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**MANUAL OF GENERAL PROCEDURE  
OFFICE OF THE PRINCIPAL ACCOUNTANT  
GENERAL (A&E)  
ANDHRA PRADESH  
HYDERABAD – 500 004  
(THIRD EDITION)**

**Office of the Principal Accountant General  
(Accounts & Entitlements),**

**Andhra Pradesh, Hyderabad**

**MANUAL OF GENERAL PROCEDURE  
(THIRD EDITION)**

## **PREFACE TO THE THIRD EDITION**

1. This Manual contains detailed instructions for the conduct of the office work in general and for the work of Office Management Sections in the office of the Accountant General (Accounts & Entitlements), Andhra Pradesh. All members of office are expected to be thoroughly conversant with rules and procedure laid down herein.
2. All the instructions contained in this Manual are supplementary to those laid in the various Codes and Manuals issued by the Comptroller & Auditor General of India and other competent authorities.
3. The Assistant Accounts Officer, Administration-I Section will be responsible for keeping the Manual up-to-date but Assistant Accounts Officers of OM Section and other Sections will be responsible for reporting to Administration-I Section any change or orders in procedure which are at variance with the orders in this Manual or which, for other reasons, should be incorporated in this Manual.

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# **MANUAL OF GENERAL PROCEDURE**

## **CHAPTER I**

### **Constitution**

**1.1** Office of the Principal Accountant General, A&E, Andhra Pradesh is under the overall charge of the Principal Accountant General.

### **Functional Distribution**

**1.2** The PAG/ AG is assisted by Senior Deputy Accountants General (Sr. DAG) or Deputy Accountants General (DAG) directly responsible for different functions like Administration, Accounts, Pensions etc. These are known as Group Officers. Below them are Branch Officers in the rank of Senior Accounts Officer/ Accounts Officer who control two or more sections. Each section is headed by an Assistant Accounts Officer. Each section contains three or more dealing hands in the grade of Senior Accountants/ Accountants. Clerks will also be assigned the same duties as Senior Accountants / Accountants. A separate cadre known as Multi Tasking Services (MTS) provide various support services. The PAG/ AG is the Head of Department (HOD) and the Sr. DAG/ DAG in charge of Administration is the Head of Office.

In Andhra Pradesh, the Principal Accountant General (A&E) performs the A&E functions on behalf of the C&AG. He is assisted by five Senior Deputy Accountants General/ Deputy Accountants General who hold the following charges: Accounts & Voucher Level Compilation, Pensions, Provident Funds, Works & Forest Accounts, and Administration. In addition, there is an Ex-cadre post of Welfare Officer filled in from the Senior Accounts Officer cadre of the office on deputation basis.

### **Functional Groups**

- 1.3** Administration Group  
Funds Group  
Pensions Group  
Accounts & VLC and Works & Forest Groups  
Internal Test Audit  
Welfare Wing  
Pay Accounts Office

**1.4.** The Functional Groups of the Offices of the Accountants General, A&E, Andhra Pradesh are divided into several compact sections each in-charge of an Assistant Accounts Officer. They are under the immediate control of Senior Accounts Officer/Accounts Officer/ Assistant Accountants General. Each functional group in the Accounts office is under the charge of a Group Officer (Deputy/Senior Deputy Accountant General).

**1.5.** The charges held by the Principal Accountant General and Group Officers are detailed below:

#### **Principal Accountant General (A&E)**

Principal Accountant General: Direct supervisory charge of Internal Test Audit.

**Deputy Accountant General (Administration) & (OLIC)**

Deputy Accountant General holds direct supervisory charge of Administration and Bills Sections, Hindi Anubhag Coordination Cell, OE and Administration EDP .

**Deputy Accountant General (Accounts & Voucher Level Compilation and Works and Forest Accounts)**

Deputy Accountant General hold direct supervisory charge of Accounts & VLC and Works & Forest Groups dealing with secondary compilation of accounts submitted by Treasuries, Pay and Accounts Offices of Works and Forest Departments, primary compilation of TBP establishment, preparation of monthly Civil Account and annual accounts (Finance & Appropriation Accounts), Inspection of all the District Treasuries, Sub-Treasuries and APPOs, Maintenance of individual loan accounts of loanees of Motor Car Advance, Motor Cycle Advance, PCA, House Building Advance of State Government employees including All India Services.

**Senior Deputy Accountant General (Provident Funds)**

Deputy Accountant General hold direct supervisory charge of Funds Group dealing with the maintenance of All India Service Provident Fund and General Provident Fund accounts of the employees of Andhra Pradesh State Government except employees of local bodies and Autonomous bodies.

**Senior Deputy Accountant General (Pensions)**

Deputy Accountant General hold direct supervisory charge of Pensions Group deals with the Pension Verification and Authorization work of A.P. State Government employees covered by APRV Rules, 1980 except Class IV and Quasi Government employees and other low paid employees of certain departments and offices. The Group also verify and authorize the pension cases of AIS Officers covered by National Judicial Pay Scales will also be finalized by this Group. The pension cases of certain VIP categories like Judges of High Court, APAT Chairman, Vice-Chairman and members, AP Finance Commission Chairman and members, AP Lokayukta and Upalokayukta, AP Human Rights Commission Chairman and members etc. will also be finalized by this Group.

**Deputy Accountant General (Works and Forest Accounts)**

Deputy Accountant General holds direct supervisory charge of Works and Forest Sections

**Welfare Officer**

1.6 Welfare Officer hold direct charge Welfare Section.

- (a) The Welfare Officer in the senior time scale of Group 'A' service functioning in the office of the Principal Accountant General (A&E) Andhra Pradesh is also in-charge of the Welfare functions of the office of Accountant General (A&E) Andhra Pradesh.
- (b) Duties to be performed by the Welfare Officer.

**(I) Staff Welfare**

- (a) Giving personal hearing to individual members of staff regarding their difficulties and grievances.

- (b) Assistance to staff suddenly taken ill or those chronically ill. Helping in securing admission in places of treatment.
- (c) Helping in cases of need in securing admission of children in schools, colleges and other educational institutions.
- (d) Assisting in cases of need, families of persons on protracted tours.

**(II) House Keeping**

- (a) Cleanliness of Office buildings premises and bath rooms including adequacy of water supply.
- (b) Cleanliness of Office canteen and kitchen.
- (c) Cleanliness of premises of staff colony if any and security arrangements therefor.
- (d) Neatness of work place including proper maintenance of furniture removal of unwanted records, elimination of congestion in sections, adequacy of lighting and ventilation.
- (e) Adequacy of drinking water facilities.
- (f) Timely provision of hot and cold weather arrangements.
- (g) Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.

**(III) Recreational, Sports, Cultural and Community Activities – Conducting Zonal Sports Events**

- (a) Encouragement to players for participation in games, etc., arrangements for matches and tournaments.
- (b) Encouragement to persons possessing talent in music dramatics, art, literary and other cultural activities and participation in the arrangements for variety entertainments, dramatic performances, art exhibitions, Kavi Sammellans, Mushairas, Debates, and publication of Office magazine, etc.
- (c) Arrangements for “get together” and picnics,
- (d) Liaison with Recreation club, Co-operative stores, credit Society, House Building Society etc.

(Authority: CAG’s Letter No.351-NGE.iii/114.75, dated 23-2-1976)

**Secretary to the PAG/Accountant General**

1.7 The Secretary to the PAG/Accountant General besides functioning as Personal Assistant to PAG/Accountant General, will also attend to the following duties:

- (i) Checking up details and elucidating points arising from particular cases as specified by the PAG/Accountant General.
- (ii) Detailed investigation in particular cases under PAG/Accountant General’s directions.
- (iii) Working up of detailed data in connection with the correspondence, which is personally handled by the PAG/Accountant General.
- (iv) Assisting the PAG/Accountant General in the examination of the

- arrears reports of the different branches.
- (v) Review of working of particular sections of the Office.
  - (vi) Investigation and working out details of important new proposals initiated by or referred to the PAG/Accountant General and collection of information from various sections required by the C&AG etc., at short notice.
  - (vii) To deal with duplicate copies of the sanctions received by the PAG/Accountant General for his personal scrutiny.
  - (viii) To bring to PAG/Accountant General's special notice control returns not being submitted to him and control returns indicative of bad state of affairs requiring remedial action.
  - (ix) In addition to above, he should be employed on conduct of surprise inspections of sections getting reports on bottlenecks in works and generally to act on behalf of the PAG/Accountant General as a multipurpose Officer.

(CAG's Lr.No.2090-GE.II/19-69, dated 11-8-1969)

#### **Duties and Responsibilities of Members of the Office**

**1.8.** The duties and responsibilities of any member of the staff cannot be precisely laid down as they vary from charge to charge. However, every employee of this Office is required to perform the duties and discharge the responsibilities demanded by the charge on which he is posted and arising out of the circumstances in which he is placed to the satisfaction of his superiors. He is also required to perform properly such other work and discharge such other responsibility as may be entrusted to him by his superiors from time to time. He should also keep in view the provisions of FR 11 and Rule 3 of the CCS (Conduct) Rules, 1964 in this connection.

#### **Powers of Assistant Accounts Officers**

**1.9.** The following powers are vested in the Assistant Accounts Officers in the various Offices of the Indian Accounts and Accounts Department:

- (i) Power to grant casual leave to Senior Accountants, Accountants, Clerks/Typists and MTS working under them up to a maximum period of 5 days at a time.
- (ii) Condonation of late attendance of the staff under them for a maximum of two days in a month.
- (iii) Attestation of entries in the Service Books of NGO's other than those on first page of the Service Book and annual verification of services which will be attested by Branch Officer.
- (iv) Signing of routine acknowledgements and also reminders under their own designations.
- (v) Issue of Accounts notes and also half margin memos conveying routine remarks such as calling for certificates and other wanting documents.
- (vi) Scrutiny and acceptance of sanctions issued by authorities



- subordinate to Government. e.g., Heads of Departments etc.
- (vii) Filing of all circulars of routine nature.
  - (viii) To grant permission to the staff to leave headquarters up to the period they are empowered to Casual Leave.

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

### **1.10 Internal Test Audit**

The primary object of Internal Test Audit is to ensure that the different Sections of the Office are observing correctly the audit and accounting procedures prescribed in several codes and manuals as well as instructions issued from time to time by the Comptroller and Auditor General and the Accountant General. The Internal Test Audit Section will also review how far the Sections are maintaining the various Registers that have been prescribed, are submitting the returns on due dates and generally functioning as efficient units of the Office. (Para 563-MSO (T), Vol. I).

The Internal Test Audit Section is under the direct charge of the Principal Accountant General and consists of an Internal Audit Officer and Assistant Accounts Officer/ Supervisors, who are drawn from other Offices of Accountants General on deputation for a period of 2 or 3 years. This Section should be manned by picked men with sufficient experience of the different Branches to enable the Principal Accountant General to know the conditions of working of different Sections and set matters right by taking prompt remedial measures.

The Internal Test Audit Section will test check all the Sections including PAO (IAD) in a cycle of three years. The Internal Test Audit will not be burdened with such items of work which should normally be entrusted to the Controlling/Co-ordinating Sections. The following are the items of work generally entrusted to the Internal Test Audit Section. In addition, the Principal Accountant General may at his discretion entrust any other items of work as he considers necessary.

1. Scrutiny of the accounting work of the Sections of the Office by means of test audit.
2. Watching the implementation of important Office orders issued from time to time.
3. Investigation of important arrears.
4. Liaison work between the Director of Inspection and the Section during the former's inspection.
5. Investigation of procedural omissions and irregularities brought to notice by the Director of Inspection.
6. Review of the defects and omissions in the outward settlement accounts.
7. Review of outstanding under provident Fund suspense.
8. Half yearly review of the cash book.
9. Test check of service books of the Officials of the Office.
10. Independent re-checks of the details in support of the Budget proposals.
11. Examination of items of write off of balances under Debt and Deposit heads to 'Government Account'.

12. Periodical review of provident Fund Accounts (Triennial review Para 432 of MSO (Tech).
13. Review of vouchers of final payments of Provident Fund, first payment of Pension and DCRG.
14. Check of outstanding pension cases.
15. Review of complaints.
16. Review of Roster for reservation service for scheduled castes/tribes.
17. Check of report on outstanding balances under suspense and remittance Heads of Account (Review of balances for DDR Heads).
18. Review of residual balances cases of P.F. not settled within six months.

### **IT Audit**

1.11 Preliminary audit enquiries issued by the Assistant Accounts Officers of the Internal Test Audit parties during the course of Test Audit of Sections should be treated as urgent and the Sections should furnish replies to these audit enquiries within 15 days from the date of their receipt in the Sections.

(Authority: CAGs letter No.165.-Inspn/170/KW dated.3.6.1974 and O.O. No. I-1/74-75/4 of 27.6.1974).

Before sending the replies to Audit Enquiries of the Internal Test Audit Sections the Sections should submit enquiries and replies there-to to the Group Officer concerned so as to make him/her aware of the defects/omissions immediately at this stage itself and to intimate remedial/disciplinary action without waiting for the final ITA Report. The Branch Officer of the Section will issue replies over his signature with due indication to the effect over his signature with due indication to the effect that these replies have been seen by the Group Officer.

(Authority: O.O. NO.TA. I/1/71-72/7 dated.22.8.71 and TA. I/1/75-76/7 dated.5.12.1978).

If the replies to Test Audit enquiries are not received within the prescribed period of 15days, the Internal Test Audit reports will be finalised/issued without waiting for the replies to Test Audit enquiries.

(Authority: CAG's circular letter No.246-Inspn/1-20/kW dated.3.5.1971).

14.11 Since this results in issue of bulky reports containing defects/omissions which could have been rectified at the enquiry stage itself is necessary that these audit enquiries should be attended to on TOP PRIORITY basis by the Sections concerned. Similarly the furnishing of first replies to the Internal Test Audit reports which are required to be furnished within one month from the date of receipt in the Section after due approval by the Group Officer concerned should not also be delayed.

14.12 It is also necessary that in addition to submitting first replies to the Internal Test Audit reports to the Group Officer concerned, the further compliance reports on rejoinders thereto issued by the Internal Test Audit are also submitted to the Group Officer concerned and approval obtained.

14.13 While furnishing further compliance reports through the Group Officer, it should be ensured that all paras/sub-paras in the Internal Test Audit reports are covered and that there is no variation between the first replies furnished initially and

the compliance reports furnished subsequently on the same para/sub-paras. The Sections should take prompt action in rectifying the defects and supplying the omissions pointed out by the Internal Test Audit in their reports not only in the units mentioned therein but also in other units in the Section and furnish compliance reports within a month of the receipt of Internal Test Audit reports duly approved by the Group Officer concerned.

(Authority: O.O. NO. ITA I/-I/79-82/Vol. III/17 dated.18.1.1982).

### **1.12 General instructions in connection with the Inspection by the Director of Inspection**

All the requisitions, objection memos (inspection memos), observations, etc. will initially be received in the Internal Test Audit Wing for transmission to the respective Controlling/Co-ordinating Sections. The ITA wing will keep necessary watch over the submission of the documents/records, replies to the objection memos/further observations, etc. to the Inspection Party.

2. In order to enable the Group Officers concerned to keep a close watch over the submission of the requisitioned records to the Director of Inspection / Inspection Accountants within the prescribed time limit of 24 hours, all requisitions for records issued by them should then be received in the Co-ordinating/Controlling sections and diarised, serially in a Register maintained for the purpose and then made over to the concerned sections *immediately* for compliance. A similar Register should also be maintained by all other sections taken up for check by the Inspection Party. This register should be submitted to the Group Officer daily.

3. The requisitions should be received personally by the AAOs of the dealing Sections or in his/her absence by the Branch Officer himself/herself from the relevant Co-ordinating/Control Sections and diarised in the Register mentioned above. The records requisitioned, after check by the AAO/Branch Officer should be furnished immediately to the Co-ordinating/Control Sections with a certified copy of the original requisition (and intimation to the ITA Wing) so that the same may be made available to the Inspection Party without loss of time and not later than 24 hours of the receipt of the requisitions. The Co-ordinating/Controlling Sections should keep a close watch over the receipt of the records/documents requisitioned by the Inspection Party. Any delay on the part of the dealing Sections should be brought to the notice of the Branch Officer concerned promptly and thereafter to the Group Officer for orders. The return of the records furnished to the Inspection Party should, however, be watched by the dealing Sections concerned and the Sections should contact direct with the Inspection Party in this regard.

4. During the progress of inspection, all communications from and to the Inspection Party should also be routed through the Co-ordinating/Controlling Sections. The objection memos (inspection memos) issued by the Inspection Party should be diarised in a separate Diary by both the Co-ordinating/Controlling Sections and the dealing sections. The Diary should be submitted to the Branch Officer every alternate day and to the Group Officers on Monday and Thursday till all the memos

are disposed of. The reply to the memos should be furnished to the Co-ordinating/Controlling Sections within 2 days of the receipt of the same invariably and in any case not later than 2 days. If further delay is apprehended, orders of the Principal Accountant General should be obtained. The replies furnished by the Sections should initially be checked by the Co-ordinating/Controlling Sections before submission of the same to the Inspection Party duly approved by the Group Officer.

5. The final replies of the concerned Sections to the points/issues by the Director of Inspection which are intended to be incorporated as a para in the Inspection Report should be checked and scrutinized by the Co-ordinating/Controlling Sections before submission to the Group Officer for approval. The replies duly approved by the Group Officers should then be put up to the Principal Accountant General for obtaining his/her approval and onward transmission to the Director of Inspection. In doing so the Sections concerned and the Co-ordinating/Controlling Sections should ensure that the time schedule prescribed for the purpose is strictly adhered to except where extension of time is allowed by the Principal Accountant General on the merit of any individual case.

6. The ITA Wing may, however, be kept informed about the submission of documents/records, replies to the objection memos (inspection notes), further observations, etc. to the Inspection Party.

7. The final Inspection Report of the Director of Inspection after it has been issued will be dealt with the ITA Wing for replies and for follow up action. Subsequent correspondence, if any, with the Comptroller and Auditor General or the Director of Inspection in connection with the report will also be undertaken by the ITA Wing in consultation with the Branch Officers / Group Officers of the concerned sections.

## **CHAPTER II OFFICE DISCIPLINE**

### **2.1 Government Servants Conduct Rules**

All members of the office are expected to be conversant and to comply with the rules contained in the "Central Civil Services (Conduct) Rules, 1964".

### **Office Hours**

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

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

Note 2: Concessions of a religious or Sectarian nature, like coming to office late or leaving office early should not be granted to the officials. No Government servant should get privilege on the ground of his Community or religion alone. (C&AG Letter No.301-NGEI/211-66 Dt.17th February, 1967)

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

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

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

(CAG Lr.2073 NGEI/12-73, dated 7th July, 1975)

**2.6** Leaving office early is not allowed. In case of a Government servant who departs from office early before the time of closing of office, without proper sanction of leave should also be treated like late attendance and in that case also half a day's CL should be debited to the CL Account for each such early departure from office vide para 2.9.

(GOI Cabinet Sectt. OM.No.28034/10/75-Estt(A), dated 27th August 1975 forwarded in CAG's Endt. No.3186-MGEI/12-73, dated 12th September, 1975)

### **Attendance**

**2.7** The attendance register will be maintained in Form XY 302. Strict punctuality is expected of all members of the office, who should be in

their places and ready to begin their work by 9.15 AM. The attendance register kept in each Section should be signed in the appropriate cage by each member of the staff as and when he/she arrives. In addition to manual attendance, members should also punch biometric device in the morning and evening vide Admn.I Circular dated 08-05-2012.

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

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

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

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

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

**2.9** Half a day's casual leave should be debited to the CL Account of a Government Servant for each late attendance but late attendance up to an hour on not more than 2 occasions in a month may be condoned by an authority competent to grant CL if he is satisfied that this is due to unavoidable reasons. In case such a course does not ensure punctual attendance, suitable disciplinary action may be taken against the Government Servant in addition to debiting half a day's CL to his CL Account on each occasion of such late attendance.

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

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

(GOI.,MHA, DP&AR OM No.28034/3/82 Edt(A) received through C&AG's Lr.No.1053-NGEI/77-78, dated 30.03.1982)

### **2.10 Report of late Attendance**

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

### **Holidays and restricted holidays**

**2.11 (a)** In a Calendar Year there will be sixteen closed holidays, and in addition each employee will be permitted to avail himself of any two holidays, to be chosen by him from out of the list of "Restricted Holidays" every year.

(G.I, MHA OM No.20/38/60, Pub-I, dated 31st December 1960 communicated in CAG's Lr.No.150-NGE.I/18-61, dated 24th January 1961 and GI, MHA O&M No.20/1-65 Pub-I, dated 1st April, 1965 received in CAG's Endt. No.776-NGE-I/48-65 of 9th April, 1965)

**(b)** Guidelines for the closure of Central Government Offices in connection with elections to Parliament/State Assembly local elections are detailed in Annexure I to the Chapter.

### **Scope of and permission for restricted holidays**

**2.12** A Government servant may avail himself/herself of any two restricted holidays irrespective of whether those holidays are observed by his/her community or not. However, his/her right to observe restricted holidays is not, absolute. The restricted holidays are to be taken only with the permission of superior officers. Such permission should normally be given except when the presence of an individual employee or group of employees is absolutely necessary in the interest of office work. Staff members should also apply in the ISHK programme to obtain prior permission of the superior officers to avail Restricted Holiday.

(GOI, MF Dept. of Rev. Lr.No.F/20/2/60 Coord. dated 14th March, 1960)

**2.13** Restricted Holidays can be prefixed or suffixed to regular leave or Casual Leave.

(GOI. MHA O.M No.20/37/60, Pub-I, dated 7th October, 1960 received in CAG's Endtt. 1350-AII/181-60, dated 21st October, 1960)

**2.14** According to the instructions of Government of India the following

11 holidays are to be compulsorily observed in all the Central Government Offices (outside Delhi).

- (1) Republic day (26th January).
- (2) Independence Day (15th August).
- (3) Mahatma Gandhi's Birth Day (2nd October).
- (4) Id-UI-Zuha (Bakrid).
- (5) Muharram.
- (6) Id-UI-Fitr.
- (7) Good Friday (Friday before Easter Sunday).
- (8) Christmas Day (25th December).
- (9) Buddha Purnima.
- (10) Guru Nanak's Birth Day.
- (11) Mahavir Jayanthi.

The Central Government Employees Welfare Co-ordination Committee should once for all decide the other 5 holidays to be observed, taking into account the local importance of the concerned festivals on which such holidays should be declared. The five occasions in question should not be changed and they alone should be observed as closed holidays in addition to the holidays to be observed on the 11 occasions mentioned above, irrespective of any of them falling on a Saturday or a Sunday.

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

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

Note: It may happen that the change of date of the holiday has to be notified at a very short notice. In such a situation, announcement could be made through TV/AIR/News paper and the Heads of Department/ Offices of the Central Government may take action according to such announcement without waiting for a formal order about the change of date.

(Authority: GOI, DP&T OM No. 12/4/96-JCA dated 9th July 1996)

**2.17** Instructions regarding closure of Office in the event of the death of high dignitaries are given in Annexure-II.

**2.18** Branch Officers will be held responsible to see that all important returns due for despatch during holidays are ready for despatch on the morning of the day on which the office opens after the holidays. Similarly



arrangements must be made for the disposal of other urgent work and for work in arrears.

#### **Compensation holidays**

**2.19** In the case of a Government servant required by a Gazetted Officer to attend office on a holiday to deal with very urgent work, he will get another day as holiday in compensation. As far as possible however, a man of religious persuasion who observes the festival for which a holiday is granted should not be called upon to work on that day. Merely attending to arrears of work will not give a title to any compensation leave. Credit of compensation leave to all members of staff will be given by the concerned Deputy Accountant General.

#### **Leaving station during holidays**

**2.20** Any Branch Officer who desires to leave the station during a holiday or holidays will take the permission of the Accountant General arranging with some other Branch Officer to deal with any urgent work that may happen to arise in his absence and informing AO (Admn.) accordingly. Non-Gazetted members of the staff should obtain permission of the Head of the office in which they are serving before leaving Headquarters during holidays. Those who are residing away from Headquarters and coming to Headquarters stations should likewise obtain permission of the Head of their office before leaving their stations. Address during such absence should invariably be intimated to the Assistant Accounts Officers of the sections in which they are serving. For this purpose, the authority competent to grant Casual Leave under para 2.22 may exercise the power of the "Head of Office" to grant permission to leave Headquarters.

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

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

(CAG's Lr.No.4-OSD(P)/73-III, dated 31st January, 1974)

#### **Casual leave**

**2.21** Casual leave is not earned by duty. It cannot be taken as a matter of right but is subject to the exigency of public service. The maximum amount of casual leave admissible to the staff is 8 days in a calendar year.

Note: Public holidays, weekly offs and Restricted holiday falling within a period of casual leave should not be counted as part of the casual leave.

(GOI, Min. PPG&POM No.28016/3/98, Estt.(A)dated 15.6.98)

**2.22** Assistant Accounts Officers/Welfare Assistants/Managers are competent to sanction Casual Leave upto a maximum of 3 days at a time to the staff working under them. Branch Officers are competent to sanction casual leave to AAO/Welfare Assistants/Managers working under them, upto 5 days and to sanction casual leave to Senior Accountants, Accountants, Clerks, MTS beyond 3 days upto 5 days.

The Assistant Accounts Officers/Welfare Assistants/Managers/Accounts Officers may allow the staff working under them to avail Restricted Holiday when such a holiday is required in combination with Casual Leave. It should not be taken into account for computing the limit of 5/8 days up to which the AAO/AO's respectively are competent to sanction Casual Leave.

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

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

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

Note:(2)For leaving station during the period of casual leave combination with holidays or not the procedure prescribed in para 20 should be followed. The temporary address during the period of absence should also be intimated to the office before leaving Headquarters.

Note:(3)If the casual leave is applied for on grounds of ill health, it should if so desired by the DAG concerned be supported by a Medical Certificate giving such details as may be required.

(O.O. EB/i-13/60-61/158, dated 11th September, 1960)

**2.24** Casual Leave for Senior Accounts Officers, Accounts Officers and Assistant Accountant General working in the groups will be sanctioned by the respective Senior DAG/DAG as the case may be wherever such powers were delegated to them.

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

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

(Authority: POM.No.20.37.60, Pub-I, dated 7th October, 1960 from GOI, MHA communicated in CAG's Endt. No.1350-181/60, dated 21st October 1960, and CAG's Lr.No.240-NGE-I/20-60,. Pt.IV, dated 21st February 1960 prefixing half day's casual leave to regular leave).

**2.26. (a)** There may be occasions on which a Government servant may have some urgent private work, which does not require a full day's casual leave e.g., when he has to go to Railway Station to receive a friend or relation, or to a dispensary to have himself or a member of his family treated. In such cases half a day's casual leave, if applied for by a Government servant may be granted to him.

**(b)** A Government servant may have some urgent private work in the afternoon which does not require a full day's casual leave. If he desires half a day's casual leave in the afternoon, it may be granted to him.

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

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

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

**(b)** However, a Government servant, who has applied for in advance, and has been sanctioned regular leave on or from the next working day should not be allowed to avail himself of the half day casual leave for the

afternoon of the previous working days.

(Authority: GOI, MHA OM No.60:45:66:- Ests.(A) dt. 4-2-1966 received under CAG's Endt. No.306 NGE.I: 194-65 dt.16-02.1966 and CAG's Lr.No.1911 NGE.I 194-65 dt.08.02.1966).

#### **Application for Casual Leave:**

**2.30** All applications for casual leave except in cases where the necessity for leave cannot possibly be foreseen, should be submitted so as to reach the leave sanctioning officer concerned at least two clear days before the leave is required. While submitting CL applications, the staff members should also apply ISHK programme duly indicating the generated number on application form.

#### **Casual Leave Register**

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

(Authority: GOI.MHX.A.OX.M.No.46:3:61 Ests.(A) dated.17.07.1961).

**(b)** To avoid subsequent alteration no entries should be made in the casual leave account (statement) on first report of absence. On return of the absentee the necessary entries should be made and the statement submitted to the Branch Officer.

**(c)** In the case of transfer of a member from one section to another, the total number of days of casual leave availed of by him before his transfer should be brought forward and noted in the casual leave account of the section to which he has been transferred and entry attested by the AAO, concerned.

(Authority: G.I.M.H.A.O.M.No.40:3:61 Ests.(A) dt.18-.07.1961 recd. in CAG's End No.1860 NGE.I:256-60 dt.12.09.1961).

#### **Addresses of Office Staff:**

**(d)** The residential address of every member of the staff should be kept in the casual leave register of the section concerned. The residential addresses of the members should be kept upto date. For this purpose the employees are required to communicate promptly to the office the changes in their residential addresses.

**2.32** In the office the work relating to sanction of special casual leave

other than sanction of special casual leave to sportsmen and to office bearers of office associations is dealt with by Administration to which the application is forwarded.

As far as special casual leave to sportsmen are concerned Welfare Section obtains orders for sanctions. Special casual leave for officials who are not able to attend office due to curfew, bandh etc., are also considered for sanction by Administration I section based on merits of each case.

### **Sanction of Special Casual Leave**

**2.33** The authority competent to sanction Special Casual Leave for attending Annual General Meetings, etc., of the Association is the Head of the Department/ Office or Offices authorized to sanction Casual Leave vide CAG's Lr.No.24/NGEI/19-66/II, dated 06-01-1968. Special Casual Leave for other purposes is to be granted by the Principal Accountant General.

(CAG's Lr.No.821. NGE.I: 19-66. II dt.06-04-1968 read with EB I/3-13/67 68/ 502 dt.30.03.1968)

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

### **General**

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

(GOI MHA OM.46:8:67 dt.22.07.1967 recd. with CAG's Endt. No.899 Accounts:114 67 dated 01.08.1967)

### **Special casual leave for Association activities:**

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

Note:An office bearer of the Association, who holds the office of one Association or the other in a particular year can be allowed a maximum of 20 days special casual leave only.

(Authority: C&AG's Lr.No.1823.CE.II/46-89/ dt.11.05.1989)

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

**(c)** Special Casual Leave upto 5 days in a year would be admissible to

local delegates and local members of Executive Committees of all recognized Associations/ Unions/Federations for attending meetings of the Associations/ Unions/ Federations.

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

(GOI MHA OM No.27:3:69 Estt.(B) dt.08.04.1969 received with CAG's Endt.No.726 NGE.II-10-69 Dt.21.04.1969)

Note (1): The entitlement of Special Casual Leave should be regulated in terms of the year actually followed by the Unions/Associations. In regard to the case of office bearers etc., coming into office during the course of a year in Casual vacancies, the competent authority may at its discretion grant Special CL upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

(GOI Cabinet Sectt. OM No.8/13/72 JCA dated 05-09-1972 received in CAG's Endt. No.2429).

Note (2): The facility of 20 days Casual Leave (mentioned in G.O.I.,M.H.A.O.M. dt.08-04-1969) is available for office-bearers of all recognized Associations (All India or otherwise). Each such Association should have been separately accorded recognition as a full fledged Association for all purposes. "Even where office Bearers of the Local Recognized Service Association during a calendar year are later elected as office Bearers of the All India Recognized Service Association during the same calendar year, the limit of 20 days special casual leave has to be reckoned for the particular calendar year including the periods both as office bearer of the Local Recognized Service Association and office bearer of the All India Recognized Service Association and not separately."

(CAG's Lr.No.291-N4/12-86 dated 20-05-1986).

Note (3): The concession of Special Casual Leave mentioned in para 1(c) of GOI MHA OM No.27/3/69 Ests.(B) dated 08-04-1969 is available to local delegates and local members of the Executive Committees of all recognized Unions etc., for attending the meetings of the Associations/ Unions/Federations/irrespective of whether such recognized Associations/ Unions are local or are of all India Character. This facility will, however, not be available for attending the Meetings of the Executive Committees. Special Casual Leave as provided in para 1(a) of the OM dated 08-04-1969 is admissible to the office bearers only. The office bearers should be those who are specially defined or mentioned in the approved constitution or Bye Laws/Rules of the Associations/Unions which have been accorded de facto recognition by the C&AG.

(CAG's Circular No.477. NGE II:10-71 dated 25-2-1972)

Note (4): Special Casual Leave admissible in terms of GOI, MHA OM dt.08-04-1969 has to be applied for and got sanctioned in advance i.e., the Special C.L cannot be claimed as a matter of right and it is open to the competent authority to refuse the special C.L if it is satisfied that leave is not for taking part in the activities of the recognized Associations. The term "Activities of the Associations" cannot be construed for the purpose of aforesaid OM as including absention from duty for participation in a hunger strike and similar activities. Casual leave has also to be applied for in advance and granted before it could be availed of and it is open to the competent authority to satisfy itself that leave asked for is for genuine purpose of a casual nature. The clarifications given in the preceding paragraph will equally apply to cases where special casual leave or casual leave has been asked for observing "Dharna" during office hours.

(Authority: Welfare/3-13/III/73-74 O.O.17 dt. 1-74 received with CAG Circular No.622/54 -P.P./73-I dt.7-7-1973 and 1237. PP/54-73(I) dt.3-12-

1973)

Note (5): Saturdays and Sundays and other holidays should not be counted as special casual leave in the limit of ten days prescribed in GOI, MHA, OM dated 4-1-1960 (raised to 20 days in O.M. dt.8-4-1969 (CAG Lr.2319 NGE/119-66/II dt.25-10-1967)

Note (6): Combination of Special Casual Leave granted to Government servants for attending Annual General Meetings of the Associations etc., with regular leave is not permissible. There would, however be no objection to combining such Special C.L with ordinary Casual Leave. (CAG's Lr.No.1631. NGE-I/19/66 II dt.10.07.1968)

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

**(ii)** Special Casual Leave granted for purposes of work connected with JCM Councils should not be debited to the Annual Special Casual Leave Entitlement. The special casual leave granted for purposes of work connected with JCM as laid down in para 7 of MHA OM. F8/1/64-JCA, dated 18-10-1966 is in addition to the Special Casual Leave mentioned in Para I above for participation in the activities of the Associations/Unions.

(GOI., MHA., O.M.N.27/3/69 Estt.(B) dt.08-04-1969 received with CAG's Endt.No.726 N.G.E.II/10-69 dt.21-04-1969)

### **Special casual leave for sports activities**

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

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

(GOI., Min. of Per., PG & Pen., Depart. of Per. and Trg., OM No. 6/1/85- Estt.(Pay-I), dated 7-11-1988)

The Special casual leave may be allowed only:

**(a)** for participation in sporting events of national or international importance.

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

**(i)** In respect of international sporting events by any National Sports Federation/ Association recognized by the All India Council of

Sports and approved by the Ministry of Education.

(ii) In respect of events of national importance when the sporting event in which participation takes place, is held on an inter-state, inter-Zonal or inter-circle basis, and the Government servant concerned takes part in the event in a team as a duly nominated representative on behalf of the State, Zone or Circle as the case may be.

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

(GOI.,MHA Lr.No.46-7-50-Ests.dt.05-04-1954 as substituted by OM No.46/7/59 Ests.(z)(A) dt.01.06.1960.)

The concession of Special Casual Leave subject to the conditions mentioned on GOI, MHA, OM No.46/7/50-Estt. dated 05-04-1954 has been extended to such of the employees working in Accounts Department who are required to participate in the All India Accounts Tournaments conducted on zonal and Inter-Zonal level as well as in the other sporting events on national/ international importance provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in a calendar year.

(C&AG No.2150-NGE.I/102-78/dt.22-06-1981)

Note: A list of Federations/Associations which select members to participate in International sporting events is given in Annexure-III. These Federations/Associations can be consulted to determine whether any event is of a national or international importance.

(CAG's Lr.No.1881 NGE.I/34-68 dt.12.08.1968)

As per Admn.I Circular dated 26-03-2012, sports persons are required to give an undertaking that he/she would complete back log work, if any, due to his/her absence from duty for participating in games/ practice/ tournaments by sitting late hours or attending the office on Saturday/ Sunday/ Holidays and respective BO/AAOs should also certify that there is no immediate pending work in his/her unit and forward the same in prescribed proforma to Welfare Section for further necessary action.

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

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



- (a) It will be admissible only for participation in Inter-Ministerial or Inter-Departmental tournament and sporting events.
- (b) the concession will be admissible only for those sporting events which have been recognized by Government and will normally be limited to tournaments, etc., sponsored by recognized Sports/Recreation Clubs of Government employees.
- (c) only those Government servants who have been duly nominated by recognized sports/recreation clubs and specifically permitted by their offices to participate in such events will be entitled to special CL.
- (d) the limit of 30 days special casual leave in any one calendar year referred to in GOI., Memo No.46/7/50. Estt. dated 05-04-1954 should not be exceeded even if the Government servants participate both in sporting events of National or International importance and inter-ministerial or inter-departmental events in the same calendar year.

(GOI., MHA OM.No.46/20/54-Estt(s), dated 16-06-1958 forwarded with CAG's Endt. No.1573-A/168/58, dated 25-07-1958 and CAG's Lr.No.2496 NGE.I/20-60, Pt.II dated 09-12-1960)

Note: Pre-selection trial to select All India Players for such tournaments is not covered by the orders above. As such no special casual leave should be granted for absence due to pre-selection trails which are held for selecting All India Players, for their participation in inter-ministerial/Inter-Departmental tournaments.

(GOI., MHA.,OM.No.46/15/67, Estt (A) dated 01-01-1968 received in CAG's Endt. No.77 NGE.I 19-66 (I) dated 10-01-1968)

**2.38** Saturdays/Sundays/Holidays intervening the period of special casual leave admissible for sporting events are counted as special casual leave and these are not excluded for the purpose of sporting events. GOI., OM No.6/3/59-Estt (A), dated 20-08-1960 which envisages that public Holiday and weekly off falling within the period of ordinary casual leave should not be counted has not been extended to the grant of special casual leave.

There is no objection to prefixing and/or suffixing of Saturdays, Sundays and other Public holidays with special casual leave admissible for the above purpose. In a case where special casual leave is combined with regular leave the Saturdays, Sundays and Public Holidays thus intervening the two kinds of leave will have to be counted as special casual leave if it is due, otherwise as regular leave if special casual leave is not due.

(CAG's Lr.No.1361-N.G.E.I/19-66-II, dated 30-05-1968)

### **Special casual leave for cultural activities**

**2.39** Government of India have decided to extend the concession granted in OM No.46/20/54-Estt (A) dated 16-6-1958 to those Government servants also who participate in cultural activities like dance, drama, music, poetic symposium, etc., of an All India or Inter State character organised by the Central Secretariat Sports Control Board or on its behalf subject to the overall limit of 30 days referred to in para 1(d) of that OM (vide para 37 of this chapter). Special Casual Leave will not be admissible for practice or participation in Cultural Activities organized locally. These orders take effect from 1-3-1969.

(GOI, MHA OM No.27/3/68 Ests.(B) dt.28-6-1969 and even No.7-5-1970)

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

Special Casual Leave will not be admissible for practice in connection with such cultural activities.

(GOI, Min. of Per.,PG &Pen., (Dept. of Per.,& Trg.,) Lr.No.28016/1/87-Estt.(A) dt.9-9-87 received in C&AG Lr.No.1149-Accounts 1/65-87/III-87(195) Dt.20-11-87.

**Special casual leave for mountaineering expeditions:**

**2.40 (a)** Special Casual Leave not exceeding 30 days in any one calendar year, may be granted to Government servants participating in mountaineering expeditions subject to paragraph 41 of this chapter and also to the following conditions.

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

(GOI., MHA OM.No.27/4/68 Estt.9(B) dated 6-9-1969 received under CAG's Endt. Lr.No.104 Accounts/73-69 dt.12-9-1969)

Special casual leave for attending coaching camps:

**2.41(i)** In the case of Central Government servants who are selected only as sports men/sports women for participating in sporting events on national/international importance the period of the actual

days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further if any pre-participation coaching camp is held in connection with the above mentioned events and the Government servant is required to attend the same, this period may also be treated as on duty. Consequently the existing provisions regarding grant of Special Casual Leave for the purpose mentioned in these items may be treated as cancelled.

(ii) The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to central Government employees for the following purposes will cover also their attending the pre-selection trials/ camps connected with sporting events of national/international importance.

(a) attending coaching or training camps under Raj Kumari Amrit Kaur coaching scheme or similar All India Coaching or Training Schemes.

(b) attending coaching or training camps at the National Institute of sports Patiala.

(c) participating in mountaineering expeditions.

(d) attending coaching camps in sports organized by National Sports Federation/Sports Boards recognized by All India Council of Sports and

(e) participating in trekking expeditions

(iii) The Central Government Employees who are selected for participating in sporting events of National/International importance within India may be allowed to travel by First class by train. In the case of events of International Importance held outside India they may be entitled to travel by economy class by air.

(Para 3(iii) of the OM No.6/1/85 - Estt. (Pay-I) dated 16-7-1985 read with CAG's Lr.No.326-NP/Sports/11-95 dated 28-06-95)

(iv)(a) The number of increments to be awarded for achieving excellence in National events should be laid down at a scale lower than for excellence in International events, say one increment for National level and two increments for International events.

(b) The total number of increments to be awarded to an individual should not exceed five in his/her entire career.

(c) The increments so granted would continue to be drawn at the same rate till retirement and would count for the purpose of retirement benefits but not for pay fixation on promotion on

the analogy of incentive increments awarded for promoting small family norms.

- (d) The Rate of increment is the lowest in the revised scale with effect from 1.1.86 corresponding to the pay scale of the post against which the individual had earned the personal pay in the pre-revised scales of pay.

(GOI., Min., Per., PG&Pen., Dept., of Per., & Trg., No.6/1/85-Estt.(Pay-I) dated 7-11-1988.)

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

(GOI., Dept., of Per.&Trg., Lr.No.6/2/85-Estt. (Pay.I) dated 2nd July 1986 forwarded by CAG in Lr.No.502-Accounts I/101-85-II-86 (83) dated 24th July, 1986).

The All India Services tournaments conducted by various State Governments on behalf of Central Govt. services sports board are of National importance and employees participating in such tournaments would be eligible to be treated as on duty. The TA/DA would be paid by the respective office where the employee is working.

(GOI., Min., of Per., & P.G., & Pen., Central Civil Services Board letter No.File No.20-8-85-CCSSB dated 6-6-86)

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

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

India Council of Sports Ministry of Education and youth services may also be granted special casual leave not exceeding 30 days in a year.

(GOI Cabinet Secretariat Dept., of Per. OM No.27/3/70 Est.(P) dt.14-6-1971 received in CAG's Endt. No.813 Accounts/73-69 dt.25-6-1971)

**Special casual leave in connection with territorial Army/Air force/ Air defence reserve:**

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

(GOI., MHA.OM.No.F.47/7/58. Est.(A), dated 29-12-1960)

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

(GOI., MHA OM.No.86/15-64 Ests.(B) dt.15-6-1965 forwarded in CAG's Endt. No.1421 NGE I/216-65 dt.1-7-1965)

**For joining home guards**

**2.44** In the case of Government servants permitted to join the officially sponsored auxiliary police organization such as Home Guard, national volunteer corps Prantia Raksha Dal, etc., the period of their training and duty as Home Guards etc., will be treated as special casual leave.

(GOI MH. OM.No.25/1/49/Ests. dt.10-1-1949 and their UO No.61-63 Ests(A) dt.4-1-1963 recd. with CAG's UO No.2408 W.G.E.II/345 62 dt.31-12-1962)

**Grant of permission to join civil defence services:**

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

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

These rules are not applicable to Government servant desiring to join on whole time paid basis. Such Government servants would be sent

on deputation basis if they are permanent and other individual cases may be examined on its merit.

(GOI., MHA OM No.47/7/63 Ests.(A) dt.23-5-1963)

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

(GOI MHA OM.No.47/2/55 Est.(A) dt.24-10-1957 forwarded with CAG's Endt. No.4091 NGE.II/423-56 dt.13-11-1957)

**2.47** Special Casual Leave for a maximum period of 15 days including the transit time in both ways may be granted to Ex-Servicemen (boarded out of service and re-employed as civilians) appearing before the Medical Reserve Board for reassessment of their disability.

(GOI MHA DO.M.11(5)65/d(cicv.II) DT.10-10-1966)

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

- (i) for a period not exceeding 14 days required for their stay in Delhi in connection with participation in the Republic Day parade; plus
- (ii) for the minimum period required for their journey from the Headquarters of the Government servants to Delhi and back.

