section .....
2. Description of the Record.....
3. Period.....
4. Year / Date on which due for destruction.....

Dated

Signature of the AAO / Supervisor

The Old Record Branch should refuse to accept any records which are not complete in the above respects.

**Note :**The above information in respect of registers and records which do not have their subjects clearly specified on their face should be recorded in block letters and figures on Index Slips (as in Form No.SY-322C) to be pasted on such registers records.

**8.8**

**RECEIPT OF RECORDS**

**8.8.1**

On receipt of records in the Old Record Branch the remaining columns of the list in Form No. SY 257 sent by the sections along with their records, should be filled in. Special care should be taken to fill in correctly the Column relating to the year of destruction. The entries should be neatly written. These lists will be bound in separate volumes according to the different periods of preservation. These volumes (registers) will be permanent records and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in a consecutive series.

**8.8.2**

On receipt of the records in the Record Room they will be duly indexed and placed in the racks provided for that particular class of records. Once any record has been admitted into the Record Room, it ceases to be a sectional record (i.e. a record in the charge of any section / group of the office) and the responsibility for its future safe custody lies with the Record Branch. If any record should be given

out, the Sr Ar / Ar in charge of such Records will see on its return that it is in good condition before it is accepted.

### 8.8.3

Any records that are to be received will be taken over in the Old Record Room and those requisitioned for will be taken out from this room with Sr Ar /Ar's permission only.

## 8.9

### RECORDS NOT TO BE PLACED IN THE CORRIDOR

Assistant Audit Officer / Supervisor of all sections should see that no files, registers or other records intended for removal to Old Record are placed in the corridor without first arranging with the Old Record Branch for their removal.

## 8.10

### RECORDS THAT MAY NOT BE ADMITTED INTO THE

No records may be taken over by the Old Record Branch that does not require to be preserved for more than three years unless there is a special order to the contrary in any case. Such records will remain in-charge of the Group or Section concerned and when no longer required, may be sent by the sections concerned to Old Record for destruction preparing a list (in duplicate) of all such destructible records so transferred with a view to checking of the records actually destroyed. One copy of the list may be preserved in the section for future reference and the other copy may be forwarded to the Old Record along with the weeded out records. These papers should not be left in the verandas but to be taken charge of by Record. A detailed list of the records to be kept and destroyed by sections as well as those intended for the Old Record Room is given in **Appendix A** to the Manual.

The Senior Auditor / Auditor in charge of Record Room will submit to the Assistant Audit Officer / Supervisor for order in respect of any records intended to be preserved more than three years and not included in **Appendix A**, which on presentation at the Record Room, he may have reasons to believe, should not be admitted for safekeeping.

## 8.11

### ADMISSION OF RECORDS

Any records that are required to be kept for more than three years and are in good condition may be admitted into the Record Room. Records affected by white-ants or otherwise damaged, will not be admitted without being first thoroughly disinfected or repaired. In such cases, the Assistant Audit Officer / Supervisor will report the fact to the SAO / AO in charge of the section concerned and severe notice will be taken of the damage due to neglect on the part of the assistant in charge of the particular record.

## 8.12

### ARRANGEMENT OF RECORDS

#### 8.12.1

All records belonging to the same section / group, class or kind will be kept together in one line and on the same shelf as far as practicable or continued to the next. Records of one period must not be mixed up with those of another and those pertaining to same period should be arranged in the same order.

#### 8.12.2

A vacant space should be left as far as possible after each class of record to provide accommodation for similar records of future years. As the records of the older years are destroyed year by year after the lapse of the prescribed period fresh space becomes available for the reception of fresh records.

#### 8.12.3

Thus, it will not be necessary except occasionally, to resift any records. In some few cases a readjustment may be found necessary but as a rule and if possible, records should not move from place to place, more particularly if they are old.

#### 8.12.4

Registers and other bound volumes will be placed with their back exposed to view in regular lines on the edge of the shelves on which they are placed; none should be pushed in farther than is necessary. The more even and regular the line, the easier it is to pick out the required register.

**8.12.5** The books should be so placed as to allow a volume being removed with ease. All over crowding should be avoided as it tends to damage the binding.

**8.12.6** Bundles must be carefully put away. Accommodation should not be unnecessarily wasted and bundles should, therefore, be placed one above the other and in line and so arranged that the labels may be easily read. Any signs of carelessness in this respect will be taken notice of.

**8.12.7** No records of any kind may be left on the floor, on the window-sills or placed below the lowest shelf of any rack.

**8.13**

### **ISSUE OF RECORDS TO SECTIONS**

**8.13.1** Old Records may be obtained by sections on requisitions in the proper form signed by the Sr Ar / Ar requiring it and countersigned by the Assistant Audit Officer / Supervisor of the section. The records required will be taken down by the MTS of the Section requiring it. As far as possible, records should be consulted and replaced at once and not removed from Record Room without sufficient reason. If removed, they must be returned as soon as possible.

**8.13.2** The responsibility for safe custody of the records issued from Old Record will be for the time being with the indenting officer or with such other officer as may take it from him until the record is returned to Old Record Room.

**8.13.3** The responsibility for the return of a record lies with the person who takes out the record.

**8.13.4** If a letter is to be taken out of file, a slip bearing the number, date of the letter, date of requisition, the name of the person to whom it has been issued and the date of issue will be placed in the file in the place of each letter that has been so issued by Old Record.

**8.13.5** The Requisition slips for the records issued from the Old Record Branch should be kept in Guard Files, one being maintained for each section. These Guard Files should be kept under lock and key. The reminders for return of the records should be issued from these files, the date of issue being noted on them.

## **8.14**

### **RETURN OF RECORDS TO OLD RECORD**

- 8.14.1** All records issued from Old Record are returnable within ten days. The responsibility for the return of records lies with the person who received it.
- 8.14.2** On return of a record the Record-Keeper will detach the requisition slip on which the record was originally supplied and return it to the indenting section or person.
- 8.14.3** When the record is returned, the person returning it must see that he obtains and destroys the requisition slip.
- 8.14.4** The records received back from different sections will be placed in their proper place immediately on their receipt. Similarly when any letter taken out from a file is returned, the same should at once be placed in the proper file and the slip placed there at the time of issue taken out and destroyed. The records of each day must be completed before closing of that day.