(GOI MHA OM.N.46/5/58 Ests(A) dt.20-6-1958 forwarded with CAG's Endt. No.1427-A/261-58 dt.7-7-1958 case 3-50)

#### **Special casual leave in connection with St. John Ambulance Brigade**

**2.49** Government servants, who are permitted to join the St. John Ambulance Brigade, should ordinarily be required to undergo the necessary training, etc., out of office hours. In case, however where this is not possible there will be no objection to the period of training etc., being treated as casual leave to the extent of such leave is due and to the extent such leave is not due, as special casual leave. It should be made clear to the staff who are the members of the brigade that the Govt. of India will not be responsible for any risks, injuries, damages or other consequences arising out of or during the course of the membership training with the Brigade.

(CAG's Endt. No.850 NGE.I/233-53 dt.28-4-1954)

**2.50** The period of absence of these Government servants who participate in the Republic Day parades held annually and rehearsals connected therewith in their capacity as members of the St. John's Ambulance Brigade should be treated as special casual leave and not

counted against the ordinary casual leave admissible to such Government servants.

(GOI MHA Lr.No.46/955 Ests.(A) dt.27-10-1955 forwarded with CAG's Endt. No.2229 NGE/192-55 dt.12-11-1955)

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

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

(GOI Cab. Sectt.(Dept. of Pe., Lr.No.F.27/5/70 Ests(B) dt.12-1-1971 endorsed in CAG's Lr.No.274 Accounts/213 70 dt.25-2-1971)

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

**2.52 (a)** The members, delegates of members, managing committee members and office bearers of co-operative societies (formed exclusively with Central Government Employees) whether within their headquarters or outside the headquarters of the societies, may be granted special casual leave up to a maximum period of ten days in a calendar year plus the minimum period required for the journeys to attend such meetings.

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

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

(GOI MHA OM.No.46/22/63-Ests(A) dt.14-1-64 read with GOI MHA., Dept., of Per., & Adminve., Reforms OM No.28016/1/84 Estt(A) dt.19-1-64).

**(b)** Members of co-operative societies, whose bye-laws provide for attending annual general meetings/special general meeting through delegates of members will not be eligible for special casual leave and in such cases, only the elected delegates will be eligible for this special casual leave. However if the members are required to participate in any meetings outside the headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.

**(c)** The power of granting special casual leave under these orders will be exercised by Heads of Department as defined in SR.2(10) in the case of Government servants under the administrative control and by the Ministries of the Government of India in other cases.

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

(GOI MHA OM.No.46/22/63 Ests.(A) dt.14-1-1964 received in CAG's Endt.  
No.163 Accounts/365-63 dt.30-1-1964)

#### **Special casual leave for departmental promotion examination**

**2.53** Special Casual Leave may be granted to Central Government servants who are eligible to appear at Departmental promotion Examinations which are neither obligatory nor entail a condition of preferment in Government service. Special casual leave will not, however, be admissible to departmental candidates for appearing at the competitive examinations held by the UPSC e.g., Combined Services Examination, Stenographers Examination, LDCs Exam, Assistants Examination, etc., for direct recruitment. Special casual leave for departmental promotion examination will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the headquarters station where such Examination is held outside the Headquarters.

(GOI MHA OM.No.46/26/63 Ests(A) 2-12-1963 received in CAG's Endt.  
No.2033-Accounts/292-63, dt.16-12-1963)

#### **Special casual leave for donating blood**

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

(GOI MHA OM.No.46-11.56. Ests(A) dt.8-10-1956 recd. in CAG's Endt.  
No.1894 NGE. I/208/56 dt.23-10-1956)

#### **Special Casual Leave for the various Family Welfare Schemes:**



**2.55** The grant of special casual leave to a Government servant who undergoes sterilization operation (vasectomy or salpingectomy) should be limited to the actual period recommended by the Medical Attendant who conducts the operation but not exceeding 6 days.

(GOI MHA OM.No.46/3/59. Ests.(A) dt.6-10-1959 read with GOI, Min. of PPG&P (Dept. of P&T) OM No.28016/02/2007-Estt(A) Dated 4<sup>th</sup> January, 2008)

**2.56 (a)** Special casual leave not exceeding 10 days may be granted to female Government servants who undergo non-puerperal sterilisation (i.e. an operation for sterilization done at a time other than 2 to 5 days after the delivery)

(GOI MHA OM.N.46/266 Ests.(A) dt.16-6-1966 forwarded in CAG's Endt.No.771 Accounts. 55-66 dt.25-6-1966 read with GOI, Min. of PPG&P (Dept. of P&T) OM No.28016/02/2007-Estt(A) Dated 4<sup>th</sup> January, 2008)

**(b)** A regular non-industrial Central Government male employee, whose wife undergoes a non-puerperal tubectomy operation, may be granted special casual leave up to 5 days. This will be subject to production of a medical certificate from the doctor who performed the operation to the effect that the presence of the Govt. servant is essential for the period of leave to look after the wife during her convalescence after operation.

(Authority: OM No.27/23/71 STs.(B) dated 18-9-1971 from the GOI, Cabinet Secretariat Dept., of Per., communicated through the CAG's letter No.1230 Accounts/122.71, dt.4-10-1971 read with GOI, Min. of PPG&P (Dept. of P&T) OM No.28016/02/2007-Estt(A) Dated 4<sup>th</sup> January, 2008)

**2.57** In cases where the Government servants having undergone Sterilisation operation (Vasectomy or Salpungectomy) could not recover within the prescribed period of special casual leave admissible owing to the operation turning septic the Head of Departmental/Office concerned may grant casual leave or regular leave applied for by the Government servant when leave in excess of the admissible special casual leave has been recommended on medical advice and a medical certificate from the appropriate medical authority under the leave rules applicable to Government servant in support of the leave is produced. In no case special casual leave should be allowed to be combined with casual leave as well as with regular leave at one time. Special casual leave should be combined either with casual leave or with regular leave in such cases.

(GOI MHA OM No.46/6/65 Ests(A) dt.24-6-1965 recd. with CAG's Endt. No.329-Accounts/65-66 dt.5-3-1966)

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

(CAG's Lr.No.1525 A.55-56 dt.18-10-1968)

**2.59.** All regular non-industrial Central Government women employees

may be granted special casual leave on the day of IUCD insertion under Family Planning Scheme.

(GOI MHA OM.No.46/1/67 Ests.(A) dt.28-1-1967)

The period of Special Casual Leave admissible for the various Family Welfare Schemes is as under:

Purpose	Admissibility
<b>Male Government Servant</b>	
(i) Vasectomy	5 Working Days
(ii) Vasectomy for second time due to failure of the first operation	5 Working Days
<b>Female Government Servants</b>	
(i) Puerperal Tubectomy/ Non-Puerperal Tubectomy (including laparoscopic method)	10 Working Days
(ii) Puerperal Tubectomy/ Non-Puerperal Tubectomy for second time	10 Working Days
(iii) Salpingectomy after Medical Termination of Pregnancy (MTP) – Not admissible when, after Salpingectomy operation along with medical termination of pregnancy, facility of maternity fleave for six weeks under Rule 43 of CCS (Leave) Rules, 1972 is availed	10 Working Days
<b>Post Sterilization Complications</b>	
<b>Non-Hospitalization:</b>	
<b>Post-Vasectomy complications</b>	Commutated leave to be granted if necessary as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave.
<b>Male Government Servants</b>	
When wife undergoes puerperal / non-puerperal tubectomy including sterilization performed through laparoscopy for the first time or the second time	3 Working Days

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

- (a) Post Sterilization Complications: in case of Hospitalization;
- (b) Female Government Servants: when their husbands undergo vasectomy operation;
- (c) Re-canalization operation.

These orders will take effect from the date of their issue.

(GOI, Min. of PPG&P (Dept. of P&T) OM No.28016/02/2007-Estt(A) Dated 4<sup>th</sup> January, 2008)

### Regular Leave

**2.60** The following rules regulate the conditions under which such leave may be granted to and availed of by the office establishment. In sanctioning leave, Branch Officers are required to exercise their discretion

with due regard both to the requirements of the office and to the reasonable interests, of members of the Establishments.

(a) Any member of the establishment, who absents himself from duty without the definite approval of his Branch Officer, does so at his own risk. He cannot assume that leave will be sanctioned to cover his absence as a matter of course.

(b) Absence from duty in anticipation of formal permission or of formal grant of leave may be necessitated by serious illness or accident which renders it unsafe or impracticable for the employee to attend duty until sanction is accorded. In such cases, the authority who has power to sanction the leave will grant such leave as is admissible on production of proper evidence of its necessity including, where necessary, a certificate from the Authorized Medical Attendant regarding the seriousness of the illness which does not enable the official to attend office even for the purpose of handing over charge. The official concerned should, however, attend office as soon as he is in a fit condition to do so and hand over charge.

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

(d) Member of the staff should, before availing of leave, hand over the work of their seat to the successor or the AAO in urgent cases i.e., give in writing the stages of work in their seat in regard to correspondence, posting, filing, etc. Failure to do so will entail delay in the grant of leave apart from disciplinary action as may be found necessary in each case.

(e) Assistant Accounts Officers of Sections concerned should furnish on the application for leave a certificate regarding the state of work of that seat of which the member was incharge, indicating clearly the extent of arrears, if any, and whether the member has handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the DAG/Sr.DAG(A) to deal with the case suitably.

(f) Branch Officers should ensure that the responsibility of the members in this behalf is brought home to them and that cases of non-observance are promptly reported for disciplinary action.

Note: Whenever a Branch Officer wants to grant leave to any member of the staff under them they should so arrange that no arrears, crop up on that account.

The Senior Accountants/Accountant who takes leave should be required to complete the item left over by him, on his return from leave by sitting late, if necessary.

(OO No.TM/64-C/165, dated 2-7-1964)

**2.61.** Members of the staff who were sanctioned leave by Branch Officer without any substitute being posted in their places, should report themselves to the concerned Sections. Others for whom substitutes are posted by the respective groups, should report themselves to those groups. But Administration I should also be consulted before admitting the staff to duty on return from leave in the following cases:

- (a) Where leave was not sanctioned and the Government servant had stayed away from duty;
- (b) Where leave had been availed of in excess of the amount of leave originally granted to the individual;
- (c) In all cases where the Government Servant returning to duty is neither permanent nor Quasi-Permanent and the period of absence exceeds three months irrespective of the fact whether sanction to leave was obtained or not.

- (1) The joining report of the individual should also contain full particulars of the date of commencement of absence,
- (2) whether leave was sanctioned and
- (3) whether any application for extension of leave of absence was made and the date of such applications.

(E.B. Circular E.B. I/5-8/70-71/314, dt.14-7-1970)

**2.62** (a) Rule 32 of CCS (Leave) Rules, 1972, provides that unless the President, in view of the exceptional circumstances of the case otherwise determines no Government servant who is not in permanent employ shall be granted extraordinary leave on any one occasion in excess of certain limits mentioned in Clause (2) of that Rule.

(b) It is irregular on the part of any temporary Government servant to absent himself from duty without the sanction of the competent authority. Where the leave applied for exceeds the limits prescribed in this rule, it is the responsibility of the official to ensure that he applies to the competent authority in time through proper channel stating the full reasons therefor and obtain his orders. In case the official is asked to rejoin duty within a specified period, he will do so failing which action under CCS (TS) Rules, 1965, or CCS (CCA) Rules, 1965 may be resorted to. In this context, it is necessary that unauthorized absence of officials is taken up immediately as and when each occasion arises. As and when each case exceeding a period of 15 days arises, a recall Memo, in the form prescribed should be issued to the official concerned by Registered Post Acknowledgement due by the concerned Branch Officer and in case there

is no response within 30 days, the case along with the office copy of the recall Memo and acknowledgement should be transferred to Admn-I section within 45 days from the date the official stayed away for further action. Instead of reporting for duty if the official concerned sends a representation or applied for leave, the leave application indicating eligibility may be put up to the authority competent to sanction leave for his orders.

(c) Administration I section will, in all cases of temporary official initiate such action under CCS (CCA) rules 1965 or CCS (TS) Rules, 1965 as may be necessary before the expiry of the maximum period of Extraordinary leave that can be granted to a temporary Government servant so that no case arises for regularization of such period as may fall in excess of the maximum permissible period of extraordinary leave that can be granted to such officials. In the case of quasi permanent and permanent Government servants, each case will be reviewed on its merits for further action.

(d) If the official desires to report for duty before final orders are issued on his unauthorized absence, he may be permitted to do so, in consultation with Administration I in all cases where a report has been sent to Administration I as contemplated in this order.

(OO No.EB-I/C.R 3-18/73-74/614, dated 15-2-1974)

(e) PAG has observed that, on occasion, officials deputed for outside duties/ training/ sports activities etc., and those who are sanctioned leave, do not report for duties on the expiry of approved period. It will be the responsibility of the concerned employee who is unable to report for duties for reasons beyond his/her control to immediately inform his Branch Officer/ Group Officer of his inability to rejoin duties and it will be the responsibility of the concerned Branch Officer/ Group Officer to immediately report this matter to the DAD (Admn) and Secretary to the PAG (A&E). Any failure will be viewed seriously.

(DAG(Admn.)/A&E/Sectt/Circular dated -03-2011)

(f) The staff members of the office are informed that when the official permitted to proceed on leave, he/she should furnish leave address to the AO/BO/GO concerned along with the Mobile Number to facilitate easy contact in case of necessity. Therefore, the PAG desired that personal Mobile Numbers should invariably be indicated on leave application together with the leave address of the official while proceeding on leave. The AO/BO/GO concerned may ensure strict adherence to the instructions.

Further the Controlling Sections have been informed vide No. PAG(A&E)/Admn-I/U-IV/2010-11 dated 16-12-2010 to furnish Mobile

Numbers of the employees in Electronic form i.e., Excel sheet in order to provide Short Message Service (SMS) to GPF Subscribers and Pensioners. However, the information is still not forthcoming from all Sections. Controlling Sections may take necessary action to furnish the requisite information by all the Staff members at the earliest.

(PAG/Admn.I/A&E/Unit-IV/2010-11/Circular dated 03-03-2011)

(g) Child Care Leave cannot be demanded as a matter of right. Under no circumstances can any employee proceed on CCL without prior proper approval of the leave by the leave sanctioning authority. CCL is to be treated like the Earned Leave and sanctioned as such. Consequently, Saturdays, Sundays, Gazetted holidays etc., falling during the period of leave would also count for CCL, as in the case of Earned Leave.

(GOI, Min. of PPG&P (DOPT) OM No.13018/2/2008 Estt (L) dated 18<sup>th</sup> November, 2008)

(h) It has been observed that no uniform procedure is being followed by the Groups/Sections while submitting the leave applications of women employees for sanction of Child Care Leave (CCL). Henceforth, as per the PAG orders, Group Officers/Branch Officers concerned are required to submit the leave applications for sanction of CCL with their recommendations in the Proforma enclosed in cases where the CCL is exceeding fifteen days. Group Officers/Branch Officers are therefore, requested to ensure that the leave applications for CCL are supported by the required information in the prescribed Proforma.

(PAG/Admn.I/A&E/Unit-III/2011-12/Circular dated 02-03-2012)

**PROFORMA FOR SANCTION OF CHILD CARE LEAVE BY PAG**

1.	Name of the Government Servant:		
2.	Designation:		
3.	Mobile Number:		
4.	Period of Child Care Leave:	From	To
5.	Reasons for applying for CCL:		
6.	Whether supporting papers enclosed		
7.	No. of times CCL was availed earlier during the Calendar Year:		
8.	Has the Government Servant given an undertaking to keep the work up to date.		
9.	Is any work in arrears? If so, please give details		
10.	Has the Government Servant fulfilled her undertaking during the previous availment of CCL to keep the work up to date. If not, reasons why leave is now recommended.		
11.	Whether leave is recommended for sanction:		S.A.O
12.	Group Officers remarks		G.O
13.	Sanction of PAG		P.A.G

## **Cleanliness**

**2.64.** General:- The following rules should be carefully observed:

- (a) Furniture should be neatly arranged in the sections;
- (b) Waste paper should be placed in receptacles provided for it and not thrown on the floor;
- (c) Every member of the staff should tidy up his table every evening before he leaves the office;
- (d) No files, registers or papers should be kept on the floor;
- (e) Important papers and vouchers should be kept safely to avoid their being lost or misplaced.

**2.65.** MTS Officials doing duty under Branch Officers or in the Several departments will be held responsible for the cleanliness of the rooms to which they are attached. They should every evening inform the Chowkidar to close the room. They should themselves dust the tables, books cases etc., and see that the sweepers have done their work properly. Those attached to sections should remain in the Sections to which they are attached till the last person leaves the section and should see before leaving the office that all fans and lights are switched off. If in any case the Assistant Accounts Officer or other members working in the Section late, permit the MTS member to leave the office earlier, they should invariably inform the Chowkidar to switch off the lights and fans and close the room also at the time they leave.

- (i) The MTS officials attached to Sections of the office will be responsible for dusting the tables and chairs etc., of all the members of the Section in the morning of each day; the records on the racks/almirahs etc., shall be dusted at least twice a week. It should be ensured by the concerned MTS official that no dirty spot caused by the spilling of ink etc., is left uncleaned.
- (ii) The other duties of the MTS officials are as follows:
  - (a) to take papers to Branch Officers and Sections;
  - (b) to take drafts to OE Section and papers to the despatcher and bring back the transit registers with which they have been sent;
- (iii) to place in their respective files all letters after they have been arranged by Accountants;
- (iv) to bring stationery articles from the stationery Clerk for distribution by the clerk -in-charge each month;
- (v) to stitch objection statements etc., to see that ink is supplied

whenever required, to switch off the fans and the lights when the section closes for the day and to look to the general safety of the articles in the section; and

- (vi) to look after the general tidiness of the Section by dusting furniture, window panes, and keeping the records of the section in proper manner and do such other office work as is required of him by the Branch Officer, AAO and other members of the section.

**Spitting and smoking in office**

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

**Inspection of the general condition of office**

**2.67.** Accounts Officer (OE) will arrange for inspection of the general condition of each room of the office on the first working day of each week in such a way that the whole office is covered at the end of month. For this purpose a register will be maintained in OE Section in the form below and submitted to the Accounts Officer (OE) Section at the close of each inspection. Once a month the AO (OE) himself will make the inspection and record the results in the register which will be submitted to the Accountant General through the Sr.DAG (Admn.) The Register will be listed in the calendar of returns of OE.I Section under “Weekly” and “Monthly” returns.

Date of Inspection	Sections inspected	Inspector's remarks	AO's remarks	DAG's remarks	AG's orders

**2.68.** Senior Accounts Officers/Accounts Officers are required to make occasional visits to their Sections, and to make themselves personally acquainted with the work of their AAO's and other members of staff on the spot.

**Admission into the office premises**

**2.69.** (i) Each member of the office will be provided with an identity card. No member of the office will be allowed to enter the premises unless the identity card is produced to the Gate Keeper.



(ii) The identity cards must be produced at the gate on demand, when entering. Members of the office who do not produce the card on demand will not be admitted inside under any circumstances.

(iii) If a card is lost, a duplicate should be immediately obtained from the Accounts Officer, OE after giving a written explanation of the circumstances leading to the loss. A sum of Rs.10 will be recovered from the salary of the employee who is issued with a duplicate pass, when he has lost the original.

(iv) The identity cards may be retained by the individual when they are on tour or when they proceed on leave. If, however, they desire to leave them in the custody of the office, they may lodge them with the AO (OE) who will arrange to give a receipt for the same. The receipt should be produced when the card is claimed back.

(v) Members of the office, transferred temporarily or permanently from this office should surrender their identity cards to the AO (OE). The LPCs, will be issued only after surrender of the identity cards.

(vi) The identity card permits only the individual specified therein to enter the office. Any misuse of the card such as transferring it to another or tampering with any of the particulars noted therein, will render the individual concerned liable for disciplinary action.

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

**2.70.** Members of the office will not be allowed to attend office before 8-15 am on working days. In case of any urgent office work requiring their attendance before 8-15 am or after 7-45 pm the written permission of the Branch Officers should be obtained and produced to the Care Taker or to the official on duty and sign the register kept in Reception Room noting the time of entry/exit.

(O.M. I/C.12-8/73-74/00.8, dt.5-9-1973 and O.0-0-10 dt.8.10-1973)

**2.71.** (a) No Section will be opened on holidays except on production of written permission by the employees from the Branch Officer to attend office on holidays. In addition they are required to sign in the register maintained by the Caretaker both at the time of arrival and departure.

(b) The hours of the Recreation Club during holidays will be 9.15 am to

6.00 pm and on all working days 6.00 pm to 7.45 pm.

(O.M. I/Genl.C. 12-8/73-74/00.8, dt.5-9-1973)

**2.72.** (i) No outsider will be allowed inside the building unless permitted by a Branch Officer. For the purposes of regulating the admission of outsiders, a Receptionist has been posted at Gate No.I. All outsiders will first report to the Receptionist. The Receptionist will require the outsider to note down on a slip of paper the name of the person desiring admission, purpose of visit and officer whom he desires to see. The Receptionist will then arrange to send the slip to the officer concerned or ascertain his instructions through the telephone. The outsider will be admitted only if the concerned officer permits him to do so either by an order in writing on the slip or by instructing the Receptionist on the telephone.

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

**Principles and practices that should govern the relation between MPs/ MLA's and Government servants**

**2.73.** (1) The principles and practices that should govern the relations between members of Parliament and of State Legislatures and Government servants are contained in the subsequent paragraphs:

**(2) The two basic principles to be borne in mind are**

(i) that Government servants should show courtesy and consideration to members of Parliament and of State Legislatures and

(ii) that while they should consider carefully or listen patiently to what the Members of Parliament and of State Legislatures may have to say, they should always act according to their own best judgement.

(3) It should be the endeavour of every officer to help the Members of Parliament and of State Legislatures to the extent possible in the discharge of their important functions under the Constitution. In cases, however, where an officer is unable to accede to the request or suggestion of a Member, the reasons for his inability to do so should be courteously explained to the Member.

(4) It is realized that many officers have very heavy public duties and

responsibilities and if they are to function effectively, they should be permitted to plan out their day's work with some care and adhere to the plan. An officer should feel free to set apart some hour when he can refuse to meet visitors without being considered guilty of discourtesy, lack of consideration and the like. He should, however, set apart some time every day when anybody can see him and within these hours and also during other office hours in which he is to meet visitors, he must give priority to Members of Parliament and of State Legislatures except when a visitor has come by previous appointment and a Member of Parliament or of a State Legislature has come without an appointment. In such a case he should see the Member of Parliament or of a State Legislature immediately after he has met the visitors who had come by previous appointment. Any deviation from an appointment made with a Member of Parliament or of a State Legislature or indeed with any other person must promptly be explained to the Member concerned so that the least possible inconvenience is caused to him and fresh appointment should be fixed in consultation with him.

(5) When a Member of Parliament or of a State Legislature comes to see him, an officer should rise in his seat to receive the Member and to see him off. Small gestures have symbolic value and officers should, therefore, be meticulously correct and courteous in their dealings with Members of Parliament and of State Legislatures.

(6) Similarly, seating arrangement at public functions should receive very careful attention at all times and it should be ensured that there is no room for any misunderstanding on this score. The position of Members of Parliament has been clearly brought out in the Warrant of Precedence approved by the President. M.Ps appear at Article 30, above officers of the rank of full General or equivalent, Secretaries to the Government of India, etc. The instructions appended to the Warrant of Precedence also lay down that when Members of Parliament are invited en bloc to major State functions, the enclosure reserved for them should be next to the Governors, Chief Justice, Speaker of the Lok Sabha, Ambassadors, etc. A further provision in the instructions is that Members of State Legislature who, owing to their presence in Delhi, happen to be invited to State Functions should be assigned rank just after Members of Parliament. To avoid inconvenience to Members of Parliament and of State Legislatures who may come late, the block seats meant for them should be kept reserved till the end of the function and should not be occupied by other persons, even though they may be vacant. The seats provided for them should be at least as comfortable and as prominently placed as those for officials.

(7) Letters received from Members of Parliament and of State Legislatures should be acknowledged promptly. All such letters should receive careful consideration and should be responded to an appropriate level and expeditiously. The officers should furnish to Members of Parliament and of State Legislatures when asked for, such information or Statistics relating to matters of local importance as are readily available and are not confidential. In doubtful cases instructions should be taken from a higher authority before refusing the request.

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

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

Note: Branch Officers may instruct the Sections under their control that whenever Members of Parliament and State Legislatures come to the sections, they may be requested with courtesy to meet the Branch Officers concerned.  
(EB. I/Misc/8-12/74-75/0.0.413, dated.20-3-1975)

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

**2.74.** Rule 11 of the Government Servant's Conduct Rules, 1964 lays down that a Government Servant may not communicate directly to other Government servant or to non-official persons or to Press any documents or information which may have come into his possession in the course of his public duties. Retention of such documents or information by a Government servant in his personal custody for use in furtherance of his personal interest, e.g., in making representation to the authorities concerned is not only objectionable but also constitutes an offence under section 5 of the official Secrets Act, 1923. A person contravening the provisions of the above Act renders himself liable to prosecution. Contravention of the provisions of the Act and of the Conduct Rules can also be dealt with departmentally under the relevant Discipline Rules and may well justify the imposition of a suitable penalty with reference to the facts and circumstance of each case.

**Private correspondence with foreign embassies, etc.**

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

(Para 2 of Annexure 1 to MHA, OM No.25/34 (S) 67-Ests.(A). dt.22-5-1969 and GOI Cabinet Secretariat OM No.25/11/71. Ests, (A) dt.7-7-1971 forwarded in CAG's Endt. No.1881-NGE III/31-71, dt.20-7-1971)

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

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

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

(i) that whether or not the conduct of any particular nature amounts to participation in a political movement is a question of fact to be decided on merits and in the circumstances of each particular case; and

(ii) that the responsibility for the Government servant conduct must rest squarely on his shoulders and that a plea of ignorance or misconception as to the Government's attitude would not be tenable.

(3) The following observations may, however, be of assistance of

Government servant in dealing their own course of actions:

(i) Attendance at meetings organized by a political party would always be contrary to Rule 5 of CCS (Conduct) Rules, 1964 unless all the following conditions are satisfied--

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

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

(iii) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of the different political parties and to equip themselves to exercise intelligently their civic rights e.g., the right to vote at elections to Legislatures or local self-government Institutions.

(GOI MHA OM. No.25/44/49, Ets.dt.10-10-1949)

### **Territorial Army**

**2.77.** (1) It has been decided by the Government of India that, in view of the importance of the Territorial Army for the adequate defence of the country, Government servants, other than those holding key posts should be allowed to join the same if they so desire and no impediments should ordinarily be placed in the way of their joining the Territorial Army.

(2) The occasions on which members of the Territorial Army can be called up for military duty are as follows:

- (a) for training, to attend a course of instructions or undergo attachment;
- (b) to act in support of the civil power or to provide essential guards; and
- (c) when embodied, for supporting or supplementing regular forces.

(3)(a) As for training, there are two types of unit; Urban and Provincial.

Government servants would be eligible to join the Urban Units only. Members of the Urban Units have to undergo two kinds of training i.e., Recruits training of 32 days and, thereafter, annual training for a period not less than 30 days and not more than 60 days. The recruits training can in the case of Urban Units, be carried out on a part-time basis in the morning or in the evening outside normal office hours.

(b) For Annual training, the members will be “embodied” as for supporting or supplementing regular forces, and the training will last from a minimum period of four consecutive days depending upon the nature of training. In cases where the annual training would be required to be undergone for a period in excess of four consecutive days prior written consent of the Accountant General before volunteering for the additional training should be obtained. During the period of training which will mostly be carried out outside office hours Government servants will receive pay and allowances according to their ranks. Military pay and allowances received by Government servants will be in addition to their civil emoluments.

(4) Attending a course of training in the Territorial Army would be purely voluntary and the prior permission of the Principal Accountant General would be necessary before an individual gives his assent to proceed on course and it would be quite open to the Accountant General to refuse such a permission, if he considers this necessary in the exigencies of service. Ordinarily, however such a permission will be granted. The periods spent in attending a course of instruction, which will vary according to the nature of the course will be treated as duty in the same way as the period spent when embodied for supporting or supplementing the regular Forces. Persons sent on a course of training would also be “Embodied” and would therefore be governed by the terms set out in paras (5) and (6) below in all respects.

(5) The occasions in which members of the Territorial Army might be called up for military duty in aid of Civil power would be very rare because ordinarily regular troops would be available for the duty. Similarly occasions when members of the Territorial Army would be “embodied” for supporting or supplementing the regular forces would be when the country is involved in an actual war. On such occasions, the absence of the Government servants from their offices should be treated as duty for the purpose of civil leave and pension. If a Government servant is on an incremental scale of pay he will count his military service for increments in the time scale of pay applicable to him in his civil post and also towards

civil pension, in the same way as if he had put in that period of service in his civil appointment. As regards leave, they will continue to be governed by the civil rules applicable to them before transfer to the military service. Under Rule 36 of the Fundamental Rules and Article 86 of the Civil Service Regulation, acting promotions may be made in place of Government servants who are called up for military duty in the above circumstances. Government servants whose rate of pay, at the time they are called up for military duty, are higher than the military pay and allowances to which they would be entitled in respect of Military duty, would receive pay at the civil rates according to the "Next below" Rule and the difference between the civil pay and allowances and the military pay and allowances shall constitute a charge against the ordinary head of expenditure to which civil pay of the individual concerned is debitable. At the time of actual recruitment/commissioning any individual will be required to report for interview or medical examination. The period of absence on this account should be treated as special casual leave.

(Vide GOI MHA OM.No.F47/n/58. Ests(A) dated 29-12-1960)

(6) As regards the position of temporary Government servant and persons borne on work-charged establishments with reference to the concessions referred to in para (5) above, though such persons have no lien, in the technical sense, on the civil posts held by them and should be considered to have vacated their posts on their embodiment in the Army, in the wider interests of the Territorial Army, it has been decided that these persons should be treated in the same way as permanent Government Servants, and the concession laid down in para (5) above should be extended to them so long as the posts in which the persons concerned were employed continue to exist. But, if the posts held by them are abolished, while they are on Military duty, they should be treated to have ceased to be in civil-employment after that date for the above purpose. As per this decision, on release from military duty all such persons should be absorbed in the posts in which they would have continued but for their "embodiment" subject to those posts being available the period of absence from civil posts being treated as duty for all relevant purposes.

(Vide MHA OM.No.25/19/49. Ests. dt.7-7-1950 recd. under CAG's Endt. No.3254-NGE II/391-49 dt.5-10-1950, MHA OM.No.25/56/52 Ests. dt.23-12-1952 recd. under CAG's Endt. No.414-NGE.II/391-49 dt.19-2-1953 and MHA OM.Nos.25/42/51-Ests dt.1-8-1961- 25/6/53 Est. dt.29-4-1953 and 25-6-1953 Est. dt.12-9-1953 recd. under CAG's Endt. No.399-NGE II/391-NGE II/49 Pt.II, dt.8-3-1954).

### **Taking papers home**

**2.78.** Non-Gazetted members of this office are not permitted under any



circumstances, to take office papers to their home.

### **Prohibition of tips to MTS**

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

### **Locking of safes**

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

### **Undertaking of private work**

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

Note: As medical practice by unqualified practitioners is open to obvious objections, and as Government Servants who undertake it must find it difficult to avoid distraction from their official duties, applications for sanction to undertake to practice any form of medical treatment should be refused. The practice of any form of medical treatment by non-medical Government servants without sanction is punishable as a breach of Government servants Conduct Rules.

(GOI MHA OM No. G.40/26/36/Public dt.25-11-1936 forwarded with CAG's Endt. No.1974-NGE/615-36, dt.18-12-1936.)

### **Appointment of arbitrators**

**2.82. Appointment of arbitrators:-** In cases of arbitration arising out of contracts entered into by Ministry of Supply

A Government servant should not as a rule be allowed to act as an arbitrator for a private firm in a dispute arising out of a claim against Government in respect of contracts for the supply of stores entered into by purchase organisation of Government. In special cases, Government may grant him permission to act as such.

(Authority: GOI Min. of Industry and Supply OM.No.P.122(5)/1, dt.3-10-1947 communicated in CAG's No.1149-Admn. 351-47 dt.1-11-1947)

### **Declaration of immovable property**

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

Every member of Group A and Group B services of IA&AD shall on their appointment and thereafter in the months of January each year submit immovable property returns. The returns to be given in January each year will show the position as on the first of January. The statements submitted by IA&AS Officers should be forwarded to the CAG by the end of January each year. The statements furnished by AO/AO whether actually working in this office or elsewhere should be consolidated and submitted to the Principal Accountant General. The statements will be recorded in a Secret File and maintained in the custody of the Principal Accountant General.

Vigilance clearance shall be denied to an Officer, if he fails to submit his Annual Immovable Property Return of the previous year by 31<sup>st</sup> January, of the following year

(Authority: DOPT OM No. 11012/11/2007-Estt.(A) dated 27-09-2011)

Vigilance clearance shall be denied to an officer, if he fails to submit his Annual Immovable Property Return of the previous year by 31<sup>st</sup> January of the following year.

(Authority: DoPT OM No.11012/11/2007-Estt.(A) dated 27-09-2011)

### **Insolvency and indebtedness**

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

(b) Employees are warned of the risk they run of losing their

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

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

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

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

(CAG's Endt. No.3761-NGE. II/235-55 (1) dt.22-9-1956)

### **Attachment of pay**

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

- (i) the original date of borrowing;
- (ii) the original amount borrowed;
- (iii) the person from whom borrowed;
- (iv) the rate percent; and

(v) the amounts repaid and their dates of payments. The statement should be accurate one and if later events prove this to be otherwise, all increments will be stopped until the debts are completely cleared off or a certificate obtained from the Court to that effect.

(b) The Attachment Register will be maintained by the Bills Section and in addition to its submission with every new order of attachment, it should be submitted for review on the 10th of each month to the Accounts Officer for further instructions. The amount realised from the pay of the Government servant under an attachment order issued by a Court should not be sent to the Court at Government expense. The Disbursing Officer is not, however, entitled to deduct from the salary anything in excess of the amount prescribed in the attachment order. Hence this amount realised under the attachment order less the remittance charges should only be sent to the court.

(CAG's Lr.No.T.67-Admn. II 10-37 dt.30-4-1937 vide also GOI, MHA Dept. OM.28,35/Public dt.18-1-1938 forwarded with CAG's Endt. No.245-NGE.59-38, dt.23-2-1938)

(d) The office has no discretion to alter in any way the amount of pay ordered to be attached by a competent court and applications to this effect must not be entertained.

#### **Misconduct of members**

**2.86.** AAO concerned shall bring immediately to the notice of the Accountant General through their Branch Officers and Dy.Accountant General for necessary action, any dis-orderly conduct, irregular habit or insubordination on the part of any member of their sections.

#### **Punishments**

**2.87.** Punishments under the CCS (Classification, Control and Appeal) Rules, 1965 can be inflicted on Group 'C' staff by the various officers under the powers delegated vide section E of CAG's MSO (Admn.) Vol.II.

#### **Resignation, Dismissal and Discharge:-**

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

## Redressal of grievances

**2.89. (i)** Government servants seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline first exhaust the normal official channels of redress before they take the issue to a Court of Law.

**(ii)** Where, however, permission to sue Government in a court of law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may, be informed that such permission is not necessary.

(GOI MHA OM.No.F.25/3/59-Ests (A) dt.21-4-1959 recd. in CAG's Endt. No.2345/ NGE.II/ 220-59 dt.21-5-1959 recd. with GOI MHA OM 25/29/63-(A) dt.26-11-1963 received in CAG's Endt. No.18-NGE.II/242-63 dt.8-1-1964)

### ANNEXURE - I [vide para 2.11 (b)]

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

Sl. No.	Contingency	Sl. No.	Action to be taken
I	General elections to Lok Sabha/State Assemblies	I	<p><b>Facilities/Privileges to Central Govt. employees</b></p> <p><b><u>(a) Holiday/closure of offices</u></b> In connection with General Elections to Lok Sabha or a State Assembly, a local holiday is usually declared by the State Government on the date(s) of polling, if held on day(s) other than Sunday or other closed holiday. When such a holiday is declared, the Central Govt. offices located in such places should also be closed on the polling day(s) in accordance with the practice adopted by the State Government.</p>
		I	<p><b><u>(b) Grant of Special Casual Leave</u></b></p> <p>Every eligible voter is entitled to be registered in the electoral roll of a constituency in which he ordinarily resides. In some cases, it may happen that the Central Government employees residing, and enrolled as a voter, in a particular place/constituency, say Delhi, (where the election is to be held), may be employed in any office located at some other place, say, Faridabad/Ghaziabad etc. In such cases, the individual Central Government employees may be granted special casual leave if this office does not happen to be closed on that particular day, to enable him to exercise his franchise.</p>
II	Bye-Elections	II	<p><b><u>(a) Holiday/closure of offices</u></b> State Govt. normally declares a local holiday <u>in that particular area/constituency</u> on the polling day(s) if the election is held on day(s) other than Sunday/ closed holidays. Central Govt. offices may also follow the State practice in such cases.</p>

		II	<p align="center"><b>(b) Grant of Special Casual Leave</b></p> <p>Permissible on the same grounds/ circumstances as in the case of general elections (of I (b) above).</p>
			<p>In bye-elections to State Assemblies, Central Government Offices should not be closed. It would be sufficient if only those Central Government employees who may be placed on election duty are permitted to absent themselves from office on the polling days. All other employees should be given facility to exercise their franchise either by way of coming late to office or by being allowed to leave office early or a short absence on that day, subject to the exigencies of the service.</p>
III	Panchayat/Corporation/ Municipalities or <u>other local bodies</u>	III	<p>The Central Government offices shall not be closed. The Government employees who are bonofide voters and desire to exercise their franchise should however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.</p>

**ANNEXURE - II**  
**(Vide para 2.17)**

**Instructions Regarding closure of Government offices and Industrial Establishments in the Event of the Death of High Dignitaries.**

**Special Instructions**

(i) On receipt of the intimation of the death of the President, Vice-President or Prime Minister, the Ministry of Home Affairs will inform the Central Ministries and Departments, State Governments etc. The All India Radio will also make an announcement. Heads of offices throughout India will arrange for closure of their offices as soon as intimation is received from the Ministry of Home Affairs or over the A.I.R., whichever is earlier.

(ii) If intimation of the death of the President, Vice-President or Prime Minister is received after office hours, Central Govt. offices will be closed through out India on the following day if it is otherwise a working day.

(iii) If intimation of the death of the President, Vice-President or Prime Minister is received during office hours late in the afternoon, offices will be closed for rest of the day but if it is not possible to effect closure for more than three hours, Ministry of Home Affairs may issue instructions for closing the offices on the following day also if it is otherwise a working day.

(iv) In the event of the death of a Union Cabinet Minister, the Ministry of Home Affairs will intimate the particular half-a-day when offices at Delhi and at the place of the funeral may remain close.

(v) In the event of the death of a Union Minister of State or Dy. Minister the concerned Ministry or Dept. will determine the particular half-day when their offices may remain closed at Delhi and at the place of the funeral. The closure should be so adjusted to enable officers and staff of the Ministry or Dept. concerned to pay homage to the deceased or attend the funeral.

(vi) In the event of death of a Governor or Chief Minister of a State, the particular half-day when the offices may remain closed will be determined by the Heads of local offices in consultation with the Chief Secretary of the State Government.

## GENERAL INSTRUCTIONS

### (i) President

In the event of the death of the President:

- (1) All offices of the Central Government will be closed throughout India on the day on which death occurs; and
- (2) On the day of the funeral.
  - (a) all offices of the Central Government will be closed throughout India.
  - (b) industrial establishments of the Central Govt. will be closed at the place where the funeral takes place; and
  - (c) a public holiday under the Negotiable Instruments Act, 1881, will be declared by the Ministry of Home Affairs at the place where the funeral takes place, if it is not already a public holiday.

### (ii) Vice-President

In the event of the death of the Vice-President, all offices of the Central Govt. will be closed.

- (a) throughout India on the day on which death occurs; and
- (b) at the place where the funeral takes place, for half-a-day on the day of the funeral.

### (iii) Prime Minister

In the event of the death of the Prime Minister, all offices of the Central Government will be closed throughout India on the day on which death occurs and also on the day of the funeral.

### (iv) Union Cabinet Ministers

In the event of the death of a Union Cabinet Minister, offices of the Central Government will be closed.

- (a) for half-a-day in Delhi; and
- (b) if the funeral takes place outside Delhi for half-a-day at the place where the funeral takes place.

(v) Other Members of the council of Minister of State or Deputy Minister of the Union Offices of the Central Government under the direct charge of the deceased Minister will be closed:-

- (a) for half-a-day in Delhi; and
- (b) if the funeral takes place outside Delhi, for half-a-day at the places where the funeral takes place.

(vi) Governor or Chief Minister of a State:- In the event of the death of a Governor or a Chief Minister of a State, Central Government offices will be closed:

- (a) in the capital of the State concerned for half-a-day;
- (b) if the death occurs at a place outside the State Capital also for half-a-day at that place; and
- (c) if the funeral takes place at any other place, for half-a-day at the place where the funeral takes place.

## ANNEXURE - III

(Vide Para 2.36 - Note (1))

### List of the Honorary Secretaries of National Sports Federations/Associations recognized by the All India Council of Sports

1. Aero Club of India, Aurobindo Marg, Safdarjang Air Port, New Delhi.
2. Archarya Association of India, C=1/5 Pandara Park, New Delhi.
3. Basketball Federation of India, No.14/A Road, Janshedpur.
4. Bridge Federation of India, 3-6/190, Himayat Nagar, Hyderabad.
5. Indian Amateur Boxing Fed, 25 Raj Ram Mohan Roy Road, Mumbai.
6. Billiards and Snooker Fed. of India, C/o The Bengal Bonded ware, House Association, 25-Netaji Subs Road, Kolkata.

7. Ball Badminton Federation of India, Valsa Nagar, Tiruvananthapuram-695 014
8. Board of Control for Cricket in India, Vijay Nagar Colony, Briwani-125021.
9. Woman's Cricket Association of India, 41/B Karan Nagar Extension, Jammu.
10. All India Chess Federation, 14, Fifth Cross Street, Shastri Nagar, Chennai-600 020.
11. All India Carrom Federation, 2-Nehru Stadium, Chennai - 600 003.
12. Cycling Federation of India, Yamuna Veladrome, IP Estate, New Delhi.
13. Equestrian Federation of India, Army Headquarters, West Block, R.K. Puram, New Delhi.
14. All India Football Fed. Netaji Indoor Stadium, Eden Gardens, Kolkata-21.
15. Indian Golf Union, Tata Centre, 3rd Floor, 43 Chowringhee Road, Calcutta - 700 071.
16. Indian Hockey Federation, Rock No.106, National Stadium, New Delhi.
17. All India Women's Hockey, Association, A/2 Janaki Devi College, Ganga Ram Hospital Marg, New Delhi.
18. Amateur Handball Federation of India, 27, Parade Ground, Jammu.
19. KHO-Kho Federation of India, 'Samhithe', 7/B 14, Cross Road, Malleshwaram, Bangaluru-3.
20. Federation of Motor Sports Club of India, 14, North Cresscent Road, T.Nagar, Chennai-600 017.
21. Indian Power lifting Fed., 40-2/A, Suburban School Road, Kolkata-700 025.
22. Indian Polo Association, C/o President's Body Guards, Rashtrapathi Bhavan, New Delhi.
23. National Rifle Association of India, Room No.46, First Floor, Raghushree Complex, Ajmeri Gate, Delhi - 110 006.
24. Softball Association of India, Rawaton Ka Bas, Jodhapur-42001.
25. Squash Racket Federation of India, C/o the Kolkata Reckets, Club Near St. Paul's, Cathedral, Kolkata.
26. Swimming Federation of India, 3552, Darwaja's Khancha, Shailipur, Ahmedabad.
27. Table Tennis Federation of India, Room No.1000, Block 'E', First Floor, Post Box No.282,
28. JN Stadium, Lodhi Road, New Delhi.
29. All India Lawn Tennis Association, Deepika-6, Mohan Kumaramangalam Street, Nungambhakam, Chennai.
30. All India Lawn Tennis Association, Deepika-6, Mohan Kumaramangalam Street, Nungambhakam, Chennai.
31. Volleyball Federation of India, 6, Nehru Stadium, Chennai.
32. Weightlifting Federation of India, 2/2 Bajeshipur Road, 2nd Bye Land, Howrah
33. Yachting Association of India, Room No.33, Directorate of Naval Training, C Wing, Sena Bhavan, New Delhi.
34. Cycle Polo Federation of India, Dundlod House, Bawa Sarak, Civil Lines, Jaipur.
35. Amateur Athletic Federation of India, Room No.452, Rail Bhavan, New Delhi.
36. Amateur Athletic Federation of India, Room No.452, Rail Bhavan, New Delhi.
37. Gymnastic Federation of India, No.68, Sector-10/A, Chandigarh.
38. Amateur Kabaddi Federation of India, 19/1030 Kheranagar, Bandra (East), Mumbai-400 051.
39. Women's Football Federation of India, 103, Wazeer Ganj, Lucknow - 226 001.
40. Wrestling Federation of India, C/o Indian Olympic Assn. Room No.1104, New Delhi.
41. Indian Style Wrestling Federation, 2219, Vidyan Press, Nasik - 422 001.
42. Judo Federation of India, Sonawals Bldg. 2nd Floor, 65, Bombay Samachar Marg, Mumbai -400 023.
43. All India Sports Council of Deaf, 8, Norhtand complex, Sri Ramakrishna Ashram Marg, New Delhi.
44. Tennis Koit Federation of India, Room No.23, First Floor, Lalbahadur Stadium, New Delhi.
45. Rowing Federation of India, "Secretariat", 9, Archibishop Mathisa Avenue,



Chennai-28.

46. Schools Games Federation of India, 54/55 Clearaments Bldg. Shimla - 171 004.
47. Indina Olympic Association, Room No.1104, Block 'B', JN Stadium, New Delhi.
48. Indian Mountaineering Federation, Bemto Jurex Road, Anand Niketan, New Delhi.

**List of Special Sports Organisations recognized by the  
All India Council of Sports**

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

## **CHAPTER – III**

### **System of Correspondence**

#### **Forms of Correspondence**

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

- (i) Memorandum;
- (ii) Letters including express letters printed, forms in half-margin etc.
- (iii) Demi-official letters; and
- (iv) Un-official reference.

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

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

#### **Use of half-margin and other printed form:-**

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

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

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

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

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

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

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

#### **Method of writing office notes**

**3.5** (i) All office notes should be written on both sides of the paper, a

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

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

- (vii) The case which are to be seen by the Accountant General or on which the AG is to pass orders are to be submitted by the Branch Officers through the DAG concerned except in the case of sections which are under the direct supervisory charge of the Accountant General.

**Method of drafting:-**

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

(ii) A draft should be written in temperate language and worded courteously. The use of all colloquialisms and abbreviations should be avoided. The object to be kept in view when orders are being drafted is to express the meaning or convey the instructions of the AG, with the utmost accuracy and as completely and tersely as is consistent with courtesy.

(iii) A draft should convey the exact intention of the order passed. The language used should be clear, concise and incapable of misconstruction. Lengthy sentences, abruptness, redundancy, circumlocution, superlatives and repetitions whether of words, expressions or ideas should be avoided. Communications of some length or complexity should generally conclude with a summary.

(Para 45(i) of Manual of office procedure of GOI)

(iv) Special care should be taken to check that in important communications conveying decision, etc., dates, facts and other material points are correctly mentioned.

(GOI MHA OM.No..14/6/67 Estt. (CA) Dt.22.09.1967 received in CAG's Endt. No.2562-TA II/363-67 Dt.4.10.1967)

(v) Indiscriminate scribbling on the margins of drafts should be avoided as also writing between the lines. If it be necessary to revise a draft to any great extent it is better to rewrite the paragraphs on the next blank page than to write between the

lines. When a draft contains numerous corrections it should be recopied before being submitted to the officer.

- (vi) Reference to the number of file along with the section in which the office copy of the letter is to be recorded, should be indicated at the left hand top corner of the draft.
- (vii) Letters should bear a subject heading. When a letter is a reply or bears a direct reference to the letter received, the draft reply should, normally, commence with the expression "with reference to your letter" or "in reply to your letter".
- (viii) When a letter is in continuation of a series of correspondence the last of which was received from the person to be addressed, the phrase "with reference to the correspondence ending with letter" should, as a rule be employed. On the other hand, if the last letter was one issued by this office the phrase "in continuation of this (or my) letter" is proper and should be used.
- (ix) When an original reference is disposed of by this office after the receipt of reminder a reference thereto should be given in the final reply e.g., this disposes of your reminder No..... dated.....
- (x) When a draft has to pass through several sections, before being sent up to the Accountant General for approval, it should be seen by the Branch Officer concerned and the Group Officer-in-charge. Queries from one Assistant Accounts Officer to another or any sort of unofficial discussion between AAO and a subordinate or another AAO not specially intended for the officer should be conducted on separate slips which should be subsequently destroyed.
- (xi) Figures and references should, as far as possible be embodied in the text and not relegated to appendices or to the margins.
- (xii) In the cases where audit objection or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of principal auditor, no mention should be made in the letters so addressed, that the objection is raised or the remarks or references are made at the instance of the CAG, though these may actually be made on suggestions received from him.
- (xiii) The instructions contained in paragraph 2.28.1 of CAG's MSO, (Admn.) Vol. I should be borne in mind in drafting all

communications embodying audit objections. It should be particularly seen that the language used is always polite and inoffensive. Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any Senior Officer is likely to be subsequently impugned, the draft should be approved by the PAG or by a senior officer in a supervisory charge.

- (xiv) In references to the State Government particular care should be taken in all important correspondence to draw a very clear distinction between suggestion offered in advisory capacity and requests for action which the CAG, is entitled to require.

(CAG's Circular No.1759-Admn/5-27,dt.2.12.1927).

- (xv) Use of the term vernacular:- The term "Vernacular" should not be used in official publications and correspondence. Instead the actual name of the language referred to should be substituted or, if this is inappropriate, some such term as "Modern Indian Languages" should be used, as may be suitable in each case.

(GOI MHA OM.No.125/38 Public Dt.4.2.1939).

**Abbreviations in Office Notes and drafts:**

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

**Dating initials:-**

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

**Notes and Drafts to pass through AAO:-**

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

**Assistant Accounts Officers Responsibility for Drafts:-**

**3.10** When any officer drafts a letter himself it must be understood that the AAO concerned is as much responsible for the correctness of any facts which the officer may state as if the letter was drafted by himself. AAO

are, therefore, required to bring to notice any orders of Government or other authority which the officer may have accidentally overlooked.

**Papers to be arranged and referenced before submission to Branch officers:-**

**3.11(i)** AAO should be careful in submitting cases to superior officers and should see that they are sent up complete with all connected papers and properly referenced. When there are a number of papers, they should be arranged in order of date and fastened by a tag in the top left hand corner; in important cases page numbers should be given and reference should be by page number and not by attached flag; this applies also to drafts submitted to Branch Officer for approval.

(ii) In office notes and drafts where a reference is made to papers which are in files or cases, the page number and year of the file or the case should be quoted in margin such as page 17 file No.TM/3-7 of 1974-75 the case itself being flagged.

(iii)Flags bearing the words “for perusal”, “for signature”, Note for orders, etc., should invariably be employed so that time may not be wasted by any one disposing of a case in finding out what exactly is required of him. All old flags of whatever sort should be removed before the submission of the papers unless such flags are likely to be required in the immediate future.

(iv) One book, register, file, etc., should not be put inside another nor should any of these be folded back as such practice necessitate rebinding and thereby cause unnecessarily expenditure.

(iv) Cases put up should be in a stiff file board with a proper ribbon on it and not bound round with tape, twine or cotton thread.

**Issuing drafts after numbering:-**

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

T.M. 3-1760

Bud.7-1761

It the letter forms part of a correspondence in a “case” the case number will also be added. Thus if the above letter refers to

correspondence in case No.2 under File T.M 3 or to case No.7 under file Budget-7, the letters would be numbered as follows:-

T.M. 1/3-2/75-76/1760

Budget/7-7/75-76/1761

**3.13** The quotation of the same number in detail in his reply by the officer addressed gives at once not only a clue to OE (Inward) Section as to the section to which it relates, but also an indication to the concerned section as to the file or case to be referred to. Draft letters which required to be typed before issued should, after assigning a number in the despatch register be sent for despatch.

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

#### **Signing of papers:-**

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

(a) Communications of the following nature should not be issued except with the previous approval of the AG or of the Sr.DAG.

(1) Letters implying dissatisfaction or censure; and

(2) Letters to Governments, State or Union,

(i) bearing on important question of Audit

(ii) challenging decisions or orders;

(iii) questioning the validity of any sanctions otherwise than for merely technical defects; and

(iv) containing proposals for writing off or waiving of recovery of overpayments.

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

(b) Periodical statement may ordinarily issue over the signature of the Branch Officer incharge of the Section.

(c) Reminders to Government in the PWD requiring information



whether orders on inspection reports have been passed should be submitted to the Sr.DAG (Works & Forest) for approval.

- (d) General or circular letters issued by any Branch Officer to “All Collectors”, “All Treasury Officers”, etc., whether in print or otherwise should be submitted to the Accountant General and his approval obtained, except when they relate to matters of a routine nature.
- (e) AAO has been permitted in certain cases, to sign papers for the Branch Officers incharge of the Section. The documents of the description mentioned in Annexure-I, may be signed by Assistant Accounts Officers. They are also permitted to sign printed letters and correspondence of a routine nature such as calling for copies of letters, replies to minor or routine enquiries, etc.

In doing so, they should sign merely “For the Dy.(or Assistant) Principal Accountant General” as printed in the forms. Whenever the works “DAG” are printed they need not be changed to “Assistant AG” or Accounts Officer just because the Sections are under the charge of the latter officers. AAO should merely sign over “for DAG”, for “Asst. AG” or for Accounts Officer as the case may be without either noting their designations or the words “By Order”.

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

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

- (f) All fair copies of letters from this office will issue under the heading “From the Principal AG, except letters signed by the Accountant General himself which will issue under the name and designation of the Principal Accountant General. Wherever any other officer signs a fair letter his name and designation should invariably typed below his signature. No one should sign a letter or endorsement “for Principal Accountant General” unless the draft has been first passed by the Principal Accountant General.

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

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

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

The name and designation of the officer signing U.O. note should be typed under his/her signature.

(GOI MHA OM.No.34/2/54 Public dt.17.7.1954 and the M.F (Dept. of Economic Affairs \) Endt. No.F.16(79) Admn II/54 dt.16.11.1954 forwarded with CAG's Endt. No.310-Admn.I/633-54, dt.11.02.1954)

**Receipt and distribution of inward correspondence:-**

**3.16** All letters received in this office should be duly stamped, marked and sorted out Section-wise Important reference like letters from CAG, UO references, express letters, telegrams, valuables, etc., will be delivered to the Sections after entering them in the computer system and the receiving Section should acknowledge the same in the system.

**3.17** The Dak Transit Registers/Sheets should promptly be acknowledged by the Sections. At the Inward Section, on receipt of the DAK, it should be transmitted to the concerned Sections the next day or the subsequent day. It should be borne in mind that the receipt of Dak should be given "Top priority" at every stage The absence of the AAO or Clerk or Section (MTS) member should not provide an excuse for not receiving the dak and for not returning the transit registers but alternate arrangements should be made.

(OO.No.Corresp/10/57-58/5, dt.15.01.1957 suitably modified)

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

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

**3.20** If any letter is physically not received in the Section, the matter

should at once be reported to the concerned OE Section.

Note: The Transit Registers should be carefully checked to see that there are no missing items and any discrepancies should be immediately pointed out for further investigations. Leaving items unacknowledged, and notings as not received, enclosures not received does not relate to this section not found, etc., in the Transit Registers should be avoided.  
(OO.No.Corres/10/57-58/5, dt.15.1.1957)

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

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

**3.22** The letters received in the Section should be acknowledged in the System by entering the date provided in the DAK screen. The letters will then be distributed to the Senior Accountants/Accountants or other members concerned and take them up for disposal.

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

**3.24** The disposal of letters received from the CAG's Office should not be delayed beyond three days from the date of receipt in the section. Such letters entered in the concerned purport register should be reviewed every day by the AAO to see that their disposal is not delayed. Any letters which are required to be kept for a longer time for valid reasons should be put up to the higher authorities and the orders obtained.

**Queries by Branch officers:-**

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

**Transfer of letters, papers, etc., from one Section to another:-**

**3.26** Letters should be transferred from one section to another through DAK screen and acknowledgment of the receiving Section should be obtained. Papers sent by one section to another for note or further

action should be transferred on the same day.

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

**3.28** Where letter is not finally disposed of in the section to which it is first delivered by DAK section a note should be made in the purport register "Transferred to.....Section". The section so receiving it should finally disposed of the letters.

**3.29** A letter or bill received say in Section 'C' and transferred to another Section 'D' for remarks, etc., should be registered in the DAK register of Section 'D' and returned after disposal to Section 'C' within three days of its receipt. If it is not disposed of with in that period for any reason, it should be shown as outstanding at the end of the Month.

**3.30** The Branch Officer incharge should specially scrutinize the reason adduced for the delay in the disposal of such letters, etc., particularly see that there is no avoidable delay in their return to the original section which should continue to show them as outstanding till they are received back and disposed of finally. Prompt and periodical reminder should be sent by Section 'C' to Section 'D' if the letters or bills are not received back within three days of their transmission to Section 'D'. Delay of over 15 days in the return of the paper should be brought to the notice of the DAG by Section 'C'. Date of reference to another section should be noted invariably in the report of the outstandings.

### **Submission of papers to Branch officers and the Principal Accountant General**

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

**3.32** Enquiries and instructions between the Senior Accountants/

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

**Papers returned by the Principal Accountant General to go to the Branch officer concerned:-**

**3.33** All papers submitted to the PAG from different sections will go from him direct to the DAG and then to Branch Officers-in-charge of the Section. After these officers have seen them the papers should go to the Section concerned.

**Remarks on letters:-**

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

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

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

**3.37** Such references should, however, be dealt with sufficient despatch. The references should ordinarily be disposed of within three days of receipt in the case of urgent references and ten days of receipt in the case of ordinary references. In the event of any likelihood of delay beyond the

periods specified above, specific orders of the DAG should be obtained after submitting the reasons why such delay is anticipated.

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

**Disposal of letters addressed by name to PAG or DAG:-**

**3.39** When a reference is received from any officer or head of an office (DO or ordinary) for clarification and disposal, which cannot be disposed of within a week of the receipt of the references the section concerned should acknowledge receipt of the reference giving brief reasons for the delay in sending a final reply.

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

**Notes and draft replies to UO references:-**

**3.41** In submitting UO references and cases to the PAG: Branch Officers, when they think there is no doubt about a case, will submit a draft reply along with their note so that the case may be disposed of finally. Only in very rare cases, should the decision be so doubtful as to necessitate orders obtained first, notes should be submitted and draft put up afterwards. It is neither necessary nor desirable that long office notes should be recorded in unofficial references.

Fair copies of office notes should, in no case be put up for the Principal Accountant General's signature as a reply. In every case a draft of the reply proposed should be put up and a fair copy should issue only after the PAG has passed the draft.

**Ad-interim disposal**

**3.42** When a complaint is received from a departmental officer against the decision of a treasury officer and an enquiry is consequently made of the latter, a copy of the enquiry should not be sent to the departmental

officer. Likewise when an enquiry is addressed to this office by a TO and a reference in connection with the enquiry is made to a third party, a copy of the reference should not be forwarded to the TO. In these cases ad-interim replies to the original references need be sent only when delays are anticipated in final replies from this office and when on account of such delays, reminders are likely to be received. Such ad-interim replies should be issued on a printed post card acknowledging the receipt of the references and may be issued by the AAOs themselves.

**Transmission of papers in original:-**

**3.43** All correspondence addressed to this office except those which are marked for onward transmission to other offices or for return in original without reply (e.g. Half-Margin Memo.) are intended for retention on our records and the return or transmission in original of letters with an endorsement thereon is accordingly improper. Re-direction of letters obviously mis-sent to this office is a permissible exception. (In case this office is unable to deal with the subject of a letter or to get it transferred to some other office for taking necessary action, then such a letter should also be retained in this office). Any failure in this respect results in unnecessary correspondence, delay in the disposal of letters and in calling for originals of the endorsements. AAOs should see that clerks do not return original references without keeping office copies or adequate notes to serve as office copy.

**Inter-Sectional memo:-**

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

**Top secret, secret and confidential documents:-**

**3.45** Instructions regarding treatment and safeguarding of secret and confidential information and papers are contained in separate pamphlet. These instructions should be observed strictly by all the sections. Extracts of the pamphlet are reproduced below for information.

- (i) The treatment of particular documents as “Confidential” or “Secret” does not imply that the information contained in other documents is “Public Property”. The object is to show that special care has to be taken in respect of the former and that an additional responsibility lies on all persons who handle them.

- (ii) Papers marked “Confidential” should not pass in the ordinary course through the office, but should be seen and dealt with only by persons explicitly or implicitly authorised in that behalf. If not passed by hand from one authorised person to another they should be sent in sealed covers. (Closed Pads) or in the boxes provided for the purpose.
- (iii) Papers marked “Secret” are intended only for the perusal of the person to whom they are addressed and of persons to whom he is entitled to communicate them. The persons to whom they are entrusted is personally responsible for their safe custody.
- (iv) When sent by post, confidential or secret papers should be enclosed in double covers of which the inner one should be sealed, if necessary marked “Confidential” or “Secret” and superscribed with only the name of the officer by whom it is to be opened. The outer cover should bear the usual official address. Letters or packets containing confidential or secret papers sent by post should invariably be registered, and those containing secret papers should also be sent “Acknowledgment Due”.

**Urgent papers:-**

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

**E-Mails:-**

**3.47** E-Mails should be used extensively in place of telegrams. Even in cases where the stations to be addressed are within a day’s reach by post and there is no special necessity that the communication should reach its destination in less than 24 hours E-Mails should be used instead of a telegram being sent.

**3.48** Reminders should be issued to all letters for which replies are due to this office from other Departmental Officers. It should be noted that whichever office started the correspondence, whether it is this office or other offices, so long as this office has any action to take in the matter, the sections are responsible to see that the matter is pursued till it is finally decided and that the issue of interim replies does not relieve the sections of such responsibilities

Note: All reminders issued from this office to Government should invariably contain



full details regarding the subject matter and the number and date of the reference from Government if any, so as to enable the latter to take prompt action on the reminders.

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

**Channel of communication with foreign government:-**

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

**Record order on papers:-**

**3.50** No paper should be finally recorded without a record order either by the Branch Officer-in-charge or by the AAO as the case may be. All orders of the State Government whether of a routine nature or otherwise and all letters received from the Government of India and the CAG, should be recorded only under the orders of the Branch Officer. In other cases papers may be recorded under the orders of the AAO.

Note:- AAOs of the controlling Sections may communicate important orders received for circulation and others issued by the PAG DAG.

**Distinction should be made between a file order and a record order:-**

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

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

**3.53** Papers, which require the issue of interim references calling for further particulars for their final disposal or those on which final action has to be deferred pending verification or check on the receipt of a specified document (e.g. Treasury Account, Voucher statement etc.)

should not be treated as finally disposed of. Those falling under the first category should be shown as outstanding under "Group (b) pending letters". As regards letters falling under the second category mentioned above (i.e., those on which final action has been deferred pending receipt of a document, etc.) a date should be determined for each letter upto which the action thereon may be deferred with reference to the date on which the required document is due or expected in this office. This date should be noted on the paper under the orders of the Branch Officer or the AAO as the case may be. On the expiry of the prescribed dates the letters should be brought on to the list of pending letters and action taken thereon accordingly, unless approval to any further extension of the date that may be found necessary, due to the delay in the receipt of the relevant document, etc., has been obtained under the orders of the Branch Officer or AAO.

**Missing papers or records:-**

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

**System of recording correspondences:-**

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

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

- (i) Each file should be maintained in two parts. The first part should be devoted to noting and the second to correspondence.
- (ii) Whenever a new file is required to be opened, a case cover should be taken and it should be punched at the left hand top

corner to the correct gauge (3/4 of an inch from either side). Thereafter two tags should be taken and one of them should be inserted inside the case cover through the hole punched on the front side of the case cover and the other through the hole punched on the bottom side of the case cover.

(iii) The PUC before it is dealt with, should be put in the file using the tag inserted from the bottom side of the case cover and numbered as I/c at the right hand top corner. Subsequent receipts should be tagged on to the same tag above the first PUC and serially numbered, so that the latest receipt is at the top while the earlier is at the bottom.

(iv) The tag inserted from the front side of the case cover should be used for tagging, the notes written on the PUC. These notes should be assigned numbers as I/N, 2/N and so on.

(v) The subject matter of the file should be prominently written on the front page of the file in the space provided for it.

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

**3.58** As far as possible, the number of flags should be restricted. There should be flags only for PUC and DFA. If more than one file is put up, the second and subsequent files may be flagged, while giving reference to notes or correspondence in those files, the page number and the distinguishing flag of the file should be given.

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

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

Note:- The transit register number should be noted on the slips mentioned above and nowhere else.

**3.61** Office Notes, DO and UO papers, telegrams, E-Mails and telephonic messages relating to a case should be put in their places in the case itself and should not be filed separately. When post copies of telegrams or telephonic messages or printed copies of correspondence are received the original should, wherever possible be destroyed under the AAOs orders and only the post copies or printed copies should be filed in the case.

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

#### **Register of cases**

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

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

**3.65** All cases in which the correspondence is not finished but is still continuing after the close of the year should immediately be brought forward to the register of the next year under the same numbers as they bore in the previous year and the figure of the following year should be added in the case cover. The case will then be treated in all respects as a case of the new year. Thus, if ten cases were formed under any particular file in a year and all except numbers 3 and 8 were closed before the end of the year numbers 3 and 8 should be brought forward as numbers 3 and 8 of the next year, and new cases formed in next year should be numbers 1,2,4,5,6,7,9,10 omitting the numbers 3 and 8 already allotted to the case brought over from the previous year.

#### **Maintenance of guard files in Sections:-**

**3.66** All sections should file office orders and circulars issued from time to time by the Controlling Sections serially in separate guard files. The guard files should be kept in safe custody by AAOs, who are responsible for circulating the OOs, etc., among the Accountants in their Sections. All

references from Departmental Officers requesting for copies of circulars of this office, should be received only by the concerned sections and they should in turn arrange to take out the copies from their own guard files and forward them to the departmental officers without calling for spare copies from the controlling sections.

(TM's O.O. No.5, dt.08.01.1953 and O.O.No.86 dt.04.02.1957)

**Retention of files, register etc., in Sections:-**

**3.67** The attention of auditors and AAOs is directed to the following instructions and they will be held personally responsible for seeing that they are carried out:

(a) Files, Registers and other records obtained from the record room or from other departments of the office for reference should be returned without any avoidable delay.

(b) No records should be kept in the office rooms which should be sent to the record room under the rules of office procedure.

(c) Records may be retained in the sections concerned to the end of next succeeding financial year and they should be made over to the Record Section during the prescribed period of the second succeeding year to which they relate and the record keeper should arrange for the manual destruction of old records in time so as to make room for the newer records. It is the duty of AAOs to see that the instructions are duly observed by the Accountants.

**Inspection of Accountants tables:-**

**3.68** Each AAO should, every Friday before leaving office, generally see that everything in the section is in order. As far as possible Accountants should have nothing with them except files, etc., actually in use. AAOs should also inspect in detail each week not less than two Accountant's tables, so that the examination of all the Accountants tables is ordinarily completed once a month at least. In the course of such detailed inspections AAOs, should overhaul the papers in their Accountants tables, racks, pigeon holes, drawers, etc., to see that nothing escapes disposal, and should insist on Accountants whose tables are untidy to clear them up. If, in any special case, a relaxation of this rule becomes necessary the orders of the DAG should be obtained through the Branch Officer concerned.

Bundles of vouchers should be particularly examined to see that Accounts work is up-to-date and that Un-accounted vouchers are not lost

sight of. The result of each inspection should be briefly reported to the Branch Officer-in-Charge every Monday morning through the progress report.

**3.69** Special and concerted attention must be paid to clearance of personal claims of all types. Vigilance must be maintained and appropriate steps taken including frequent inspection of the desks of officers and staff at all levels to ensure all round improved efficiency.

(CAG's Lr.No.NGE1.73-KWp Vol. III, dt.30.10.1975)

**Sending of old cases to record:-**

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

**Cross referencing of cases:-**

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

**3.72 MTS - Duties of Multi Tasking Staff**

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

(Authority:CAG's Circular No. 18-NGE/2010 issued in letter No. 717-NGE (App)/25-2010 dated 28-06-2010)

**3.73** The MTS in this office will be attached to the several Sections for limited periods for completing the filing work in respect of those sections. Their work will be watched through periodical progress reports.

**ANNEXURE - I**  
**(See Paragraph 3.15 (e))**

List of documents which may be signed by AAO for BO

Department	Sl. No.	Description of forms of communication	Remarks
<b>All Sections</b>		<b>Items common to all sections</b>	
	1	Reminder Cards.	
	2	Acknowledgements of letters and documents received.	
	3	Fair copies of ordinary and express telegrams after the office copies have been approved by the Branch officers.	
	4	Post copies of telegram and telephone messages.	
	5	Post cards memoranda calling for vouchers and other documents not received.	
	6	Official memoranda involving no expression of opinion, and returning papers mis-sent to this office.	
	7	Audit notes and Half-margin memoranda calling for information, details, etc.	
	8	Letters, Half-margins, etc., calling for certificates, particulars and wanting documents from outside offices.	
	9	Calling for specimen signatures.	
	10	Routine correspondence regarding arrangements for local audit such as audit information.	
	11	Signing monthly indents of forms and stationery.	
	12	Examination of petty and minor registers other than pending reports, progress reports. They should be submitted to branch officer quarterly.	

## **CHAPTER - IV**

### **Codes & Manuals**

#### **Supply and Maintenance of Codes and Manuals**

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

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

**4.3** Personal copies of general books of reference as also the corrections thereto will be supplied to Branch Officers, AAOs, SAS Examination passed Accountants by OE Section. A list of such books to be given to Branch Officers and AAOs is given below.

1. Introduction to Indian Accounts and Audit;
2. Manual of Standing Orders (Technical);
3. Forms of the Manual of Standing Orders (Technical);
4. Manual of Audit Instructions;
5. Account Codes, Volumes, I to IV;
6. List of Major and Minor Heads of Account;
7. Central Government Account Receipt and Payment Rules, 1983
8. General Financial Rules, 2005
9. Delegation of Financial Powers Rules, 1978;
10. Fundamental Rules and Supplementary Rules
11. Andhra Pradesh Financial Code, Vols. I and II;
12. Andhra Pradesh Treasury Code, Vols.I and II;
13. Andhra Pradesh Budget Manual;
14. Andhra Pradesh Fundamental Rules and Subsidiary Rules;
15. Andhra Pradesh Manual of Special Pay and Allowances, Volumes-I and II.
16. Andhra Pradesh Public Works Account Code;
17. Andhra Pradesh Public Works Department Code;
18. Manual of the Treasury Audit Department Vols; I to III;
19. Manual of the Works Accounts Department;



20. Manual of General Procedure;
21. Manual of the Establishment Section;
22. Manual of the Appropriation Accounts Section;
23. Andhra Pradesh Pension Code;
24. Hyderabad Civil Service Regulations, Vols.I and II;
25. Quarterly Audit Bulletin issued by CAG.

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

**4.4** The Sectional Libraries should be supplied with sufficient copies of books for reference by the Senior Accountant/Accountants. A set of books as shown in Annexure to this chapter will be given to the respective Sections for the use of Senior Accountants/Accountants and Clerks.

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

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

Note: Among other things, the books "Secret Memorandum of Instructions" and "Manual of Standing Orders (Tech)" should figure prominently in the handing over reports.

- (e) Cases of shortages, if any, noticed at the time of change over should at once be reported to OE section for necessary action.
- (f) The books should be maintained upto date by pasting Correction slips where necessary.

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

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

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

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

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

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

**Office manuals:-**

**4.7** The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 to 2.3 of CAG's MSO (Admn) Vol-I.

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

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

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

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

**4.10** Each AAO is required to see and report monthly to the Branch Officer concerned through the Register of Codes and Manuals that all the codes in his/her Section are kept up-to-date by corrections being pasted in or noted at the right places. Short additions or alterations and cancellations are to be recorded in ink on the margin of the Codes or the Regulations with a note of the list in which the correction is made. Large alterations and new matter should be pasted in and a mark made in the original order calling attention to the correction. It is unnecessary to insert the instructions, but the number of the correction list must always be noted. As regards Officer's copies of Codes and office Manuals, a copy of every correction slip will be sent to them and they will make their own arrangements for having these correction slips pasted in their personal copies of the books.

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

**Supply of codes and manuals to CAG:**

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

Note: In cases where later editions have been published only the latest editions need be sent.

(CAG's Lr.No.72.Rec.22-54 dt.09.04.1954).

**4.13** The general procedure for taking necessary action for the loss of books enunciated in sub-paras 2 and 3 of para 2.14.3 CAG's MSO (Admn) is to be followed. However the following instructions would also be observed in the case of losses of:-

MSO(Tech) Vol-I & II - As embodied in para 2.14.3 of CAG's MSO (Admn.) the loss of MSO (Tech) Vol.I, Vol.II and forms thereto should be investigated and reported to the CAG explaining the circumstances in which the loss occurred and the action taken against the persons at fault. While no recovery of cost of these publications is necessary orders from CAG should invariably be obtained before the loss of the books is written off.

(CAG's Lr.No.6845-Codes/I.86-TA.II/69 dt.22.12.1971)

**Supply of codes and manuals at concessional rates:-**

**4.14** The first copy of a code or Manual or other priced publications issued by the Government of India and CAG may be supplied to the members of this office at concessional rates. Second or further copies, if asked for, will each be given only at double the market price and no reduction will be made in respect of the price of the copy or copies already purchased.

(CAG's Lr.No.1584-GE, II/KW, 452-51 dt.29.05.1952)

**Supply of Government of India publications to State Government:-**

**4.15** Government of India Publications are supplied to State Governments at discount at 25% provided they agree to supply publications issued by them to officers of the Central Government on reciprocal basis at a similar discount.

All Departments of the Government of India may insist upon for discount of 25% while placing requisition for the supply of State Government publications.

(Lr.No.L.17019/3/71-P.II, dt.10.08.1971 of GOI Min. of Works and Housing received in CAG's Lr.No.2142-NGE.I/219-70-II, dt.31.08.1971)

**4.16 Training Wing**

1. Correspondence with CAG on Training of staff matters
2. Correspondence on matters of Training
3. Training courses undertaken for different Cadres-Implementation
4. Training Research and Development teaching methods etc., including conducting Seminars, Refresher courses
5. Staff matters.
6. Miscellaneous.

**ANNEXURE**  
(Vide Para 4.4)

**List of Books to be supplied to Sections for the use of  
Sr. Accountants/Accountants and Clerks  
Government of India Publications**

**MSO (Technical) Vol-I and II**

**Form of MSO (Tech)**

Account Code, Volumes I to IV  
Central Government Account Receipts and  
Payments Rules, 1983



Only in the case of Departmental  
Central charge

General Financial Rules, 2005.  
Delegation of Financial Power Rules 1978.

Compilation of the Fundamental Rules.  
Supplementary Rules



Only in the case of Departmental  
Central charge

**State Government Publications**

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

**OFFICE MANUALS**

Treasury Accounts Departmental Manual, Volumes I to III.  
Manual of General Procedure.

**Forest Accounts Group**

**Government of India Publications.**

MSO (Tech) Vol- I & II.  
Form of MSO(Tech)  
Central Government Accounts Receipts and Payments Accounts Rules, 1983  
Compilation of General Financial Rules, 2005  
Account Code - Volumes I to IV.  
Forest Account Code.

**OFFICE MANUALS**

Manual of General procedure.  
Treasury Accounts Department Manual, Volume I.  
Manual of the Forest Accounts Department.

**WORKS ACCOUNTS GROUP**  
**Government of India Publications**

Fundamental Rules and Supplementary Rules.  
Public Works Account Code.  
Public Works Book of Forms.  
Central Public Works Department Code.  
Central Public Works Book of Forms.  
MSO (Tech) Vol-I & II.  
Forms of MSO (Tech).  
Central Government Account Receipt and Payment Rules, 1983.  
General and Financial Rules , 2005 .  
Account Code, Volumes I to IV.

**STATE GOVERNMENT PUBLICATIONS**

AP Public Works Account Code.  
AP Public Works Department Code.  
Fundamental Rules.  
Manual of Special Pay and Allowances - Volumes I & II.  
AP Budget Manual  
AP Account Code - Volumes I to III.  
Hyderabad Civil Service Regulations.

**OFFICE MANUALS**

Manual of General Procedure.  
Works Accounts Department Manual.

**ESTABLISHMENT SECTION**  
**Government of India Publications**

MSO (Tech) Vol.-I and II.  
Forms of MSO (Tech)  
Manual of Accounts Instructions.  
Central Government Account Receipt and Payments Rules, 1983.  
General Financial Rules , 2005  
Fundamental Rules and Supplementary Rules

**State Government Publications**

Manual of Special Pay and Allowances - Volumes I & II.  
Hyderabad Civil Service Regulations.

**Office Manuals**

Manual of General Procedure.  
Establishment Branch Manual.

## **CHAPTER-V**

### **Duties and Responsibilities of the Staff**

**5.1** Every Section should maintain a Register of Duty lists in the prescribed form (Vide annexure to this Chapter). It should show the duties entrusted to the Officials working in the Section from time to time and also their specimen signatures and initials. Whenever there is a change of incumbents the same should be noted in the Register and got approved by the Branch Officer. The duties assigned would be formally communicated to the Officials concerned for information.

The Duty Register should be put up to Group Officer whenever a new entry is made in the Register.

#### **Duties and responsibilities of Assistant Accounts Officers/ Supervisors**

**5.2** The Assistant Accounts Officer/ Supervisor is responsible for the proper working and training of the 'Staff' in his Section. He should see that the work is evenly and properly distributed among the Officials in the Section and that it is not shirked, neglected or allowed to fall into arrears by them. He is personally responsible for the timely submission of the periodical returns on due dates. He is also required to dispose of important cases and un-Official references received from Government servants.

**5.3** The following powers have been vested with the Assistant Accounts Officers/Supervisors:-

1. Power to grant casual leave to Senior Accountants, Accountants, Clerks and MTS working under them up to a maximum period of five days at a time. When Restricted Holiday is required in continuation of casual leave, it will not be taken into account for computing the limit of five days.  
(Authority: CAG's L.No. F.4-DSD(P)/73 Vol.II dated.17.7.1973 modified suitably)
2. To grant permission to the staff to leave Head quarters up to the period they are empowered to grant casual leave.
3. Condonation of late attendance of the staff under them for maximum of two days in a month.
4. Check of classification of vouchers for Rs.10,000/- and less.
5. Attestation of opening and closing Balances in Provident Fund Ledgers.
6. Closing of BROADSHEETS with nil balances (PF Sections).
7. Closing of BROADSHEETS with nil difference between the BROADSHEET and ledger figures. (PF Sections)

8. Attestation of entries in Pension Group relating to transfer within the same audit circle with monetary value of Rs.100/-pm or less.
9. Attestation of entries in the service books of non-Gazetted Officers other than those on the first page of the service book and annual verification of service will be attested by the Branch Officer.  
(Authority: As amended in CAG's 4-OSD(P)/73-Vol.IV dated.23.2.1974).
10. Testing the eligibility of subscribers and allotment of account numbers and attestation of entries in the ledger and General Index Register in the PF Group.
11. Signing of routine acknowledgements and also reminders under their own designation (Except to Headquarters Office).
12. Scrutiny and acceptance of sanctions issued by authorities and ordinate to Government e.g., Heads of departments etc.
13. In Provident Fund Group, issue of annual statements to subscribers.
14. Acceptance and noting of sanctions for part Final Withdrawals from Provident Fund. (If the sanction is not fully in order the Assistant Accounts Officer/Supervisor will also have the power to convey his objections)
15. All routine correspondence calling for details of missing credits and details for adjustment of unposted items in the PF Sections.
16. Issue of advices to loanees for prompt payment of instalments (Loans Sections).
17. Calling for acknowledgement of balances in the case of all loans and advances (Loans Sections).
18. Issue of objection statement for objections with money value e.g. want of stamped vouchers, sub-vouchers, etc.
19. Attestation of all entries in the Pension Audit Register.
20. Filing of all circulars of routine nature.
21. To grant Restricted Holiday to Senior Accountants / Accountants / Clerks /MTS working under them.

(Authority: CAG's F.4-050 (1)73. Vol. II dated.17.7.1973)

#### **5.4 Senior Accountants / Accountants**

Accountants/Senior Accountants are responsible for the proper discharge of accounting functions or other items of work entrusted to him/her as per the duty list of the Section. He/She is also responsible for timely submission of Accounts/returns on the due date prescribed by the competent authority for which he/she is responsible. He/she should keep the work current and not allow it to fall into arrears.

#### **5.5 DEOs**

DEOs are responsible for all types of data preparation, verifications and validations. All types of Data Entry and its associated verification, validation and related works of managements such as pooling, counting, collating and coding etc of the input and output documents. They are also responsible for receipt and despatch of dak of the respective unit. They should maintain files, Registers and other related papers and any other work assigned by the supervisory Officer.

#### **5.6 Console Operator**



In addition to the jobs mentioned for Data Entry Clerks, training of operators and more skill based validation of alpha numerical data or graphic data as determined by the needs of the organization. They are responsible for maintenance of files, Registers and other related papers and any other work assigned by the supervisory Officer.

### **5.7 Senior Console Operator**

In addition to the jobs mentioned for Console Operators, assistance in the design, development and implementation of information systems and Databases, operations and analysis thereon, including assistance to system analysis, programming, data organization, data collection, collation, validation, coding, processing and maintenance of all forms of data including alphanumerical, textual, graphic and operation of any type of EDP machine computer based online or real time systems computer network based system etc. They are responsible for maintenance of files, Registers and other related papers and any other work assigned by the supervisory Officer.

### **5.8 Clerks**

(a) Persons recruited/promoted to this cadre will be entrusted with one of the following functions:

1. Accounting work in Sections as detailed in Annexure 2.44 of manual of Instruction for restructuring of cadre in IA & AD.
2. Miscellaneous duties in Sections.

The person recruited/promoted to this cadre will be imparted training and they will have to pass a departmental examination, which will be held immediately after the training. A Clerk has to pass this examination to become eligible for confirmation or for promotion as Accountant on seniority quota. Clerks entrusted with Accounting functions will discharge duties. Clerks entrusted with miscellaneous duties/ work will discharge such duties any other work assigned by the Supervisory Officer.

(b) The Clerk of each Section is mainly responsible for:-

- (i) Receipt, indexing and distribution of the inward correspondence sent to the Section by the Tappal Section and despatching of all outward correspondence.
- (ii) Preparation of the daily list of bills.
- (iii) Preparation of the weekly list of pending letters.
- (iv) Preparation of monthly list of pending letter and bills for submission to the Principal Accountant General.
- (v) Preparation of monthly statistics of work done in the Section and consolidation thereof annually.
- (vi) Preparation of monthly indents for forma and stationery.
- (vii) Transfer of old records to the old Records Section.  
Note: The term transfer denotes complete process from weeding of old records till they are delivered at the old records Section.
- (viii) Maintenance of files and cases.

- (ix) Circulation of Office orders among Officials in the Section and proper maintenance of Office orders issued from time to time, and
- (x) Any other work entrusted to him/her by the Assistant Accounts Officer/ Supervisor of the Section.

(Authority: CAG's letter No.71-O&M/25-66-KW.III dated.14.5.1968).

### **5.9 Assistant Accounts Officer/OE.I Section**

The Assistant Accounts Officer/OE.I Section should supervise the watch and ward and security arrangement of the Office building. He will also attend the following duties:

1. Maintenance of files relating to the postings of MTS and his own activities.
2. Supply of brief cases to Accounts Officers in accordance with the prescribed scale.
3. Supply of cups and saucers, flasks etc., to Group Officers and Accounts Officers.
4. Despatch and clearance of air parcels.
5. Clearance of goods/parcels received by rail/lorry service.
6. Overall charge of Tappal Section.
7. Submission of disposition statements of MTS as on the first of each month to Administration-I Section on or before 2nd of the month.
8. Ensuring regularity and punctuality in the attendance of MTS, Watchman, Lift operators and the Pump operator.
9. Such other items as may be entrusted to him from time to time.

### **5.10 Care Taker** (As there is no sanction for the post the duties are entrusted to Senior Accountant with Caretaker Allowance)

1. Purchase and issue of the following and their accounting:-
  - (a) Cleaning materials.
  - (b) Livery to MTS.
  - (c) Tube lights and bulbs.
  - (d) Garden materials.
2. Arranging for stitching of uniforms and their issue to MTS.
3. Attending to examinations duties including seating arrangements in respect of all departmental examinations conducted by the Office.
4. General charge and care taking of the Office building including electric and sanitary installations and reporting about defects requiring repairs.
5. Supervision of work connected with maintenance of cleanliness of the Building and Community Toilets.
6. Attending to leave questions of MTS.
7. Supervision and proper maintenance of garden including lawns in the quadrangles, water storage tank, parking of cars, scooters and cycles in the Office premises arrangements for clock winding.
8. Such other items of work as may be entrusted from time to time.

Duty Hours: 8.00AM to 3.00 PM on all working days.

**5.11 Assistant Care Taker** (As there is no sanction for the post the duties are entrusted to Senior Accountant with Caretaker Allowance)

1. Assistant Caretaker is a residential caretaker incharge of security arrangements of Office buildings and Government properties against theft, loss, damage of deterioration.
2. General charge of MTS to ensure regularity and punctuality in attendance of MTS.
3. Supervision of Watch and ward arrangements by going round the building thrice daily to ensure that persons posted for the watch and ward duty are vigilant in their respective posts and more frequent supervision from the beginning of the month to the 7th of every month. He should also ensure that night watchmen are present in time (including those detailed for duty on Sundays and other holidays) and that they do not allow outsiders.
4. Arrangements for fire fighting in the case of outbreak of fire including training of MTS in the process.
5. Issue of towels to Officers and their accounting.
6. Purchase and maintenance of National flag. He should personally ensure that the flag is hoisted and removed at the stipulated timings.
7. Personal charge of the rooms of Principal Officers of the Office including the Keys thereof).
8. Maintenance of duty Registers of watch and ward.
9. Supervision of opening/closing of windows, doors and locking arrangements of rooms, lavatories etc., putting off of lights and fans, before and after Office hours
10. Maintenance of turn-Registers for watchman. Maintenance and security of overtime Register.
11. Such other items of work as may be entrusted to him from time to time.

Duty Hours: 7.00 AM to 11.30 AM - 3.30 PM to 7.00 PM.

**5.12 Welfare Officer**

**(i) Staff Welfare:**

- a. Giving personal hearing to individual members of staff regarding their difficulties and grievances.
- b. Assistance to staff suddenly taken ill of those chronically ill. Helping in securing admission to places of treatment.
- c. Helping in cases of need in securing admission of children in schools, colleges and other educational institutions.
- d. Assisting in cases of need, families of persons on protracted tours.
- e. Assistance in allotment of Central Government quarters.
- f. Grants-in-aid, extra-curricular, Welfare activities etc.
- g. Maintenance of library.
- h. Any other type of work allotted by the Principal Accountant General.

**(ii) House Keeping:**

- (a) Cleanliness of Office buildings, premises and bathrooms including dequacy of water supply.
- (b) Cleanliness of Office canteen and kitchen.

- (c) Cleanliness of premises of staff colony.
- (d) Neatness of work place including proper maintenance of furniture, removal of unwanted records, elimination of congestion in Sections, adequacy of lighting and ventilation.
- (e) Adequacy of drinking water facilities.
- (g) Parking lots for Cars and scooters and ensuring their safety and protection against sun and rain.
- (h) Housekeeping and case of the Office buildings including maintenance and care of gardens and lawns.
- (i) Control of MTS.
- (j) Maintenance of furniture and Office equipments.
- (k) Supply of livery and uniform to MTS.
- (l) General control over water and electricity supply.
- (m) Supply of Office necessities to the Sections and Officers.
- (n) Repairs and maintenance of Office buildings including hiring, matters connected with Rent etc.
- (o) Handling of complaints relating to Motor cycle/Scooter advances.