## **8.15**

### **REMINDERS FOR RETURN OF RECORDS ISSUED**

- 8.15.1** All records issued from Old Record are returnable within ten days. If any are not returned within this period, a formal reminder will be issued on the eleventh day, when the documents must be returned or a fresh receipt granted.
- 8.15.2** Once every fortnight the Assistant Audit Officer / Supervisor, Record will go through the Guard Files of requisition slips of records issued from the Old Record to see that reminders have been issued for all outstanding records and report for, to the SAO / AO in charge, cases in which records have been retained beyond three weeks. Once in a month he will also report cases of delay to the SAO / AO in charge of defaulting sections through the SAO / AO in charge of the Record Branch. The Assistant Audit Officer / Supervisor should also put his / her dated initials in the form provided for the purpose in the Guard Files in token of having examined the slips.

- 8.16.1** The Sr Ar / Ar in charge of Old Record should examine from time to time all correspondence files, bundles and registers kept in the Old Record Room and put up proposals to the Head of the Office through the SAO / AO in charge of the Record Branch to weed out such of them as have lost their importance or those that in his / her opinion ought not to be kept for the full period of preservation as noted on them. Before putting up such proposals it would be desirable for him to consult the section concerned.
- 8.16.2** Arrangement should be made for a quarterly review of the records through a Senior Audit Officer who should submit the report to the Director General of Audit, along with the list of records to be destroyed. While conducting this review, it should be ensured that the documents which are known to be required by the Government or a Court of Law or in connection with the settlement of outstanding audit objections which have not been completely checked and accepted in audit are not destroyed.
- 8.16.3** No records will actually be destroyed except with the sanction of the Head of the Office. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his / her approval thereto, will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the records detailed in them.
- 8.16.4** Suitable arrangements should be made for early disposal of old records finally selected for destruction after the orders of SAO / AO have been passed in accordance with the executive orders in force from time to time and tearing them into small pieces. All orders for the destruction of records passed by an officer, other than the Director General of Audit should be pursued by the Director General of Audit, every six months.  
*(Authority: Para 379 of Manual of Standing Orders (Admn) Volume-I)*
- 8.16.5** When the destruction has been completed, the word “Destroyed” should be written in the remarks column of the register mentioned in

Para 8.16.3 quoting the reference to the orders sanctioning the destruction.

**8.16.6**

It is the duty of the Assistant Audit Officer / Supervisor of Old Record to see that all old records are destroyed immediately after the period fixed by rule or order for their retention has elapsed.

While records may be reviewed and weeded out at periodical intervals in the light of the retention period prescribed to avoid their build up, the attempt should be to make a continuous and conscious effort throughout the year to weed out unnecessary records. In other words, the working rule should be **“Weed as you go”**.

**8.16.7**

All records should be torn up before removal from the Records Room for sale or destruction.

**8.16.8**

All unwanted document of ‘Confidential’ and ‘Secret’ nature including pamphlets, drawings, blueprints, stencils, perforated monotype paper, matrices, proofs and carbons etc. should be destroyed by burning.

*(Authority: Para 378 of Manual of Standing Orders (Admn) Volume-I)*

**8.17**

**CALLING FOR TENDERS FOR WASTE PAPERS**

Waste papers are sold under the orders of the Director General of Audit. Tenders for waste paper should be invited with clear instructions that all tenders should be properly sealed and super scribed on the cover in red ink ‘Tender for waste paper’ and should be addressed to the SAO / AO in charge of Record by name. Covers not so addressed will not be accepted.

**8.18**

**FILE BOARDS**

File Boards should be used with periodical repairs till the boards themselves break. The repairs may be carried out by the MTS (Brown paper and file tape board for this purpose may be purchased locally). File boards which are beyond repair should be replaced.



The Old Record Room should be inspected every quarter by the Senior Audit Officer / Audit Officer in charge of the Record Branch and any two other SAOs / AOs to be nominated by the Director / Deputy Director (Administration). During these Inspections, particular attention should be given to see that:

- a) all records received have been generally kept in their proper places and entered in the respective registers ;
- b) records picked up at random from the shelves can be traced in the register maintained in the Old Record Section ;
- c) that the Old Record Room has been kept tidy ;
- d) that date of destruction of each file record or register has been prominently labelled on the documents themselves and
- e) no records have been kept in stock which is due for destruction.

Reports of these inspections should be submitted to the DGA(C) by the 1<sup>st</sup> week of April, July, October and January.

## SECTION 9

### MISCELLANEOUS

#### 9.1

#### DISTRIBUTION OF NEWSPAPERS

Newspapers as ordered by Director General of Audit / Director / Deputy Director from time to time are sent directly to them. Apart from that, Branch Officers of each wing may receive one newspaper as per his / her choice. Other periodicals received in this office are stocked in Record Section before issuing them to the respective Group Officers. The periodicals should be disposed off from time to time by Record Section.

#### 9.2

#### DISTRIBUTION OF TIME - TABLES ETC

Time Tables and India Bradshaw are purchased by Record Section for distribution according to the scale approved by the Director / Deputy Director (Administration) from time to time. The Record Section is entrusted with the duty of arranging for the purchase and distribution of these time tables. If any of these time table is required for reference by a section to which a copy thereof has not been supplied, it shall be the duty of the section possessing a copy to make it available for reference by the section requiring it.

**Note:** At present, only OAD Headquarters Section, Administration Section and Senior Officers are eligible to have one copy of Bradshaw. These are supplied to other sections, if sanctioned by competent authority as a special case.

#### 9.3

#### RECEIPT & DISTRIBUTION OF CODES, MANUALS,

##### 9.3.1

Two Stock Registers shall be maintained by Record Section for books stocked, one for Central Government Publications and another for Office Manuals as well as State Government Publications. The stock

of Codes and Manuals shall, on fresh receipt, be entered in the respective stock register showing the date of receipt, the No. and date of the challan or voucher as the case may be, the total number of copies received and the final balance of copies in stock.

For the issue of books, separate register should be maintained, one each for-

- i) books issued to SAOs / AOs as personal copies;
- ii) books issued as personal copies of the AAOs / Supervisors;
- iii) books issued to the AAOs / Supervisors as sectional copies;
- iv) books issued on loan to AAOs / Probationers and others; and
- v) books issued to other officer together with their acknowledgement as a token of receipt of the books issued.

### **9.3.2**

All transactions occurring through each of the above Issue Registers should be entered in the respective Stock Register, showing the date of issue, the person or officer to whom issued, the corresponding page number of the Issue Register concerned and the closing balance of books in stock after each issue. The physical verification of books should be reviewed by the Assistant Audit Officer / Supervisor of Record Section with reference to the Stock Register each quarter of the year on the 5<sup>th</sup> of April, July, October and January and a report submitted to the Branch Officer. The annual physical verification of the books may be done by an Inspecting Party of ITA and Revenue Audit Wing / OAD (Works) Wing in respect of stock pertaining to the Office of the Director General of Audit and such verification need be conducted in the month of August every year. The report thereof should be put up to the Director General of Audit.