#### **5.13 Welfare Assistant**

The duty of Welfare Assistant should be to keep liaison with various Welfare Organizations of the staff and to assist the Welfare Officer. He should.

- (i) Ascertain the housing problems confronting the staff and render them assistance in securing accommodation.
- (ii) Assist the members of the staff in obtaining prompt attention in hospitals by contacting the authorized medical attendants.
- (iii) Render assistance the staff in securing built houses of building sites advertised by the Housing Boards by giving them timely advice as to whom and when and how to apply for these, and also, if possible, contacting the authorities.
- (iv) Help the Recreation club in its activities, specially in the arrangements for conducting local, Zonal and inter-zonal tournaments including accommodation etc., for visiting teams, expansion and diversification of the activities of the club etc.
- (iv) Any other work connected with the welfare of the staff entrusted to him by the Deputy Accountant General (Administration)/Welfare Officer/Accounts Officer (Office).

#### **5.14 Legal Cell Officer**

The Legal Officer, is responsible for all legal cases relating to all the IA&AD offices in Saifabad, Hyderabad the office, including attending Courts/ Tribunals, liaising with/ briefing Standing Councils, tendering legal advise etc.

#### **5.15 Receptionist**

The receptionist should:-

- (i) Assist the visitors who come on Official business and direct them to the Branch Officers and Sections concerned with an entry permit or pass.
- (ii) Attend to the Telephone calls on the Office general phone.

- (iii) Maintain the Register of telephone calls.
- (iv) Attend to the receipt and distribution of telegrams.
- (v) Receive the local dak and hand it over to the markers after making an entry in the Register for recording of receipt of local dak.
- (vi) To maintain a complaints Register about working of the lifts.
- (vii) Attend to any other work that may be entrusted to by the Manager.

#### **5.16 Stenographers**

The duties of the stenographers are to take down notes, type them and dispose them of. They will also be in charge of the library of the Officers to whom they are attached and will be responsible for the maintenance of the codes and manuals in their charge with posting of Correction Slips. All Demi-Official, confidential letters as well as enclosures thereof should be typed by the stenographers attached to the Branch Officers, irrespective of whether the letters emanate from the Section or dictated by the Officers concerned. This will apply to the stenographers attached to the Supervisory Officers also where this is considered possible by the supervisory Officers.

#### **5.17 Watchmen**

1. They should remain on duty in their posts throughout the period of the shift and also till they are relieved.
2. They should not leave their posts of duty without specific permission.
3. They should see that there is no undesirable and unwholesome collection of individuals in or near the Office premises.
4. No stranger should be allowed inside the Office premises out of Office hours without specific permission of the competent authority. They should see that visitors are allowed in the premises only between the prescribed visiting hours.
5. They should see that doors windows of Sections as well as Officer's rooms and all entrances to the Office are kept closed when Office is not working.
6. They should see that the vehicles belonging to the members of the Office as well as outsiders are parked in the places specially earmarked for the purpose.
7. Those on duty during night times should see-
  - (a) that all lights except the one in the centre and one in each corner of each floor are switched off to prevent unnecessary consumption of electric power.
  - (b) that while one of them keeps watch at the main entrance others are patrolling around the whole building including the different wings of each floor.

#### **5.18 Duties and responsibilities of Assistant Accounts Officer of Records Management**

The Records Management is broadly demarked into three units namely:

1. Current Records Management
2. Old Records Management
3. Records Maintenance Support Groups.

The AAO, In-charge of Records forms a major link for organization and co-ordination of the work of Management of Records in the Office among various Sections, Old Records Section, Current Records Section. It is his duty to maintain a proper inter-action among various Sections within the Office and inter-action between the Office of the Principal Accountant General (A&E) & Accountant General (Audit).

He is responsible for the proper and general management of records in the entire Office. It is his duty to identify the bottle necks arising from time to time in the proper management of records and Officer assistance to relieve such bottle-necks so that the movement of records, their storage and preservation, retrieval, supply restoration and disposal are always kept balanced. For this purpose he has been placed with a team namely Records Maintenance Support Groups consisting of 3 literate record keepers, 3 semi literate record keepers and 3 daftries for organising and co-ordinating the records management and clearance of arrears in sorting, stitching, indexing, listing, storage, retrieval, supply, restoration and weeding out and disposal of records wherever they are in the Office.

He shall see that no records are unnecessarily kept or thrown in the corridors or any such place on the floor for the unreasonable time. He shall oversee proper upkeep and maintenance of records in old Records, Current Records and offer his assistance to the other Sections for the same purpose. He is therefore also placed in charge of vacuum cleaning of the records.

An MTS to operate the vacuum cleaner, a Record Keeper to arrange the records after vacuum cleaning is provided to the AAO. Records Management for organising and arranging cleaning of the records as a continuous and permanent measure. He is also responsible for fixing an annual contractor for sale of Office paper sweepings and supervises its proper and timely disposal. It is his responsibility to see that the contractor does not mix-up the time barred records with the Office paper sweepings.

He should keep the staff in various units under Records Management shifting to areas requiring their services to clean arrears and thus avoid idle hours and lean periods for the staff under Records Management. He shall also undertake such works akin to records management when directed by the administration. Maintenance and submission of Calendar of Returns, Monthly Progress Report, and Quarterly arrears report as in other Sections.

#### **5.19 Registers and other returns maintained in Current Records and Old Records Sections**

1. Index Register of list of records-Monthly submission to Accounts Officer on first of each month.
2. Register for supply of NGO vouchers to Departmental Officials for spot verification to be closed and submitted to Accounts Officer on the first working day of each month.
3. Registers for supply of NGO vouchers to Audit closed and submitted to Accounts Officer on first working day of each month.
4. Register of supply of NGO vouchers to Officials of Principal Accountant General (A&E) for spot verification to be closed on the first working day of each month and submitted to Accounts Officer.

5. Register of supply of records in respect of misappropriation cases to be closed on the first working day of each month and submitted to Accounts Officer.
6. Register of supply of NDC Bills to Audit to be closed on the first working day of each month and submitted to Accounts Officer.
7. Register of GIA Bills supplied to Audit to be closed on the first working day of each month and submitted to Accounts Officer.
8. Register of AC Bills supplied to Audit to be closed on the first working day of each month and submitted to Accounts Officer.
9. Register of records other than NDC, GIA and AC Bills supplied to Audit to be closed on the first working day of each month and submitted to Accounts Officer.
10. Register of missing records to be closed on the first working day of each month and to be submitted to Accounts Officer.
11. Activity Report Register to be closed on the first working day of each month and to be submitted to the Deputy Accountant General (A) on 5th of every month.
12. Register of Records transferred to Old Records to be closed on the first working day of each month and submitted to the Accounts Officer.
13. Register of complaints to be closed on the first working day of each month and submitted to the Accounts Officer.
14. Watch Register to watch the return of records taken by Sections to be closed on the first working day of each month and submitted to the Accounts Officer.
15. A suggestion Box inviting suggestions for improvement of Records Management.

#### **5.20 Current Records Squad**

1. Activity Report Register to be closed on the first working day of each month to be submitted to the Deputy Accountant General (Admn.).
2. Register of supply of NGO vouchers to (a) State Government Officials and (b) Officials of Principal Accountant General (A & E) for spot verification to be closed on the first working day of each month and submitted to Accounts Officer.
3. Register showing the consolidated daily progress of (a) Record sorters, (b) Clerks, and (c) Daftries separately to be closed and submitted to Deputy Accountant General (Admn.) on the 5th of each month. These will serve as statistics Registers also (Form No.2).
4. Index Register of list of records transferred to current records Hall to be closed and submitted to Accounts Officer on the first working day of each month.
5. Dairy of Clerk/Record Sorters/Daftries to be submitted to the Assistant Accounts Officer/RM on 1st and 15th of each month (Form No.1).

#### **5.21 Duties and responsibilities of Vacuum Cleaning in-charge**

The following are the duties and responsibilities of vacuum cleaning in-charge:

1. Maintenance and Upkeep of the vacuum cleaning machines and their spare parts, as per the instructions of the maker and for getting periodical servicing.

2. To allocate, co-ordinate and to supervise the vacuum cleaning work.
3. To guide, inspire and motivate the Officials of the vacuum cleaning parties to achieve accelerated progress.
4. Submission of monthly and quarterly progress report of the vacuum cleaning parties.
5. Maintenance of all the files relating to vacuum cleaning work for submission to higher Officer.
6. Maintenance of the Stock Register of vacuum cleaners and their accessories.
7. Ensure smooth and careful handling of the machines to guard against damages, breakdowns mal-functioning etc., by organising the vacuum cleaning operation.
8. He shall be responsible for drawing the cleaning programmes for holidays whenever he is called upon to do so, supervising the work and submitting completion reports thereof.
9. Watch the unwanted Registers/Records thrown in the corridors by the Section people and report to the Assistant Accounts Officer/Records Management.
10. In the absence of vacuum cleaning work, on any particular day, he shall perform such other duties as may be assigned by the AAO, appropriate to his cadre.

#### **5.22 Additions to the existing list of duties of Record Keepers**

1. Receiving, sorting, indexing and arranging the records sent to Records Section by other Sections.
2. Identification of the time barred records and their weeding out after making a note of the weeded out records in the list of records and the concerned Registers, under the supervision of In charge of Records Section.
3. Receipt and issue of forms in Forms Section.
4. Maintaining a Register of daily progress of work, in prescribed form, and getting the entries attested by the Section head daily. The Register shall be submitted to the Accounts Officer on the first working day of each month.

#### **5.23 Norms for Record Keepers per day**

1. Sorting of vouchers and other records, putting wrapper on each category of sorted records in Current Records Section 2000 Nos.
2. Sorting and arrangement of records of one unit in other Sections 2 days
3. Indexing of Records 400 Nos.
4. Receiving of listed records 500 Nos.
5. Writing of Index slips 400 Nos.
6. Pasting of Index slips 500 Nos.
7. Arranging of records bundles on the racks in the order of Serial Numbers 1000 Nos.
8. Tracing and providing of records for verification and reconciliation etc. 20 Nos.
9. Identification of time barred records and their weeding out under the direct supervision of supervisory staff 1000 bundles of vouchers 400 bundles of other records.



**FORM NO. 1**  
**DIARY OF CLERKS/RECORDS KEEPERS**  
**(To be submitted to Branch Officer on 1<sup>st</sup> of each Month)**

Name of the official		Section		
Date	Work allotted, Section Head of Account, Month etc.	Progress	Initials of In-charge with date	Initials of Branch Officer with date

**REGISTER OF DUTY LIST**

.....Section.

Designation of Staff .....

Sl. No. Unit No.	Charge entrusted District-wise or Major head-wise	Name of official to whom entrusted	Date		Initials of			Specimen signature and initials of official mentioned in Col.3	Remarks
			From	To	AAO	BO	DAG		
1	2	3	4	5	6	7	8	9	10

## **CHAPTER VI**

### **Records Branch**

**6.1 General:** The Record Keeper is in direct charge of the records of the office.

**6.2 Record Room:** The main record-room should have only one of its doors open, the keys of the others being held in the custody of the record-keeper. No one should be able to get access to the record-room without the knowledge of the record keeper or the person to whom he may temporarily entrust the duty.

**6.3 Admission of Strangers to Record-room:** No MTS or other person who does not belong to the office should be allowed inside the record-room. Records and requisition slips should be delivered by clerks and MTS to the Record Keeper or one of his assistant for compliance and on no account should any clerk or MTS remove papers from the record-room without the knowledge of the record-keeper. If any Clerk, etc., wishes to assist in the search for any document, he should apply to the record-keeper who will either himself assist or depute his assistant to assist in the search for it.

**6.4 Duties of the Record Keeper:-** The Record Keeper is responsible for the proper custody, arrangement, and preservation of records under his charge. He should see that the rooms are properly ventilated and kept clean, that precautions are taken against the records being damaged in any way, and that no records are kept lying about on the floor except for very short periods, as a temporary measure when no other course is possible.

**6.5** The Record Keeper is not responsible for any records kept outside the record-room. As the Assistant accounts Officers concerned remain responsible for the records so long as they are in their charge they should see that they are not retained in their sections longer than is absolutely necessary.

**6.6** The Record Keeper is also responsible for calling for the records due but not delivered to the record branch, for keeping the index register up-to-date, for the proper maintenance of the weeding register and for seeing that records sent from the sections are labelled correctly with the periods of preservation noted thereon and attested by the AAO of the Sections concerned. He will be held personally responsible for the submission of the returns, etc., due from the Records Section on the prescribed dates and for the prompt issue of records requisitioned by sections, etc.

**6.7** Procedure to be observed in sending records and rules regarding weeding and destruction of records:- The record room will be open from 9-15 AM to 5-45 PM when old records will be accepted and requisitions for the issue of records compiled with either by the Record Keeper or any one of his staff.

**6.8** All records (i.e., Registers, Guard files, etc.) made over to the old Record should be properly bound or otherwise secured. Each of them should have recorded thereon in a conspicuous place over the dated initials of the persons authorized, the year in which it is to be destroyed vide Annexure-I(A) & (B).

Note:- The above information in respect of registers and records which do not have their subjects clearly specified on their face should be recorded in block letters and figures on index slips (in the form annexed) to be pasted on such register or records.

Index slip of record made over to the Old Record Branch:  
No. of Record/Register:  
Period:  
Year in which it is due for destruction:  
Dated signature of AAO

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

**6.10** Records proposed to be handed over to the Old records Section should be arranged in chronological order and if any particular volume relating to the period is missing or is not handed over the fact should be so stated and efforts should be made to trace the volume and forward it to the Old Records Section or give an explanation duly approved by the Group Officer why the particular volume (s) is (are) not being handed over to old Records Section.

**6.11** Records sent for file to the Record-room will first be entered in the transit register (Form No. SY-307) kept by each section or department. To facilitate the work of acknowledging receipt of the old records from sections and bringing them on to the Index Registers, the several sections in the office should arrange to deliver to the arrear Record-section their

records through the transit registers on the dates shown in Annexure-II.

**6.12** The Record Keeper, on receiving the records with the Transit Register, will see that they agree with the particulars noted in columns (1) and (4). If they are correct he will initial the register in column (5) in token of receipt, and will also attest all alterations in the register which are in order. The register should then be returned to the section concerned.

**6.13** On receipt in the Old Record Branch the relevant particulars relating to the records will be promptly entered in a register in Form SY-257, special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

Note:- With a view to facilitate expeditious transfer of old records when accumulated in the different Sections of the office it has been ordered by the Accountant General in partial relaxation of paragraphs above that the Sections handing over the records should prepare lists of vouchers and other records in duplicate and hand over one copy of the list along with the records to the Old Records Section. The copy of the "List of records handed over" should be preserved by Old Records Section for reference whenever indents are received for supply of old records. The acknowledgements for the receipt of the old records will be available to the sections concerned on the original of the list "list of records handed over" by the sections.  
(OM IV/O.O.1 dated 6-8-1974)

**6.14** The index should show in detail exactly what records are kept in each shelf and when they are due for destruction and sufficient space should be left in it after each class of records to provide for further entries. As old records are removed for destruction, they should be struck off in the Index Register under the dated initials of the Record Keeper. A record once entered in them should never be removed without the sanction of the Branch Officer, which sanction will be evidenced by his initials against the entry.

(CAG's letter No.809 Admn./512-27 dated 19-6-28)

**6.15** The Registers on completion should be submitted to the Branch Officer-in-charge of scrutiny on the 10th January of each year.

**6.16** The form which should be printed on strong paper will be bound into register of sufficient thickness to last for about 3 years. This register will be a permanent record and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in consecutive series. When a new volume is brought into use, the old volume should be closed

by preparing on its fly leaf a simple index to show in what years the records named in it are due for destruction.

<b>Year</b>		<b>Page No. Item</b>
1927	6/54,	7/82,86,88
4/39	58	etc
1928	7/89	
5/38		
1929		

**6.17** The Principal Accountant General has discretion to use other methods in the maintenance of this register so long as the general spirit of these rules is not violated.

**6.18** The racks will also bear the same descriptive numbers as those given in the register and the records will be arranged in their respective racks in the order of numbers given to them. There should be no difficulty in tracing any entry for records in the register as they are entered in it in the order of years. The space in the racks for each class of records should also be arranged so that there is sufficient room for records of the same class which may afterwards be sent into the record room.

**6.19 Supply of records from the Record Room:-** When a Section requires a document from the record room, it must send a Clerk or MTS to the record keeper with a requisition slip in Form No. SY-301 initialled by the Assistant Accounts Officer in-charge of the section requiring the records. The record room will be open from 9-15 AM to 5-45 PM daily for the purposes of complying with requisitions from sections and no records will be supplied after 5-45 PM unless they are marked very urgent under the dated initials of the AAO.

**6.20** If the document required has already been issued the requisition slip should be returned with a note giving the name of the section to which the document was supplied. When a document is returned, the date of return will be entered by the record-keeper under his initial and the requisitions immediately returned to the section concerned. The AAO in-charge or record Clerk of the returning section is responsible for seeing that the requisition is complied with, and he should retain those receipted requisition forms in the Section for a year before he destroys them.

**6.21** A register in Form S.21 showing the particulars of records issued on requisition slips should be maintained by the record section with a view to watching effectively the return of the records issued to sections. The registers will be closed monthly and submitted to the AO on the 20th of

each month showing the details of records outstanding with the section.

**6.22** All requisition slips of records supplied to sections should be kept by the Record Keeper in a guard file. He will examine the guard file of requisitions once a month and call in sections to return record which have been outstanding for two weeks or more; if the call is not answered within three days, a report should be submitted to the Accounts Officer, OE.

**6.23** With a view to secure better control over the return of old records, all the Sections of the office should open a register in the form given below:

Section TR No. as noted on the index slip of the record	Brief Description of the record	Date on which received from old Records Branch
1	2	3

Issue No. of Old Records Section	Date of return to Old Records Branch and T.R. No.	Initials of AAO
4	4	5

The entries in the register should be abstracted once in a month (10th of each month) and a list of pending items which are more than two years old should be submitted to the Branch Officers for review. The items should be noted in the section Calendar of Returns and compliance watched.

(OM IV/O.O. 1 Dt6-8-1974)

**6.24** Vouchers and other documents are sometimes requisitioned by Tribunals for Disciplinary Proceedings, Courts of Law etc. If such documents are included in the list of records handed over to the Old Records Branch, the concerned should make it a point to intimate to the Old Records Section the fact of having received a requisition for the record and ask for the preservation of the records and should obtain the acknowledgement of the record-keeper for the receipt of the intimation. The Record-keeper will maintain a register in which particulars of such records are entered in chronological order and watch compliance and put up the register for re view by the Branch Officer once a month.

(OM IV/O.O. I/Date 6-8-1974)

**6.25** Each half year, a report on the state of old records will be prepared by a Senior Accounts Officer after personal inspection and submitted to the Principal Accountant General for review. 1st week of June and

December have been prescribed as the due dates for the submission of the report. For this purpose the OE (Record) Section will submit to the Principal Accountant General a fortnight in advance of the due-date that an inspection of Records by a Senior Accounts Officer is due so that the Principal Accountant General may select the Senior Accounts Officer who should conduct the inspection and make a report.

(Letter from the Controller of Civil Accounts No.T.1677 Admn. 469-30- dated 16th October 1930)

**Destruction of records:-**

**6.26** The instructions contained in Chapter XII of M.S.O (Admn.) Vol.I should be observed with regard to destruction of Records.

**6.27** The main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant rules may have expired.

**6.28** Where any objection is outstanding, accounts records of all kinds, in connection therewith should not be destroyed until the whole position has been reviewed by or under the orders of Accountant General and decision is taken as to the earliest period upto which the accounts could safely be destroyed.

(Extracts from letter No.796-Admn. II 124-53, dated 10-6-1953 of CAG)

Note:- A list of records and registers etc., with periods of their preservation is given in Annexure referred to in para 12.2 of the CAG's Manual of Standing Orders. At a certain time in each year to be fixed by the head of the office the weeding of records for destruction will be taken on hand under the supervision of a Senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of work that an Index has been prescribed.

(The instructions contained in the pamphlet prepared by the National Archives of India regarding the preservation of records in Government office communicated through Comptroller and Auditor General, New Delhi No.117-Admn.I/78-52 dated 21-7-52, are reproduced in Appendix to this Manual.)

**6.29** Principal Accountant General will arrange for a quarterly review of the Records in terms of para 12.4 of M.S.O (Admn.) Vol.I through a Senior Accounts Officer who should submit his report along with the list of

records to be destroyed. Instructions contained in para 12.5 of M.S.O (Admn.) Vol.I should be borne in mind while conducting this review.

**6.30** The following broad principles of procedure have been laid down in the interest of safety of the Government records which should be observed in dealing with the transfer of files to the National Archives:-

- (i) It is a universally accepted archival practice that files dealing with a particular subject should all form part of a compact series. No file should on any account be separated from the series to which it belongs except when it is needed for reference purposes and all files should return to their parent series after they have been done with. Appropriate note should be kept in the bundles containing the series about the file temporarily withdrawn for reference purposes.
- (ii) When a series of files or a part of the series is to be permanently transferred to another office on account of reallocation of subjects, in all cases the Directorate of Archives should be kept informed of such a transfer, if the series is in the custody of the National Archives.
- (iii) Where the files have become due for permanent transfer to the National Archives for preservation complete series should as far as possible be transferred, giving explanations for any missing numbers in the series, and also for any files which it may be intended to retain permanently in the office Record room.
- (iv) While transferring files to the National Archives, care should be taken that the files of the transferring office should not be mixed up with the others which may have been borrowed by the transferring office from some other office for the disposal of some cases.
- (v) Similar care is also necessary in respect of the files which an office may be returning to the Archives for restoration. Only the files borrowed direct from the Archives should be returned, while others borrowed direct from other offices or requisitioned from the Archives through the owning office should be returned to the loaning office.
- (vi) Records meant for restoration should not be mixed with those meant for initial transfer. Separate lists of the two kinds of files should be prepared while forwarding them to the Archives.



(vii) Requisition for confidential files of other offices should as far as possible, be routed through the owning office.

(Based on Government of India, Ministry of Education, O.M.No.D/336 55 O and M dated the 27th 9/3-10-55)

**6.31** The following categories of correspondence files and records should be sent to the Director of National Archives, Government of India, New Delhi for permanent preservation when they have outlived the period of preservation prescribed for them for purposes of Indian Audit and Accounts Department.

- (i) References to the Comptroller and Auditor General for decisions on audit and accounts question and the decisions thereon.
- (ii) Orders sanctioning permanent establishments;
- (iii) Orders communicating sanction to pension together with the first page of application for pensions or the descriptive rolls as the case may be (of Item 7(n) Section VII in Annexure I to Chapter XI of the Comptroller and Auditor General Manual of Standing Orders);
- (iv) Reports and orders on defalcation cases;
- (v) Orders and sanctions of permanent character (e.g., orders permanently excepting Government Servants from the operation of rules in the Fundamental Rules, the Civil Services Regulations etc.)
- (vi) Returns of political pensions, and
- (vii) Files containing materials bearing on the organisation history of the Department or of the office concerned and those containing personal history of distinguished men.

(CAG's No.773-Admn. 1/120-46-Coll-IV dated 20-3-1956)

**6.32** No records will actually be destroyed except with the sanction of the PAG. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his approval thereto will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the record detailed in them.

**6.33** All orders for destruction of records should be put up to PAG every six months for his perusal.

**6.34** When the destruction has been completed, the Clerk in-charge, will under his dated initials, write against the item in 'Remarks' column of the register, the word 'Destroyed' and also give a reference to the orders of

the head of the Department sanctioning the destruction.

(CAG's Lr.No.809 - Admn. 512-27 dated 19th June 1928)

**6.35** Records to be destroyed should be placed in a separate room where they will be torn up. As files or documents are removed for destruction, a note to that effect should be made in the last column of the index register (From No. SY-257). The destruction of the records will be supervised by the record-keeper, and his supervision must be so effective that no voucher can, by any chance be used again.

**6.38 Sale of Ordinary waste paper:-** Notices should be issued to the intending bidders calling for sealed quotations for the purchases of waste paper of this office. Copies of such notices should also be sent to the nearest paper mills, if the quantity available is such as to make it likely that they may be interested. On receipt and scrutiny of the sealed quotations, DAG (Admn.) will decide the bidder to be entrusted with sale. The AAO/OE.I Section will then arrange for the sale of ordinary waste paper to a contractor and the sale proceeds thereof will be remitted in the State Bank, Hyderabad for credit in the Government Accounts.

Note: As far as possible, the nearest paper mills also be informed of the disposal of Waste paper, if the quantities to be disposed of are likely to interest them.

(GOI Ministry of Works Housing and Supply; Circular Memo. No.5050/S&P 11-54 dated 12-8-54 with CAG's Endt. No.1537-Admn. I/KW/268-54 dated 24-8-1954)

**6.39** Before any sale of ordinary waste paper is made to the contractor an agreement in the following form will be executed.

(Letter No.B. & R. 463, dated 4th March 1932, from the Controller of the currency, Calcutta).

### **AGREEMENT**

This indenture made this .....day of ..... between ..... through its sole proprietor Shri ..... son of .....aged ..... residing at ..... hereafter called the "Buyer" (which expression shall where context so admits include their heirs, legal representatives, and assigns) of the one part and the President of India through the P.A.G. (A&E) of A.P. hereinafter called the "Seller" (which expression shall where the contest so admits include his successors and assigns) of the other part.

**Witnesseth as follows:-**

The buyer hereby covenents with the seller on terms and conditions following:

1. The buyer shall purchase all the waste paper in the office of the P.A.G. (A&E), A.P at Hyderabad at the rate of ..... per ton plus VAT at .....% under the AP Value Added Tax Act.
2. The buyer shall effect clearance of a..... within a period of seven days from the service of notice in that respect.
3. The buyer undertakes to deliver the ..... only to the paper mills for pulping purpose.
4. The buyer shall on delivery of .....pay the cost thereof in cash and shall not remove any portion of it without such payment.
5. Waste paper will be torn to pieces before removal.
6. On breach of any of the terms of conditions of this agreement the seller would be entitled to terminate the contract without notice and in such a contingency the buyer shall be liable for all the loss and damage incurred by the seller in making fresh arrangements for its disposal.
7. The contract will hold good for a period of one year from the date of acceptance.

In witness where of we on behalf of .....  
..... and Sri.....  
.....P.A.G.(A&E), A.P., Hyderabad for and on behalf of the  
President of India has hereunto set their hands and seals this .....  
day and year first above written.

Note: The above procedure applies mutatis mutandis to the sale of torn waste paper of the old records ordered for destruction and sale of waste paper sweepings.

**6.40** Sale of old News papers, journals etc:- OE Section will be responsible for the custody and disposal of all old newspapers, journals, etc., received in this office. The section will see that the old copies are collected and kept somewhere pending sale. The Newspapers should be sold periodically under the orders of Deputy Accountant General/Sr.DAG (Admn.) through the AO (OE) once a quarter (on 10th April, July, October and January of each year). Once a year a certificate should be given to the Principal Accountant General by the Deputy Accountant General/Sr.DAG (Admn.) that all old issues had been sold and proceeds credited to the proper head.

(C.AG's letter No.646-NGE-183-56 dated 9-4-1956)

**6.41** Disposal of classified waste paper:- Instructions contained in Government of India, Ministry of Home Affairs Secret O.M.No.111/11014/3/75 S&P. (D.I), Dated 7-7-1975 and O.M.No.111/11014/6/75-S.&P. (D-II). dated 22-9-1975 (received in C.A.G's Endorsement No.3075/Tech. Admn-II/203-67-III, dated 16-12-1975 should be observed to dispose of all classified waste papers (including stencil and carbon papers etc.)

**6.42 Old Book covers and file boards:-**

Old book covers and file boards, should as far as possible, be

utilized in office for binding purposes and surplus stock, if any, should be auctioned if it is not required, instead of being destroyed.

(Letter No. Camp I. dated 23rd December, 1924 from the Controller and Printing, Stationery and Stamps, Kolkatta).

**6.43** Precaution against fire in the Record Room:- No match or artificial light of any sort should ever be allowed in the record-room; smoking in the record-room is strictly prohibited. A notice to this effect must be prominently displayed at the entrance to the Record-Room.

### ANNEXURE - I(A)

(See Paragraph 6.8)

List showing the periods for which certain records should be Preserved:

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(A)	List of records common to several sections with periods for which they should be preserved, excluding those shown in Annexure-I to Chapter-XI of the Manual of Standing Orders.		
	<b>1. REGISTERS :-</b>		
1.	Adjustment Register of Audit Sections	3 years	..
2.	Attendance Register	2 years	..
3.	Registers of Income Tax	2 years	..
4.	Casual leave Register	1 year	..
5.	Calendar of Returns	2 years	..
6.	Despatch Register	3 years	..
7.	Index Register	Permanent	..
8.	List of Books	2 years	..
9.	Objection Book and Statements	3 years	..
10.	Purport registers	3 years	..

11.	Progress reports (Daily Works, Weekly arrear Statement etc.)	1 year	..
12.	Register of six months and three months outstandings	1 year	..
13.	Register of PLI policies granted by AG, P & T	15 years	..
14.	Register of records and cases handed over to Record or destroyed	Permanent	..
15.	Register showing vouchers selected for audit.	1 year	..
16.	Register showing amounts waived under Article 248, Audit Code	2 years	..
17.	Register showing points for inclusion in the report on the working of treasuries	2 years	..
18.	Register of special charges and recurring charges	3 years	..
19.	Register of Grants-in-aid	6 years	..
20.	Register of review of audit by AAO/SO	3 years	..
21.	Register of review of audit by Gazetted Officer	3 years	..
22.	Register of half-margins	3 years	..
23.	Report of Treasury irregularities	1 year	..
24.	Register of progress of Gazetted Officers Review	1 year	..
25.	Transit registers (Register of intersectional movement)	3 years	CAG. Lr.577 Admn.II Vol.II dated 5-4-1963
26.	Income-tax salary registers form I.T.48 (office copies of annual income-tax return)	12 years	..
27.	List and register of periodical reports and returns book incoming and outgoing.	The standing list and current register should be maintained old ones being	

		destroyed as and when they become obsolete.	
<b>II. CORRESPONDENCE</b>			
1.	Ordinary letter files	3 years	
2.	A.B.K. and H.M Files	3 years	
3.	Objection memos	3 years	
4.	Office copies of further remarks on O.S	3 years	
5.	State Government order spare copies of other than A.G's spare copy file	3 years	
6.	Gazettee of India Part-III and supplemental	5 years	
7.	Register of pending U.O. references	1 year	
8.	Register of U.O references received	3 years	
9.	Circular files	5 years	
10.	Case Registers:		
	(i) File register (list of files)	5 years	
	(ii) Section Note Book	Permanent	
	(iii) Sectional diary	3 years	
	(iv) File movement register	1 year	

**ANNEXURE - I (B)**

List of records peculiar to each Section with periods for which they should be preserved.

Sl. No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	<b>Establishment Section</b>		
1.	(a) Bills, Acts, Rules, Regulations, manuals, codes executives, instructions, procedural	Permanent, if administered by this office, otherwise only standing orders to	

	instructions, etc. (evolution, ammendment, interpretation etc.)	be preserved.	
	(b)Creation and Abolition of Offices	Permanent	
	(c)Re-organization and redistribution of functions	Permanent in the case of office issuing orders; otherwise only standing orders need be preserved	
2	Permanent Advance (Imprest)	-do-	
3	Delegation of powers		
	(a) Evolution of pattern of delegation to subordinate authorities	Permanent	
	(b) Declaration of officers as Heads of Departments/ Offices, Controlling Drawing, Disbursing Officers	Permanent	
	(c) Orders of Superior Authorities when received by subordinate authorities	Only standing orders to be preserved permanently	
4	Departmental promotion Committees		
	(a) Constitution	3 years after the DPC has been reconstituted	
	(b)Proceedings	10 years	
5	Recognition of association of Government servants	Permanent	For Historical value
6	Creation of Posts (including ex tension of the term of temporary posts into permanent ones) and conversion of temporary posts	10 years	
7	Establishment Register		
	Sanction Register	5 years	Two separate registers (For Permanent Posts & Temporary Posts) may be

			maintained separately. If a register relating to temporary posts is to be re-written, particulars of latest sanction alone to be written in the New Register.
8	Recruitment Rules	Permanent, if administered by this Office. Otherwise only standing orders to be preserved	
	(a) Requisition for recruitment through Employment Exchanges	5 years	
	(b) Through UPSC	5 years	
9	Special representation in Services		
	(a) Rosters for special representation in services	3 years	
	(b) Annual Returns	3 years	
10	Selection of Personnel		
	(a) Constitution of Selection Committee	5 years after the committee has been	
	(b) Proceedings	10 years	
11	Verification of character and antecedents	3 years	The period of 3 years for this item relates to the correspondence regarding character and antecedent and not to the verification reports themselves. The latter should be retained as long as the Govt. servants are in service
12	Medical Examination	3 years	
13	Service Books (including leave account)		
	(a) Service book of Govt. servant who has resigned	5 years from the date of resignation	
	(b) Service book of Govt. servant who has been retrenched/ removed/ dismissed	(a) 5 years if no case is pending in any court. (b) 3 years after	



		final judgement under the normal course of law, i.e., the last judgement of the highest court as established by law where the court has upheld the Govt.'s decision to retrench/remove dismiss the Govt. servant	
	(c) Service book of Govt. servant who retires from service/dies while in service.	2 years from the date of retirement/death	Before actual destruction, however it should be ensured that Pension/ Provident cases have been finalised.
14	Personal files		
	(a) Verification of age and educational qualifications		These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files
	(b) Change in date of birth		-do-
	(c) Relaxation of age and educational qualifications		-do-
	(d) Collateral evidence in respect of service matters		-do-
	(e) Condonation of break in service		-do-
	(f) Conduct Rules		-do-
	(i) Declarations, Reports and Returns		-do-
	(ii) Permission and sanction		-do-
	(g) Grant of leave (other than casual leave) including leave travel concession (Entries regarding leave travel concession should be made in Service Book)		These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files
	(h) Requests for "no objection" certificate for purpose of Employment Exchange	1 year	
	(i) Application for appointment outside		

	parent Office		
	(j) Permission for higher studies training		
	(k) Permission to join Territorial Army, Auxiliary Air Force, Naval Reserve		
	(l) Grant of allowances like House rent, compensatory	5 years	These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files
	(m) Grant of honorarium or fee	3 years	
	(n) Claim for reimbursement of medical charges	3 years	
	(o) Reimbursement of legal expenses	3 years	
	(p) Resignations		These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files
15	Oath/affirmation of allegiance to the Constitution		
	(a) Register	35 years after it has ceased to be current	
	(b) Correspondence	1 Year	
16	History of Services, Civil lists Gradation lists	5 years after it has ceased to be current. (In the case of Ministries/Depts. issuing them). Other Ministries/Depts. need keep only the latest copies)	
17	Correspondence regarding Civil lists, History of services	Not exceeding 3 years	
	(a)Sponsoring of employees for training	5 years	
	(b) Matters relating to study of Foreign language	(i) 15 year in case of Sponsored candidates.	To meet audit requirements

		(ii) 1 year in case of unsponsored candidates	
18	Arbitration and litigation cases	3 years after the final judgement under the normal course of law	
19	Notices under section 80 of civil procedure Code		
	(a) If not followed up by a Civil suit	1 year	
	(b) If followed by a Civil suit:	3 years after the final judgement under the normal course of law	
20	Results of Departmental tests (including SAS Exam)	5 years	
20	(a) SAS Exam File	5 years	
	(b) Answer Books of DEA (Confirmatory)	1 year after declaration of result if no petition is pending	(CAG Circular No.673-O&M/62-90 dt.15-10-1993)
21	Instructions in Hindi (Nomination of individual employees)	1 year	
22	Returns regarding progressive use of Hindi for Official purposes only:	1 year	
	Appointment of Invegilators for U.P.S.C. Exam	Not exceeding 3 years	
23	Recruitment, appointment, promotion reversion and confirmation	10 years	(To meet the audit requirements)
	Engagement of casual labour	5 years	
24	Individual representations on (23) above	Not exceeding five years depending on the nature of cases	
25	Training of officers and staff	Not exceeding 3 years depending on the nature of cases.	
26	(i) Postings and transfers (other than transfers on foreign service) of officers and staff.	- do -	
	(ii) Transfers on foreign service	3 years from the final recovery of pension and leave	In the case of Gazetted officers a certificate to the effect that such

		salary contribution from the foreign employer	contributions have actually been recovered, should be obtained from the Accounts Officers.
	(iii) Deputation	3 years after the completion of the period of deputation	
27	(i) Fixation of seniority	5 years	
	(ii) Representations regarding seniority	Not exceeding 5 years; 5 years if the representation results in the seniority being revised	
28	Quasi-permanency		
	(a) Issue of certificates	1 year after confirmation	
	(b) Progress reports regarding	3 years	
29	Verification of service	5 years subject to suitable record being kept in service book/history sheet	
30	(i) Confidential reports/ character rolls	5 years after retirement/ 2 years after death	
	(ii) Correspondence regarding (i) above	Not exceeding 3 years	
31	Grant of casual leave (including CL account	1 year	
32	(i) Fixation of pay and allowances	5 years	
	(ii) Representation regarding pay fixation and similar other benefits	5 years, if substantive benefit is granted. Not exceeding 5 years in other cases	Necessary entries should invariably be made in service books history sheets
	(iii) Attachment of pay and allowances	3 years	
	(iv) Increment register, increment list and other papers relating to grant of increment	5 years	
	(v) Grant of personal allowance to staff and officers	5 years	

	(vi) Adjustment of leave salary of non-gazetted staff	3 years	
32	(vii) Arrear claims	3 years or one year after completion of audit whichever is later	The fact of adjustment of leave salary and arrear claim can be verified from office copies of pay bills which are retained for 35 years.
33	Advances		
	(a) Festival advance	One year after final recovery	
	(b) Advance of pay on transfer	- do -	
	(c) Grant of advance of TA	- do -	
	(d) Conveyance advance	- do -	
	(e) House building advance	One year after re-conveyance of the property	
	(f) GPF and advance	3 years after final recovery	
	(g) Miscellaneous advance	- do -	
34	Air travel, sanction, Booking etc	1 year	
35	Vigilance and Discipline		
	(a) Vigilance and disciplinary resulting in:-		
	(i) Imposition of major penalties except 'reduction to a lower service', grade or post or to a lower time scale or to a lower stage in time scale.	15 years	Records to be retained should include in particular. (1) Charge sheet, (2) written statement. (3) Inquiry Officers report. (4) Show cause notice. (5) Reply to the show cause notice, (6) advice of the U.P.S.C if any. (7) Final orders on appeal or memorial or review petition.
	(ii) Imposition of the major penalty. "Reduction to a lower service grade or post or to a lower time-scale or to a lower	Till the Govt. servant is in service	(a) whether the service rendered by a Govt. Servant is wholly satisfactory as required under Art.4.70 of CSR and (b) whether any action is

	stage in time-scale".		warranted against the Govt. Servant under Art.465-A of C.S.Rs
	(iii) Exoneration of the Government Servants	Not exceeding 3 years depending upon the nature of the case.	
	(b) Vigilance and progress report card	5 years	
	(c) Complaints	Not exceeding 5 years depending upon the nature of the case	
36	Retirement benefits	3 years	
	(a) Pre-Verification of pension pages		
	(b) Invalid pension	25 years/10 years after death	
	(c) Family pension	10 years. The family pension papers in administrative offices should also be preserved for a period of 25 years from the date of death of the officer.	
	(d) Other pensions	5 years after retirement	
	(e) Gratuity	5 years after award	
	(f) Commutation of pension	15 years	
	(g) "No Demand" certificates	Normally, this paper will be part of the pension file, the question of prescribing separate retention period does not therefore arise.	
37	Re-Employment	5 years after the termination of the Term of re-employment	
38	Budget estimates	3 years	
	(a) Statement of monthly progressive expenditure, reconciliation Statement, and review	(a) in respect of statements received from subordinate authorities to be	

	of grants etc	preserved upto the end of financial year concerned (b) in the case of the statements concerning the expenditure of the Ministry proper. Till the Appropriation Accounts for the relevant year have been finalised (This would normally be within 3 years)	
	(b) Register for monthly expenditure.		
	(c) Register for progress in expenditure.	Till the Appropriation Accounts for the year have been finalised	
	(d) Register for reconciliation		
	(e) Classification of expenditure (opening of new head of account)	Permanent	
	(f) Acceptance of debits/ credits	5 years	To meet audit requirements
	(g) Cash book.	10 years	
39	Counter foil of receipts issued	5 years	
40	Pay bills and acquittance rolls	35 years	
41	Income-tax returns.	1 year	
42	P.L. Insurance	3 years	
	(a) Register	10 years	
	(b) Correspondence	3 years	
43	Rent demand statement	3 years	
44	Muster rolls	Such period as may be prescribed in departmental regulations subject to a minimum of 3 Acct. years excluding the year of payment.	
45	TA (including LTC bills and acquittance rolls)	3 years	

46	Over time allowance claims (Registers and lists received from sections etc.)	1 year	
47	Contingent bills and register of contingent expenditure.	3 years	
48	Vouchers of petty value not furnished to audit.	5 years	
49	Audit objections, notes, paras.	5 years	
50	Sanction to the investigation of arrear claims.	5 years	(To serve audit needs)
51	Money order receipts and acknowledgements	5 years	
52	Position register.	3 years	
53	Events register.	Permanent	
54	Correction books of the MGP and Manual of Estt. section.	Till the next edition is published	
55	Bills register.	3 years	
56	Special leave Register.	5 years after the date of last entry made in it. CAG Endt. No.1332 T.A. II/16-65 dt.22-6-1966 MHA OM No.13-12-1964 O&M (P) Dt.5-11-1965.	

### OE SECTION

Sl. No.	Description of records	No. of complete years for which to be preserved	Remarks
1	2	3	4
1	Accommodation		
	(i) Office accommodation		
	(a) Acquisition	Permanent	
	(b) Purchase	Permanent	
	(c) Hiring	5 years after expiry of the lease or the period prescribed in contract	
	(d) Allotment	3 years	



	(ii) Arrangements for accommodation for official visitors:		
	(a) Where visitors are treated as State Guests and the expenditure incurred on the accommodation is borne by Govt.	5 years	
	(b) Where the charges have to be paid by the visitors themselves	1 year	
	(iii) Govt. residential accommodation. Allotment to Govt. servants, permission of sharing the accommodation, change mutual exchange of accommodation, application for table fans refrigerators etc.	3 years	
1(A)	Land and buildings requisitions of private premises for official use.	3 years after the expiry of lease/contract	
1(B)	Contracts		
	(i) Registration of contractors	Permanent/ 5 years after the firm has been removed from the approval list and all the contracts have been finalised.	
	(ii) Black-listing of contractors	Permanent	
	(iii) Waiver/ reduction of penalty	5 years	To serve audit requirements
	(iv) Condonation of irregularities	5 years	
2	Weather comforts		
	(a) Requests to CPWD for provision of desert coolers, khatatties, etc.	1 year	
	(b) Hiring of fans, khas khas coolers, desert coolers, table fans, etc.	5 years	
	(c) Repairs of table fans, table lamps, heaters etc.	5 years	
3	Telephones, call-bells and electric clocks, installations, shifting, transfer, payment of bills including Telephone Bill regarding.	3 years	
4	Staff cars, scooters, and motor cycles.		

	(a) Purchase.	10 years	
	(b) Repairs and maintenance	5 years	
	(c) Log Book.	5 years	
	(d) Requests for private use, permission and payment	1 year (If a reference becomes necessary after the expiry of this period, receipt book/ staff car log book may be looked up)	
5	Furniture, bicycles, typewriters, duplicating machines and other office, equipment. (i) Purchase, (ii) hiring, (iii) Maintenance/ repairs, (iv) stock register.	5 years	(Entries regarding the closing balance of old stock register should be carried forward to the new register)
6	Misc. stores like galss tumblers, locks etc.	5 years	
7	(i) Stationery		
	(a) Indents on Stationery office	1 year	(This period is enough as complete accounts of receipts and issue of articles will be kept in the stock register preserves for 5 years)
	(b) Local purchase and register for watching the progress of expenditure on local purchase of stationery.	1 year	For the purpose of local audit
	(c) Stock register.	5 years (from the date of last entry in the stock register)	
	(ii)Forms		
	(a) Indents on forms stores	1 year	
	(b) stock register	5 years	(entries regarding the closing balance of old register should be carried forwarded to the next register)
	(iii) Books and periodicals		
	(a) Purchase.	5 years	
	(b) Lending and Issue.	1 year	
	(c) Inventor (Catalogue)	5 years after it.	
	(d) Library Accession Register	Permanent	
	(e) Library Membership Register	3 years after the register ceased to be current i.e.,	

		the register has been closed and live entries transferred to the new register.	
8	Disposal of surplus, obsolete and unserviceable stores.	5 years	
9	Write-off of losses.	5 years	
10	Liveries:		
	(a) Issue, renewal, surrender and withdrawal (correspondence-regarding)_	5 years	
	(b) Stock Register.	5 years	(Entries regarding the closing balance of old register should be carried forward to the new register)
	(c) Identity cards: (Correspondence regarding issue, surrender renewal, etc.)	1 year	
11	Hiring of Taxis, tents, shamyans, etc.	1 year	
12	Arrangements for serving refreshments at the meetings, conferences and seminars.	1 year	
13	Requisitions for printing and binding.	3 years	
	(a) Additions and alternations in office/ residential buildings	5 years	
	(b) Register of railway receipts showing also the particulars of consignments, freight, Octroi charges, credit notes issued, etc.	5 years	To meet audit requirements.
	(c) Departmental scales Reg.	Permanent	
	(d) Stock Reg. for civil credit No. T.R. 5	Permanent	
	(e) Stock Register for perishable articles.	5 years	
14	Invoice or challan of receipts sent to section.	1 year	
15	Worksheet for typists and Shorthand Note Book Distribution register	1 year	
16	Despatch registers:		
	(a) for local dak	3 years	
	(b) for postal dak	5 years	
17	Postage stamps. Account Register	5 years	
18	Peon book	1 year	
19	Arrear statement relating to Indexing and recording	1 year	

20	(i) Notification of holidays and closure of offices	To be destroyed at the end of the year.	
	(ii) File of list of holidays	5 years	
21	Postal receipts for telegrams, registered articles, insured articles, etc.	5 years	(Where no, arrangements for deposit Account and guarantee system exist, receipts should be pasted in the appropriate despatch register against the relevant entries)
22	Issue section diary.	1 year	
23	Index registers and records.	Permanent	
24	Register of undiarised documents.	3 years	
25	Consolidated list of dead stock articles kept in A.G's office.	5 years	
26	Issue register of records issued by Record keeper.	3 years	
27	General Inward Index registers for letters received from State Govts., Govt. of India and CAG.	5 years	CAG Lr.No.1452 Admn. II-6-Admn.III/62 dated.19-8-1963
28	Non-index register of letters telegrams, other important letters and pass books.	5 years	
29	Board's proceedings.	5 years	
30	Govt. Gazetters	5 years	
31	Office contingent Register	10 years	
32	Register of valuables.	3 years	

Authority:- For items 1 to 23: C&AG's letter No.577-Admn.II/89-Admn.III/61 Vol.II, dt.5-4-1963 (File 8-72/58-63). For items 3, 7(b) and 11: C&AG Lr.No.3154-O&M-121-85 dt.16-7-1990.

For items 24 to 32 previous edition of M.G.P.CAG's Lr.1370 Admn.II/89 Admn.III/61-Vol.II Dated 7-8-1963 forwarding Government of India Cabinet Affairs O.M.No.34/1/6 Dated 9-7-1963.

For item 27: C&AG Lr.No.05-O&M/1993 No.673-O&M/82.90 dt.15-10-1993

Note: (1) In the absence of any specific instructions to the contrary the retention periods mentioned in Col.(3) will be reckoned (a) in the case of files, from the date of their actual closing (and not that of their commencement) and (b) in the case of registers, from the year they have ceased to be current.

(2) A uniform retention period of 5 years has been prescribed for most of the records likely to be of interest to audit during the course of their local audit on the assumption that such audit will take place at least once in 5 years. If however, local audit of an office does not take place within the stipulated period of five years, the Head of office should ascertain from audit authorities whether they have any objection to the files

relating to the earlier year (which have since become due for weeding out), being destroyed

or whether they should be preserved for a further period for scrutiny by the audit party and, if so, for what period. In no case should a record connected with an audit objection be destroyed unless the objection has been finally disposed of to the satisfaction of the audit authorities.

(3) A continuous and conscious effort should be attempted throughout the year to weed out unnecessary records. In other words, the working rule should be "Weed as you go".

Authority:- O.M.No.34/4/61-O&M. dt.21-1-1963 of Govt. of India, Cabinet Secretariat, Dept. of Cabinet Affairs O&M. Dn. Forwarded with C&AG's letter No.577-Admn.II/89-Admn.III/61-Vol.II, dated.5-4-1963. file EB.I/8.72/58.63)

## **(C) PRESERVATION OF RECORDS**

**(See para 6.30 and 6.31)**

The custody of records from the time they cease to be in active use till they are deposited in an archives, presents some problems. However great the value of records to the future historian may be, since, a reference to them by the Departmental concerned is made only rarely, they are usually neglected. They are often literally dumped in any place or corner, available on the floor on the cupboards and the boxes. If these 'dead' files are ever allotted a separate room, it is generally a damp basement or some space to an archives they are more often than not received in dilapidated state, ravaged by insects and well laden with dust. The archives has to devote a good deal of time labour and money to repair and rehabilitate the records so that they may be preserved for posterity. This unnecessary waste of funds and skilled labour can easily be avoided if adequate care is taken by every department.

It is the aim of this pamphlet to suggest a few elementary principles, which is carefully followed, will assist in preservation of records. No attempt whatsoever has been made to cover the high technical field of archives preservation and administration recommendations being confined only to measures that do not involve any appreciable expenditure.

It is desirable that all the recorded (semi current or non-current) files are stored in separate room under the care of an officer, who has had some elementary training in Archives keeping. While selecting the room it is suggested that the following points are kept in view:

- (1) The room should not be damp. Dampness ensures attack by insects and vermins.
- (2) The room should have free circulation of air but should be as free from dust as possible. Stagnant air is conducive to the growth of mud where particles of dust from good nuclei for their growth and cut through paper fibres.
- (3) The floor and walls should preferably be of concrete without any crevices, since these form passages and breeding spots for insects, etc.
- (4) The stored material should be protected from direct sunlight. Prolonged exposure to sunlight makes paper brittle.
- (5) The window panes should be preferably of yellow or green coloured glass and if possible tested to cut off ultraviolet rays, if coloured glass is not easily available, the window panes should be covered with similar coloured curtains.
- (6) It is desirable that a uniform temperature of 70<sup>0</sup> F and relative humidity to 50% is maintained in the storage area. Heat turns the paper yellow, dryness makes it brittle and moisture leads to infestation by mould and insects.
- (7) The room should be fitted with the iron shelves (properly painted).. Mould increases the risk from fire and if there are crevices these would be breeding places for insects.

Before recorded files are transferred to the record room, a complete list giving

their number, branch, year and subject should be prepared. This list should also include other files bearing the same main number though not yet recorded, the recorded files which are being transferred having marks of asterik. While preparing the list, care must be taken that the main numbers and the sub-numbers therein are arranged in order. The officer while receiving the files should check these with the list and point out discrepancies if any. It should also be checked that the covers contain the file number, year, the name of the branch and subject.

The files of different branches should be kept separate. The files of every branch should be arranged according to main numbers and therein by the sub-numbers. An over-all chronological arrangement should be adhered to. The arranged files should follow pattern as indicated below:-

F. 25/1/48 Est. F.26/2/48-Est.....F.26/15/48-Est..

F. 27/1/48. Est., F.28/1/48-Est. F.28/2/48-Est.

F. 26/1/49-Est. etc.

If the name of a branch changes, both the names old and new should be indicated on the cover of files for the first succeeding year. For instance, in this department the old Persian Branch is now known the Calendaring Branch. This should be indicated on the cover as follows:

File No.....Calendering (Persian Branch).

File No.....or Calendering Branch (Persian Branch).

It need hardly be pointed out that a file, though recorded at a later date should find its proper place in the above arrangement and necessary correction made in the list.

After the files are checked and arranged, the next step is to prepare bundles. These should not be more than 12 deep and must be kept tied between two pieces of 5-ply vanists boards of size slightly bigger than the files. The 5-ply vanista boards are very suitable since they are light and strong and do not break or warp with time. The boards containing the files should be tied near both ends and the long line should go at least twice round. Care should be taken not to cut into the pages. A data sheet giving the file numbers year and branch should be pasted on the board.

The bundles in boards can then be kept on the shelves preferably in horizontal position. Adequate amount of naphthalene in the form of LLb bricks should be evenly distributed on the shelves. If the record room smells of napahtalene, there will be little danger of insects like books worms silverfish cockroaches, etc.

The bundles should be dusted once a day since dust cuts through paper fibres and also forms nuclei for condensation leading to midew, etc. Apart from routine daily, dusting, there should be special cleaning at least twice a year when the bundles should be brought down on the floor, the shelves thoroughly cleaned with wet rag and the bundles carefully dusted and replaced on the shelves.

This occasional handling will also minimise the chances of attacks by insects and will also help to detect whether an attack is there.

A few precautions though obvious are sometimes neglected resulting in irreparable loss. No smoking should be strictly enforced in the record room and any other type of open fire should also be forbidden. No chemicals should be kept in the record room. Necessary fire fighting equipment preferably of the gas type should always be at hand. Eatables should be scrupulously avoided within the room as they invariably attract vermins.

Access to the record room must also be limited to authorised personnel. An efficient chargeout system should be introduced. Files should be issued only on requisition by competent authority and register maintained for the purpose. Slips should be inserted in the bundles indicating the "out and to whom" papers. Cases of misplaced or lost files can be kept down if reminders or overdue papers are regularly issued.

The office-in-charge of record room should be familiar with elementary methods of repair. All folded pages must be flattened. Flattening can easily be carried out with an iron, preferably electric so that the temperature can be controlled. Before ironing, the paper should be slightly dampened. Damaged papers should be repaired. Thin tissue paper and dextrine paste will be found useful for repair. The formula for dextrine paste is given below:

Daxtrine	5 lbs
Water	10 lbs
Oil cloves	1½ ozs
Saffrol	1½ ozs
White Arsenic	2½ ozs

The paste is poisonous when taken internally but there is no danger in handling it.

A word about pastes, repair materials and insecticides will not be out of place here. The goods advertised by commercial firms may be effective or may prima facie appear suitable, but may have deleterious effect on the durability of paper.

For example Gammoxene is a good insecticide but is harmful to paper; it is therefore imperative that only those articles should be used which have stood the test of time or have been scientifically proven to be harmless. Again if records by any chance become soaked with water one tempted to expose them to sun or heat. This again is very harmful. In such an emergency leaves should be gently separated and spread but in the shade for drying. A reference for expert advice should be invariably made before introducing any new methods.

The paste may be obtained from any of the following firms:

- (i) Bengal Chemical and Pharmaceutical Works Ltd. 94, Chittaranjan Avenue, Kalkatta.
- (ii) C.D.B., Agencies 17-1/55, Western Extension Area, Karol Bagh, New Delhi.
- (iii) India Alkalies Ltd., 5 Gerstin Place, Kalkatta.

2. National Archives of India gets supply of tissue paper from Deputy Comptroller of Stationery and Printing, Kalkatta.

3. Details of repairs, fumigation and other allied process as necessary in a record office are not given here. It is felt that the problem for the department will not be so acute as to necessitate these. In any case, some amount of training and experience is



essential to make full use of these techniques. If necessary, the Director, National Archives of India may be approached whenever guidance is wanted.

Copy of CAG's Letter No.1669 TAI/170-70 dated 20th September, 1973, addressed to the Accountant General, Tamil Nadu, Madras.

**Subject:** Period of preservation of records.

Sir,

I am directed to invite a reference to your letter No.IAD/3-1/73-74/108 dated.31-7-1973 on the subject cited above and to state that the instructions contained in this office letter No.194-Codes I/16-73 dated 30-3-1973 hold good in regard to the period of preservation of "Monthly Statement of Complaints to Comptroller and Auditor General".

2. As regards the point raised in para 2 of your letter under reference the various registers kept in the I.T.A section may be preserved for 2 years after the closure of all test audit reports of the particular cycle or till the inspection of Director of Inspection takes place and his observations thereon are settled, whichever is later.

Yours faithfully,

(Sd/-)  
S. RAJA GOPAL  
Assistant Director (TA II)

### **True Copy**

Copy of Accountant General, Tamil Nadu's letter No.IA D/3-13/73-74/108 dated 31st July, 1973, addressed to the Comptroller and Auditor General of India, New Delhi.

**Subject:** Period of preservation of records.

A reference is invited to your letter No.1069-TAI/170-70 dated 27th June, 1973, addressed to All Accountants General etc., on the subject mentioned above. It has been stated therein that a separate communication will follow regarding the period of preservation of "Monthly Statement of Complaints to C and A.G. However in your earlier letter No.194-Codes I/16-73 dated 30th March, 1973, addressed to the Accountant General, Bihar the period or preservation of "Monthly Statements of complaints to C and A.G has already been prescribed as one year. It is not clear whether the order communicated in letter dated 30th March, 1973, still holds good or revised orders are to be issued in respect of this item. This may kindly be clarified.

The period of preservation of the "watch Register for I.T.A. Reports" has been prescribed as 2 years, after the closure of the Report and settlement of all paras. As this register would include reports of various sections taken up in each cycle of test audit, it is presumed that the intention is that the register should be preserved for 2 years after all the test audit reports are cleared, either by settlement of the paras or by carry forward of the outstanding paras in the next report. This may kindly be confirmed.

## **CHAPTER –VII**

### **State of Work**

#### **7.1 Reports and Returns regarding State of Work**

The procedure to be followed in controlling the state of work in the Office is indicated in paragraphs 19 to 24 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative), Vol. I.

#### **7.2 Reports on State of Work**

A detailed report on the state of work in each Section of the Office at the end of the month should be put to the Principal Accountant General. This report should show internal as well as external arrears, cases of good work done by the staff.

7.3 A brief but critical report on the state of affairs in respect of the entire Office is sent to the Comptroller and Auditor General quarterly for the quarter ended on 31st March, 30th June, and 30th September and on 31st December.

7.4 In addition to the above, reports on outstanding cases of Pension, Final payment of Provident Fund balances, Incomplete Provident Fund accounts etc., are also sent periodically to the Comptroller and Auditor General.

7.5 Reports and returns of a general nature to be submitted commonly by all the Sections are dealt with in this chapter; those of special nature are dealt with in respective manuals.

#### **7.6 Control over disposal of correspondence.**

Every Section should maintain one common Purport Register in which every reference (including periodical and other returns) received in the Section should be noted with the relevant details as per the columns of the Register. The following instructions should be carefully observed while closing/submission of the Register to the Branch Officer.

7.7 On the first working day of each week the Sections should submit an abstract to the Branch Officer in the following form:

Closing Up to .....  
Opening Balance .....  
Receipts during the week .....  
TOTAL .....  
Disposal .....  
Closing Balance .....

Note:- Earnest and all round effort should be made for the most expeditious disposal of references. Details of disposals quoting the correct outward number, date and file number in which the paper is finally filed should be noted on the paper disposed. The dealing person noting the disposals should invariably date his initials. The Assistant Accounts Officers/Supervisors and Branch Officers should satisfy themselves that disposals are being made promptly and particulars of disposals are recorded fully and accurately.

7.8 In order to ensure that the above instructions are observed by the Sections, the Group Officers should see that suitable Office orders are issued by the Group Officers.

7.9 A list of letters outstanding for more than a week/fortnight/month should be drawn up in the following form:-

Sl. No.	No. in Purport Register	Date of Receipt	From whom received	Subject Reasons for delay in disposal
1	2	3	4	5
A. More than a week B. More than a fortnight C. More than a month.				

7.10 Letters transferred to another Group/Sections but receipt of which remain unacknowledged shall be shown as outstanding in a separate Group. Entries relating to letters of Governments of Andhra Pradesh and Government of India should be in red ink. Brief explanation should be given against each item for the delay in its final disposal.

7.11 The Assistant Accounts Officer/Supervisors should personally satisfy themselves that no letter or other paper received and not disposed of is omitted from the outstanding list.

Note:- The case worker/Accountant should note disposal of letters every day as and when possible and the Assistant Accounts Officer/Supervisors would review the same every day to exercise an effective control over undisposal letters in the Section.

#### 7.14 Calendar of Returns

As prescribed in paragraph 19 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) each Section should maintain a Calendar of Returns in the prescribed form (SY 264) in five parts as under:-

PART I Returns due to outside authorities.

PART II Returns due to Branch Officers.

PART III Returns due to Deputy Accountant General/Accountant General or other Sections within the Office.

PART IV Returns due from outside authorities or from other Sections of this Office.

PART V Returns of casual or temporary nature.

7.15 The Outward/Inward returns, Accounts, Objection Statements Registers etc., should be classified accordingly as they are weekly, fortnightly, monthly, quarterly, half-yearly or yearly and entered duly arranged according to the order of their respective due dates.

7.16 A few blank sheets should be provided at the beginning of each Calendar to serve as a continuous note file and the arrears should be reported from month to month in the following form:

Page No.	Item No.	Particulars of Items of work in arrears.	Remarks of Assistant Accounts Officer.	Remarks of Branch Officer.
1	2	3	4	5

The columns should be spread over left and right hand pages so that sufficient space is available for recording the remarks.

7.17 The Assistant Accounts Officer/Supervisor and the Branch Officer should have a through and clear knowledge of the existence of the several Registers and other returns due on particular dates in each unit of the Section in the soft-ware. It is primarily the responsibility of the Assistant Accounts Officer/ Supervisor to see that all the returns are closed and submitted on the prescribed due dates to the Branch Officer for review.

7.18 At the time of entering the dates of closing/submission in the Calendar of Returns the Assistant Accounts Officer/Supervisor should verify whether the return has been actually closed by all the units of the Section and the same approved by the Branch Officer. If the closing has not been done in any of the unit(s) the item of work in respect of such units(s) should be shown as arrears, in the closing abstract of the Calendar and reasons for delay should be furnished. The item(s) of work should similarly be shown as arrear item(s) in the Monthly Report submitted to the Principal Accountant General.

7.19 In respect of items cleared, the Assistant Accounts Officer/Supervisor should record a Certificate, at the time of closing the Calendar, that the work has been completed in respect of all units under his charge and that no unit is in arrears. The Branch Officer should ensure that this Certificate is furnished and also satisfy himself about the fact of completion.

7.20 The Branch Officer should conduct a test check of 5% of the entries made in the Sectional Calendar of Returns, and attest them in addition to the Register/ Returns concerned before signing the Monthly Progress Report.

7.21 The Calendar of Returns is to be submitted to the BO on Tuesday of every week, who should ensure that they are maintained properly and that all items of arrears, delay etc., are correctly listed out in the monthly arrears report submitted to the Principal Accountant General.

7.22 The submission of the Calendar of return should not be delayed with a view to clear the outstanding items of work. Whenever any delay anticipated in the submission of a return the Branch Officer should be informed of the same so that

special measures may be taken up to clear the arrears. Returns due on holidays may be submitted before the holidays as far as possible.

7.23 Any additions to be made on account of orders received in the course of the year should be made at the end of the sub-division without altering the serial numbers of the existing items, duly quoting the authority under proper attestation.

7.24 The Assistant Accounts Officer/Supervisor of Sections will be held personally responsible for proper maintenance and submission of the Calendar of Return.

**7.25 (a) Progress Report other than Funds Group**

The monthly progress report is to be submitted to Group Officer on 3<sup>rd</sup> of every month and approved report be submitted on 5<sup>th</sup> to Coordinating Section which should submit Consolidated monthly report to PAG by 10<sup>th</sup> of every month. This report will indicate the degree of efficiency, control and management of work by the Assistant Accounts Officer/ Supervisor of the Sections concerned with the co-operation of his staff.

**7.25 (b) Progress Report of Funds Group:** Each AAO of Funds Sections on 5<sup>th</sup> of each month has to submit a Progress Report of the work done during the month (Monthly Arrear Report) in soft copy in two parts.

A 14 page word document showing in detail showing (a) the Opening Balance, Additions, Clearance during month and Closing Balance in respect of correspondence, Final Withdrawals, Residuary Balances, (b) the status of data entry for the month along with Unit-wise break up of posting, accretion to UP, fullwant, partwant, abstract differences and clearance thereof are furnished; (c) the pendency / clearance of ITA is to be furnished; and (d) the arrears in mandays is to be furnished in this document.

A 3 page excel sheet prescribed by the Headquarters office (external parameters) is also to be filled in respect of the Section by the AAO. The grading is displayed in the excel sheet on completion of all the items.

Funds EDP, furnishes the required data for compiling the monthly progress report of all Funds Sections through the system. A consolidated report of the required data is also to be transmitted to FM for verification. The receipts up to the 15<sup>th</sup> of the month is reckoned for the purpose of this report. Data entry due for the month is taken as per the approved programme.

A top sheet for grading the Funds Section in internal parameters is also to be filled in by all the Sections and submitted along with the Monthly Arrear Report.

FM consolidates the information received from all the Funds Sections and prepares a consolidated report for the Group for submission to PAG by 15<sup>th</sup> of the following month. To provide all aspects of work done in Funds Sections at a glance, charts for each item of work are prepared. A graphical picture of AAO / BO performance for the month (based on internal and external parameters separately and comparatively) is also submitted along with a detailed analysis of any shortfall in the performance of any Section.

7.26 The Monthly Report completed in all respects and certified to be correct by the Assistant Accounts Officer/Supervisor over his dated signature should be

submitted to the Branch Officer, who will scrutinize the report and sign it after recording any remarks he may like to make for the guidance of Section or for information/orders of the Deputy Accountant General/Accountant General.

7.27 The accuracy of the arrears reported in the Progress Report and Calendar of Returns is very important. Assistant Accounts Officer/Supervisor is personally responsible for seeing that no item of arrears is omitted for any reason. Entries in the Calendar of Returns and Progress Reports should be made concurrently and the Assistant Accounts Officers/Supervisors should ensure that no item of work falls in arrears and then record on the due date whether the work was completed or not. The Branch Officer should keep himself in touch with the Progress of Work in the Sections under his charge.

7.28 The Branch Officer should furnish a certificate as follows in Part-XIV of the Progress Report:

“Certified that a test-check of 5% of the entries made in the Sectional Calendar of Returns has been conducted by me and relevant entries both in the Calendar of Returns and Registers/Returns have been attested”.

7.29 The Progress Reports duly approved by the Deputy Accountant General of the Group should be sent to the Co-ordinating Section concerned (TM/PM/FM/Admn) which should analyse the arrears in each group by categorising and by preparing a review note for the information of the Principal Accountant General by 10th of each month.

7.30 The Co-ordinating Sections (TM/PM/FM/Admn) should scrutinise the Progress Reports with reference to the provisions of para 21 of MSO (Admn) and see that all important items mentioned therein are included in the review notes under suitable heads as follows.

- i. Arrears to end of previous month and arrears to the end of current month are being shown in the monthly progress report but arrears upto previous month still outstanding are not shown separately..
- ii. Overdue Outward/Inward Returns.
- iii. Pending letters, (including these over one month, one week old respectively.
- iv. Arrears in Posting and Closing of Broad sheets/Subsidiary Registers.
- v. Arrears in Accounts.
- vi. Delays in submission of returns is being watched through Calendar of Returns by BO and half-yearly reviews by Group Officers.
- vii. Filling and stitching of vouchers and transfer of records to old Records Section.

7.31 The Co-ordinating Sections (TM/PM/FM/Admn) are also responsible for communicating the orders/ remarks of Principal Accountant General/Deputy Accountant General to the Sections concerned. The Sections concerned will submit the compliance directly to the Accountant General/Deputy Accountant General.

### **7.32 (a) Quarterly Report on the State of Work in the Office**

A descriptive memorandum containing a very brief but critical review of the state of affairs in respect of all Sections or Groups of Sections of this Office other than Funds Group as on 31st March, 30th June, 30th September and 31st December, has to be furnished to the Comptroller and Auditor General so as to reach his Office before 15th April, July October and January respectively. The submission of these review reports should not be allowed to fall into arrears.

### **7.32 (b) Quarterly Report on the State of Work in Funds Group**

A quarterly 'State of work' Report on Funds Group is to be transmitted to the Hqrs. Office in soft copy by e-mail after the approval of PAG. A certificate from the PAG is also appended to the report. The material for compiling the report is generated by the EDP and the report is vetted by the ITA before submission to PAG for approval. Quarterly Reports on FW/RB, UP (Cr/Dr) are also to be sent to Hqrs. office by FM in addition to the 'State of work' Report. The due dates for the reports as on 30th June, 30th September, 31st December and 31st March are before 15th July, 15th October, 15th January and 15th April respectively. Material for the Quarterly State of Work Report in the office compiled by TM is furnished by FM in the prescribed proforma along with an Appreciation Note.

(Authority: CAG's Letter No.52-AC/211-2010 State of Work Parameters (NPI) dated 5-2-2010).

7.33 In order to enable the TM/PM/FM Sections to prepare the report in the proper form the following instructions may be kept in view by the Sections while furnishing the required material to TM/PM/FM Section:-

a) Important items of arrears in Account Work or in disposal of correspondence or any other miscellaneous items as posting and reconciliation of broadsheets, objection books, Annual Returns, etc., should be included in the statement with the following details:-

1. Over due Outward Returns.
2. Compilation of Accounts.
3. Posting of Broad sheets, other Registers.
4. Pending letters.
  - (a) Over one month old.
  - (b) Over three months old.

In respect of (b) details of number, and date of letter, from whom received, subject matter, reasons for pendency etc., to be furnished.

5. Review of Balance (Number and detail).
6. Check of Registers of Revenue Advances, Advances, Deposits etc.
7. Arrears in respect of the issue of the Annual Accounts statements to the subscribers to the Provident Fund in the Report for the quarter ending 30th September, and 31st December.

(Authority: CAG's circular No.254-Admn. II-III 61 dated.23.2.1961)

8. Other important arrears.
9. Items shown as in arrears in the last report and still remaining undisposed off with reasons.

7.34 The arrears should be indicated in this Report in terms of Mandays. Even where it is not possible to assess the arrears with any degree of accuracy, an approximate estimate in terms of Mandays should be given. The overall increase/decrease in arrears for each quarter should be indicated in the Sectional Reports separately.

7.35 The Branch Officers should pay special attention to the Drafting of Reports and should impress upon the Assistant Accounts Officers/ Supervisors/Sections the necessity for avoidance of defects and delays in the submission of the return.

7.36 The Branch Officers should also furnish the following certificate in the Quarterly Reports as follows:-

“ I certify that to the best of my knowledge and belief, all items or work requiring completion by ..... (date) have been completed except those indicated in this report and that there are no other arrears of any kind in the Section.”

7.37 The Reports on the State of Work as at the end of each quarter duly approved by the Group Officer concerned should be sent to the respective Co-ordinating Sections (TM/PM/FM/Admn) by the 3<sup>rd</sup> of each month following the quarter to which they relate. TM II Section will consolidate and submit the report to PAG for approval and onward transmission to C&AG. The due dates should be duly observed and compliance watched through the Calendar of Returns.

(Authority: CAG's letter No.622-Admn.I/52-53 dated.17.4.1952m 2065-Admn.I/553-54 dated.28.10.1954)

A Quarterly Report on the state of work parameters including grading of the performance of the Group has to be sent to Headquarters in soft copy by TM by 31<sup>st</sup> August, 30<sup>th</sup> November, 28<sup>th</sup> February and 30<sup>th</sup> May.

In the Monthly Arrear Report Unit-wise arrears are to be reported.

In Accounts Group, grading system has been introduced for some of the Sections like e-LOP, CM and Booking Cell. Separate points will be allotted for each work in the Section and based on the completion/arrears of work, Sections performance is graded. A comparative statement of grading of Sections is submitted along with the Monthly Consolidated Arrear Report. Graph showing Unit-wise performance of e-LOP Sections is also to be submitted to PAG.

**Assistant Accounts Officer's /Sr. Accountant's/ Accountant's Note book:-**

**7.38** (a) Each Accountant and AAO should maintain a record in Form No.1 of the points he has to watch but which are not required to be noted in any one of the prescribed registers. This record should be handed over to the successors whenever there is a change in incumbency.

(CAG's Lr.No.53. Admn.I/154-34, dt.24-1-35)

(b)The record should be maintained in two parts Part-I and Part-II. Part-I should include orders of general nature which may or may not be manualised in due course.

Part-II should include:

(i) Special orders relating to the particular seat and



- (ii) Orders relating to periodical or occasional adjustments and other items which are not watched through any other registers like Calendar of Returns.

**Duties of Clerk in the Section:-**

**7.39** The duties of a Clerk who is entrusted with the purporting etc., work, are as follows:

- (i) to copy objection memoranda and write up despatch registers/ Sheets under the supervision of the Accountants.
- (ii) To transfer papers to other Sections;
- (iii) to arrange the letters in the respective files and see that they have been properly filed by the MTS. He should also see that the papers contain the file orders of the AAO before they are filed;
- (iv) to case letters according to instructions;
- (v) to put up references on requisition slips in Form SY- 301 and to see to the return of documents to the record room within ten days of receipt;
- (vi) to make out indents for stationery for signature of the Assistant Accounts Officer and to distribute the stationery when received; and
- (vii) to do any other work which the Assistant Accounts Officer and Accountants of the Section may with the approval of the Branch Officer assign to him or which is indicated in other portions of this Manual as requiring to be done by the Clerk.

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

**Strict observance of procedure prescribed in office manuals:-**

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

**Old practice and procedure:-**

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

**Supply of official copies etc:-**

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

**Supply of information to members of Parliament/Legislature:-**

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

**Issue of correction by personal letter to editor of news papers:-**

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

(GOI Home Dept. OM. No.39;2;41 Political (1), dated 5th April, 1941 forwarded in Endt. No.683.. NGE-119-41 dt.29th April, 1941 and CAG's Lr.No.1184 NGE 119-41, dt.1st August 1941).

**Translation of Documents:-**

**7.45** The following procedure should be observed when it is desired by the Principal Accountant General to have papers translated by the Translators to Government:

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

**Service Associations:-**

**7.46** Rules regarding recognition of service associations by Government are incorporated in the Manual of the Establishment Section.

**7.47** Reasonable representations duly supported by the resolutions adopted by the Associations or their working committees on matters of general common interest to their members sent through proper channel are considered if the associations are duly recognized.

**7.48** Telegraphic representations on urgent and important matters can be sent by the Associations but only after getting their contents approved by the Head of the office concerned.

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

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

[(Para 10.14 of MSO) Admn. Vol.I]

**Production of official documents in a court of law:-**

**7.50** (a) Instructions on the subject are contained in paragraph 2.41 of MSO (Admn.) Vol.I.

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

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

In cases where such vouchers are impounded by the Court and in other cases where the Investigating Officers insist on taking over the original vouchers the prescribed procedure may be followed and the PAG (A&E) may consult PAG (Audit) before deciding whether or not the original vouchers be handed over to the investigating officers or privilege claimed.

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

**Action in connection with suits in Courts :-**

**7.51** The CAG by a document of power of Attorney has authorized

- (i) The Principal Accountant General;
- (ii) the Sr.Dy.Accountant -General;
- (iii) Dy. Accountant-General;

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

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

(CAG's Endt. No.2386/NGE-II; 74-73, dt.5-11-1973 recd. with Min. of Law SRO 351 dt.25-1-1958 as last amended in Min. of Law Notification No.F.16(1)70-J.dt.4-12-1970 received in CAG's Endt.No.2520 NGE-III:110-70 dt.6-12-1970)

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

**7.53** The Standing counsel will be incharge of the entire Civil litigation work of Andhra Pradesh. He may be required to advise in matters incidental to such litigation work or appear in Subordinate Courts in Hyderabad in important cases.

(P.270..File 8-12:67-70)

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

(ii) Instances have come to notice where cases have been filed by employees of the State Government against orders of State

Government where Principal Accountants General have also been made respondents. These cases being essentially directed against State Governments have to be defended by their counsels. Engaging counsels on behalf of Central Government by PAG is not really necessary and may even lead to some conflict of opinion between 2 counsels. Further all counter affidavits drafted in consultation with Central Government counsels have to be vetted independently by the Ministry of Law. Therefore, where a suit is primarily against State Government orders no separate counsel should be engaged by the PAG. Where a joint Counter-Affidavit is prepared and where references to Central Government Rules and orders which are relevant to the cases have been made, this should be referred to CAG's office in the first instance.

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

**7.55** There have been a number of cases in which the writ of summons issued by a Court has been received by a Department of the Union Government and a letter of acknowledgement of service has been sent to the Court as a matter of routine before the officer concerned with the defence of the suit has had time to contact and instruct the Govt. Pleader or the Union Government Solicitor. The result has been that these cases are placed on the undefended list (the letter of acknowledgement given by Government being relied upon as proof of service).

Such a difficulty can be obviated, if on receipt of summons which is usually accompanied by a copy of the plaint, the department without delay makes copies of the summons and the plaint and passes them on to the officer dealing with the matter out of which the suit arises and then instead of sending a letter of acknowledgement to the Court send the original to the Govt. Pleader of the court issuing the summons with instructions to acknowledge service of the summons in due course under the provisions of Order 27 Rule 3 of the Code of Civil Procedure and to defend the suit on instructions from the officer mentioned above and to take time under the provisions of order 27 Rule 5 till instructions are received.

(GOI Legislative Deptt. OM No.F.126.46.E. dated 19th June 1946 received with the CAG's Endt. No.795.. Admn.212-46 dt.14-8-1946)

**Authority for signing of contracts, assurances of property etc:-**

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

1. Security Bonds or Mortgage Deeds given as security in connection with the employment of Treasurers, Cashier clearly charged with disbursement of money in the custody and handling of securities. By Heads of Office i.e., DAG/ Sr.DAG(Admn.)

- |   |   |  |
|---|---|--|
| <p>2. (a) All contracts and other instruments relating to the purchase, hire or conveyance of materials, office furniture and other equipment.</p> <p>(b) Lease or agreements for the hire of buildings for office or residential purposes of the Department; and</p> <p>(c) all instruments relating to disposal of waste paper.</p> | } | <p>By the Head of the office i.e.,<br/>DAG/Sr.DAG (Admn.)</p>  |
| <p>3. Contracts, agreement and other instruments relating to advances for purchasing Motor cars, Motor cycles or houses or for building houses sanctioned by any other authority in IA&amp;AD.</p>  |   | <p>By authority sanctioning the advance.</p>   |
| <p>4. Contracts and other instruments in respect of accommodation provided in public or rented buildings (i) for the protection of conveyances belonging to the staff working in such buildings; and (ii) for co-operative stores/societies Banks/canteens etc. run by employees associations/Societies.</p>                          |   | <p>By the authority administratively controlling the employees for whom the stores etc., cater i.e.,<br/>DAG/Sr.DAG(Admn.)</p> |
- (CAG's Lr.No.3073.T.A.I:628-64,dt.5-11-1964 and GOI, MOL Notification No.F.44(7):57-J received in CAG's Endt. No.986.. Admn.I 1289-57 dt.29-4-1949)

**Training of probationers of IA&AS :-**

**7.57** The detailed rules of the training of probationers of the Indian Audit and Accounts Service are contained in paragraphs 3.2 to 3.14 of MSO (Admn.) Vol.I.

**Anonymous and pseudonymous letters:-**

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

**Responsibilities on taking over and making over charge:-**

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

**Charge report of Accounts Officers:-**

**7.60** Wherever there is a change of Accounts Officer, a handing over report should be prepared by the relieved AO in the form in Annexure-I of this Chapter.

**Charge reports of Assistant Accounts Officers:-**

**7.61** Every Assistant Accounts Officer on his being transferred or his proceeding on leave with substitute, or proceeding on deputation or otherwise relinquishing charge of his post should prepare a handing over report in the form in Annexure-II and II-A of this Chapter.

**Handing over reports of Senior Accountants/Accountants/Clerks:-**

**7.62** Every Senior Accountant, Accountant or Clerk when making over charge of his duties to another official, a handing over report in the form given in Annexure III or IV respectively of this Chapter, has to be furnished.

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

**Register of Duty List :-**

Name of the section and the Nature of work attached  
Name of AAO/Sr. Accountant/Accountant./Clerk.

S.No.	Name	Duties	From	To	Signature
Initials.					

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

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

**Inspection of Accounts Offices by the Directors of Inspections:-**

**7.64** The procedure in connection with the inspection of Accounts Office and the instructions for the maintenance of Accounts are contained in para 1.17 of MSO (Admn.) Vol.I.

**Dictionary of references:-**

**7.65** The Dictionary of references is an index of cases subordinate to files in which important orders or decision arrived at in this office or received from outside authorities are filed. The dictionary will be

maintained by all control sections. The references will be arranged alphabetically under the appropriate catch words, a sufficient number of pages being allotted for the alphabet A, a certain number of pages will be allotted for "Ab" some for "Ac" and so on, sufficient pages being left for each of these groups to record references to all decisions likely to be entrusted in future. Decisions will be entered under one or more catchwords for the sake of facility in tracing them.

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

**Register of dictionary of references:-**

**7.67** It is the duty of each AAO to maintain register in S.Y. Form No.256, which contains the following columns:-

1. Catchword;
2. Subject;
3. Authority; and
4. Reference

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

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

**Register of delegations:-**

**7.70** In order to ensure that entitlement functions are effectively conducted with reference to the orders of temporary nature delegating powers to subordinate authorities, all Accounts Sections should maintain



a "Register of Delegation" wherein all orders relating to delegation of power should be noted.

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

- Part I Delegations under Fundamental Rules.
- Part II Delegations under Andhra Pradesh Finance Code.
- Part III Delegations under APTC.
- Part IV Delegations under Financial Rules.
- Part V Miscellaneous delegations.

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

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

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

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

#### **Endorsement of cheques:-**

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

"Received payment by transfer credit to the Union Government/ the Government of Andhra Pradesh at the State Bank of Hyderabad".

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

**ANNEXURE – I**  
**(Vide para 7.60)**  
**HANDING OVER REPORT OF ACCOUNTS OFFICERS/SENIOR ACCOUNTS OFFICERS**

(To be prepared in triplicate)

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

Date of Handing over -----

1. (a) Name of Audit Officer:-

Relieved Officer :

Relieving Officer:

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

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

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

4. Staffing:-

Sections	Sanctioned Strength			Men of position			Vacancies		
	AAO	Acct.	Clerk	AAO	Acct	Clerk	AAO	Acctt	Clerk
1.									
2.									
3.									
4.									
5.									

**Remarks:-**

(Date from which vacant may be indicted here)

**Extent of arrears in important areas and steps being taken to pull up work.**

**(a) At the Branch Officer's Level:**

Section

Extent

At the time of taking of charge      At the time of handing over charge.

Reasons for increase with action taken and for suggestions for overtaking the arrears.

i) Current Reviews:

ii) Other items :

5. **(b) In the Section (important items as per the Calendar/Monthly report may be indicated here:**

<u>Subject</u>	<u>Section</u>	<u>Extent of arrears</u>		Reasons for increase with action taken and/or suggestions for overtaking the arrears
		At the time of taking charge	At the time of handing over charge	

6. Important Letters/cases pending (Section-wise) pending court cases should be specifically mentioned indicating the state/action to be taken.
7. Details of Confidential papers/cases etc., handed over. (In the case of Administration Branch, the Index Register of C.R Files should be signed by the Relieved and the Relieving Officers in token of their handing over/taking over)
8. Other items such as books, valuables etc., handed over:-
- i) a) C.A.G's Secret Memo. of Instructions regarding extent of audit and review. (Accession No.)
  - b) Local Secret Memo. (Accession No.)
  - ii) a) M.S.O. (Technical) Vol.I & II (Accession Nos.)
  - b) Manual of Inspection Civil (Accession No.)
  - iii) Other Books/Pamphlets.
  - iv) Valuables (Please list them out here).
  - v) Desk Calendar.
  - vi) Thermos Flask, Cups and Saucers (Sets).
  - vii) Pens and Pen holder.
  - viii) Table Glass.
  - ix) Brief Case.
  - x) Hard board writing pad Code No.-----
  - xi) Towels.
  - xii) Soap Boxes.  
(with certificate of verification duly attested)
9. **Special Remarks:**
- i) A summing up to be given regarding the state of work: in each section.  
Important letters pending disposal/ITA paras pending Areas of Weakness/other important cases/issues which need attention.  
Important periodical adjustments to be carried out:  
Sanctions with long periods of currency.  
Cases for investigation by ITA/Controlling Section.:  
Stage of physical verification of nominations,  
Insurance Policies in Funds Sections:  
Personal matters :  
Other miscellaneous matters such as need for reassessing strength of the section shortage of forms etc. :
  - ii) Where any specific action has been taken to improve the quality of work or clear arrears of instructions or suggestions given to dispose of the pending paras in Director of Inspection/ITA Reports etc., these have to be detailed with reference to orders, file Nos. etc.

- iii) An indication to the effect that the confidential reports of the staff in the sections under the relieved officers charge have been written up to the date of relief should be given if the relieved Officer has held the charge for more than 3 months:
- iv) If the work/conduct of any of the officials in the Branch is to be watched a confidential note may be given separately to the relieving officer.

**HANDED OVER**

**TAKEN OVER**

Signature: .....	Signature: .....
Name : .....	Name: .....
(in block letters) .....	(in block letters) .....
Date: .....	Date: .....
Relieving Officer .....	Group Officer .....

One copy of the Report after seen by the Group Officer is to be sent to the controlling section for file together with remarks, if any, of the Group Officer)

**ANNEXURE - II**

(Vide para 7.61)

**Handing Over Report of Assistant Accounts Officer/Supervisors  
(To be prepared in triplicate)**

Event necessitating the handing over. Date of Handing Over  
(No. & Date of O.O ordering the transfer)

Name of the  
Relieving Officer

1. SECTION:

- 2. (a) Name of the Relieved Officer:
- (b) Period of stay of the relieved officer in the section :

3. Brief narration of the work in the Section:

4. **Staffing:** **Accountants** **Clerks** **MTS**

Sanctioned:  
In position:  
Vacancies:  
(Please. indicate  
the date from  
which vacant:

5. **Control Records:** **Due to be closed to end of** **Closed to end of** **Remarks**

- (i) Calendar of Returns :
- (ii) Monthly Report (Green Book)
- (iii) Purport registers (Unit wise)

6. Extent of arrears:

a) At the AAOs level:	Document	Extent of arrears		Reasons for increase with action taken and/or suggestions for overtaking the arrears.
		At the time of taking charge	At the time of handing over charge	
(i) Current Review				
(ii) Reviews marked by controlling sections				
(iii) Other items, if any, (Items mentioned in Annexure to O.O.No. Dt. relevant to the Group, pending at AAOs level may be indicated here)				
b) Other arrears, if any, in the section: (In this column arrears in respect of items listed in Annexure to O.O.No. Date: may be highlighted. Besides, the latest position in respect of arrears mentioned in the last submission of control records such as Monthly report, Calendar of Returns etc., may also be given briefly)				

7. **Correspondence: (Letters over one month old)**

Unit: 1	Diary No. & Date	Subject	Remarks & Latest stage
(Extent of arrears in diarising of letters may also be indicated)			

8. **Important cases pending final action:**

(As per the Regr of pending cases etc.) specific mention may be made of court cases on which action is pending)

Unit	subject	File No.	Latest position
------	---------	----------	-----------------

9. Arrears in the transmission of files/vouchers to old

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records:	Unit	Nature of records (Vrs./ Others)	Due to be handed over to end of	Actually handed over to end of	Remarks
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10. **Periodical adjustments to be carried out, if Any:**

11. **Records, books and other items handed over:**

- i) Books (as per the Register of Books)
- ii) (CAG's) secret Memo. of Instructions reg.  
  
Local Secret Memo of Instructions (Accession No.....)
- iii) (a) MSO Tech. Vol.I (Accession No.....)  
(b) MSO Tech. Vol.II (Accession No.....)
- iv) Departmental Security Instructions (Accession No.....)
- v) Confidential files (to be listed out).
- vi) Monthly Report (Green Book)
- vii) Calendar of Returns.
- viii) Duty list Register.
- ix) Attendance Register.
- x) Register of impounded vouchers/documents.
- xi) AAO's Note Book.
- xii) Keys (Nos.....)
- xiii) Cycle/Machines.
- xiv) Valuables (to be listed).
- xv) Desk Calendar.
- xvi) Pens and Pen holder.
- xvii) Table glass.
- xviii) Hard board writing pad.
- xix) List of furniture (with certificate of verification duly attested)

12. **Any other item requiring special mention:**

(Sections with long period of currency, cases for investigation by ITA/Controlling Sections, Loss of pre-audit bills, heavy pendency in particular units action taken on missing books, files, key machines need for reassessing the strength of the section, shortage of forms position regarding writing up of CRS of staff etc. may be indicated here).