### **9.3.3**

For the issue of correction slips to Codes and Manuals, one Register shall be maintained in Form No.SY-236, which should be reviewed annually by the Assistant Audit Officer / Supervisor of Record Section and submitted to the Branch Officer in charge. Cases in which correction slips have not been received for an abnormally long period should be brought to the notice of the Branch Officer and, if necessary, the proper authority should be addressed to enquire whether any correction was actually issued during the period under review. The Forms Clerk is entrusted with the duty of supply of

Codes, Manuals etc and correction slips thereof within and outside the office. Assistant Audit Officer / Supervisor of Record Section is responsible for seeing that the distribution is made strictly in accordance with the prescribed scale and that no undue delay occurs.

#### 9.3.4

The Register for Issues of Books on loan referred to in Para 5.3.1 above may be submitted to the Branch Officer quarterly on the 15<sup>th</sup> June, September, December and March and to the Director/Deputy Director (Administration) twice a year on the 25<sup>th</sup> of September and March in order that the return of Books issued on loan may be effectively kept under watch.

#### 9.4

### **SUPPLY OF CODE BOOKS TO THE PROSPECTIVE CANDIDATES OF SAS AND DEPARTMENTAL**

The Comptroller & Auditor General has decided that the half yearly physical verification of code books supplied to the prospective candidates for SAS and departmental examinations is no longer necessary. A register should be maintained for proper record to ensure that the code books are not supplied more than once at concessional rate.

#### 9.5

### **LOSS OF MANUAL OF STANDING ORDER (TECHNICAL)**

In case, any copies of the Manual of Standing Order (Technical) are lost, the order of the Comptroller & Auditor General should invariably be obtained before the copies are written off from the stock accounts explaining the circumstances in which they were lost and the action taken against the persons at fault.

#### 9.6

### **RULES GOVERNING THE ISSUE OF PRICED PUBLICATIONS OF GOVERNMENT OF INDIA**

#### 9.6.1

Detailed rules on the subject are contained in “Rules for Printing and Binding” 1976 Edition. It has been decided that publications of one Ministry / Department indented for by another Ministry / Department for official use will be supplied by the Controller of Printing on

payment by cash, cheques etc of the full published price less 25% discount.

*(Authority: Ministry of W & H O.M. No.L-17019/2/72-Pt.II dated 21.11.72 and CAG's endorsement No.9817-Codes 1/TA/II 410-69 dated 5.1.73 as amended from time to time)*

#### 9.6.2

The State Government Publications should also be made available to Central Government offices at a discount of 25% as similar discount is allowed on reciprocal basis by the Government of India, Manager of Publication in respect of Central Publications supplied to the Officers of the State Government

*(Authority: Ministry of W & H Letter L-17019/3/71-Pt.I dated 10.8.71 and C & A G's endorsement No.2142-NGE.I/219-70-II dated 31.8.71)*

### 9.7

#### CODES AND GENERAL BOOKS OF REFERENCE

#### 9.7.1

The responsibility for determining the number of Codes and General Books of reference required for use in this office as a whole and for making arrangements to obtain them rests with the Record Section. All suggestions for new purchases should be sent to it for necessary action. The distribution of the books will also be made by that section strictly in accordance with the scale to be approved in each case by the Director / Deputy Director (Administration).

#### 9.7.2

A Register showing receipt of books newly purchased and codes etc. received and distribution thereof should be maintained. This Register should be reviewed by the Branch Officer (Record) annually in the month of March each year.

### 9.8

#### SUPPLY OF COPIES OF MANUALS TO THE C & A G OF

One copy of all Manuals issued by this office as well as one copy of all rules issued in the form of Codes, Manuals of Standing Regulations by the Department of the State Government should be supplied to the Comptroller & Auditor General of India. One set of corrections to the above Codes, Manuals etc should also be supplied to him regularly.

**9.9**

### **SUPPLY OF DEPARTMENTAL MANUALS**

The distribution will be made according to scale to be approved by the Director / Deputy Director (Administration) in each case. Before giving final print orders, the number required for supply both within and outside the office and the number to be kept in reserve should be ascertained.

**9.10**

### **SUPPLY OF DEPARTMENTAL MANUAL TO OTHER CIVIL AUDIT AND ACCOUNTS & ENTITLEMENT**

One copy of each Manual should be supplied to each Civil Accountant General – Audit, Accounts & Entitlement and Principal Director of Audit.

**9.11**

### **VERIFICATION OF SECTIONAL STOCK OF BOOKS, CODES AND MANUALS**

A quarterly statement of verification of stock of books, codes, manuals supplied to section sub-library should be obtained from each section by 5<sup>th</sup> May / August / November / February in every year for the respective preceding quarter.

**9.12**

### **DISTRIBUTION OF DUSTERS**

The number of dusters required for distribution according to the scale approved by the Director General of Audit from time to time should be obtained by Record Section every year. These should be purchased from the Jail Depot of the State Government A distribution register should be maintained for this purpose and checked periodically by the Assistant Audit Officer / Supervisor.

9.13

### NATIONAL FLAG-SPECIFICATION OF CLOTH

Nothing but hand spun and hand woven khadi should be used in the manufacture of National Flag for use by Government.

*(Authority: CAG's endorsement No. 752-Admn.I/KW/7-56 dated 19.2.56 )*

9.14

### SUPPLY OF SOAPS TO THE SWEEPERS

It has been decided that the sweepers may be supplied with a cake of 'Lifebuoy' soap each per month for cleaning themselves after the day's work.

*(Authority: A G's orders dated 11.4.1958)*

9.15

### OFFICE LIBRARY

9.15.1

#### **General**

A General detailed catalogue of books in the Library is maintained in which the books have been grouped into categories and sub-divisions according to their subjects. The catalogue of Library books should be verified by the Assistant Audit Officer / Supervisor (Record) quarterly by suitable test-check and report thereof submitted to the Branch Officer (Record) on the 1<sup>st</sup> of May / August / November / February each year. In August, each year the verification of the stock of library is done by an Inspection Party of ITA / OAD (Works) wing in respect of library books pertaining to the office of the Director General of Audit.

9.15.2

#### **Receipt of books in Library**

As a rule not more than two copies of each book are kept in the Library on the publication of a new edition; only one copy of the older edition is also retained. Generally the books of the following nature are kept in the Library:

- (a) Acts, States, Statutory Rules of the Government of India
- (b) Proceedings of the Public Accounts Committee and Appropriation Accounts and associated volumes

- (c) Service Pension, Provident Fund and other Fund Rules of the Central Government
- (d) Financial Codes and regulation issued by the Central Government
- (e) Manuals of Civil Accounts Offices
- (f) Manuals of the Departments under Government of India
- (g) India Office list, Civil Lists of Central Government, Gradation List of this office
- (h) Budget Estimates of Central Government
- (i) Finance and Revenue Accounts, Journal Ledger and Technical Reports, Review of Balances
- (j) Annual Administrative Reports of the Government of India
- (k) Publications of the Comptroller & Auditor General
- (l) Commercial Accounting and Auditing
- (m) Books of general importance, Plans and Programmes

**Note:** The work relating to the distribution of Audit Bulletins is entrusted to Record Section.

On receipt of a book in the library it is stamped with a Library Stamp at least in three places, i.e. inside the front cover, in the title page and at the beginning of the first page. Then the book is entered in the catalogue under the proper category and sub-division, numbered and placed in the proper shelf.

### **9.15.3 Issue of books from Library**

No books should be issued from the Library without a formal requisition from a person not below the rank of an Assistant Audit Officer / Supervisor who will be held personally responsible for its return in good condition. The requisition in the prescribed form (S-124) should be signed by or countersigned by an SAO / AO. In filling up the form, the catalogue number (including the book number and shelf number) of the book; the name of the person and the section should also be legibly written. A separate form should be used for each book. At the time of issuing the book, the Librarian should fill in the requisite information in Form S-125 and keep it in the shelves in place of the books removed.



#### **9.15.4 Return of books to Library**

Books supplied to sections for reference purpose should be returned promptly (invariably within 3 to 4 days). The person borrowing the books should see that the books are not unnecessarily retained. Retention for a period exceeding two months required the written sanction of the Audit Officer in charge of the section. As soon as the book is received back and replaced on the shelf, the Form S-125 should be removed and the requisition slip received from the borrower returned.

An office library is not a lending library and no books may be taken out of the office by any individual as if he was borrowing a book from one of the public libraries. Books from the office library can be taken on requisition for reference only and must be handled within the office and not taken out of the office under any circumstances whatsoever, just as any files may not be taken out of the office except under special authority. If a book is lent from the office library and it is later on required by some other section and the same is not produced by the assistant who had borrowed it previously, it will be presumed that he has taken it home in contravention of the specific orders on the subject and the assistant concerned will be dealt with accordingly.

Although the office library is a reference library, there are some books of general interest, study of which will increase the general knowledge of the staff concerned. For such books, general arrangement may be made under which the books may be lent to individuals who are interested in these subjects but on separate requisitions and on the individual's responsibility to return of the books within 7 days from the date of receipt.

#### **9.15.5 Duties of the Librarian**

- (a) On receipt of a book in the Library, the Librarian should see that it is properly stamped with a Library stamp at least in three places, entered in the catalogue under the proper category and sub-division, numbered and placed in the proper shelf.
- (b) The Librarian should see that no book is issued from the Library without proper requisition

- (c) The Librarian will examine the requisition slips in the 1<sup>st</sup> week of each month and issue reminders for return of books which are retained for more than one month.
- (d) He / She should see that the books and the shelves are properly listed every day and the Library is generally kept in a clean state.
- (e) He / She should see that books are not attacked by white ants and take prompt measures to exterminate them on the least indication of their presence.
- (f) The Librarian should keep an watchful eye to prevent books being destroyed by rats. Where presence of rats is felt, he /she should arrange for setting rat-catchers.
- (g) The Librarian should see that the books do not get damaged through carelessness either on his/her own part or on the borrowers and he / she will promptly bring to the notice of the Branch Officer in charge of the Record, any damage done to the library books and obtain his orders. He / She will also submit to the Branch Officer a list of books which require rebinding or repair.
- (h) The Librarian will see that all correction slips are duly passed in the relevant books as soon as they are received. Each correction should be entered individually in the 'note for posting of correction slips' wherever appended at the end of the book for reference. On the last working day of every month he will furnish a certificate in a register to the effect that correction slips as entered in the correction slip distribution register have been pasted in the books concerned.

#### **9.15.6**

#### **Weeding out of old books and their disposal**

There may be no objection to the Librarian disposing of mutilated / damaged / obsolete volumes to the best interest of the Library. However, the disposal of such volumes should be made on the recommendation of a three member Committee to be appointed by the Administrative Ministry / Department which shall decide whether the books mutilated / damaged / obsolete are not fit for further use.

### 9.15.7

#### **System of direct purchase of books by different wings**

All wings of this office having Budget provision for purchase of books may, with the prior sanction of their Group Officer/DGA(C), purchase books as per their requirement within their Budget provision and all such acquisitions may be accounted for through a sectional Accession Register in Form GFR 35.

*(Authority: PDA (C)'s orders dated 10.05.2002)*

### 9.16

#### **SECURITY OF ARTICLES**

With a view to ensuring the security of the articles e.g., electric bulbs etc in the different rooms as well as of the records of this office, the following instructions should be followed strictly :

- (1) Immediately after office hours the security staff in charge of the different floors of the buildings should give frequent round in their respective floor for at least half an hour to see which section is empty and should be closed up. Before closing a room he should examine it to see whether every thing in it is all right.
- (2) If there are Senior Auditors / Auditors, Clerk / Typists or AAOs / Supervisors working in any section after office hours, the last man leaving that section should inform the security staff allotted for that floor about the approximate time of his leaving, so that the security staff may come at that time to close the room. The security staff should examine the room in presence of the Senior Auditors / Auditors, Clerk / Typists or Assistant Audit Officers / Supervisors, as the case may be, and then shut its doors.
- (3) The cleaning staff when cleaning the room in the morning should keep notice of the articles in the rooms and the security staff will also examine them when taking charge from the security staff.
- (4) Some time before opening of office i.e. between 9.15 AM to 10.00 AM, the security staff should also examine the rooms to see whether every thing in them is in its proper place.
- (5) In case anything wrong comes to the notice of the security staff during his examination of the rooms in any of the above cases, he should report immediately to the Caretaker / Assistant Caretaker.

The Assistant Audit Officer / Supervisor, Record should also be informed by him as soon he / she comes to office.