13. **Measures taken to pull up arrears:-**

14. **State whether the books taken from the Library for reference were returned:**

Handed over:

Taken over:

Signature of Relieved AAO/Supervisor

Signature of Relieving  
AAO/Supervisor

Submitted to BO/Group Officer together with Monthly Report and Calendar of Returns for information.

**Remarks of B.O:-**

**Remarks of Group Officer:-**

(Copy to be forwarded to the controlling section together with extracts of remarks of BO and Group Officer).

**ANNEXURE – II-A**  
(Para 7.61)

**Items of to be mentioned in Sl.No.6 “Extent of Arrears” of the Handing Over Report of AAOs/Supervisors :-**

From among the items mentioned below those pending with the AAO should be indicated in “6(a) at AAOs level” and those pending with Accountants/Clerks in “6(b) other arrears, if any, in the section”.

**1 Administration:- (Administration, Bills, Welfare, O.E and Training Branches)**

- (i) Budget estimates and staff proposals.
- (ii) Promotions and confirmation.
- (iii) Postings and transfers.
- (iv) Deputation cases to be finalised.
- (v) Position regarding disposal of applications for sanction of advances, OTA, Honorarium etc.
- (vi) Disposal of disciplinary cases.
- (vii) Writing up of annual confidential reports.
- (viii) Preparation of bills (regular and supplementary).
  
- (ix) Posting of Leave Accounts.
- (x) Opening of service books and annual verification of services.
  
- (xi) Obtaining nominations from staff for DCRG, Insurance etc.
  
- (xii) Matters connected with staff colony and other welfare activities.
  
- (xiii) Training Programmes.
  
- (xiv) Hindi Teaching Scheme.

**5. Controlling Sections:-**

- (i) Pending Reviews.
- (ii) Pending reports to Hqrs. office, Govt. etc.
- (iii) Revision of Codes & Manuals, issue of correction slips etc.

Note: The list given above is only illustrative and not exhaustive. All significant items of arrears in the section or with the AAO (though not mentioned in this list) should be specifically mentioned in the handing over report.

**ANNEXURE - III**

(Para 7.62)

**Handing Over Report of Sr. Accountant/Accountant  
(to be prepared in duplicate)**

- |       |  |   |  |                        |                       |
|-------|--|---|--|------------------------|-----------------------|
| 1.    | Section  |   |  |                        |                       |
| 2.    | Name of the Relieved Sr. Accountant/ Accountant  |   | Event necessitating the handing over No. & date of O.O |                        | Date of handing over. |
| 3.    | Brief narration of work:   |   |  |                        |                       |
| 4.    | State of work in the Unit:   |   |  |                        |                       |
| (a)   | Compilation Due to be completed to end of  | completed to end of                               |  |                        | Remarks               |
| (b)   | Register>Returns etc., maintained in the unit (list out all the Registers>Returns)   |   |  |                        |                       |
|       | <b>Name of the Register</b>  | <b>Due to be closed to end of</b>                 | <b>Closed to end of</b>                                | <b>Remarks</b>         |                       |
|       | 1. Purport Register  |   |  |                        |                       |
|       | 2. Despatch Register   |   |  |                        |                       |
|       | 3. Other Registers   |   |  |                        |                       |
| (c)   | Correspondence:  |   |  |                        |                       |
| 6.    | <b>Reply to Review Remarks by</b>  | <b>No. of paras/items</b>                         | <b>Reply due on</b>                                    | <b>Reply furnished</b> | <b>Remarks</b>        |
| (i)   | ITA  |   |  |                        |                       |
| (ii)  | Current Review by AAO  |   |  |                        |                       |
| (iii) | Post Review by ITA   |   |  |                        |                       |
| (iv)  | Post Review by other AAOs  |   |  |                        |                       |
| 7.    | Filing   |   |  |                        |                       |
| (a)   | Correspondence:  | Completed to end of given to Clerks for stitching |  |                        |                       |
| (b)   | Vouchers: Received after attaching Content slips written up  | Actually given for stitching                      |  |                        |                       |
| 8.    | <b>Records due to returned O.Rs</b>  |   |  |                        |                       |
|       | <b>Nature of Records</b>   | <b>Date on which obtained</b>                     | <b>Reasons for non-return</b>                          |                        |                       |
| 9.    | Important cases (including confidential ones) pending final action (all items pertaining to the unit in the Sectional Register of pending cases to be included here) |   |  |                        |                       |
|       | <b>Subject</b>   | <b>Case No.</b>                                   | <b>Latest Position</b>                                 |                        |                       |
| 10.   | Important adjustments to be carried out, if any:   |   |  |                        |                       |
| 11.   | The following records are handed over  |   |  |                        |                       |



- (to be listed in detail)
- (i) Confidential Cases
  - (ii) Registers
  - (iii) Letters mentioned in Sl.No.4  
(e) (i)
  - (iv) Valuables
  - (v) Books, ready reckoners etc.,  
in custody
  - (vi) Pension cases
  - (vii) PF Ledger cards
  - (viii) PF Final withdrawal cases
  - (ix) Others

12. Keys of Table steel/wooden cup board etc., handed over:

Table	Sl.No.
Cup Board	-do-
Almirah	-do-

13. Any other item requiring special mention:

(Reconciliation) despatch of documents to field parties, compilation of monthly returns of the section etc.

Handed over:

Taken over:

Signature of Relieved Accountant

Signature of Relieving Accountant

14. Remarks of Asst. Accounts Officer.

Signature of AAO

15. Remarks of Accounts Officer

Signature of Accounts  
Officer



	<b>Due to be given for filing</b>	<b>Actually given to filer</b>	<b>Arrears (specify) District and month)</b>	<b>Due to be received after stitching out of (ii)</b>	<b>Actually received from filer</b>	<b>Remarks</b>
	<b>(i)</b>	<b>(ii)</b>	<b>(iii)</b>	<b>(iv)</b>	<b>(v)</b>	<b>(vi)</b>
9.	Handing over of vouchers to old records Month upto which to be handed over: Month upto actually handed over : Remarks in respect of arrears (Specify districts also)					
10.	Office copies of drafts to be obtained from Despatch section.					
		<b>Last collected from Despatch section</b>	<b>No. collected</b>	<b>No. distributed</b>	<b>Balance</b>	
11.	Stationery indent due to be supplied (if any):					
12.	Other items:					
			Handed over	Taken over		
			Signature of Relieved clerk	Signature of Relieving clerk		
13.	Remarks of Assistant Accounts Officer/Supervisor					
			Signature of AAO/Supervisor			
	Submitted to AO		Initials of AO			

## **CHAPTER - VIII**

### **General**

**8.1** Office Establishment including inter-alia correspondence, general upkeep etc., is done by a group of Sections under the control of the AO/OE. For convenience sake the OE Branch in the office of the Principal Accountant General (A&E), A.P., is divided into four sections viz., OE-I, OE-II, OE-III and OE-IV. The distribution of work among these sections is given in annexure.

**8.2** OE-I Section is responsible for the following:

- (i) It should maintain the accounts of dead stock.
- (ii) Check the contents of packages of stationery and other articles received from the Controller of Printing and Stationery.
- (iii) Arrange for the sale of waste paper and other unserviceable articles and remit the sale-proceeds there of to the Bank for credit to Government account.
- (iv) Arrange for the supply of furniture and other articles required for the use of the office;
- (v) see that the librarian issues and replaces books circulates and distributes gazettes promptly. and
- (vi) see to the general arrangements of the office and deal with the miscellaneous subjects concerning the general administration of the office.

#### **MTS Officials**

**8.3. Postings:-** The postings and transfers of MTS official will be made by the Accounts Officer (Admn.)

The MTS staff attached to sections will be under the control of the respective AAOs; while those attached to the Branch Officers will be under the control of Branch Officers. Casual Leave and Earned Leave will be sanctioned by the Branch Officer or the AAO as the case may be, vide the detailed instructions contained in the Chapter "Office Discipline".

**8.4** As many MTS officials as are required will attend office on all holidays to attend to urgent work, if any, and to carry, papers to the PAG's residence or other Branch Officer's residence. All the MTS officials will be given this work in turn, the concerned OE section making the necessary arrangements.

**8.5** In order to avoid undue pressure on MTS officials of the OE Section, those attached to Branch Officers and the several sections except the one doing duty at the Principal Accountant General's residence may be

required to take their turn in delivering in the evening such local tapals as can conveniently be delivered by them in the direction of their homes.

**8.6** Members of MTS service should note that politeness is expected of them in their relations with the other members of the office and visitors and should any case of incivility be proved against them, disciplinary action will be taken.

**8.7** Supply of Uniforms:- Uniforms will be supplied once in two years to the eligible MTS officials as per the scales laid down in the Government of India "Handbook on Uniforms of Group 'C' employees.

**8.8** Livery Indents:- Indents for livery material should be sent to the Directorate General of Supplies and Disposals. Director of Supplies (Textiles) in accordance with the procedure laid down by the Ministry of Home Affairs in their O.M. No.68-M. 5/4/58-Public-II, dated 27th February 1962 as amended from time to time. In cases where the requirements do not exceed the prescribed minimum limits fixed by the Directorate General of Supplies and Disposals and purchases are required to be made locally, competitive current rates should be accepted and the concurrence of the Ministry of Home Affairs/Finance should be obtained if the cost of any article inclusive of Value Added Tax and Excise Duty, exceeds the prescribed limits by more than 15 per cent.

**8.9** The life of the various articles of uniforms should be counted from the actual date of issue. Steps should also be taken to ensure that the MTS do not spoil the uniforms and that they surrender them in the event of their discharge from their service. Efforts should be made to reissue such uniforms to those employees to whom they will fit. Such issue will be only for the remaining period of life of the articles. If however, the uniforms have been used for more than half their life and do not fit any other MTS such uniforms should be auctioned out to the best advantage of Government. In cases where the discharged persons were suffering from infectious diseases the uniforms should under no circumstances be taken back. MTS who proceed on leave preparatory to retirement or actually retire may be allowed to retain their uniforms provided the uniforms have outlived more than half of their prescribed life.

(GOI., MHA., OM NO.5/13/57/57 Public-II dated 12th October 1957 received in CAG's Endt. No.1910-NGE-1/3-57, pt.V dated 15th November, 1957).

Note: (1) Washing allowance at the rate of Rupees sixty per month be paid to the MTS who are supplied with uniforms. No washing allowance is, however, admissible during leave other than casual leave.

(GOI., FD. Endt. No.F.2 (25)-Ex.II-37, dated 8th October 1957 and MHA No.5/ 13/57-Public-II, dated 12th October 1957 rate modified with 6<sup>th</sup> CPC

Report).

Note: The washing allowance should be drawn on the Establishment pay bill forms along with the monthly pay and allowances.

(GOI, MF Dept. of Economic Affairs OM No. F.9(9)-B/58 dated 15th May, 1958 and CAG's Lr.No.3177-Admn.I/540-58, dated 12th December, 1958) read with GOI Dept. of personnel and A.R dated 14th May 1976 Communicated with CAG's letter No.1610 N.G.E.4/45-76 dated 7th June 1976.

## **ANNEXURE**

**(Vide para 8.1)**

### **DISTRIBUTION OF DUTIES AMONG OFFICE ESTABLISHMENT SECTIONS**

**O.E-I** Control of contingent expenditure of the office purchase of furniture and office equipments, fair copying, arrangements in connection with examinations, Accounts of dead stock. Stationery, Forms, sale of waste paper, distribution of furniture, library, fire extinguishers, general upkeep and maintenance of office, control of Menial staff, Security watch and ward arrangements.

**O.E-II** Marking of letters and distribution of Dak Receipts and distribution of local tappals, Maintenance of Register of valuables, U.O. References.

**O.E-III** Despatch of letters, Maintenance of Stamp account Franking machine Account.

**O.E-IV** Preservation and Issue of Old Records.

(Authority: EB.I/8-12/71-72/Misc/O.O. No.586, dt.03.01.1972)

**CHAPTER IX**  
**Inward Correspondence Branch**  
**General**

**9.1** This branch is responsible for the receipt and registration of inward letters and their distribution to the sections concerned.

**Receipt of Letters:-**

**9.2** From the tapals received in this office all covers received from Comptroller and Auditor General and Ministries of Government of India, should be sorted out and sent to the Principal Accountant General for being opened in his presence. All the tapals including those received by local delivery should be got opened with the available MTS of office Establishment sections twice daily at 8-45 a.m and 11-15 a.m in the presence of Section Head or any other AAO deputed for the purpose. Important documents such as Service Registers, etc., will be sent to the under-cover units while the communications like UO references, Government of India and Government of Andhra Pradesh references will be sent to Index unit for necessary action. U.O references, Government of India and State Government orders are indexed in OE Section and sent to PAG/concerned Group Officer who peruse them and return. All the letters will be duly stamped, marked and sorted out section-wise.

The letters opened in the presence of the Principal Accountant General will be diarised by his personal staff and transmitted to the Group Deputy Accountant General who after perusal shall mark them to the concerned Branch Officer. In respect of the other tapals after the sorting is completed the date the number of ordinary letters and the index numbers of the letters received from Government of India and Government of Andhra Pradesh as indicated by the Index unit will be noted in the sectional Transit Registers/Under cover register as the case may be and sent to the respective Branch Officers at 11 a.m and 2-30 p.m daily.

Registered dak should be diarised in detail in the sectional under-cover transit register and sent to the respective Branch Officers for perusal and onward transmission to the Assistant Accounts Officer concerned who will arrange to acknowledge the receipt of the letters after verifying the dak.

Note: Branch Officers should also see that Govt. orders not seen by PAG/Sr.DAG but which are considered to be important to be seen by them should be submitted to them for perusal. Similarly important communications including replies to letters issued from the office with the approval of PAG/Sr.DAG should be marked by the Branch Officer to PAG/DAG for perusal.

**9.3** All covers received by name to the Branch Officers should be passed on to them and the covers addressed by the names of Principal Accountant General/Deputy Accountant General will be sent to their stenographers. The confidential cover received by designation should be

passed on to the stenographers to Accounts Officer (Admn.) who obtains the orders of AO (A) for their disposal.

**9.4** Local tapals received in the office will be opened in the presence of the Section Head and passed on to the concerned unit, Index, under-cover or ordinary as the case may be.

**Examination of covers :-**

**9.5** Before opening the covers, they should be carefully examined and after they are opened and the contents emptied the covers should again be examined to see that nothing has been left within.

**Retention of used envelopes received from outside :-**

**9.6** All covers received from other offices should as far as possible be used again in the office, by removing the economy labels pasted to the flaps and pasting new ones on them, the address being written on the labels only. When opening the covers, therefore, care should be taken to open them without damaging the flaps of the covers in any way. All damaged covers which cannot be used again should be torn and kept in the waste paper room for sale along with other waste paper.

**9.7** The papers to be indexed will be marked with an Index stamp at the top right hand corner showing (1) General Diary Number, (2) File or case (3) Disposal and (4) Initials of the section head with date. In the case of papers, however which have to be forwarded in original to some other office with an endorsement, no stamp or other mark (initials, etc.) will be made on the paper itself, but a separate docket sheet (Form No.S.1) showing the above particulars will be attached thereto. The date stamp, as well as any other entries, should be confined to this form.

**9.8 (i)** All tapals by Registered post should be received centrally by one Clerk in the undercover unit after carefully verifying the address. The registered packet number, the place of despatch and the date of receipt should be noted in the Register of Receipts. The covers should then be distributed amongst the Clerks concerned taking their acknowledgement. The covers should then be opened and all the letters in each cover, the postal registered number and post office should be noted. The letters should then be entered in the General Register or data entered in Computer indicating (1) Serial Number, (2) Registered Packet Number, (3) Place of registration, (4) Number and date of the letter, (5) Office from which the letters were sent, (6) Brief subject, (7) Section to which it relates.

Further entries on the letters should then be made to indicate serial number of general register and the section to which it is marked. The letters should then be stamped and sorted out according to sections and put in the Undercover



Sectional Transit Registers or Computer Generated Sheets in which the entries made on the top of each letter should be entered giving special indication of any enclosures.

- (ii) The Transit Registers/Computer generated Sheets should then be sorted according to section charges of the Branch Officers and sent to them daily. The acknowledgements of the sections should be scrutinised after the registers are returned.

#### **Government of India letters**

**9.9** All communications received from the Government of India, should be first submitted to the Principal Accountant General, Dy. Accountant General for perusal in dak stage and entered in the system indicating the Sections to which they are marked and the index numbers should be noted on them. These letters should be passed to the ordinary dak unit for transmission to the Section by entering the index number in the dak Undercover Register/Computer generated Sheets.

#### **Government of Andhra Pradesh letters**

**9.10** The dak received from the Government of Andhra Pradesh should be opened by the Section Head of the concerned OE section and submitted to PAG/the concerned DAG for perusal. The index numbers should be noted on the letters and the sections to which they are marked should be indicated in the system against each entry. They should then be passed on to the ordinary dak unit for transmission to the sections by entering the index numbers in the dak under cover registers as in the case of Government of India dak. The letters received through Finance Department should be diarised department-wise only but with an indication as to the number and date of Finance Department endorsement.

(Corres. O.O.No.57-58-4, dt.24-1-1957.. 25-1-1957).

#### **Gazettes:-**

**9.11** The Government of India or Government of Andhra Pradesh Gazettes should be diarised in the concerned Index Registers and passed on to the concerned sections after circulation among the DAG and AO (Administration).

#### **Indexing, etc:-**

**9.12** The Section-head will arrange to have the letter marked "urgent" picked out first and have them registered and delivered to the section concerned with the least possible delay.

#### **Inward Section**

**9.13** Every day on an average 1200 letters are being received in Inward Section. This figure may go up as and when the State Government revises the Pension of the Pensioners on the recommendation of the State Pay

Commission. Some letters are received by Post. In the Local Counter some letters are received by hand. The covering letters may pertain to the pension cases, GPF Final Withdrawals, Part time Advances, etc. and ordinary letters are received.

The received letters are required to be opened, counted, segregated Group-wise and entries are made in the Dak Register (Manual) maintained for the purpose and distributed among various Units for Section-wise marking. Sometimes a single letter may cover the pension cases of several retired Government servants. For the purpose of counting number of letters it may be treated as a single letter. However, the data entries are required to be made in respect of all the retiring employees contained in the covering letter. Otherwise, the particulars of some of them may be omitted in clearing.

After data entry, a Report is generated which is sent to the concerned Sections, the next day if not on the same day, along with the Dak for acknowledgement. The acknowledgements are obtained in the Hard copy as well as in the system. Urgent letters (Valuables, legal cases, RTI cases etc.) received are to be sent to the concerned on the same day after data entry for obtaining acknowledgement. Fresh cases of Pensions/ Revision cases received are counted and handed over to Pension Inwards for onward transmission to the Pension Group. Tapal received in the name of PAG/DAG/Other Officers are sent to the concerned Peshi after making data entry.

#### **Grievance Redressal Cell**

9.14 Two Units for Pension enquiry and GPF enquiry supervised by an AAO (Ad-hoc) attends grievances. GPF Subscribers and Pensioners in person or by phone may enquire the status of their cases. The AAO advises them suitably. Based on the particulars furnished by the GPF subscribers, the Cell helps them in adjusting the missing credits in their accounts. The Cell issues Adjustment Memos and Missing Credit Memos to the GPF subscribers after such adjustments in their accounts. In cases where the Pensioners fail to receive the copy of Pension Sanction letter, the Cell will supply a copy of the same to them.

#### **E-Mails**

9.15 Centralized E-Mail downloading will be done in Inward Section. Daily GPF/Pension mails down loaded will be got printed and closing sent to PAG for information. Senior Console Operator will watch the replies to E-Mail and ensure that replies are received within three working days from the concerned Section. Missing credits adjustments are also done by the AAO (Ad-hoc) based on the information contained in the E-Mails. E-Mail pending report (for more than 15 days) will be submitted to PAG/Group Officers. AAO SCOs will co-ordinate the Cell work. The Cell is under the direct control of FM Section.

The date of receipt should be entered prominently across the page

over the first entry for the day in each register. The serial number (e.g., GI 45 GF 94) should, at the same time, be entered, in the first column of the stamps referred to in paragraph 10.23 and in cases where a docket sheet is attached to the inward letter, the purport of the letter should also be copied by the indexer under the heading "subject" of the form.

**9.16** The OE section will mark on each paper the functional group or department of the office to which it relates. If a paper requires action in more than one functional group or department, all the functional groups or departments concerned will be indicated thereon by their distinctive letter, the functional group or department primarily responsible for disposing and eventually filing the paper being indicated first.

All letters received in the office are expected to be delivered by the OE Section to the sections concerned on the very day and at any rate not later than 12 noon of the day following the date of receipt in the office.

**Transmission of dak:-**

- 9.17** (i) Three registers each for passing on the undercover and ordinary dak will be maintained by OE section so as to provide for the transmission of II and III dak to the respective Branch Officers while the registers containing I dak is still in circulation and has not reached back OE section and to further enable OE section to send the letters of next day even if the II register is held up elsewhere for some special reasons.
- (ii) The procedure for transmission of the dak and recovery of undercover and ordinary dak transit registers will be as follows:-
- (a) MTS of OE will convey the Dak Transit registers daily to the rooms of Branch Officer and deposit them on the table of the Branch Officer. After perusal by the Branch Officers, the BOs should arrange to pass them on to the concerned sections expeditiously
  - (b) After the receipt of the dak is duly acknowledged, dak transit registers should be sent back by the AAOs to their respective Branch Officers who will ensure that none of the registers sent to the sections under their charge is detained in the sections. The purpose of this arrangement is that transit registers should be routed back to OE section through the BOs., of the sections in the same sections in the same manner in which inward dak passes through the BOs., and also to see that dak does not go on unattended after its receipt from OE section.
  - (c) An MTS of OE Section will collect the registers from the rooms of the BOs when the dak registers of the following day are placed before the Branch Officers.

- (iii) Sections will receive the dak transit registers direct from their BOs (and not from OE section) and will return these registers to their BOs from whom they will be collected by OE section.

Branch Officers and Assistant Officers should ensure that delay in passing on the inward correspondence is eliminated at all levels.

(O.M.II/Genl/74-75/Circular No.1, dt.29-8-1974)

**9.18** Receipt of dak should be given top priority at every stage and Dak Transit Registers/Computer Sheets returned to OE section immediately. If any Branch Officer is absent, the dak should be perused by the Officer to whom the urgent work of the section concerned may be allotted. Similarly, if the AAO is absent the dak should be verified and received by the Senior Accountant. The absence of the AAO or the Section Clerk or the Section MTS member should not provide an excuse for not receiving the dak and returning the transit registers. The acknowledgements of the sections for the letters sent each day and the prompt return of the transit registers should be specially watched by the OE section concerned and any discrepancy should be brought to notice immediately.

**9.19 (i)** OE Section should ensure that letters are marked correctly in the first instance.

**(ii)** Where, however, a section finds that a letter is wrongly marked to it by OE Section the concerned AAO may return the letter under his signature to OE Section indicating, if possible, the Section to which the paper correctly relates. If however, the AAO is in doubt regarding the correct section to which such paper relates he may tag all such letters that have been received in the dak register on that day and return them to OE Section with a note that the particular letter under reference may be sent to the controlling section for final marking. On receipt in OE section, these letters will be finally got marked by the Controlling sections and distributed immediately. The Sections are required to accept without fail such letters finally marked to them by the controlling Sections.

**(iii)** In cases where the paper relates to another Section under the control of the same Branch Officer, the Section should receive such letters and transfer them to the proper Section through the Sectional Transit Register.

(O.M.II Circular, dated 29-3-1975)

**9.20** The dak marker should examine carefully the enclosures to letters and see that they are all in order. If it is stated in a letter that the enclosures have been sent under a separate cover, he should look for the enclosures link them to the letter in question and record the fact in the

margin. If any enclosure is wanting, he should likewise record the fact in the margin of the letter in order that the section concerned may call for the wanting document without delay.

**Acknowledgement of letters by sections:-**

**9.21** The diarist who receives the letters sent by OE section will acknowledge them after verifying the entries made in the transit register.

**9.22** The transit registers should be carefully checked to see that there are no missing items and any discrepancy should be immediately pointed out for further investigation. Leaving items unacknowledged or recording noting such as "not received", "Enclosures not received", "Does not relate to this section", etc., in the transit register should be avoided. If any letter entered in the transit register has not been sent along with it the matter should at once be reported to the concerned OE section.

**Telegrams:-**

**9.23** All telegrams (other than those addressed to the Accountant General by name) received after office hours and on holidays should be acknowledged by the caretaker and handed over by him to the head of the section dealing with the receipt of letters on the following working day.

**9.24** All telegrams should, after perusal by Principal Accountant General be sent to the concerned sections only through the respective Group DAG. The Branch Officers should themselves acknowledge their receipt in the special transit registers and then hand them over to the AAO concerned for necessary action. The AAO will get them diarised in the "urgent" register.

**9.25** The Branch Officers should submit to the respective Deputy Accountant General on each Monday, through the respective Control Sections, a weekly list of undisposed telegrams.

**9.26** The indexed letters will be diarised in a separate purport register. The letters will then be distributed to the Accountants concerned in the Sections for disposal.

**Urgent papers:-**

**9.27** All papers of an urgent character that may be sent by one Officer, Department or Section to another should have an "Urgent" slip, attached in a conspicuous place. The fact that "Urgent" is written in blue pencil or otherwise on a paper cannot be known until the letter is examined and is not, therefore likely to receive precedence over others.

**UO References:-**

**9.28** All unofficial references whether they are received from the CAG or Government of India or any other office should be diarised in register opened for the purpose (Form No.S.Y. 318-A) in OE section after submitting them to the Group Officer and Principal Accountant General

for perusal in the dak stage and then sent to the section concerned through the Branch Officer. The acknowledgement of the AAO should be obtained in the register.

**9.29** Whenever an unofficial reference is received by a Branch Officer or AAO direct from the Principal Accountant General and he has reasons to believe that it has not been registered he should see that it goes at once to the concerned OE Section for registration before it is taken up for disposal.

**Note:-**The Unofficial files should be kept intact and returned without any paper dropping away and AAO concerned will be personally responsible for this.

**9.30** UO reference should be disposed of within three days of their receipt in the Sections. If any UO reference is delayed beyond this period, the Branch Officer in-charge must look into the case personally and furnish an explanation for the delay. The disposal or the stage of disposal of unofficial references, received to end of every Wednesday should be reported to OE section on or before the following Monday to enable that section to close the register and to submit consolidated weekly reports to the Principal Accountant General on Tuesday.

**9.31** The Comptroller and Auditor General has directed that UO cases received from his office should be disposed of promptly within a week or ten days of receipt. To ensure speedy disposal of the UO communications of the CAG all sections (including control Sections) should keep a record of the UO cases received from the CAG's office and put it up to the Branch Officer concerned every alternate day, i.e., three items a week.

(No.303-Aud/106-65, dated 18-3-1967 from CAG)

**Comptroller and Auditor General's letters:-**

**9.32** All communications received from the CAG are opened by the PAG's personal staff and submitted to the Principal Accountant General, who marks them to the Sr.DAG concerned. The letters are then delivered to the section concerned through Branch Officers and the section's acknowledgements obtained in the register. The register should be closed every Monday, and a report of letters received to end of previous Wednesday still outstanding on Monday should be submitted to the Principal Accountant General each Monday. To enable AG Secretariat to close the register and submit the reports on Mondays, the sections should furnish by Fridays, in the following form the particulars of disposal or stage of disposal indicating also the reasons for delay, if any.

OE section Index No.	Index No. of the section	Subject	Remarks
(1)	(2)	(3)	(4)

(a) If disposed of, the number and date of disposal.

- (b) If outstanding, the stage of disposal with reasons for delay.

**DO Letters, Telephone messages etc:-**

**9.33** DO letters are simply handed over to the addressees/ Branch Officer-in-charge of the Section to which they relate. Telephonic Messages should be delivered direct to the section concerned by the Telephone Clerk through a transit register in which acknowledgement of the AAO or clerk concerned is taken. All communications of the kind mentioned in this paragraph should as far as practicable, be disposed of on the day of their receipt and AAO should bring personally to the notice of their Branch Officers cases where the document has not been disposed of within three days of receipt.

**9.34** A consolidated weekly report of the number in each category of communications received in the index unit to end of Friday will be submitted to the Principal Accountant General on every Monday.

(O.O. Corres- 4 dated 25-1-1957)

**Valuables**

**9.35(a)** As soon as valuables are received the OE Section should send the same to AO (OE) who will record the word "received" with his dated initials on the covering letters and have it entered in register of valuables in Form S.Y.249 which should be maintained in the OE Section. The valuables will be retained under the custody of AAO (OE).

Note: Even if by chance any valuable is directly received by any other section it should be sent immediately to AO(OE) for getting it entered in the register.

(E.B.I/Valuables/73-74-00, 623 Dt.25-2-74)

- (b) The covering letters through which the documents concerned have been received should be marked by OE to the section concerned and the valuables kept in the safe custody of the AO (OE) Section and released only when required for final disposal. The Accountant concerned of OE Section shall be responsible for keeping the valuables in the safe custody of the AO (OE) and getting it released as and when required.

At the time of releasing the valuables the acknowledgements of the official receiving the documents should be obtained in the register of Valuables itself. The Sections should invariably note the sectional purport number in the register of valuables maintained by OE Section on the day of receipt of the letter or by the next day at the latest so that there is no possibility of its being lost sight of at any time. The valuables on hand should be made available for physical verification by the officer nominated by the PAG as and when required. No separate register need by

maintained by the AO (OE) for this purpose.

- (c) The OE Section should close this register every week analysing the valuables which are still outstanding i.e., not disposed of and the sections to which they relate. This review should be submitted on each Monday to the BO and the Sr.DAG (Admn.)
- (d) Each item should be kept outstanding until the disposal is got noted by a reference to the verification of credit under proper head of account by the section concerned.
- (e) The controlling section which receives the valuables as well as the covering letters from OE Section may however maintain a single combined register for watching receipt and disposal of valuables in the following form:

**Register of receipt and Disposal of Valuables:-**

1. Serial No. with date of receipt from OE Section.
2. No. and date of covering letter and from whom received.
3. No. and date of cheque/draft.
4. Amount.
5. Head of Account credited/sub-Account No.
6. No. and date of letter forwarding the cheque to the Bank.
7. Dated initials of the AAO/BO
8. No. and date of challan.
9. Date of credit in the Government Accounts.
10. Initials of Assistant Accounts Officer.

No item will be closed in this register until the credit is verified. The general orders regarding maintenance of register of valuables as applicable to OE will also be applicable to these registers and they should be closed every week and submitted to group officers. The pending items, should be made available for physical verification when required.

- (f) The Sections which receive the covering letter should watch the realisation of demand drafts/cheques in the subsidiary registers in the proforma prescribed below and not in the proforma prescribed in SY.249 which is meant only for OE Section.

(E.B.I/valuables/73-74/00.623, dated 25-2-1974 and O.M.II/valuables/00.1 dated I-1976 and O.0.3/O.M II Dt.20-3-1976)

- (g) (i) In respect of cheques Bank drafts, etc., sent to the State Bank for realisation the sections concerned should open a register in the form given below:



**Register for watching realisation of valuables, cheques:-**

Sl. No.	From whom received	Purpose	No. date of cheque	Amount
1.	2.	3.	4.	5.

No. & date of letter forwarding the cheque to the Bank	Initials BO and PAG	Date of credit in the Bank sheets	Initials of the AAO
6.	7.	8.	9.

(O.N Columns 1 to 7 will be filled in whenever the cheque is sent to the Bank. The AAO should initial column 9 after verifying the credit).

- (ii) Surety Bonds executed by permanent Government servants in connection with the grant of an advance to a temporary Government Servant, are important valuable legal documents and the authorities concerned should be fully aware of the implications involved in the loss of such a document. It is imperative that such "Surety Bond" should be kept in a safe by the AO (OE) along with the valuables referred to in sub-para (a) above, after entering them in the register of valuables. As and when an advance is repaid in full, the "Surety Bond" relating to it would be returned to the Government Servant and an acknowledgement obtained in the relevant column in the register.

(GOI, MF, OM No.F.36(3).EV.154 dt.16-8-1954)

**9.36** The section having cheques, Government promissory Notes, Drafts Bills of Exchange, etc., which have to be sent to the Bank for credit to Government may send them in a sealed cover to the AO(OE) Section who will arrange to send the covers to the Bank and obtain acknowledgements in the tapal book maintained separately for this purpose.

**Review of the register of valuables:-**

**9.37** The AO (OE) will review the register of valuables weekly, to satisfy himself that all the valuables have been properly disposed of, and issue warning slips to the sections concerned in cases of delays (1) in the disposal of the valuables (2) in obtaining acknowledgements therefor or (3) in noting the acknowledgements in the register. He should initial at the foot of the last page so reviewed in token of the fact that all previous entries have been examined and the valuables are found to have been satisfactorily disposed of.

**Cash or cheques received in office:-**

**9.38** Cash or cheques should not ordinarily be accepted in this office in discharge of debt due to Government or for credit to Public Account, except when rules specifically require otherwise. Letters issuing from this office demanding payments should distinctly state that payments will have to be made into the nearest Government Treasury and not to this office. If, however, cash or cheques are received in any case, they should be properly acknowledged by the Section concerned and orders of the concerned BO taken immediately for their disposal. Cash should be made over to the Cashier, who will at once enter the amount in the office cash book and get the entry attested by the AO (Bills). In respect of cash received through Money Orders for credit to Government the money orders will be received and acknowledged by the AO (Bills) but the money will be made over to the Cashier who will, follow the same procedure as detailed above. The Cashier will be responsible for the safe custody of the money till it is sent to the Bank for credit to Government account. Cheques on the other hand should not be made over to the cashier, nor entered in the office cash book but should be treated like other valuables.

Note: Cheques should be crossed if not already crossed at the time of receipt.  
(CAG's Lr.No.1-Admn/17-40 dt.6-1-1941)

**Service books etc :-**

**9.39** Service Books, savings Bank Pass Books, etc., received in the office are recorded in a transit register (Form No. SY.244) maintained by the OE Section for the purpose, and acknowledgements of the Section concerned are taken therein when they are sent to the Sections concerned.

Note: (1) It is essential that valuable enclosures such as SB, Savings Bank Pass Books etc., should pass through as few hands as possible and the OE Section should take special care to see that they are sent direct to the AAO concerned immediately the registered covers from the Post Office are received and opened by him.

Note: (2) The inward clerk of the Departmental audit Section shall maintain a separate register for the receipt and watch of the disposals of the SBs received in the section and the AAO will be personally responsible for the safety and maintenance of these books under lock. The register of service books should be closed every fortnight and submitted to the B.O for scrutiny together with the explanation for outstandings. Special orders of the DAG will be necessary in cases where service books are to be retained for long periods.

(TM.OO.No.61 (File No.59/53-dt.11-3-1953-Manuals Section File No.19/Manuals 1953)

**Award statements:-**

**9.40** Award statements received from Collectors, Land Acquisition Officers or Judicial Officers are very important legal documents and a separate transit register should be maintained and each item recorded

therein individually and sent to the proper section and acknowledgement obtained. It should also be seen that the enclosures do not get detached from original letters since their identity cannot be traced. Such statements not sent with details in a separate transit register but mixed up with regular letters are liable for rejection by the Section concerned.

Note: The audit section should watch the disposal of the award statements by maintaining Register of Award statements.

**Unsigned and incomplete letters:-**

**9.41** If any document is received unsigned or incomplete in any respect or is not required by this office, the section for which it is marked should take action on it and not the OE Section. In case, however, in which a letter or paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable the OE Section, should at once send the letter or paper to the proper office or call for a copy of the letter to which attention has been drawn.

**Service of Court summons:-**

**9.42** Summons are perused by PAG first, indexed in OE next and to Admn. immediately for necessary action. A summon to attend a court should be served on the person concerned, without any delay. The official incharge of the management of the office will be held personally responsible in the matter. If missent to this office, it should be despatched to the head of the office concerned the same day and it should be pointed out to the court concerned that summons were sent to this office by mistake and that it has been redirected.

**Circular letters to be shown to Branch officers returning from leave:-**

**9.43** (i) The CAG has decided that the attention of all Branch Officers on their return from leave, should be drawn personally to circular letters of general interest which have been issued to Accounts Offices during their absence of leave. For this purpose a stock file of such letters received from the Government of India, the CAG, etc., is kept in duplicate in the office library, one set alone being intended to be lent. OE Section will be responsible for the issue of the file to officers on their return from leave for perusal and return within a fortnight. The Section will take the Branch Officers initials on supply and remind him after a fortnight if it is not returned in the meanwhile and frequently thereafter till the file is returned.

(ii) Care should be taken not to burden the stock files with

orders regarding changes in rules which are applied in audit, however important they may be. Only circulars of an important nature such as those involving changes in the procedure and work of account offices and others general interest to all Government Servants, e.g., orders laying down duties of Government servants in the matter of political movements, need enter this file.

(iii) The Section which receives a circular letter from the sources mentioned in sub-para (1) above will consider the necessity or otherwise for a copy being filed in the "Stock files" and submit its proposal in this regard for the orders of the Branch Officers in-charge. On obtaining the Branch Officer's orders, the AAO concerned will send a copy in duplicate to the OE section before file order is given on the current.

(iv) A report of submission of the stock file to Branch Officers returning from leave will be submitted by OE section AO (OE) monthly on the 15th.

#### **Pension application process – New method**

##### **9.44 State Government Employee:**

1. Fills all the relevant details through on-line facility ([available on AG's website](#)) including GPF No and details of Long Term Advances taken and recovery completion details. [There are inbuilt input controls to ensure that data is in format prescribed and is complete.](#)
2. Uploads the photo graphs in digital format.
3. Also provides personal mobile number, e-mail ID along with PSA's phone number and e-mail ID. System stores the phone number and e-mail ID of PSA once entered and populates automatically for subsequent selection.
4. [On completion, issues command to PRINT. The following occurs simultaneously:](#)
5. [System prints the pension and provident fund final withdrawal forms separately, in A4 size, with details and photograph.](#)
6. [Pension application is emailed to the PSA and DDO \(if they are different\), and GPF portion to the DDO.](#) PSA and DDO can access the data based on key fields like employee ID, DOB, DOJ etc.
7. [The information is uploaded on the AG's system alerting him](#)
8. [Systems sends an SMS alert confirming the entry through web application.](#)
9. [The system generates a user id and password \(changeable by the applicant\) which can be used by the applicant subsequently to trace the progress of his](#)

pension and provident case and can download his party copy issued by AG after finalization.

#### **9.45 PSA/DDO**

1. Receives the physical and electronic versions of the application
2. Has the option of using the on-line facility provided by the PAG to CORRECT the details filled in by pensioner, CALCULATE capture the pension/DCRG admissible, and COMPLETE/ PRINT the PSA/ DDO portion of the application. Else, manually does the calculations and completes the application by using the application submitted by the pensioner.
3. PSA/DDO signs in ink with rubber stamp at appropriate places like Part-II B etc
4. Send the papers to PAG along with Service Books

#### **Principal Accountant General:**

1. When the pensioner completes the online application, PAG is alerted, and does the following:
  - (i) Requisitions the pension case from Old Records (in case of pension revision)
  - (ii) Calls for missing records from employee/ DDO/ treasury (like missing credit/ presumed debit in the case of GPF and Long Term Loans)
  - (iii) Issues the clearance certificate (in case of Long Term Loans)
  - (iv) Finalises the GPF case.
  - (v) Awaits receipt of pension proposals along with Service Books in Inward section.

#### **9.46 Pension case receiving process- New method - Inward section**

The electronic packages used in DAK Inward section and Pension Group are integrated. The Inward section has two parts:

- (1) Non technical Administration Staff (NTS) who receive and acknowledge all letters, cases etc., and
- (2) Technical Staff (TS) from Pension and GPF whose job is to screen all cases before acceptance.

The NTS receives the case. Gives provisional acknowledgement if case is received through messenger. Passes on case to the concerned TS (Pension or GPF as may be). A flag is generated on the system to show that the papers have passed from NTS to TS. The pensioner also receives an SMS and email. From this stage onwards the pensioner can verify from the AG's website the processing status of his case. If pensioner (and PSA) has used the online application process, the TS Accountant will download details entered by pensioner and PSA from the AG's website and migrate to Pension database. Else, the TS capture the details through data entry on the Pension package with specific reference to qualifying service, last

pay drawn, specific pension rules applicable, amount recommended for withholding, recovery etc.

The TS AAO scrutinizes the case to see if the case can be accepted for complete processing or requires additional documents or should be returned (due to missing signatures, missing Legal Heirship Certificate etc.) If the case is to be returned or additional documents are required, the TS AAO incorporates the reasons on the system which are printed out and sent to the PSA/ DDO along with the pension application (if it is to be returned) or separately. SMS and email intimations are also sent to the PSA/ pensioner and can also be known from the AG's website.

If the case papers are in complete shape, the system allots the case to sections on round robin basis (ensuring equitable distribution of cases to pension sections) and generates a file number that indicates the concerned pension section and the unit (sectional accountant who will process the case). The file number is also to be recorded on the pension proposals for easy identification. Receipt of Revision cases are intimated electronically to Records section for retrieval of pension case and sending to concerned pension section.

The data captured on the system is generated on an input sheet, which is checked and signed by the TS AAO and sent along with the pension papers to the concerned pension section. A flag is also generated on the system to show that the papers have moved to the concerned pension section.

#### **Pension EDP Section**

9.47 Generates acknowledgements and sends to dispatch section, sends SMS alerts to the registered mobile numbers, Updates the details in the AG's website.

#### **Pension case receiving process- New method**

**(Is the below done by Inward system (as above) or by Pension EDP?)**

#### **Pension EDP:**

Acknowledgements will be generated by Pension EDP to the cases registered on previous working day and sends to respective pensioners. Section wise list of revision cases registered on previous day is generated and sends to old records who in turn picks the old files as per list from library and sends them to sections concerned. (Accountant in section receives the old file from library and revision proposals from Inward section at the same time). Sends the date of registration as SMS alert to the registered mobile number of the pensioner.

#### **Strengths (New System)**

9.48 Treasuries have been instructed to ensure that the employee ID number is incorporated in the salary bills for March. This is captured in the VLC (Voucher Level Computerisation) module in the PAG office. Treasuries have a HRMS (Human Resource Management System) database, which captures details of name of the employee, his ID, his department, date of birth etc. This information is integrated into the AG's database after verification with the details captured on VLC. In many cases, the employee's GPF account is also maintained by the AG. To access his account on the website, the employee is required to enter his employee ID, date of

birth, email address and mobile number. This data from the GPF database is linked with the information received from the VLC and HRMS databases. Consequently, the AG is able to alert the employee to submit his pension application in advance of retirement.

A comprehensive **web** application form which automatically captures information common for both pension and GPF final withdrawal is provided on the PAG's website. These can be printed out as separate standardised pension and GPF final withdrawal forms. The PAG's website provides the facility of having the joint photograph uploaded electronically and printed out as part of the application.

The uploaded photograph can be printed in colour by the PAG as part of the pension authorisations, which the treasury officer can verify before making payment. The descriptive rolls can therefore be retained by the PAG instead of sending them to the treasury. The online application process ensures that the pension, GPF, Loans and Records (for pension revision cases) sections are electronically alerted immediately and take advance action.

At the instance of the PAG, the State Government has reiterated to all departments the existing instructions on periodic verification of service books. Similarly, the State Government has directed that all Service Books forwarded to the PAG for pension authorization invariably contain a certificate that the entire Service Book (including pay fixations) has been verified and found correct. Pension proposals received in the PAG office without the above certificate are returned to the department at the Inward stage itself.

The Internal Test Audit wing of the PAG office verifies pension cases randomly and any instances of incorrect certification by the departments are brought to the notice of the Head of Department through a demi-official letter from the AG. Field audit parties have been instructed to conduct a test check of Service Books. The AG's website contains details of the registration of the pensioner's application, the probable date of issue of authorisation, problems, if any, in processing, and actual date of despatch of authorisation. This information is also provided to the pensioner through email and SMS.