**9.17**

### **PROCEDURE FOR HIRING OFFICE ACCOMMODATION FROM PRIVATE OWNERS**

Normally accommodation admissible to a Central Government office on the basis of staff strength is required to be provided by the Estate Manager, Government of India Estates, Kolkata. When the Estate Manager fails to provide an office with the accommodation admissible to it, the office may explore avenues for hiring accommodation from private agencies including owners of Private building. This office during exploration of avenues for hiring of accommodation from private owners including examination of offices obtains the approval of the Comptroller & Auditor General to undertake the negotiation with the private owners. Hiring of accommodation including terms and conditions and reasonableness certificate of rent demanded in subject to recommendation of the Hiring Committee constituted for the purpose. On each occasion of hiring, the Estate Manager, Government of India Estate, Kolkata is formally requested to constitute a Hiring Committee, which in due course inspects and recommends the reasonableness of rent including terms and conditions of hiring. Representatives from owner's side and from tenant's side may be invited to attend the meeting of the Hiring Committee.

**9.18**

### **OFFICE FURNITURE**

**9.18.1**

Proposal for purchase /procurement of office furniture should be centrally dealt in Record Section and Record section will be responsible for obtaining orders of the of Director General of Audit for the purchase / for effecting the purchase.

**9.18.2**

A Stock Register of furniture showing receipt and distribution of furniture (dead stock articles) is required to be maintained in Record Section.

### 9.18.3

Physical verification of furniture should be carried out annually and a report thereof should be submitted to the Director General of Audit by the 21<sup>st</sup> July each year.

#### **Note:**

(1) Detailed instructions regarding supply of office furniture at the residence of Group 'A' officers for doing official work there, have been indicated in **Appendix-B**.

(2) The scale of furniture for supply to various officers and the staff has been indicated in **Appendix -C**.

(3) Proposal for disposal of broken / unserviceable furniture may be put up to Director General of Audit if the physical verification of furniture reveals considerable accumulation of such furniture.

## 9.19

### **PREPARATION AND SUBMISSION OF CONTINGENCY**

#### 9.19.1

All sorts of contingency bills of this office under the Heads – Other Office Expenses, Minor Works, Wages, Information Technology, Publication, Professional Charges, Other Charges – Hindi, etc should be received by Record Section from various sections including Record Section and entered into the Bill Register maintained by Reference Clerk. All the bills should then be processed by reference Sr. Auditor / Auditor and put up for checking by AAO / Supervisor and then by SAOP /AO in charge of Record. All the checked bills then should be sent to Entitlement Section for Bill Number, verification and signature of DDO before submission to the Pay & Accounts Officer, O/o the Accountant General(A&E), West Bengal, Kolkata. Record Section also should carry out various correspondences with Pay and Accounts Office regarding any discrepancies in the bills.

#### 9.19.2

Besides, Drawing of Abstract Contingent claimed by different Sections including Record Section should be prepared by Record Section and submitted the Detailed Contingent Bills to Pay and Account Office in due time. In this regard, maintenance of Budget provisions on various Heads should be carried out with Admn Section.

9.20

### **PREPARATION OF BILLS OF NEWSPAPERS FOR SAOs**

All officers from AAOs to SAOs of all Sections should submit vouchers of one newspaper bill quarterly to Record-I Section in boxes specified for the purpose. The box is opened on 10<sup>th</sup> of the following month of each quarter and all the vouchers should be taken out for preparation of the bills and after deduction of 15% being the sale value of the newspapers, the bills should be prepared.

9.21

### **RENOVATION AND MAINTENANCE OF G I PRESS**

All renovation and maintenance works including Civil and Electrical Works of the entire GI Press Building, East Wing including three floors (Ground, First and Second) should be carried out by Record Section. In this connection correspondence should be made with the CPWD, both Civil and Electrical for proper maintenance of the Building.

9.22

### **PURCHASE AND MAINTENANCE OF WATER FILTERS AND A/C MACHINES**

Record Section should purchase Water filters, AC Machines required for the entire office. Moreover, all sorts of correspondence regarding maintenance and servicing of these machines, Annual Maintenance Contacts should be carried out by Record Section and bills should be prepared therefor.

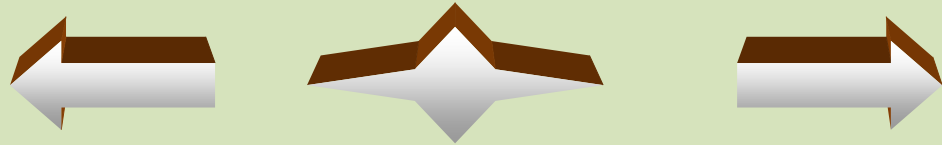
9.23

### **MISCELLANEOUS STORES**

Miscellaneous stores such as electric bulbs, glass tumblers etc. should normally be procured annually and an account thereof should be maintained in Record Section. The register of account should be reviewed by Assistant Audit Officer / Supervisor of Record Section at the end of each month and by the Branch Officer, Record at the end of each quarter by 5<sup>th</sup> January /April /July / October.

**HISTORY REGISTER OF OFFICE MACHINES**

A register styled “History Register” should be maintained separately for each category of office machine. As soon as a machine is purchased / procured, full particulars thereof showing date of purchase / procurement, machine no., make, cost involved, from whom purchase / procured, invoice number, etc. should be noted thereon. Any future happening such as repair, servicing, etc. done from time to time should be noted against each in details incorporating particularly the date and amount involved. The register should also indicate particulars of movement/distribution among different sections / wings. Each entry needs to be attested by the Assistant Audit Officer / Supervisor. In case of more than one machine of a particular category, separate page should be allotted for each such machine.



# APPENDIX A

(Refer Para 8.10)

## Detailed instructions for preservation of correspondence

Correspondence to and from government and other high authorities of the class given in the sub-joined table should be preserved for the periods mentioned against each:

Item No.	Subject of correspondence	To whom sent or from whom received
1	2	3

It, however, excludes the correspondence specifically mentioned in the annexure to Chapter X of Manual of Standing Orders (Administrative) Volume-I

### RECORDS TO BE PRESERVED FOR 3 YEARS

1. Letters recommending increase to Contract grants
2. Orders sanctioning special temporary advances
3. Orders sanctioning special allowances
4. Orders sanctioning rewards and honoraria
5. Orders granting payment of deputation allowances for periods of less than three years
6. Resolutions on purely administrative question

### RECORDS TO BE PRESERVED FOR 1 YEAR

7. Letters certifying to the preparation of the Trial
8. Letters of the Comptroller and Auditor General calling for certain returns
9. Reminders to and from Government
10. Orders sanctioning journeys beyond jurisdiction
11. Orders sanctioning extension of service beyond 60 years
12. Orders sanctioning special contingent charges
13. Orders sanctioning payment of special amount from Treasury

### DESTRUCTION OF RECORDS

The following Records should be destroyed after the period noted against each. The list does not include records show in Chapter X of the Comptroller & Auditor General's Manual of Standing Orders (Administrative) Volume-I.



<b>Item No</b>	<b>Description of Records</b>	<b>Period of preservation expressed in complete account years</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>I RETURNS RECEIVED</b>		
<b>(i)</b>	<b>Stamp Schedule</b>	<b>5</b>
<b>(ii)</b>	<b>Annual Statement of Expenditure on Stores (as well as copies of the Statement for this office)</b>	<b>3</b>
<b>II MISCELLANEOUS REGISTERS</b>		
<b>(i)</b>	<b>Case Register</b>	<b>Not to be destroyed</b>
<b>(ii)</b>	<b>Port Folio Register</b>	<b>Do</b>
<b>(iii)</b>	<b>Loan Register</b>	<b>Do</b>
<b>(iv)</b>	<b>Register of Sanctions</b>	<b>Do</b>
<b>(v)</b>	<b>General Diaries for letters received from Government of India, Comptroller &amp; Auditor General of India etc</b>	<b>20</b>
<b>(vi)</b>	<b>Memorandum back of Calculation of leave</b>	<b>20</b>
<b>(vii)</b>	<b>Traveling Allowance Register</b>	<b>5</b>
<b>(viii)</b>	<b>Diary Register of Outward letters</b>	<b>7</b>
<b>(ix)</b>	<b>Diary Register of Inward letters other than those received from Government of India, Comptroller &amp; Auditor General of India</b>	<b>7</b>
<b>(x)</b>	<b>Register (Memo) of receipts and payments of personal deposits</b>	<b>12</b>
<b>(xi)</b>	<b>Register of grants placed at the disposal of Controlling Officers</b>	<b>5</b>
<b>(xii)</b>	<b>Register of receipts and payments of miscellaneous cash remittances</b>	<b>5</b>
<b>(xiii)</b>	<b>Loss Register</b>	<b>5</b>
<b>(xiv)</b>	<b>Attendance Register of all kinds</b>	<b>3</b>
<b>(xv)</b>	<b>Cash Balance Book</b>	<b>3</b>
<b>(xvi)</b>	<b>Despatcher's Stamp Account Book</b>	<b>3</b>
<b>(xvii)</b>	<b>Despatcher's Register and Peon Book</b>	<b>3</b>
<b>(xviii)</b>	<b>Number book of Half margins and the like</b>	<b>3</b>
<b>(xix)</b>	<b>Old Record Issue Register</b>	<b>3</b>
<b>(xx)</b>	<b>Stamp Register</b>	<b>3</b>
<b>(xxi)</b>	<b>Transit Books of all Sections other than Record</b>	<b>3</b>
<b>(xxii)</b>	<b>Transit Book of Record Branch</b>	<b>3</b>
<b>(xxiii)</b>	<b>Review Register for selection of audit units</b>	<b>3</b>
<b>(xxiv)</b>	<b>Register of Inspection Reports</b>	<b>3</b>
<b>(xxv)</b>	<b>Register of selection of vouchers for percentage audit and review</b>	<b>3</b>

(xxvi)	Casual Leave Register	2
(xxviii)	Progress Report Book of all kinds	1
<b>III OBJECTION RECORDS</b>		
(i)	Adjustment Registers	3
(ii)	Objection Books	3
(iii)	Abstract of objectionable items in the Accounts of the Executive Engineer	3
(iv)	Extract from objectionable items in the Accounts of the Executive Engineer	3
<b>IV MISCELLANEOUS</b>		
(i)	Gazette- Kolkata & India	5
(ii)	Statement files	3
(iii)	Calendar of Returns	3
(iv)	Monthly arrear report to Director General of Audit	3
(v)	Returns of Officers and subordinates who have or will attain the age of 55 years during the year	2
(vi)	Accommodation–Officer a) Acquisition b) Purchase c) Hiring	Permanent. 5 years after expiry of the period, prescribed in the contract
	d) Allotment	3
(vii)	Weather Comforts a) Request to the CPWD for provision of Desert Coolers, Khas Khas, Tallies etc.	1
	b) Hiring of fans, Khas Khas, Coolers, Desert Coolers, table fans etc	5
	c) Repairs to table fans, table lamps, heaters etc.	5
(viii)	Telephone, Call bills & electric clocks Installations, shifting, transfer, payment of bills	3
(ix)	Staff Car a) Purchase	10
	b) Repairs and maintenance	5
	c) Log Book	5
	d) Requests for Private use, permission and Payments	1
(x)	Miscellaneous stores like glass tumblers, locks etc	5
(xi)	Books and Periodicals a) Purchase	5
	b) Lending and issue	1
	c) Inventory (Catalogue)	5
	d) Library Accession Register	3

(xii)	<b>Disposal of surplus, obsolete and unserviceable stores</b>	<b>5</b>
(xiii)	<b>Requisition for Printing and binding</b>	<b>3</b>
(xiv)	<b>Shorthand Note Book Distribution Register</b>	<b>1</b>
(xv)	<b>Register for watching progress of expenditure on local purchase of stationery</b>	<b>5</b>
(xvi)	<b>Issue Section Diary</b>	<b>1</b>
(xvii)	<b>Postal Receipts for FAX, registered, articles, insured articles etc</b>	<b>5</b>
(xviii)	<b>Request for 'No Objection Certificate' for the purpose of registration with the Employment Exchange</b>	<b>1</b>
(xix)	<b>Records relating to 'Advances' viz. Festival advance, Advance of Pay of Transfer, Advance of TA, House Building Advance, Conveyance Advance etc</b>	<b>One year after final recovery of advance</b>
(xx)	<b>Local Purchase of Stationery-sanction thereof</b>	<b>1</b>
(xxi)	<b>Files dealing with sanctions issued by the Ministries / Departments</b>	<b>5</b>

*Note: The Records which are to be preserved for three years or less should be kept in the section concerned and those for longer periods sent to Old Record.*

## APPENDIX B

**(Refer Note 1 below Para 9.18.3)**

### **SUPPLY OF OFFICE FURNITURE AT THE RESIDENCE OF OFFICERS FOR OFFICIAL WORK (GROUP 'A' OFFICERS)**

It has been decided that such items of furniture as may be essential for doing office work may be provided free of rent under the orders of the Heads of the Department. The authorities competent to sanction the supply of furniture at the residences will also be competent to prescribe the scale and items of furniture which may be supplied. In order to regularize the issues made in the past and to ensure uniformity of procedure the following rules should also be observed:

- (i) All items of furniture issued will be borne on the inventory of the office and a receipt taken from officers with an undertaking to the effect that he / she will be personally responsible for their custody and return in good condition (fair wear and tear excepted).
- (ii) No non-essential items of furniture such as sofa sets, clocks, almirahs, electric lamps, carpets, beds, dining tables, centre-table, heaters etc. should be supplied. The list is not exhaustive but it may be ensured that minimum items of furniture are issued. The Director General of Audit can decide about essential items of furniture required at the residence of officers notwithstanding the non-essential items of furniture mentioned above.
- (iii) In cases in which the competent authority issues an order for the supply of furniture in his own favour, a copy of such order should be preserved in the respective offices and show to Audit at the time of local inspection, if necessary.
- (iv) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.