A Pension Grievance Officer in the rank of AAO with a dedicated mobile phone (the number of which is available on the AG's website) has been posted in the Grievance cell to take care of telephone calls and visitors. The Grievance Cell is integrated with the pension database on real-time basis, and is refreshed every day. The Grievance cell is therefore equipped to handle pensioner's telephonic queries and visit. There is no need for visitors to approach staff of the pension sections.

Pensioners can write to the office either through the general email or the pension email, both of which are available on the PAG's website. These emails are downloaded in the Grievance Cell and in the PAG's secretariat, and immediately responded to by referring to the pension database. All emails where immediate response cannot be given are personally scrutinised by the PAG for further directions to the pension section, if any.

The above measures have also resulted in less number of pensioners visiting the office Grievance Cell and more pensioners corresponding through email.

The application is registered by the Inward section immediately on receipt in the office. The Record section is alerted once the application for revised pension is completed by the pensioner on the PAG's website. The original pension case is segregated, by the Records section, and sent to concerned pension section once the physical application is received in the office and accepted on the system by the Inward (Pension) section. This just-in-time approach eliminates delays. Inward (Pension) section captures on the system the complete data available in the pension application after verification with the first page of the Service Book, and generates the Input Sheet.

Pension cases are distributed among sections on round robin basis, thereby ensuring uniformity of work load. To cater to departmental differentiations, the system provides a check list which is uniquely applicable to the specific department from which the pensioner retired. Due to the various initiatives, the position of the Clerk in the pension sections has been rendered redundant. The pension processing task has clear levels of check and verification:

- a. The Accountant in the Inward (Pension) section fills in the Input Sheet based on the details provided in the pension application **and verifies it with the first page of the Service Book**. The AAO of the Inward (Pension) Section verifies the Input Sheet and approves it.
- b. The Sectional Unit uses the Input Sheet to fill in other details like qualifying service, latest pay fixation, withholdings, recoveries etc., which is then verified by the Section head who incorporates corrections on the system.
- c. The Branch Officer verifies the work done by the Section head by using a specific check list.

Each verification level – AAO of the Inward (Pension) section, Section head and Branch Officer- are wholly responsible for the work verified by them as per the check list.

**Only the Branch Officer is required to affix full signatures (a total of three) on the treasury copies (pension, commutation and gratuity) as under:**

- a. Since all verifications (by the AAO of the Inward section, the Section head and the Branch Officer) are validated on the system –with attendant audit trails- there is no requirement for proof by way of initialling the pension papers.
- b. Once the Branch Officer has authorised the pension, the system affixes his facsimile signature on the pensioner, department and office copies.

Pensioner can download his intimation from AG's website.

Once the integrity of the department, treasury and AG systems (including internal and external networking) is assured, the authorisations can be issued on the VPN, dispensing with the need for ink signatures and physical authorisations.

At the instance of the PAG, and in keeping with the orders of the Hon'ble Supreme Court that the employee should not be penalised for pay excesses not attributable to him, the State Government has issued orders that gratuity should not be withheld on this account unless specifically ordered by the department. Separately, the AG has arranged for the release of all such withheld gratuity.

Similarly, the AG informed the State Government that, the rules may be amended so that, henceforth, no such amounts are withheld and that it would be the responsibility of the treasury officer (as pension disbursing authority) to ensure



that pension is paid only on receipt of LPC. Separately, the AG has arranged for the release of all such withheld gratuity.

The separate VR stage has been dispensed with. In its place, the pension authorities in respect of cases received in advance of retirement (Advance cases) contain a direction to the disbursing authority to only release the pension after the retirement of the pensioner.

The introduction of the initiatives involving electronic processing of cases, the inbuilt verification process, the audit trails, the use of facsimiles in place of ink signatures, limited requirement for only three signatures (in place of the earlier **thirty seven**), and the use of A4 security paper (in place of the pre-printed three-ply computer stationery) has simplified the entire authorisation process, as below:

- a. The Branch Officer approves the case on the system, but retains the case files.
- b. The EDP section prints the authorisations on A4 paper and sends them back to the Branch Officer.
- c. The facsimiles of the Branch Officer's signature are already printed on the department and pensioner's copy of the authorisations. The Branch Officer, therefore only signs on the treasury copies.
- d. Each Branch Officer has a designated Multi Tasking Staff (MTS), whose job is to attach the Service Books to the department copy, the descriptive rolls to the treasury copy (where the joint photographs of the pensioner and spouse have not been uploaded on the system and hence are not printed on the authorisations; otherwise the descriptive rolls are to be retained in the AG office along with the case), and send these along with the pensioner's copy to the Outward despatch section.

The new procedure involves the filing of the pension papers in a closed file. Therefore, the completed cases can immediately be sent to the Records section by the MTS. Cases that are not fully authorised are sent to a separate library in the pension wing itself, till they can be fully authorised and the file sent to the Records section.

#### **Computerization of Inward in Funds Group:**

9.49 The purport of letters, sanctions, FW applications, allotments, nominations received in the office has been computerized in 2009. The registration of the above items is done in the GPF package. The FW applications after registration are scrutinized in OE by an AAO for any defects. Defective applications are immediately returned to the Department/ DDO for supplying the omission. The application which is cleared for processing in Funds Section is transmitted to the Section along with a printout of the purport for receipt and acknowledgement. Unit marking at the entry stage is also under active consideration.

The action taken on a letter, FW application, sanction (TA/PFW), nomination can be viewed through the subscriber status option in the GPG package.

#### **Computerization of dispatch in Funds Group:**

**9.50 Highlights:** Total computerization – Manual entries totally dispensed with.

Dispatch of letters was computerized in Funds group wef 1/9/2009. Earlier all the dispatch of correspondence was done manually after entering them in the dispatch registers.

From 1/9/2009, a screen is developed in the GPF package where in an option has been included to enable dispatch of letters through the system.

#### **9.51 Procedure in the Sections:**

The sections have to capture information like -- section number and unit number, ordinary post or registered post, whether reply is required or not, subject, name and address in the system.

After the above information is fed into the system, the system generates a running dispatch number pertaining to that section. This information is noted and saved by the sections. Separate options are given in case of return of allotment application and return of FW application. Separate option is given to select the type of dispatch i.e. whether the reply is to be sent by RP or Ordinary post.

A provision is made to map and link the correspondence /FW application/Allotment application which is purported in the system with the dispatch and flag off the correspondence as cleared. In case of FW and Allotment applications and any purport letter, if the user selects the required option, the details will be populated from the data already available in the database and dispatch number will be generated by the system and this information will be linked with the purport information and the application will be treated as cleared in the system. A section wise dispatch register is generated and issued to the sections in hardcopy.

#### **9.52 In the OE Dispatch Section:**

For dispatch of all correspondence relating to GPF, options are provided to OE dispatch section also in the GPF package. As a first step, receipt of the letters to be dispatched from the various sections, is acknowledged by the OE Dispatch section by giving an acknowledgement in the system itself. For this purpose, the dispatch section has to pass on the section number as the parameter and press the get details button whereupon, the details of all the letters entered in the system for dispatch by that particular section will be displayed. The Dispatch section has to enter the date of acknowledgement and check in the acknowledgement box provided for the purpose. The screen also displays the count of the letters pertaining to the section in the column provided for the purpose. The Dispatch accountant can acknowledge receipt of any required number of letters or can even acknowledge receipt for all letters at one go by selecting the button provided for the purpose. In the second stage, the Dispatch accountant captures the RP no (in case of registered post) and the dispatch date in the system. The above information is captured through a separate option provided for the purpose wherein, on the entry of the section number and by pressing the get details button, all the dispatch details like section dispatch number, dispatch date, GPF no, subject, dispatch type and address will be displayed.

The Dispatch accountant has to capture the RP no (in case of RP) and date in the required fields and save the information. The screen also provides options to generate hardcopies of RP register and DTO list.

MIS reports generated through the system in this regard:

Report highlighting the stage of pendency in the dispatch of letters from the Funds Sections to the Dispatch section. Report showing the pendency in dispatch of the letters in the category of reply not required.

**Latest Development:**

With effect from April 2012, the capture of RP nos in the System has been dispensed with and instead a bar code generated speed post number is automatically captured in the System by using the bar code reader.

## **CHAPTER - X**

### **Dispatch Branch**

**10.1** When a letter is to be dispatched by Registered Post, the word "Registered" should be written in the top left-hand corner. When a letter is to be sent by Speed Post the words "Speed Post" should be written in the top left-hand corner. When an urgent slip is attached to a draft and is intended to be attached to the fair copy an urgent slip should be pasted at the top of the fair copy.

**10.2** Urgent and other letters which are required to be dispatched the same day, should be received at any time in the Dispatch Section.

#### **Despatch of fair copies, etc:-**

**10.3** As soon as fair copies of drafts with enclosures if any are received from sections concerned through the outward register, they will be made over to the despatcher who will address and number the covers after acknowledging their receipt in the outward register.

**10.4** So far as covers intended for local delivery are concerned they should be listed in the MTS book and handed over to the cycle messengers who are allotted several Offices in a particular locality for distribution of the same.

**10.5** Letters intended to be despatched by registered post should be distinctly marked as such on the top of the letters as well as in the despatch register. The address should be correctly and legibly written and abbreviations avoided.

**10.6** Letters despatched under certificates of posting should be entered in a separate register which should be maintained by each despatcher and postal endorsement should be obtained in the register itself.

(Correspondence Section Order dt.24th January, 1957-o.o No.CDS/010 /57,58/5, dt.25th January 1957)

**10.7** All urgent papers marked "out-to-day" by Branch Officers or under their orders, should be received by despatchers irrespective of time of delivery by sections and they should see that they are despatched on the same day without exception.

**10.8** Enclosure to letters should not be pinned but fastened together with a tag or twine and details of enclosures should invariably be noted on the outgoing letters. Central despatch Section will not be held responsible for any discrepancies as a result of non-compliance of the

above instructions by the sections.

(O.O.No.CDS/010/57-58/5, dt.15th January, 1957)

**10.9** Before half margin letters, statements, objection statements, etc., which are copied and examined in the sections, are delivered to the despatcher for despatch, the sections concerned should see that each paper is signed, numbered, dated and securely stitched with enclosures, if any, noting at the same time the number of enclosures sent for guidance of the despatcher, and enter them in the Despatch Register.

**10.10** The exclusive privilege vested in the President by Sections 4 and 5 of the Indian Post Office Act, of conveying by post from one place to another of letters and of performing all the incidental services of receiving, collecting, sending despatching and delivering all letters, should not be infringed.

(GOI., Industries and Labour Department No.637, I.M.32-T.I Dated 6th August, 1934- Forwarded with CAG's Endt. No.1632-NGE. 470-34, dt.13th December, 1934)

Note:- There is, however, no objection to--

- (1) the sending of individual urgent communications by special messengers if clearly necessary in the public interests and
- (2) the continuance of the common practice of sending letters from one office to another in the same station by peon instead of by post.

(CAG's Endt. No.535-NGE 470-34,dt.2-4-1935, forwarding copy of the GOI industries and labour Deptt. Lr.No.637-IM32-T-I, dt.7-2-1935)

**10.11** Only cloth-lined covers which have been standardised, bearing Nos.SE 6-A and SE 7-A should be used in transmitting important documents.

**Economy slips :-**

**10.12** Economy slips should be used on envelopes for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. They are not to be used for covers addressed to private individuals or firms or to foreign countries.

(Lr.No.A.354, dt.9-9-1938 from GOI, Dept. of Labour communicated in CAG's Endt. No.552-Rec. 81-38 dt.26-9-1938)

**10.13** The despatcher should be careful to see that the enclosures of each letter are correctly forwarded and to write on the cover of each letter the name of the station at which it is to be delivered, and not merely the official title of the person addressed. He should also see that the fair copies of all letters and statements made ready before a holiday are despatched before the office closes for the day.

**10.14** When covers are sent by a Messenger/MTS of the office they should

be entered in the books with the MTS (Form No.S.38) and the time when the packets were given to him noted in the "Date" column. Packets containing valuables should be entrusted only to trust-worthy messengers. The despatcher should see that their delivery is acknowledged in the books of the MTS. Cheques, etc., intended for realisation and credit in the accounts should be sent during the working hours of the Bank.

**10.15** Intimation of change of addresses will be shown to the despatcher who should note them for guidance and he will be responsible for seeing that changes in addresses are followed. Primarily it will be the duty of the section, from which the letters or other communications issue, to enter the correct address with destinations in office copies of drafts before they are sent to Branch Officers for approval. If abbreviations are used, such abbreviations should after they are recognised, be noted and the list handed over to the typists and despatchers. The Branch Officers should also refuse to pass drafts, etc., if sent to them in an incomplete way. Drafts, etc., received by the typing section or despatch Section, with incomplete addresses, should be returned to the respective sections for being completed before being typed or despatched.

**Documents to be sent by Speed Post/Registered Post/on Certificate of posting:-**

**10.16** Documents marked (A) below should invariably be despatched by speed post/registered post and as regard those marked (B) it is enough if a certificate of posting is obtained. To facilitate the work of the despatcher, a note 'Speed Post'/'Registered Post' or 'Certificate of posting' should be made at the top of each document to be despatched:

(A)		(B)	
1	Service Books	1	Confidential letters (Personal address)
2	Pension Payment Authorizations	2	Service Postage stamps.
3	PF authorizations	3	Appointment orders.
3	Bank drafts	4	Attachment orders and court summons
4	Pass Books		
5	Policies		
6	Succession Certificates and Power of attorney		

**Pin code number**

**10.17** The Pin Code in addresses makes on the one hand sorting easier and on the other hand ensure quick transmission and correct delivery. Pin

Code number should, therefore, be noted in all the outgoing letters

(OMI/C-12-26/75-76/11, dated 17-9-1975).

**Postal Franking Machine:-**

**10.18** The postage payable on the letters and other articles despatched from this office is paid by embossing the requisite stamps by means of the Franking machine maintained in the Despatch Section. The machine is set as and when required and the value of the postage set in the machine is paid to the postal department. The machine indicates the value of stamps used up and the balance still available.

**10.19** The account of service postage consumed in the Franking machine and service postage labels used in respect of covers relating to each despatch clerk should be maintained by Head Despatcher. The account should be submitted daily to the Section head and monthly to the AO (OE) through the Section head who will verify the stock of service postage on hand and the readings in the Franking machine.

**10.20** The machine should be handed over to the custody of the section head at the end of each day after the close of the office.

**Service postage stamps:-**

**10.21** A stock of service postage stamps is kept in the Despatch section for use on telegrams and letters etc., when the postal franking machine may not be available or cannot be used. Requisition of stamps will be made on the Senior Post Master, Head Post Office, Khairatabad, Hyderabad by drawing contingent bills.

**10.22** A stamp account in Form No.2 will be maintained and written up each day, indicating the opening balance the value of stamps purchased, the value of stamps expended and balance at the end of each day. The entries in the stamp account should be attested every day by the head of the section. After necessary check he should also count the balance of stamps in hand at the commencement of each day. The stamp account should be submitted to AO (OE) for review. The stamp account should also be submitted to AO (OE) whenever a bill for postage stamps is submitted to him for drawal.

**10.23** The Head despatcher will, at the close of each day, receive back from the despatchers the balance of stamps left with them and when it is actually necessary to carry on despatch work on holidays, he should, if he is not present at the office, take care not to leave with the despatchers any amount largely in excess of the requirements for those days.

**10.24** "Service" postage stamps should be used for the pre-payment of

official correspondence addressed to the Common Wealth countries only, while correspondence for other countries should be prepaid by means of ordinary stamps. Correspondence addressed to such countries using "Service" stamps are treated as unpaid and double the postage is recovered from the addressee on delivery.

#### **Opening a SPEED POST ACCOUNT**

**10.25** For corporate customers and regular users , Speed Post provides many value added services including pick-up from the premises, convenient monthly billings, account management facilities, assistance in import / export procedures of shipments, corporate tracking facilities, volume discounts etc. When one opens a Speed Post account, one can open the door to convenience and customized solutions, as per office requirements. As an account holder of Speed Post, one will have the assistance of a Marketing Executive in managing the accounts in all respects.



## **CHAPTER – XI**

### **Library**

### **General**

**11.1** Books and Publications (herein generally referred to as “Books”) belonging to the Library are in charge of an Accountant in OE section who is known as Librarian. He is responsible for the proper updating and maintenance of the Library and to keep the Keys of Almirahs in the Library.

#### **Accession Register :-**

**11.2** According to the provisions of Rule 190 (2) (iii) of the GFRs 2005, an inventory or account of all stores is required to be maintained in form GFR – 35 prescribed. In respect of the books acquired, necessary records should be maintained in the standard form given in Annexure-I to this Chapter. This form of Accession Register may be used excepting those of a specialized nature which may require additional information in the Accession Register.

#### **Other subsidiary registers, issue, verification etc:-**

**11.3** (i) In addition to making entries of all books received in the Library in Accession Register, OE Section will maintain the following subsidiary issue-cum-stock register in separate volumes for the following:

- (1) Books marked “SECRET”
- (2) Books for the use of IA&AD only.
- (3) Government Publications State and Central priced and un-priced.
- (4) Other Miscellaneous Publications.

(ii) The Issue-cum-stock Registers will have a separate page for each type of publication and a reference of the entry in this register will be furnished in Col. (15) of the Accession Register. Acknowledgments for issues will be obtained in the Issue-cum-stock Register itself or in a separate sheet pasted to the relevant page in the Stock Register.

(iii) OE Section will prepare a list (in triplicate) of books purchased specifically for the use of Group Officers/Sections etc., and issued to them on permanent basis and send the same to the concerned Group Officer/Sections etc., at the end of each financial year for confirmation of their availability with them and return of 2 copies back to OE section.

(iv) OE Section will be responsible for physical verification of the

books left with that Sections as per records and also of all the books which are marked 'Secret' and 'For use in IA&AD by obtaining acknowledgments under the provisions of paras 2.14.2 to 2.14.2(1) of MSO(A).

(v) The responsibility to maintain record of books issued permanently to Group Officers/Controlling Section etc., will rest with the concerned Group Officers/Controlling Sections etc., who, in addition to confirming the presence of such books to OE at the end of each year will make them available for physical verification as and when called for. The provisions of para 2.15 of MSO (A) may also be followed by the Group Officer/Sections etc., in maintaining the sectional Library.

(vi) All the Group Officers, PAG's Secretariat and Controlling Sections are also required to maintain a register of books issued to them and include the same as an item in the handing over reports when charge is handed over.

(OM.I/Lib/14-1/75-76/O.O dt.25.04.1975)

- 11.4** (a) As a general rule not more than one copy of a book will be placed in the Library, copies of books ordered to be kept in stock will be placed in separate almirahs. The Library attendant shall not have access to those almirahs and books in them shall not be put up for reference.
- (b) As soon as a new edition of a book is received, the Librarian will take orders as to the number of copies of the previous edition to be maintained in the Library and as to the disposal of the copies, if any, over and above the number so retained. The surplus copies of old editions will be kept in a separate almirah, the contents of which will be examined by the Librarian on the 31st July of each year and orders of the DAG/Sr.DAG (Admn) obtained as to their disposal by sale or otherwise.
- (c) When almanacs, Calendars and similar periodical publications are distributed in the office, a copy of the edition immediately preceding shall be retained in the Library and the remainder disposed of under the orders of the DAG (Admn.).

**Issue of books from the library:-**

**11.5** Books will be issued on the requisition in writing of an officer, AAO or Sr. Accountant/Accountant provided in the last case the requisition is countersigned by the AAO of the Section concerned in which the

Accountant works. When a book is supplied, the requisition memorandum will be endorsed 'furnished' under the dated initials of the Librarian. In the event of the books asked for not being available, the memorandum will be returned to its signatory with the endorsement "not available". Application for more than one book should not be made on the same form. The signatory to a requisition Memorandum is held responsible for the books issued in compliance therewith until it is duly returned.

**11.6** (a) The requisition memorandum complied with and endorsed will be retained in the Library as a voucher until the book is duly returned. On return of a book to the Library, the requisition memorandum relating to it will be returned to the signatory.

(b) On the first Monday in each month the Librarian should examine these memoranda and issue reminders for the return of the books which have been out for more than a month.

**Verification of books:-**

**11.7** The verification of books in the Library will be done by T.M Section in the last week of December of each year and a list of missing volumes will be made out and passed on to the Accounts Officer, OE for further necessary action.

**Correction slips of code etc:-**

**11.8** The receipt of correction slips from the publication Branch should be watched by the Librarian carefully and reminders wherever they are due should be issued and on receipt of the correction slips they should be distributed to the sections as per the availability of Books in the sections.

(O.O.No. corres/Lib./40, dt.09.03.1959)

**11.9** The Librarian will paste all correction slips of codes, Acts and Manuals, Books of reference etc., which are kept in the library. A Clerk/Sr. Accountant/Accountant from the leave, leave reserve will be posted to assist the librarian whenever possible.

**Supply of Central Government publications to State Government and vice versa:-**

**11.10** The orders regarding the free supply to State Government or Government of India Publications and to Government of India State Government Publications are contained in Annexure-II.

**Supply of codes and manuals to the CAG:-**

**11.11** One copy of the Manuals and all financial rules and orders issued in

the form of Codes, Manuals or Standing Regulations by the Ministries/Departments of the State Govt. as soon as they are reprinted or revised should invariably be sent to the CAG for his office library.

Note:-In case where later editions have been published, only the latest edition need be sent.

(CAG's Lr.No. 72-Rec. 22-54, dt.09.04.1954)

**Miscellaneous:-**

**11.12** All publications containing percentage of audit and the detailed process of audit are to be treated as "Secret" and for official use only. Such publications and other confidential publications, if any, should neither be included in the statement to be sent to the Parliament Library nor supplied to the Parliamentary Library.

(CAG's Endt. No.526-Admn. II: 303-54, dt.30.04.1955)

**Supply of copies at concessional rates etc:-**

**11.13** Priced Publications of Government of India, the Local Government and the CAG are supplied to the Accountants of the Accounts Offices at 50% of the price, 25% of the remaining amount being met out of the contingent grant of the office to which the auditors belong and the balance 25% representing the discount allowed by the publishing departments. The concession should not be granted to any person except under the personal orders of the head of the office concerned.

(GOI, MW,H and SL R.No.S&P/11-12-30/57, dt.22.01.1959).

**Railway guides etc:-**

**11.14** OE Section will assess the requirements of the following publications and obtain them as they are issued and distribute them.

1. South Central Railway Time Table Guide.
2. Trains at a Glance.
3. Indian Postal and Telegraph Guide.

(Two copies-- one for PAG and the other for the Library)

**Stock file**

**11.15** Spare copies of orders of the Government of India received by the Dak Clerk should immediately be delivered to the Section to which the original reference has been given retaining two copies in the OE section to be made over to the Librarian, for the "Stock File".

The Section concerned while disposing of the original reference should indicate thereon, a suitable distribution of the spare copies to other section which are next concerned with the order and also to the respective officers and make the distribution accordingly. Ordinarily copies of orders of importance should be given to Principal Accountant General, Dy. Accountant General, Asst. Accountants General.

**11.16** Spare copies of the orders of the Andhra Pradesh Government are also received. These copies should be similarly made over to the Section to which the original is given for necessary action stated above.

**ANNEXURE - I**  
**(vide para 11.2)**

**ACCESSION REGISTER**

Date	Accession Number	Author	Title	Vol.
(1)	(2)	(3)	(4)	(5)

Place and Publisher	Year of Publication	Pages	Source	Class No.
(6)	(7)	(8)	(9)	(10)

Book No.	Cost.	Bill No. and date	Withdrawn date	Remarks
(11)	(12)	(13)	(14)	(15)

**ANNEXURE - II**  
**(Vide para 11.10)**

**SUPPLY OF PUBLICATIONS**

1. With effect from 1st April, 1925, all publications of the Govt. of India except reports, etc., circulated to State Governments. for opinion by administrative Departments, of the Government of India are issued to them on payments only. Subject to this exception, no departments of the Govt. of India send their publications to State Govt. except on requisition through the Central Publication Branch.

(GOI, Dept. of Industries and Labour OM No.436, dated 1st August 1924)

Note:- Certain priced publications of the Govt. of India were being offered for sale to the public at a rate below cost price for propaganda or publicity purposes but subject to the provision that the loss on the number of such copies placed for sale paid in cash to the Stationery and Printing Department by the Administrative department concerned. The position having changed with the de-commercialization of the Central Publication Branch from 1st April, 1931 no recoveries need be made from the Departments concerned in respect of such publications from that date to cover up the loss.

(CAG's endt. No.1433-Admn.419-24, dated 14th October,1924)

2. Priced publications required by State Governments as agents for the administration of Union subjects are supplied free. They will be indented for through

the Administrative Department of the Government of India which will forward the requisition to the Central Publication Branch of the Govt. of India for compliance, and such issues will not be debited against the State Government. All free issues of the recurring publications of the State Government to Union Government Officers have also been terminated with effect from 1st April, 1925.

The Director of Printing, Government Press, Hyderabad makes his arrangements for the supply of the publications direct to the Union Government Officers after obtaining them, if necessary, from the departments concerned.

(G.O.No.679, Finance dated 13th September, 1924, and G.O. Finance Department No.Mis.234, dated 23rd March, 1929).

**3.** Priced publications such as Codes, Manuals, Audit Instructions, etc., issued by the Comptroller and Auditor General and his subordinate Officers and corrections thereto required by officers of State Government are no longer supplied free of charge, but they have to be obtained direct from the Manager of Publications, Central Publication Branch, Civil Lines, Delhi, on payment.

(Gol, Fin. Deptt., No.D.3165-A, dated 29th December 1928)

**4.** Financial Code, Manuals, etc., issued by the State Governments are for the present supplied free of charge to Accounts officers on requisition from them to the Director of Printing, Government Press, but the State Government is willing to allow a discount of 25 per cent, below the usual sale price in the case of publications supplied to Union Offices. The above order applies also to all departments of the Government of India including the Defence Department, the offices of the Military Department, Indian Air Force, Indian Marine and Military Accounts Department.

**CHAPTER - XII**  
**Stationery and Forms**  
**Stationery**

**12.1** The Central Stationery Office Rules, 1924, issued under the authority of the Government of India for the supply and use of stationery stores should be strictly followed.

**Stationery allotment:-**

**12.2** The Controller of stationery fixes annually the stationery allotment for each audit Office and he should be addressed for any modification of the allotment fixed, if necessary Comptroller and Auditor General should be addressed only if a mutual settlement with the Controller could not be arrived at.

(CAG's Ir.No.3554-E, 865-24 dt.7-8-1974 addressed to A.G Bihar and Orissa, Copy forwarded in his Endt. 3555-E, 865-74, dt.7-8-1974)

**Indent:-**

**12.3** The annual indent for stationery, prepared in the form prescribed by the stationery Office should be submitted by 1st July, duly completed in every respect, full consideration being given to economy, past consumption stock in hand, estimated requirements and the annual allotment fixed for the Office. Indents sent after the end of February are not complied with unless of an urgent or exceptional nature and provided that they are sent between the 1st and 10th of March.

All the Sections will furnish their annual requirements of Forms to be printed by the Government of India Printing Process by the 15th of December every year to OE I section for consolidation and onward transmission to the Government of India Ministry of Urban Development by the first week of February every year. The form in which annual requirements is to be furnished is as per Annexure-I to this Chapter.

(Circular No.NGE/54/86 in No.2305-N-e/4-86 dt.11-7-1986 from CAG)

**Stock Register:-**

**12.4** All stores received from the Central Stationery Office are kept under lock and key in charge of the stationery Clerk under the orders of the AO (OE) section.

**12.5 (i)** An account of receipts and issues of Stationery stores is maintained in the stock Register in form SY.240.

(ii) As soon as the stores are received from the Central Stationery Office, Kolkata, they should be brought to the account in the Register

and the relative entries initialled by the stationery Clerk in the remarks column of the Register in token of check.

The stock register should be balanced monthly and the arithmetical correctness of the receipts, issues and closing balance should be checked by the AAO before the stock and issue Registers are submitted to Branch Officer.

(iii) Articles of stationery when lent to other Offices and subsequently received back from them should also find a place in the Stationery Stock Book.

**Claims for storage:-**

**12.6** If the package or consignment of stationery articles is suspected to have been tampered with or damaged the weight of the package or consignment must, before delivery is taken from the Railway, be verified with the weight noted in the railway receipt by weighing again the package and taking "open delivery" and checking the contents as per packing list, a claim being made for shortage, if any, against the Railway. If this procedure is not followed the Deputy Controller will not admit claims for short issues.

**Local purchase of stationery stores:-**

**12.7(i)** The powers with regard to the local purchase of stationery stores are given in item 17 of Section A of MSO (Admn.) Vol.II.

(ii) The exercise of these powers will also be subject to the following conditions;

(a) Local purchases should be so regulated that the overall procurement of stationery stores including those received through the Government of India, Stationery Office/Regional Stationery Depot does not exceed the total requirements of the indenter calculated on the basis of the "Quantity Scale" prescribed by the Controller of Stationery for the consumption of different items of stationery by various categories of staff and after making the local purchase the indenter should inform the Government of India, Stationery Office, Kolkata/Regional Stationery Depot, New Delhi, as the case may be in the first week of April, July, October and January, of the particulars of such purchases and made during the preceding quarter (i.e., quarter ending 31st March, 30th June, 30th September and 31st December) so that the quantities to be supplied by the Government of India



Stationery Office are reduced to the extent; and

- (b) These delegations do not extend to the purchase of paper for printing purposes except with the prior concurrence of Controller of Stationery.

(GOI, MGO. M.No. F.12/76 E.II (A)/60, dt.6-8-1960)

**Supply of stationery to the staff:-**

**12.8** Between the 9th and 12th of every month, the AAO of each Section or Department of the Office will prepare an indent in Form No.SY.305 for stationery articles, and plain sheets for printed forms required for his Section or Department and send the same to the stationery Clerk. The stationery Clerk should satisfy himself that the quantity indented for is not in excess of the authorized scale and then submit the indents to the Accounts Officer (OE) through Assistant Accounts Officer for sanction. The articles of stationery as sanctioned will be delivered to the Clerks of the sections concerned and their acknowledgements taken in the space provided for the purpose in the indent form at the time the articles are delivered. No receipts need be taken in column 23 of the Stationery Stock Register (Form No.SY.240) as the indent itself will be sufficient receipt but the stationery clerk is responsible for seeing that the indent forms duly receipted are promptly returned to him. The articles of stationery issued to the Sections during a month are then consolidated into a single statement and the necessary entries made in the Stock Register. Supplementary indents should be discouraged as much as possible. They may be allowed only in urgent and unavoidable cases.

**12.9** AAO will be responsible for the distribution of stationery received from the stationery clerk and should see that no waste is allowed in their sections.

**12.10** At the beginning of each month an indent form will be circulated among all the Accounts Officers who will note on it the articles of stationery required for their own use. These articles are delivered to their respective MTS and their acknowledgements taken on the indents.

**Economy in the consumption of paper and other stationery products involving use of paper**

**12.11** Government of India have been issuing instructions from time to time, for observing economy in the use of paper and other stationery products involving the use of paper. Hence special indents for white paper and for other stationery articles should be resorted to where the stationery asked for is specially required for any urgent purpose.

Otherwise articles of stationery which are issued in the monthly indents should normally suffice, as they are restricted to the scales admissible according to which the supply is made by the controller of stationery. Special indents must, therefore, be scrutinized carefully by the Accounts Officer concerned. They should satisfy themselves that the stationery indented for by the Sections is absolutely necessary for the special work for which they are intended. Requisitions for stationery should not be sent as a matter of routine and utmost economy in using white paper should be observed by all concerned.

(G.O.No.Corresp/39, dt.7-2-1959 based on O.M.S & P)., 11-61 (35)/58, dt.8-12-1958 and GOI, MWH. and SO M. No.S & P. 11-61 (35)/58, dt.10-2-1959)

**Misuse of Government stationery:-**

**12.12** Stationery should on no account be used by Government Officials for other than bonafide public purposes.

**Destruction of old indents:-**

**12.13** At the beginning of each financial year, the indents of the second preceding financial year should be destroyed.

**Rubber stamps:-**

**12.14** The Government of India, Stationery office, Kolkata, will conclude annual rate contracts with the rubber stamps manufacturers. Copies of the rate Contract will be supplied to all the Offices. These indentors will be specifically authorized to act as Direct Demanding Officers against the rate contract. Any direct demanding Officer requiring rubber stamps may place a supply order (in Form SO.162-B) directly on rubber stamp manufacturers. The supplies of the rubber stamps will be inspected, received and paid for directly by the direct demanding Officers. Any complaint about the performance of the manufacturers will, however, be brought to the notice of the Government of India Stationery Officer, Calcutta with full particulars, including a copy of the supply order and copies of correspondence exchanged with the manufacturers.

**12.15** At the time of placing supply orders, the direct demanding Officers should keep in mind that the round shaped rubber stamps with State emblem are intended for exclusive use of the Indian Embassies and other high dignitaries and that rubber stamps of oval shape only are to be used by other Indentors. The manufacturers should also be advised in appropriate cases, to take special safeguards against the possibility of counterfeiting of Government rubber stamps by unscrupulous persons.

**12.16** The Government of India, Ministry of Works, Housing and Supply

have decided that in case of non-supply or delay in supply from the agency of Government of India Stationery Office, Ministry of Heads of Departments may incur expenditure on local purchase of rubber stamps and Office seals to the extent of Rs.200 per annum without any limit for purchase at a time. In case the above financial limit exceeds orders of CAG are to be obtained vide CAG's Lr.No.2164-NGE.I/163-70, dated 22-8-1973 with a view to safeguarding the counterfeiting of Government stamps and seals by unscrupulous persons, such purchase should be made with the greatest caution and from firms of repute only.

(GOI, MF. Lr.No.F.20(11)-EG.I/59, dt.17-3-1960 recd. under CAG's No.662 NGE.I/40-59, dt.31-3-1960 and GOI, MWHS OM.No.S&P, II-61 (28)/58 dt.5-6-1961, recd under CAG's No.1218-NGE.I/47-60, Pt.I, dt.25-7-1961)

**12.17** Rubber stamps supplied to sections must be accounted for by them and a quarterly certificate should be furnished to OE Section.

(O.O.3/Corres/Rubber, dt.7-5-1959)

**Physical verification of stationery:-**

**12.18** Physical verification should be done quarterly by an AAO nominated by Sr.DAG (Admn.). This verification should be done in the first week of each quarter, viz., of April, July, October and January and a report submitted to Sr.DAG by 10th of the above months.

**Printing and Binding:-**

**12.19** The procedure in regard to printing and supply of forms and printing of miscellaneous work for officers of the Union Government is laid down in the Rules for printing and binding issued by the Government of India. The items of work dealt within the aforesaid rules are indicated below for reference:-

1.	Standard and special forms	Rules 2 & 4 to 7
2.	State Standardised forms	Rule 3
3.	Miscellaneous printing:	
	(a) Classification	Rule 8
	(b) Sanction required central printing office	Rule 10
	(c) Transmission of work to press	Rule 13
	(d) Requisition forms	Rule 14
	(e) Receipt and delivery of work	Rule 15
	(f) Copy to be in	Rule 16 &

	complete and final form	17
(g)	Style of printing	Rule 18
(h)	Number of copies required	Rule 22
(i)	Proofs and return of proofs	Rule 23 & 24
(j)	Standing type	Rule 26
4.	Printing in State Govt. Press	Rule 43 to 46

Note: Requisitions and indents on the Director of Printing & Stationery, should be submitted in duplicate.

(Controller of Printing and Stationery Memo. No.41/45/47-P, dt.26-9-1947 Case ACP & T out)

**12.20** According to the existing instructions all requisitions for printing are to be signed by the Head of Department in the case of publications and by the Head of the office in the case of form. The Government of India, Ministry of Works, Housing and Supply have now suggested that all such requisitions for printing of publications as well as forms should be screened by the Head of the Department before these are placed on the printing and stationery department. Officers and staff at all levels should take utmost care to use paper economically. Both sides of the paper should be used wherever possible and all typewritten work should as a rule be in a single space.

Certificate as reproduced below should invariably be recorded on the requisitions failing which the same will not be accepted by the Directorate.

#### “CERTIFICATE”

- (i) that the job has been screened and approved for printing by the Head of the department.
- (ii) that the printing of job is inescapable and the number of copies required is the bearest minimum;
- (ii) that the requisition has been signed by a Group – A Officer.

(CAG’s Lr.No.2005-Admn.II/359-62, dt.21-11-1962, and CAG’s Lr.No.476cover 1/15-72-II Dt.1-7-1974)

**12.21** Requisitions for printing works (S/99 and S/99-A) are to be submitted in duplicate as it is frequently necessary for the office of the

Director of Printing to keep a record of the particulars and to the instructions given to the presses by the indentors in regard to style of printing etc.

**12.22** The Director of Printing should be informed in all cases where it is decided not to print in future any recurring publication which has been sanctioned for printing.

**12.23** Two lists (Lists A & B) detailing the works that are to be printed at the Government of India Press and at the State Govt. Press, respectively, will be found in Annexure-II.

**12.24** In order to claim copy-right protection for the publications of this department, the symbol C (with the name of the proprietor of the copy-right and year of publication should be printed at the back of title page on all publications of this department printed or reprinted after 21st January 1958.

(CAG's Lr.No.696. Admn.11-557, dt.16-3-1959)

**12.25** For this purpose, the following instructions have been issued by the Comptroller and Auditor General.

**Local Manuals of Accountants General Offices:-** These publications are issued under the authority of the Principal Accountants General concerned. It would be necessary now to ensure that the authority is invariably recorded on all the publications in future. The notice in such cases may read as "Principal Accountant General".

**12.26** Consequent on the decentralization of budgeting of printing w.e.f. 1-4-1969 IA&AD is treated as paying Dept. and necessary provisions for printing the forms has to be made in this office budget under 2016. Audit-A (2)(7) publications, vide GOI, MOF (AE) OM. No.F3 (113) B/68, dt.6-1-1969 received in CAG's Endt. No.409, NGE.I./25368, dated 3-3-1969.

**Indents for printed forms from Manager, Forms Press, Kolkata:**

**12.27 (a)** The due date for despatch of indents for forms is as shown below:-

<b>Standard Forms</b>	1st December preceding the year of requirement.
<b>Special Forms</b>	1st March preceding the year of requirements. (Appx. V to the Rules for Printing and Binding, Government of India)
<b>State Forms</b>	15th March preceding the year of requirements (Stationery Manual Vol.II part-I)

**(b) Calendars:-** Indents for the calendars specified below should be

prepared and despatched so as to reach the Manager, Forms Press, Kolkata, not later than 31st August each year for enabling that Officer to ascertain the approximate number of copies required to be printed and to place printing orders accordingly in good time to complete supply by the 1st week of December each year. Indents reaching the manager subsequent to 31st August are liable to be returned owing to the stock being insufficient to meet the demands.

Indents for forms S.143 (Desk Calendars)  
S.144 (Desk Calendar refill)  
S.146 (Card Calendar) and  
S.114 (Engagement Calendar).

Indents should always be accompanied by certificates in the following forms as otherwise they are liable to be returned.

**Certified that :-**

- (i) The number of copies of forms S.143, S.144 and S.145 indented for in each case is actually required for Audit Officers of this office.
  - (ii) Copies of Form No.S.146 indented for are actually required for non-Gazetted Officers of this Department/Office, and
  - (iii) The number of copies indented for of Form No.S.114 is required for the use of Gazetted Officers and non-Gazetted Officers who actually need a diary for the efficient discharge of their duties.
- (c) A list of Forms in use in the office is given in Annexure-III

(Extract from Memorandum No.D.62/11/34, dt.22-3-1934 from the Controller of Stationery and Printing Calcutta forwarded with Auditor General's No.2169-Admn. 573-51, dt.8-8-1951)

(c) A list of forms in use in the office is given in Annexure-III.

**Printing work sent to Government or other press in Hyderabad Special Forms:-**

**12.28** In cases where local printing has been sanctioned by the Director of Printing, orders to be sent to the superintendent, Government Press from this office should pass through the Stationery Clerk who will note in a Register kept for the purpose the following particulars:-

1. Date of indent
2. Description of work
3. Number of copies required
4. Section indenting and
5. Remarks

**Stock books of forms:-**

**12.29** Stock books in Form SY.240 should be maintained in the Forms Section for the whole stock of forms. As soon as the supply is received,

they should be checked, brought to account in the stock book and noted against the invoices sent by the Manager, Forms Press and returned to him duly acknowledged, without delay.

**12.30** Supplies against sectional demands should be noted in the various stock books and the monthly totals worked out by the first week of the next month. The stock book should be closed annually and the entries totalled and balanced.

**Report of obsolete forms:-**

**12.31** Assistant Accounts Officers will, from time to time bring to the notice of the Stationery Section, all such forms which have become obsolete or have been deleted or revised and are not to be used, so that necessary steps may be taken to dispose of the stock of such forms and to revise and correct the list and stock book of forms.

**Binding work:-**

**12.32** The following instructions of the Director of Printing should be borne in mind when submitting requisitions for binding etc.

- (i) Standard accounts forms should in future, be obtained in bound registers, where necessary, from the Manager of the Forms Press, Kolkata. For this purpose a requisition in Form No.S.99-B duly filled in, in all respects should be sent to the Manager of the Forms Press, Kolkata, along with the indent in Form.S.96 for the forms indented for. The following particulars in respect of binding, etc., should invariably be supplied along with the requisition, where necessary.
  - (a) the number of forms each register should contain;
  - (b) the style in which the registers should be bound;
  - (c) the manner in which the pages should be machine numbered in each register;
  - (d) the space, i.e., whether the ruling should be 1/4" , 1/2" etc., apart that should be left between the rules when the forms are required to be machine ruled.
- (ii) In determining the style of binding to be provided for registers, etc., due consideration should be given to the extent of handling each Volume will receive, i.e., whether daily frequently or occasionally and the period for which it will be preserved. For instance, if a register will receive handling daily and frequently and will be retained for a period of not less than ten years, the style of binding should not be superior to "Leather back and corners, cloth sides, board". If the extent of handling will not be great and the period of retention will be short, an inferior style of binding, such as "Cloth back, paper sides, out flush, board" should suffice. Registers of less importance and which will be retained for not

more than one year, or so, may be provided with a thick paper cover only.

- (iii)** In the case of certain specified forms which owing to their size and complicated nature, cannot conveniently be obtained in bound registers from the Forms Press, Kolkata the Director of Printing will be prepared to authorize local binding. The number of such forms should be kept down to the absolute minimum and no form which could be obtained in bound registers from the Forms Press, Kolkata, should be bound locally. The specific sanction to these forms being bound at the respective local Government Presses, should be applied for and obtained before loose copies of forms are indented for from the Forms Press, Kolkata, and the sanction once accorded will be effective for subsequent years unless otherwise stipulated. When applying for the Sanction the style in which it is proposed to have the registers bound should be stated.

(CAG's Lr.No.693-Admn-II-224-133 dt.17th November 1933 and Controller's (Printing and Stationery) Lr.No.P.30-25-33, dt.8th December, 1933)



**ANNEXURE - I**

**(Refer Para No.12.3)**

**PROFORMA FOR INTIMATING THE REQUIREMENTS OF THE PRINTING JOB DURING THE ENSUING  
YEAR BY VARIOUS MINISTRIES/DEPARTMENTS OF THE GOVERNMENT OF INDIA**

<b>Sl. No</b>	<b>Title of the job</b>	<b>No. of manuscript (type written double space in paper 20.5 x 29.5 cm.)</b>	<b>Language</b>	<b>No. of printed copies required</b>	<b>Type of binding require d</b>	<b>Date on which manuscript duly edited will be handed over to the Press</b>	<b>Date on which printed copies will be required</b>	<b>Special instructions/ requirements, if any</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>

## ANNEXURE - II

(Vide Para 12-23)

### PRINTING OF PUBLICATIONS

**LIST A- List of recurring publications issued by this office at Government of India Press.**

Sl.No.	Description of work	Size	Periodicity
1.	Establishment List (to be printed on unbleached paper)	Royal Octave	Annually
2.	Manual of General Procedure	- do -	When additions or alterations are so numerous as to necessitate reprinting
3.	Manual of the Establishment section	- do -	- do -
4.	Provident Fund Section Manual	- do -	- do -
5.	Works Accounts Department Manual	- do -	- do -
6.	Pension Accounts Manual	- do -	- do -
7.	Treasury Accounts Manual.	- do -	- do -
8.	Manual of the Forest Accounts	- do -	- do -
9.	Departmental Examination question papers	Foolsap Folio	As and when required
10.	Addenda and Corrigenda to items above	Royal Octave	As and when required.