- (v) The competent authority should review his / her orders at least once in two years to see that the number of articles of furniture issued is essential in the interests of office work and no curtailment is possible.
- (vi) In respect of officers who retired or are transferred or otherwise quit service, the items of furniture issued to them should be taken back immediately on the occurrence of such events.

The supply of furniture will not entitle the officers in question to claim:

- (i) Any rent for the portion of their residence used for official work.
- (ii) Electricity charge and any other connected expenditure that they may have to incur.

The matter regarding prescribing a scale of furniture to the residence of eligible officers may be left to the discretion of the officers who exercise the powers of Heads of Departments. The procedure prescribed in sub-clause (iii) of paragraph I above has to be observed by them in respect of furniture taken by them.

*(Authority: Ministry of Finance O.M No. F1 (7) – E.G.I/54 dated 15.6.54 C & AG's Memo No. 1927-Admn. I/KW 19-54 dated 15.10.54 and 115-NGE.III/249-54 dated 25.1.55, C & AG's No. 644-NGE.I/45-79 dated 23.2.80 & No. 555-NGE.III/25.83 dated 16.2.88)*

**Note:** *No scale for supply of furniture (essential) at the residences of officers has been prescribed for the offices of the Director General of Audit, Central, Kolkata*

## APPENDIX C

(Refer Note 2 below Para 9.18.3)

### Scale of Office furniture

#### 1. Director General of Audit, Central.

Woolen Carpet	1	Size will depend upon the room
Cotton Durry	1	
Officers Table	1	
Side Table	1	
Chair (armless)	1	
Chair (armed)	6	
Easy Chair	1	
Door Mat	1	
Side Rack	1	
Book Case (revolving or glazed)	1	

#### 2. Director / Deputy Director

Woolen Carpet	1	(Size 12' X 9')
Cotton Durry	1	
Officers Table	1	
Side Table	1	
Chair (armed)	3	
Chair (armless)	1	
Door Mat	1	
Side Rack	1	
Book Case (revolving of glazed)	1	
Foot Rest	1	

#### 3. Assistant Director / SAO /AO

Officers Table	1	
Side Table	1	
Side Rack	1	
Chair (armed)	2	
Chair (armless)	1	
Cotton Durry	1	
Book Case	1	

#### **4. Assistant Audit Officer / Supervisor**

AAO's Table	1
Side Rack	2
Chair (armed)	2
Chair (armless)	1

#### **5. Senior Auditor / Auditor / Steno**

Clerks Table	1
Clerks Chair	1
Side Rack	1 for Auditor / Senior Auditor / Steno

#### **6. Data Entry Operator / Clerk / Typist / Record Keeper**

Table	1
Clerks Rack	1

#### **7. Multi Tasking Staff (MTS) : One stool each**

*(Authority: C & A.G's letter No. 80-NGE.I/26-65 dated 15.1.65 CAG 1769/Record II 2088 dated 26.1.65 Filed in File No. 1A and suitable amended according to present composition)*

## APPENDIX D

### CALENDAR OF RETURNS OF THE RECORD BRANCH

Sl No	Name of Return	To Whom due	When due	Remarks
1	2	3	4	5

#### Section I: Returns due from the section to outside Authorities

#### ANNUAL

1	Return relating to Private / State Government Buildings hired for official accommodation and Rent Houses /Guest Houses / Inspection Quarters	C&AG	20/4	CAG's No.939 N.I/70-86 dated.25.5.88
2	Return relating to use of staff car for journey outside Headquarters	C&AG	20/4	CAG's No.2240-N.I/101-90 dated 15.11.90
3	Renewal of abbreviated Telegraphic Address	CTO	30/11	Instructions of CTO, Kolkata from time to time
4	Indent for Government of India Calendars and engagement diaries	C&AG	30/6	CAG's No. 4323-NGE III/34-87 dated 27.11.87
5	Consolidated indent for forms & printed label	Manager, GI Forms Stores, Kolkata	10/6	CAG's No.2287-NGE.I 29-76-I dated 2.9.76
6	D E L E T E D			
7	D E L E T E D			
8	Indent for stationery articles	Stationery Office	15/6	Instructions issued from Government of India from time to time
9	Printing jobs to be given to G.I Press	Printing Directorate Government of India	1 <sup>st</sup> week of February	CAG's No. 144-NGE.III/18-88 dated 25.1.88



1	2	3	4	5
<b>HALF YEARLY</b>				
10	Report regarding printing through private presses	C&AG	At the end of April / October	C&AG's No.1741-TA.II/7-69.II dated 22.9.70
<b>QUARTERLY</b>				
11	Report regarding progress made in the revision updating of manuals	C&AG	At the end of March / June / September / December	C&AG No.1300-O & M/153-84 dated 1.1.85 read with No.766-HA/56-88 dated 2.11.88

**Section II: Returns due for submission to the Director General of Audit, Central, Kolkata, Director / Deputy Director (Administration), Branch Officer / Other Sections within the office.**

1	2	3	4	5
<b>ANNUAL</b>				
1	Consolidated reports of the inspection of (i) Books, Codes, Manuals, (ii)Forms, stationery articles etc (for stationery articles if there is any difference between the balance in stock and that shown in the books) and (iii) stock of Library Books	DGA	August	Para 5.3.2, 2.18, 3.6 & 5.15,
2	Report of Physical verification of furniture	DGA	21/7	Para 5.18.3
3	Review Register of delivery of Books, Codes, Manuals etc. and Register of correction slips to Codes, Manuals	Branch Officer (Record)	March	Para 5.7 & 5.3.3
4	Submission of Confidential Reports of staff	Do	1/5	Para 229 OPM 1959
5	Proposal for invitation of tenders for disposal of waste papers	Do	1/5	Para 9.17
<b>HALF YEARLY</b>				
6	Review of Stock Register	Branch Officer (Record)	20/5 20/11	Para 2.17.3
7	Register of books issued to AAO probationers and others on loan basis	Director / Deputy Director (Admn)	25/3 25/9	Para 5.3.3

**QUARTERLY**

<b>8</b>	<b>Review of Accounts of Bulbs &amp; Glass Tumblers</b>	<b>Branch Officer (Record)</b>	<b>5<sup>th</sup> January / April / July / October</b>	<b>Para 5.23</b>
<b>9</b>	<b>Verification of Catalogue of Library by suitable test check</b>	<b>Do</b>	<b>1<sup>st</sup> May / August November / February</b>	<b>Para 5.15.1</b>
<b>10</b>	<b>Verification of Service Postage Stamps</b>	<b>Branch Officer (Record) / Director / Dy. Director (Admn)</b>	<b>22<sup>nd</sup> April / July / October / January</b>	<b>Para 8.2.3</b>
<b>11</b>	<b>Register of Books issued on loan basis to AAO Probationer &amp; Others</b>	<b>Branch Officer (Record)</b>	<b>15/6, 15/9, 15/12, 15/1</b>	<b>Para 5.3.3</b>
<b>12</b>	<b>Register of books issued</b>	<b>Branch Officer (Record)</b>	<b>5/4, 5/7, 5/10, 5/1</b>	<b>Para 5.3.2</b>
<b>13</b>	<b>Statement of verification of Sectional Library</b>	<b>Branch Officer (Record)</b>	<b>5<sup>th</sup> May / Aug / Nov / February</b>	<b>Para 5.11</b>
<b>14</b>	<b>Late Attendance Report</b>	<b>Admn I Section</b>	<b>7<sup>th</sup> April / July / October / January</b>	<b>O.O. No. Admn AG(A)I/181 dated 3.2.86</b>
<b>15</b>	<b>Review of Records of Old Record Room</b>	<b>DGA</b>	<b>1<sup>st</sup> week of April / July / October / January</b>	<b>Para 9.16.2</b>
<b>16</b>	<b>Inspection of Old Record Room</b>	<b>Do</b>	<b>Do</b>	<b>Para 9.19</b>

**MONTHLY**

<b>17</b>	<b>Monthly Report of the State of work</b>	<b>Secretary to DGA</b>	<b>1<sup>st</sup> week of each month</b>	<b>Para 8.7 OPM-1959</b>
<b>18</b>	<b>Review of Outward Register</b>	<b>Branch Officer (Record)</b>	<b>7<sup>th</sup></b>	<b>Para 448-OPM 1959(AG's orders) dated 7.7.58</b>
<b>19</b>	<b>Late Attendance Report</b>	<b>Director / Dy. Director (Admn) Branch Officer (if the report is Nil)</b>	<b>7<sup>th</sup></b>	<b>O.O No. Admn/AG(A)I/181 dated 3.2.86</b>
<b>20</b>	<b>Calendar of Returns</b>	<b>Director / Dy. Director (Admn)</b>	<b>Last day of the month</b>	<b>Para 77 OPM 1959</b>
<b>21</b>	<b>Report of pending cases</b>	<b>Branch Officer (Record)</b>	<b>15<sup>th</sup></b>	<b>Para 383 OPM 1959</b>
<b>22</b>	<b>Cut list &amp; Acquittance Roll</b>	<b>Admn</b>	<b>21<sup>st</sup></b>	<b>O.O. No. Admn. III Cut list/304/27 Dt.9.5.86</b>

23	Collection of suitable statistics to serve a Fair Index of the volume of work done	Branch Officer (Record)	20 <sup>th</sup>	In pursuance of CAG's letter No. 3855-BRS/294-77/V dated 15.9.83
24	Review of Register of Valuables	Director / Dy. Director (Admn)/BO (if report is Nil)	15 <sup>th</sup>	Para 289 OPM 1959 and subsequent orders of DD(A)
25	Report of delay in return of Old Record by the sections	Do	Do	Para 9.15.2
26	Review of Register of stationery articles	Do	Do	Para 3.5.2
27	Review of Accounts of Bulbs, Glass, Tumblers	AAO / Supervisor	Do	Para 5.23
<b>FORTNIGHTLY</b>				
28	Report of outstanding CAG's letter received in the office	DGA	15 <sup>th</sup> / last day	O.O.No.Record/AGII /CAG's letter/2 dated 4.10.82
29	Review of Outward Register	AAO / Supervisor	7 <sup>th</sup> / 21 <sup>st</sup>	Para 448-OPM 1959
<b>WEEKLY</b>				
30	Letter Report	SAO / AO	Monday	Para 390 & 391 OPM 1959
31	Calendar of Returns	SAO / AO	Wednesday	Para 77 & 78 OPM 1959
32	Report of outstanding U.O. cases	Director / Dy. Director (Admn)	Wednesday	Para 420 (ii) OPM 1959
33	Report of summons	Director / Dy. Director (Admn) A.O (if report is Nil)	Wednesday	
<b>QUARTERLY</b>				
34	Unit cost report of photocopy work	DGA	End of February / May / August / November	Para 7.1
<b>FORTNIGHTLY</b>				
35	Report on photocopy by plain paper copier	Director / Dy. Director (Admn)	16 <sup>th</sup> /1 <sup>st</sup> of the next month	Para 7.1

## Abbreviations used in the Manual

SI No	Abbreviation	Expanded form
1	IA&AD	Indian Audit & Accounts Department
2	C&AG of India	Comptroller & Auditor General of India
3	DGA (C)	Director General of Audit (Central),
4	PDA (C)	Principal Director of Audit (Central)
5	Ministry of W & H	Ministry of Works & Housing
6	O.M.	Office Memorandum
7	CPWD	Central Public Works Department
8	GIP	Government of India Press
9	GPO	General Post Office
10	SAO	Senior Audit Officer
11	AO	Audit Officer
12	Sr. Ar	Senior Auditor
13	Ar	Auditor
14	PS	Private Secretary
15	PA	Personal Assistant
16	AAO	Assistant Audit Officer
17	MTS	Multi Tasking Staff
18	U O	Un-official
19	D O	Demi-Official
20	DMC	Disaster Management Committee
21	DMP	Disaster Management Plan
22	HOD	Head of Department
23	AC Machine	Air Conditioner Machine
24	CD	Compact Disc
25	FAX	Facsimile Machine
26	Admn	Administration
27	OP Manual	Office Procedure Manual
28	A&E	Accounts & Entitlement
29	MSO	Manual of Standing Orders
30	ITA	Internal Test Audit
31	OAD	Outside Audit Department

## NOTE OF POSTING OF CORRECTIONS

Number of Section	Paragraphs affected	Date of Posting	Serial number of corrections	Paragraphs affected	Date of Posting