**LIST- 'B'- To be printed at the State Government Press.**

(1)	(2)	(3)	(4)
1.	Letters and Circulars	As required	As required

Note:(1) The number and date of the letter of the Controller of Printing and stationery should be quoted on all requisitions as authority for printing when any of the publications noted in the above two lists is sent for printing.

Note: (2) No printing work, unless specifically sanctioned by the Controller should be sent to press.

Note :(3) The Controller of Printing and Stationery should be informed immediately if it is decided to discontinue the printing of any of the publications included in the lists above.

#### **SPECIAL FORMS TO BE PRINTED AT THE GOVERNMENT OF INDIA PRESS:-**

Special Forms under the SYSY/M, GPF, ATM etc., series mentioned in Appendix-V to the Rules for printing and binding 1925 edition and in Part-II of the Book of Account Forms.

#### **SPECIAL FORMS TO BE PRINTED AT THE STATE GOVERNMENT PRESS:-**

“Special forms required to be printed will be printed as and when the need arises by contacting the Govt. of India Press or the State Government Press as the case may be”.

**ANNEXURE-III**

**FORM No.1**

(See Paragraph 7.38)

**AAO's /Accountant's Note Book**

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

Note:1. This note book should be submitted to the Gazetted officer-in-charge on the 25th of every alternate month.

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

**FORM No.2**

(See Paragraph 10.23)

**STAMP ACCOUNT**

<b>Date</b>	<b>Opening Balance</b>	<b>Rupees</b>	<b>Total</b>	<b>Remarks</b>	<b>Initials of AAO</b>	<b>Initials of Branch Officer</b>

**FORM NO. 3**

**CATALOGUE OF BOOKS IN THE LIBRARY**

Almirah	Reference number	Name of books
(1)	(2)	(3)

**FORM NO.4**

(See Paragraph 13.1)

**REGISTER OF DEAD STOCK (SERVICEABLE ARTICLE)**

Month and date of receipt and issue	From whom received	New Articles	Remodelled articles	Old Serviceable articles
(1)	(2)	(3)	(4)	(5)

Total	Articles condemned as unserviceable & taken to register of repairable and unserviceable articles	Net stock of serviceable articles	Remarks (Ref. to folio in Register of purchase, etc.)
(6)	(7)	(8)	(9)

**FORM NO. 5**  
**(See Paragraph 13.1)**

**CLASSIFIED ABSTRACT OF THE REGISTER OF DEAD STOCK**

Date of supply or withdrawal	Name of the section	Tables (S.Os) and Code No.	Tables (Clerks) and Code No.	Teapoys and so on for each type or model of furniture and Code No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

**FORM NO.6**

(See Paragraph 13.3)

**ABSTRACT OF PERIODICAL CLOSING FOR THE CLASSIFIED ABSTRACT**

Sl. No.	Name of the article	Code No.	Total of articles given to		Available in stock	Grand total	Cross reference to dead stock Regr. Folio
			All Sections	All Offices			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SAO(Admn)

Sr.DAG(Admn.)

**FORM NO. 7**

(See Paragraph 13.1)

**REGISTER OF PURCHASES, RECEIPTS AND DISTRIBUTION OF FURNITURE**

R E C E I P T S					
Name of supplier	No. & date of voucher	Amount	No. of articles received	Reference to folio of Regt. of Dead stock	Serial No. allotted
(1)	(2)	(3)	(4)	(5)	(6)

I S S U E S				
Cost of value of the article	Section or G.O to whom issued	No. issued	Signature of AAO	Reference to folio of Regd. of Dead Stock
(7)	(8)	(9)	(10)	(11)

**FORM NO.8**

(See Paragraph 13.1)

**REGISTER OF REPAIRABLE AND UNSERVICEABLE ARTICLES**

Sl. No.	Nature of furniture	No. of articles		
		Repairable	Condemned	Balance
(1)	(2)	(3)	(4)	(5)

Reasons for condemnation, etc.	Other particulars such as method of disposal, etc.	Initials of Branch Officer	Remarks
(6)	(7)	(8)	(9)

**LIST OF NON-STANDARD LOCAL FORMS USED IN PRINCIPAL AG (A&E) AP  
(Administration Group of Section)**

<b>Sl. No.</b>	<b>Form No. assigned</b>	<b>Description of the Form</b>	<b>Size in which to be printed</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
(1)	PAG(AE), AP (Admn.)	1. HRA Certificates (IIA; IIB; IIIA'IIIB	Forms proposed by CAG; No. number assigned to be printed in the office Press.	
(2)	- do -	2. Proforma accompanying leave application	Foolscap	
(3)	- do -	3. GPF Temporary Withdrawal Form	Foolscap	
(4)	- do -	4. Improvised Acquittance Roll Form	As per specimen enclosed	
(5)	- do -	5. Extract of Medical cliam	Foolscap	Back and Back
(6)	- do -	6. Monthly Report on the State of work in Administration Group of Sections	Foolscap	Back and Back

## **CHAPTER - XIII**

### **Furniture**

### **Stock Accounts**

**13.1** OE Section will maintain the following accounts in respect of furniture and other articles of dead stock (including locks and keys) in the Officer's rooms, several sections of the Office, the tiffin rooms, etc.

- (i) Register of dead stock (Form No.4)
- (ii) Classified Abstract of the Register of dead stock (Form No.5)
- (iii) Register of purchases and distribution of furniture. (Form 7)
- (iv) Register of repairable and unserviceable articles (Form No.8)

All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification. The following instructions should be observed in the maintenance of these registers.

#### **Register of Dead stock:-**

**13.2** Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each financial year and the closing balance carried forward as the opening balance on the 1st April following. The articles purchased or remodelled during the year should be recorded in detail as "Receipts" and all articles sent out for repairs or condemned as unfit for further use should be shown as 'Issues in the column provided for the purpose so that the closing balance arrived at on each occasion would show the total stock of serviceable articles in the office as a whole under each category.

Note:- "Issues" in respect of articles condemned as unfit for further use should be attested by the Accounts Officer (O.E).

#### **Classified abstract of the register of dead stock:-**

**13.3** The register is intended to show the distribution of the stock of furniture among the various sections, Officers tiffin room, etc., including the reserve with OE Section. One or more pages should be assigned to each section, Branch Officer, tiffin room, etc., and for the reserve with OE Section. The columns for the various types and models of furniture should be set out in the same detail as in the Register of dead stock. Additions to or withdrawals from the stock should be recorded as and when they occur. The register will thus show at a glance the stock of articles as supplied to each section etc., on any date.



**13.4** The balances of the articles in stock at the end of each year as recorded in these pages should be abstracted according to sections, Branch Officers etc., and totalled in a summary at the end of the register. The balances in the summary should be agreed with the respective balances as on that date as shown in the register of dead stock under each category. The entries in the summary should also be checked with those shown in the list of furniture maintained in the sections, etc., and discrepancies, if any set right.

**13.5** The classified abstract should be closed once a year and submitted to the Principal Accountant General through the Sr.Dy. Accountant General (Admn.) with certificate of agreement referred to above.

**Register of purchases and distribution of furniture:-**

**13.6** Two registers of purchases and distribution of furniture (Form No.8) should be maintained viz., one for articles whose value is Rs.25 or more and the other for the rest. The value of the articles should be noted in column "Cost of each article" in the registers. Any articles of furniture (including locks and keys) purchased or remodelled during the year, should be entered in the register at the time of receipt of the articles and got attested by Accounts Officer, OE necessary entries being also made simultaneously in the Register of Dead Stock. When the suppliers bills are paid, all the columns of the register should be completed to ensure that all articles received are duly accounted for and that payments made are noted against the entries for articles actually supplied.

**13.7** The articles so received would either be issued for use in Sections, Branch Officer's rooms etc., or taken to the reserve stock with OE Section. The issues of articles to sections should be acknowledged by the Section officers concerned, while in other cases, the issue of articles should be acknowledged by the concerned Accountant in OE Section, the corresponding entries being made simultaneously in the Classified Abstract of dead stock register.

**Register of repairable and/ or unserviceable articles:-**

**13.8** All repairable and unserviceable articles removed from the sections, etc., should be surveyed by a Branch Officer. On the basis of the report the orders of the Principal Accountant General should be obtained for condemning the articles and they should then be written off the Register of dead stock and brought on as "Receipts" in this register quoting the Principal Accountant General's sanction in both the registers. The articles should be inspected periodically with a view to their disposal so as to avoid unnecessary accumulation of number. The register should be

submitted to the Principal Accountant General through the Sr.Dy. Accountant General (Admn.) once a quarter for orders regarding their sale or remodelling.

**Procedure for disposal of obsolete, surplus or unserviceable stores:-**

**13.9** The following provisions of Rule 196 to 202 of General Finance Rules, 2005 should invariably be followed by all officers entrusted with the disposal of stores.

- (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form GFR - 17.
- (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

**(a) Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by :**

- a) obtaining bids through advertised tender or
- b) public auction.

**(b) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh,** the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of.

**(c) Certain surplus or obsolete or unserviceable goods** such as expired medicines, food grain, ammunition etc., which are hazardous or unfit for human consumption, should be disposed of or destroyed immediately by adopting suitable mode so as to avoid any health hazard and / or environmental pollution and also the possibility of misuse of such goods.

**(d) Surplus or obsolete or unserviceable goods,** equipment and documents, which involve security concerns (e.g. currency, negotiable instruments, receipt books, stamps, security press etc.) should be disposed of / destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.

**(e) Disposal through Advertised Tender.**

- (i) The broad steps to be adopted for this purpose are as follows :
  - a) Preparation of bidding documents.
  - b) Invitation of tender for the surplus goods to be sold.
  - c) Opening of bids.
  - d) Analysis and evaluation of bids received.
  - e) Selection of highest responsive bidder.
  - f) Collection of sale value from the selected bidder.
  - g) Issue of sale release order to the selected bidder.
  - h) Release of the sold surplus goods to the selected bidder.
  - i) Return of bid security to the unsuccessful bidders.
- (ii) **The important aspects to be kept in view while disposing the goods through advertised tender are as under :-**
  - (a) The basic principle for sale of such goods through advertised tender is ensuring transparency, competition, fairness and elimination of discretion. Wide publicity should be ensured of the sale plan and the goods to be sold. All the required terms and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. Applicability of taxes, as relevant, should be clearly stated in the document.
  - (b) The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.
  - (c) The bidders should be asked to furnish bid security along with their bids. The amount of bid security should ordinarily be ten per cent. of the assessed or reserved price of the goods. The exact bid security amount should be indicated in the bidding document.
  - (d) The bid of the highest acceptable responsive bidder should normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held only with that bidder. In case such negotiation does not provide the desired result, the reasonable or acceptable price may be counter-offered to the next highest responsive bidder(s).
  - (e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder.
  - (f) Full payment, i.e. the residual amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.
  - (g) In case the selected bidder does not show interest in lifting the goods, the bid security should be forfeited and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter, after obtaining legal advice.
- (iii) **Late bids** i.e. bids received after the specified date and time of receipt should not be considered.

**(f) Disposal through Auction :**

- (i) A Ministry or Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.
- (ii) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. should be given wide publicity in the same manner as is done in case of advertised tender.
- (iii) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc., (as already indicated earlier while giving wide publicity for the same), should be announced again for the benefit of the assembled bidders.
- (iv) During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less than twenty-five per cent. of the bid value) should immediately be taken on the spot from the successful bidder either in cash or in the form of Deposit-at-Call-Receipt (DACR), drawn in favour of the Ministry or Department selling the goods. The goods should be handed over to the successful bidder only after receiving the balance payment.
- (v) The composition of the auction team will be decided by the competent authority. The team should however include an officer of the Internal Finance Wing of the department.

**(g) Disposal at scrap value or by other modes :** If Department is unable to sell any surplus or obsolete or unserviceable item in spite of its attempts through advertised tender or auction, it may dispose off the same at its scrap value with the approval of the competent authority in consultation with Finance division. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

A sale account should be prepared for goods disposed of in Form GFR 18 duly signed by the officer who supervised the sale or auction.

**(h) Powers to write off :** All profits and losses due to revaluation, stock-taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of the competent authority shall be obtained in respect of losses, even though no formal correction or adjustment in government accounts is involved. Power to write off of losses are available under the Delegation of Financial Powers Rules, 1978.

**(i) Losses due to depreciation :** Losses due to depreciation shall be analyzed, and recorded under following heads, as applicable :-

- (i) normal fluctuation of market prices;
- (ii) normal wear and tear;

- (iii) lack of foresight in regulating purchases; and
- (iv) negligence after purchase.

**(j) Losses not due to depreciation** : Losses not due to depreciation shall be grouped under the following heads :-

- (i) losses due to theft or fraud;
- (ii) losses due to neglect;
- (iii) anticipated losses on account of obsolescence of stores or of purchases in excess of requirements;
- (iv) losses due to damage, and
- (v) losses due to extra ordinary situations under 'Force Majeure' conditions like fire, flood, enemy action, etc.;

1. Where the articles are sold by Public auction the Accounts Officer (OE) or any other Officer deputed by the Principal Accountant General should invariably attend the auction and record the final bids.
2. The Accounts Officer (OE) or any other Officer deputed should be present when the articles sold are released, his presence being most essential when the release of the articles takes place some time after the auction or when it involves processes such as weighment etc.
3. A report of surplus stores for disposal should be preferred in form 'A' (vide Annexure-I). This report should be signed by the Head of Office or other Officer nominated for the purpose after satisfying that all the stores including in the surplus stores have been correctly included in the surplus report.
4. A sale account should also be prepared in form 'B' (vide Annexure-I). The sale account should be signed by the officers who supervised the auction after comparing the entries made in the sale account with the report of the surplus store. If the articles are released in the presence of an Officer other than the one who supervised the auction, the entries in column 9 of the sale account should be attested by dated signature of such officer.

(GOI, MF (Dept. of Expenditure) OM No.F.11(5)-11/A/59, dt.13-2-1959)

**13.10** Whenever it is proposed to utilise the condemned articles for manufacturing new ones, full particulars of the articles handed over to the contractor, the quantity of wood available therefrom etc., should be recorded separately in the register, the issues being regulated under the orders of the Accounts Officer (OE) with reference to the estimate of wood required for the manufacture of the new articles. The contractor's acknowledgement should be obtained for the articles handed over and it

should be seen with reference to the new articles manufactured therefrom that the quantity of wood issued has been used to the best advantage of Government. The articles so remodelled should be surveyed by Officer and then be brought on as "Receipts" in the relevant registers.

**List of furniture etc., in Assistant Accounts Officer's room etc:-**

**13.12** The AAO of each Section will maintain a list of all furniture (including locks and keys) in the section, and be responsible for the care of such furniture. The list should be pasted on a card board and hung prominently in the section. Changes on the furniture in use in the section should be made only with the knowledge of the AAO (OE) who arranges to note the changes in the Classified Abstract, etc., and notify them to the AAO concerned for necessary correction being made in the sectional list.

**13.13** Each section should verify every month the articles in that Section (including locks and keys) with those shown in the sectional list and communicate variations, if any, to OE Section for verification and for bringing the registers up to date. A certificate to the effect that this monthly verification of furniture (including locks and keys) has been made should be furnished by each AAO to OE Section by the 5th of every month.

(O.O.No.19/Corres/Fur.dt.12-7-1957)

**13.14** The AAO of each Section will keep in his custody the duplicate keys of the locks supplied to the Accountants in the Section. Every time there is a change in the incumbency of AAO the furniture including locks and keys, shown in the Sectional list, should be checked with those in use and a certificate in the form prescribed below should be prepared and duly signed by the relieved and relieving section officers. The certificates should be submitted to the SAO for approval and then sent to the OE section for file. In the absence of the AAO at the time of change over, the Senior Accountant of the section should act and handover to the incoming Assistant Accounts Officer.

**Transfer of charge certificate Report on Furniture (including locks and keys)**

Section .....

Name of the relieved  
AAO.....

Name of relieving  
AAO.....

Date of handing/taking over charge.....  
(to be detailed as in sectional list)

Locks and keys .....  
(including duplicate keys)

Submitted to the Assistant Accountant General/Accounts Officer for information  
.....

Signature of relieved/relieving AAO/Assistant Accountant General/ Accounts  
Officer .....

**13.15** The permanent installations of the buildings such as fans, bulbs etc., and the articles of furniture should not be tampered with or removed without the written permission of the Accounts Officer/OE Section.

**13.16** The Officers will be responsible for furniture in their rooms. The assistance of the stenographer attached to them may be taken for furnishing the periodical certificates. In the absence of any immediate arrangements made for relieving the Officers they should make over charge of furniture to the Assistant Accounts Officer/OE.

**13.17** The furniture in the common rooms, stock etc., should be accounted for by the OE Section.

(O.O. No.18/Corres/Furniture, dt.12-7-1957)

**13.18** Such items of furniture as may be essential for doing office work at the residences of Officers may be provided free of rent under the orders of the Principal Accountant General who will also fix the scale and items of furniture which may be supplied at the residences of Officers. The following rules should also be observed in respect of past as well as future cases.

- (i) A receipt of inventory should be taken from each allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).
- (ii) No non-essential items of furniture such as sofa sets, clocks, electric lamps, carpets/durries etc., should be supplied.
- (iii) In the case of the Principal Accountant General issuing an order for the supply of furniture in his own favour, a copy of such order should be sent to the Audit Office. In other cases, the order should not be sent to the Audit Officer but should be preserved in OE Section and shown to audit at the time of local inspection, if necessary.
- (iv) All such furniture will be borne on the inventory of the office in which should prominently be shown in red ink the items of furniture issued to officers at their residences.
- (v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the

office.

- (vi) The orders of the Principal Accountant General sanctioning such supplies of furniture should be reviewed once in two years to see that the number of articles furniture issued are essential in the interest of office work and no curtailment is possible.
- (vii) The supply of furniture will not entitle the officers in question to claim (a) any rent for the portion of their residence used for office work (b) light charges and any other connected expenditure that they may have to incur.

(GOI MF, OM. No.F.1(7)-EG.I/54, dt.15-6-1954 received under CAG's Endt. No.1222-Admn.I/ DW-19-54, dt.5-7-1954)

**13.19** It has been ordered by the PAG that the following scale may be adopted for the supply of items of furniture to the Senior IA&AS Officers of this office.

Table .....	1
Chairs .....	2
Side Rack.....	1
Almairah .....	1 (For PAG only)

(AG's orders dated 16-2-1957 in EB file 1-102 of 56-57)

**Powers to incur expenditure on the purchase of furniture:-**

**13.20** The Comptroller and Auditor General has delegated authority to the Accountant General to sanction expenditure on the purchase of furniture for his office and for offices under his administrative control subject to the availability of funds and scales of furniture prescribed from time to time -- (the present scale is given in Annexure-II). The sanction of the C&AG shall have to be obtained for the purchase of non-scale items of furniture in excess of Rs.10,000 per annum. All applications for such sanction should contain full justification for the new purchases made, the estimated cost, the details of stock in hand and all other relevant particulars.

Note:- In respect of all purchases of furniture in excess of the powers delegated to the Principal Accountant General, prior sanction of CAG is necessary even though the furniture is obtained through Director General Supplies and Disposals and there exists Budget Provision to cover this expenditure.

(CAG's Lr.No.1354-NGE-I/207-65, dt.25-6-1965)

**Annual verification and closing of accounts:-**

**13.21** On the 31st March of each year, a physical verification should be conducted of all articles of furniture etc., in the office by Section Officers and test-checked by Accounts Officer (OE). The Certificate of verification



should be recorded in the registers concerned reporting for action any shortage or excess found as a result of verification.

**13.22** In addition to the above, an independent verification of furniture etc., should be made by one of the Inspection Civil parties under the supervision of an officer. The party should check the articles of furniture in each section and attest the entries in the Classified Abstract in token of check. The reports of verification and check should then be submitted to the Principal Accountant General through Sr.DAG/DAG (Admn.) with all the connected registers duly closed.

**ANNEXURE - 1  
(vide para 13.9)  
FORM 'A'**

**REPORT OF SURPLUS STORES FOR DISPOSAL**

Item No	Particulars of stores	Quantity/ weight	Book value/ original purchase value	Condition & year of purchase	Mode of disposal (Sale) public auction or otherwise	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature:  
Designation:  
Date:

**ANNEXURE - 1 (Contd..)**  
**(vide para 13.9)**  
**FORM 'B'**  
**SALE ACCOUNT**

Item No	Particulars of stores	Quantity/ weight	Name & full Address of purchaser	Highest bid accepted	highest bid rejected
(1)	(2)	(3)	(4)	(5)	(6)

Earnest money realised on the spot	Date on which the complete account is realised and credited into treasury	Whether the articles were actually handed over at the spot. If not the actual date of handing over of the articles with quantities.	Auctioner's commission & acknowledgement for its payment	Remarks
(7)	(8)	(9)	(10)	(11)

**ANNEXURE - II**  
**(vide para 13.20)**  
**SCALE OF FURNITURE**

<b>1. Principal Accountant General</b>	
Wollen Carpet	1
Cotton Durry	1
Officer's table	1
Side table	1
Chair armed	6
Chair armless	1
Easy chair	1
Door mat	1
Side rack	1
Hat stand	1
Book case (revolving or glazed)	1
Foot-rest	
<b>2. Sr. Deputy Accountant General/ Deputy Accountant General</b>	
Woolen Carpet (size 12 x 9 )	1
Cotton Durry	1
Officers table	1
Side table	1
Chair armed	3
Chair armless	1
Door mat	1
Side rack	1
Hat stand	1
Book case (revolving or glazed)	1
Foot-rest	1
<b>1. Asst. Accountant General/Accounts Officers</b>	
Officers table	1
Side table	1
Side rack	1
Chair armed	2
Chair armless	1
Cotton durry	1
Book case	1
<b>2. Assistant Accounts Officers</b>	
Table	1
AAO's side rack	2
Chair armed	2
Chair armless	1
<b>3. Sr.Accountants/ Accountants/ Stenos</b>	
Table	1
Chair	1
Side rack	1
<b>4. MTS</b>	
One stool	1
(CAG's Lr.No.80-NGE I/26-65, dt.15-1-65)	

## **CHAPTER - XIV**

### **Records Branch**

**14.1 General:** The In-charge, OE.IV Section/Record-Keeper is in direct charge of the records of the office.

**14.2 Record Room:** The Main record-room should have only one of its doors open, the keys of the others being held in the custody of the record-keeper. No one should be able to get access to the record-room without the knowledge of the record keeper or the person to whom he may temporarily entrust the duty.

**14.3 Admission of Strangers to Record-room:** No MTS or other person who does not belong to the office should be allowed inside the record-room. Records and requisition slips should be delivered by clerks and MTS to the record-keeper or one of his assistant for compliance and on no account should any clerk or MTS remove papers from the record-room without the knowledge of the record-keeper. If any clerk, etc., wishes to assist in the search for any document, he should apply to the record-keeper who will either himself assist or depute his assistant to assist in the search for it.

**14.4 Duties of the In-charge, OE.IV Section Record-keeper:-** The record-keeper is responsible for the proper custody, arrangement, and preservation of records under his charge. He should see that the rooms are properly ventilated and kept clean, that precautions are taken against the records being damaged in any way, and that no records are kept lying about on the floor except for very short periods, as a temporary measure when no other course is possible.

**14.5** The record-keeper is not responsible for any records kept outside the record-room. As the Assistant Accounts Officers concerned remain responsible for the records so long as they are in their charge they should see that they are not retained in their sections longer than is absolutely necessary.

**14.6** The record-keeper is also responsible for calling for the records due but not delivered to the record branch, for keeping the index register up-to-date, for the proper maintenance of the weeding register and for seeing that records sent from the sections are labelled correctly with the periods of preservation noted thereon and attested by the AAO of the sections concerned. He will be held personally responsible for the submission of the returns, etc., due from the Records section on the

prescribed dates and for the prompt issue of records requisitioned by sections, etc.

**14.7** Procedure to be observed in sending records and rules regarding weeding and destruction of records:- The record room will be open from 9-15 AM to 5-45 PM when old records will be accepted and requisitions for the issue of records compiled with either by the record-keeper or any one of his staff.

**14.8** All records (i.e., Registers, Guard files, etc.) made over to the old Record should be properly bound or otherwise secured. Each of them should have recorded thereon in a conspicuous place over the dated initials of the persons authorised, the year in which it is to be destroyed vide Annexure-I(A) & (B).

Note:- The above information in respect of registers and records which do not have their subjects clearly specified on their face should be recorded in block letters and figures on index slips (in the form annexed) to be pasted on such register or records.

Index slip of record made over to the Old Record Branch.

No. of Record/Register:

Period:

Year in which it is due for destruction:

Dated signature of AAO:

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

**14.10** Records proposed to be handed over to the Old records Section should be arranged in chronological order and if any particular volume relating to the period is missing or is not handed over the fact should be so stated and efforts should be made to trace the volume and forward it to the Old Records Section or give an explanation duly approved by the Group Officer why the particular volume (s) is (are) not being handed over to old Records Section.

**14.11** Records sent for file to the Record-room will first be entered in the transit register (Form No.SY.307) kept by each section or department. To facilitate the work of acknowledging receipt of the old records from sections and bringing them on to the Index Registers, the several sections in the office should arrange to deliver to the arrear Record-section their records through the transit registers on the dates shown in Annexure-II.

**14.12** The Record-keeper, on receiving the records with the transit register, will see that they agree with the particulars noted in columns (1) and (4). If they are correct he will initial the register in column (5) in token of receipt, and will also attest all alterations in the register which are in order. The register should then be returned to the section concerned.

**14.13** On receipt in the Old Record Branch the relevant particulars relating to the records will be promptly entered in a register in Form S.Y.257, special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

Note:- With a view to facilitate expeditious transfer of old records when accumulated in the different sections of the office it has been ordered by the Accountant General in partial relaxation of paragraphs above that the sections handing over the records should prepare lists of vouchers and other records in duplicate and hand over one copy of the list along with the records to the Old Records Section. The copy of the "List of records handed over" should be preserved by Old Records Section for reference whenever indents are received for supply of old records. The acknowledgements for the receipt of the old records will be available to the sections concerned on the original of the list "list of records handed over" by the sections.

(OM IV/O.O.1 dated 6-8-1974)

**14.14** The index should show in detail exactly what records are kept in each shelf and when they are due for destruction and sufficient space should be left in it after each class of records to provide for further entries. As old records are removed for destruction, they should be struck off the Index Register under the dated initials of the record keeper. A record once entered in them should never be removed without the sanction of the Branch Officer, Record Department, which sanction will be evidenced by his initials against the entry.

(CAG's letter No.809 Admn./512-27 dated 19-6-28)

**14.15** The Registers on completion should be submitted to the Branch Officer-in-charge of scrutiny on the 10th January of each year.

**14.16** The form which should be printed on strong paper will be bound into register of sufficient thickness to last for about 3 years. This register will be a permanent record and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in consecutive series. When a new volume is brought into use, the old volume should be closed by preparing on its fly leaf a simple index to show in what years the records named in it are due for destruction.

Year		Page No. Item
1927	6/54,	7/82,86,88
	4/39	58 etc
1928	7/89	
1929		

**14.17** The Principal Accountant General has discretion to use other methods in the maintenance of this register so long as the general spirit of these rules is not violated.

**14.18** The racks will also bear the same descriptive numbers as those given in the register and the records will be arranged in their respective racks in the order of numbers given to them. There should be no difficulty in tracing any entry for records in the register as they are entered in it in the order of years. The space in the racks for each class of records should also be arranged so that there is sufficient room for records of the same class which may afterwards be sent into the record room.

**14.19 Supply of records from the Record Room:-** When a Section requires a document from the record room, it must send a Clerk or MTS to the In-charge, OE.IV Section Record Keeper with a requisition slip in Form No.SY.301 initialled by the Assistant Accounts Officer in-charge of the section requiring the records. The record room will be open from 9-15 AM to 5-45 PM daily for the purposes of complying with requisitions from sections and no records will be supplied after 5-45 PM unless they are marked very urgent under the dated initials of the AAO.

**12.20** If the document required has already been issued the requisition slip should be returned with a note giving the name of the section to which the document was supplied. When a document is returned, the date of return will be entered by the record-keeper under his initial and the requisitions immediately returned to the section concerned. The AAO in-charge or record clerk of the returning section is responsible for seeing that the requisition is complied with, and he should retain those receipted requisition forms in the section for a year before he destroys them.

**14.21** A register in Form S.21 showing the particulars of records issued on requisition slips should be maintained by the record section with a view to watching effectively the return of the records issued to sections. The registers will be closed monthly and submitted to the AO on the 20th of each month showing the details of records outstanding with the section.

**14.22** All requisition slips of records supplied to sections should be kept by the record-keeper in a guard file. He will examine the guard file of requisitions once in a month and call in sections to return record which have been outstanding for two weeks or more; if the call is not answered within three days, a report should be submitted to the Accounts Officer, OE.

**14.23** With a view to secure better control over the return of old records, all the sections of the office should open a register in the form given below:

Section TR No. as noted on the index slip of the record	Brief Description of the record	Date on which received from old Records Branch
(1)	(2)	(3)

Issue No. of Old Records Section	Date of return to Old Records Branch and T.R. No.	Initials of Section Officer/ AAO
(4)	(5)	(6)

The entries in the register should be abstracted once in a month (10th of each month) and a list of pending items which are more than two years old should be submitted to the Branch Officers for review. The items should be noted in the section Calendar of Returns and compliance watched.

(OM IV/O.O. 1 Dt6-8-1974)

**14.24** Vouchers and other documents are sometimes requisitioned by Tribunals for Disciplinary Proceedings, Courts of Law etc. If such documents are included in the list of records handed over to the Old Records Branch, the concerned should make it a point to intimate to the Old Records Section the fact of having received a requisition for the record and ask for the preservation of the records and should obtain the acknowledgement of the record-keeper for the receipt of the intimation. The Record-keeper will maintain a register in which particulars of such records are entered in chronological order and watch compliance and put up the register for re view by the Branch Officer once a month.

(OM IV/O.O. I/Date 6-8-1974)

**14.25** Each half year, a report on the state of old records will be prepared by a Senior Branch Officer after personal inspection and submitted to the



Principal Accountant General for review. 1st week of June and December have been prescribed as the due dates for the submission of the report. For this purpose the OE (Record) Section will submit to the Principal Accountant General a fortnight in advance of the due-date that an inspection of Records by a Senior Branch Officer is due so that the Accountant General may select the Branch Officer who should conduct the inspection and make a report.

(Letter from the Controller of Civil Accounts No.T.1677 Admn. 469-30- dated 16th October 1930)

**Destruction of records:-**

**14.26** The instructions contained in Chapter XII of MSO (Admn.) Vol.I should be observed with record to destruction of Records.

**14.27** The main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant rules may have expired.

**14.28** Where any objection is outstanding, accounts records of all kinds, in connection therewith should not be destroyed until the whole position has been reviewed by or under the orders of Principal Accountant General and decision is taken as to the earliest period upto which the accounts could safely be destroyed.

(Extracts from CAG's letter No.796-Admn. II 124-53, dated 10-6-1953)

Note:- A list of records and registers etc., with periods of their preservation is given in Annexure referred to in para 12.2 of the Comptroller and Auditor General's Manual of Standing Orders. At a certain time in each year to be fixed by the head of the office the weeding of records for destruction will be taken on hand under the supervision of a senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of work that an Index has been prescribed.

(The instructions contained in the pamphlet prepared by the National Archives of India regarding the preservation of records in Government office communicated through Comptroller and Auditor General, New Delhi No.117-Admn.I/78-52 dated 21-7-52, are reproduced in Appendix to this Manual.)

**14.29** Principal Accountant General will arrange for a quarterly review of the Records in terms of para 12.4 of MSO (Admn.) Vol.I through a Senior Branch Officer who should submit his report along with the list of records to be destroyed. Instructions contained in para 12.5 of MSO (Admn.) Vol.I should be borne in mind while conducting this review.

**14.30** The following broad principles of procedure have been laid down in the interest of safety of the Government records which should be observed in dealing with the transfer of files to the National Archives:-

- (i) It is a universally accepted archival practice that files dealing with a particular subject should all form part of a compact series. No file should on any account be separated from the series to which it belongs except when it is needed for reference purposes and all files should return to their parent series after they have been done with. Appropriate note should be kept in the bundles containing the series about the file temporarily withdrawn for reference purposes.
- (ii) When a series of files or a part of the series is to be permanently transferred to another office on account of reallocation of subjects, in all cases the Directorate of Archives should be kept informed of such a transfer, if the series is in the custody of the National Archives.
- (iii) Where the files have become due for permanent transfer to the National Archives for preservation complete series should as far as possible be transferred, giving explanations for any missing numbers in the series, and also for any files which it may be intended to retain permanently in the office Record room.
- (iv) While transferring files to the National Archives, care should be taken that the files of the transferring office should not be mixed up with the others which may have been borrowed by the transferring office from some other office for the disposal of some cases.
- (v) Similar care is also necessary in respect of the files which an office may be returning to the Archives for restoration. Only the files borrowed direct from the Archives should be returned, while others borrowed direct from other offices or requisitioned from the Archives through the owning office should be returned to the loaning office.
- (vi) Records meant for restoration should not be mixed with those meant for initial transfer. Separate lists of the two kinds of files should be prepared while forwarding them to the Archives.
- (vii) Requisition for confidential files of other offices should as far as possible, be routed through the owning office.

(Based on GOI, Min. of Edn., O.M.No.D/336 55 O and M dated the 27th 9/3-10-55)

**14.31** The following categories of correspondence files and records should be sent to the Director of National Archives, Government of India, New Delhi for permanent preservation when they have outlived the period of preservation prescribed for them for purposes of Indian Audit and Accounts Department.

- (i) References to the Comptroller and Auditor General for decisions on audit and accounts question and the decisions thereon.
- (ii) Orders sanctioning permanent establishments;
- (iii) Orders communicating sanction to pension together with the first page of application for pensions or the descriptive rolls as the case may be (of Item 7(n) Section VII in Annexure I to Chapter XI of the Comptroller and Auditor General Manual of Standing Orders);
- (iv) Reports and orders on defalcation cases;
- (v) Orders and sanctions of permanent character (e.g., orders permanently excepting Government Servants from the operation of rules in the Fundamental Rules, the Civil Services Regulations etc.)
- (vi) Returns of political pensions, and
- (vii) Files containing materials bearing on the organisation history of the Department or of the office concerned and those containing personal history of distinguished men.

(CAG's Lr. No.773-Admn. 1/120-46-Coll-IV dated 20-3-1956)

**14.32** No records will actually be destroyed except with the sanction of the head of the office/PAG. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his approval thereto will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the record detailed in them.

**14.33** All orders for destruction of records should be put up to PAG every six months for his perusal.

**14.34** When the destruction has been completed, the clerk incharge, will under his dated initials, write against the item in 'Remarks' column of the register, the word 'Destroyed' and also give a reference to the orders of the head of the office sanctioning the destruction.

(CAG's Lr.No.809 - Admn. 512-27 dated 19th June 1928)

**14.35** Records to be destroyed should be placed in a separate room where they will be torn up. As files or documents are removed for destruction, a note to that effect should be made in the last column of the index register (From No.SY.257). The destruction of the records will be supervised by

the record-keeper, and his supervision must be so effective that no voucher can, by any chance be used again.

**12.36 Destruction of records pertaining to persons who migrated to Pakistan after partition:-** The records relating to pay, leave salary, travelling allowance, pensions, security deposits, etc., of persons who have migrated to Pakistan after partition should be preserved till their final settlement.

(ii) This applies to all Government servants who were under the audit jurisdiction of this office as also those serving in Indian Audit and Accounts Department.

(CAG's letter No.7 Admn. II/35-51 dated 6-1-1955 and No.153-554 Admn.II/35-51 dt.9-2-1955)

**14.37 Destruction of Railway warrants:-** Railway warrants should be preserved for a period of 3 years. Railway Warrants of more than three months old are arranged monthly by the Departmental Audit Section and sent to the Arrear Record Section for safe custody and for their elimination and destruction every quarter after they have become three years old.

**14.38 Sale of Ordinary waste paper:-** Notices should be issued to the intending bidders calling for sealed quotations for the purchases of waste paper of this office. Copies of such notices should also be sent to the nearest paper mills, if the quantity available is such as to make it likely that they may be interested. On receipt and scrutiny of the sealed quotations, DAG (Admn.) will decide the bidder to be entrusted with sale. The Manager will then arrange for the sale of ordinary waste paper to a contractor and the sale proceeds thereof will be remitted in the State Bank, Hyderabad for credit in the Government Accounts.

Note: As far as possible, the nearest paper mills also be informed of the disposal of Waste paper, if the quantities to be disposed of are likely to interest them.

(GOI Circular Memo. No.5050/S&P 11-54 dated 12-8-54 Ministry of Works Housing and Supply with CAG's Endt. No.1537-Admn. I/KW/268-54 dated 24-8-1954)

**14.39** Before any sale of ordinary waste paper is made to the contractor an agreement in the following form will be executed.

(Letter No.B. & R. 463, dated 4th March 1932, from the Controller of the currency, Kolkata).

**AGREEMENT**

This indenture made this .....day of ..... between ..... through its sole proprietor Shri ..... son of .....aged ..... residing at ..... hereafter called the "Buyer" (which expression shall where context so admits include their heirs, legal representatives, and assigns) of the one part and the President of India through the PAG (A&E) of AP hereinafter called the "Seller" (which expression shall where the contest so admits include his successors and assigns) of the other part.

**Witnesseth as follows:-**

The buyer hereby covenents with the seller on terms and conditions following:

1. The buyer shall purchase all the waste paper in the office of the PAG (A&E), AP at Hyderabad at the rate of ..... per ton plus S.T. at .....% under the Sales Tax act.
2. The buyer shall effect clearance of a..... within a period of seven days from the service of notice in that respect.
3. The buyer undertakes to deliver the ..... only to the paper mills for pulping purpose.
4. The buyer shall on delivery of .....pay the cost thereof in cash and shall not remove any portion of it without such payment.
5. Waste paper will be torn to pieces before removal.
6. On breach of any of the terms of conditions of this agreement the seller would be entitled to terminate the contract without notice and in such a contingency the buyer shall be liable for all the loss and damage incurred by the seller in making fresh arrangements for its disposal.
7. The contract will hold good for a period of one year from the date of acceptance.

In witness where of we on behalf of ..... and Sri.....PAG(A&E), A.P., Hyderabad for and on behalf of the President of India has hereunto set their hands and seals this ..... day and year first above written.

Note: The above procedure applies mutatis mutandis to the sale of torn waste paper of the old records ordered for destruction and sale of waste paper sweepings.

**14.40** Sale of old News papers, journals etc:- OE Section will be responsible for the custody and disposal of all old newspapers, journals,

etc., received in this office. The section will see that the old copies are collected and kept somewhere pending sale. The Newspapers should be sold periodically under the orders of DAG/Sr.DAG(Admn.) through the AO (OE) once a quarter (on 10th April, July, October and January of each year). Once a year a certificate should be given to the Principal Accountant General by the DAG/Sr.DAG(Admn.) that all old issues had been sold and proceeds credited to the proper head.

(CAG's letter No.646-NGE-183-56 dated 9-4-1956)

**14.41 Disposal of classified waste paper:-** Instructions contained in Government of India, Ministry of Home Affairs Secret O.M.No.111/11014/3/75 S&P. (D.I), Dated 7-7-1975 and O.M.No.111/11014/6/75-S.&P. (D-II). dated 22-9-1975 (received in C.A.G's Endorsement No.3075/Tech. Admn-II/203-67-III, dated 16-12-1975 should be observed to dispose of all classified waste papers (including stencil and carbon papers etc.)

**14.42 Old Book covers and file boards:-**

Old book covers and file boards, should as far as possible, be utilised in office for binding purposes and surplus stock, if any, should be auctioned if it is not required, instead of being destroyed.

(Letter No. Camp I. dated 23rd December, 1924 from the Controller and Printing, Stationery and Stamps, Calcutta).

**14.43 Precaution against fire in the Record Room:-** No match or artificial light of any sort should ever be allowed in the record-room; smoking in the record-room is strictly prohibited. A notice to this effect must be prominently displayed at the entrance to the Record-Room.

**ANNEXURE - I(A)**  
(See Paragraph 14.8)

List showing the periods for which certain records should be Preserved:

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
<b>(A)</b>	List of records common to several sections with periods for which they should be preserved, excluding those shown in Annexure-I to Chapter-XI of the Manual of Standing Orders.		
	<b>1. REGISTERS :-</b>		
1.	Adjustment Register of Treasury Audit Sections	3 years	..
2.	Attendance Register	2 years	..
3.	Registers of Income Tax	2 years	..
4.	Casual leave Register	1 year	..
5.	Calendar of Returns	2 years	..
7.	Index Register	Permanent	..
8.	List of Books	2 years	..
9.	Objection Book and Statements	3 years	..
11.	Progress reports (Daily Works, Weekly arrear Statement etc.)	1 year	..
12.	Register of six months and three months outstandings	1 year	..
13.	Register of PLI policies granted by AG, P&T	15 years	..
14.	Register of records and cases handed over to Record or destroyed	Permanent	..
15.	Register showing vouchers selected for audit.	1 year	..
16.	Register showing amounts waived under Article 248, Audit Code	2 years	..
17.	Register showing points for inclusion in the report on the working of treasuries	2 years	..
18.	Register of special charges and recurring charges	3 years	..
19.	Register of Grants-in-aid	6 years	..
20.	Register of review of audit by AAO	3 years	..
22.	Register of half-margins	3 years	..
23.	Report of Treasury irregularities	1 year	..

24.	Register of progress of Branch Officers Review	1 year	..
25.	Transit registers (Register of intersectional movement)	3 years	CAG. Lr.577 Admn.II Vol.II dated 5-4-1963
26.	Income-tax salary registers form I.T.48 (office copies of annual income-tax return)	12 years	..
27.	List and register of periodical reports and returns book incoming and outgoing.	The standing list and current register should be maintained old ones being destroyed as and when they become obsolete.	
<b>II. CORRESPONDENCE</b>			
1.	Ordinary letter files	3 years	
2.	ABK and HM Files	3 years	
3.	Objection memos	3 years	
4.	Office copies of further remarks on O.S	3 years	
5.	State Government order spare copies of other than AG's spare copy file	3 years	
6.	Gazettee of India Part-III and supplemental	5 years	
7.	Register of pending U.O. references	1 year	
8.	Register of U.O references received	3 years	
9.	Circular files	5 years	
10.	Case Registers:		
	(i) File register (list of files)	5 years	
	(ii) Assistant Accounts Officer Note Book	Permanent	
	(iii) Sectional diary	3 years	
	(iv) File movement register	1 year	



**ANNEXURE - I (B)**

List of records peculiar to each Section with periods for which they should be preserved excluding those shown in Annexure to Chapter-XII of Manual of Standing Orders.

Sl No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	<b>Establishment Section:</b>		
1	a Bills, Acts, Rules, Regulations, manuals, codes executives, instructions, procedural instructions, etc. (evolution, ammendment, interpretation etc.)	Permanent, if administered by this office, otherwise only standing orders to be preserved.	
	b Creation and Abolition of Offices:	Permanent	
	c Reorganisation and redistribution of functions:	Permanent in the case of office issuing orders; otherwise only standing orders need be preserved	
2	Permanent Advance (Imprest)	- do _	
3	Delegation of powers::		
	a Evolution of pattern of delegation to subordinate authorities:	Permanent	
	b Declaration of officers as Heads of Departments/ Offices, Controlling Drawing, Disbursing Officers:	Permanent	
	c Orders of Superior Authorities when received by subordinate authorities:	Only standing orders to be preserved permanently	
4	Departmental promotion Committees:		
	a Constitution:	3 years after the D.P.C. has been reconstituted	
	b Proceedings	10 years	
5	Recognition of association of Government servants:	Permanent	For Historical value
6	Creation of Posts (including extension of the term of temporary posts into permanent ones) and conversion of temporary posts	10 years	
7	Establishment Register		

	Sanction Register:	5 years	Two separate registers (For Permanent Posts & Temporary Posts) may be maintained separately. If a register relating to temporary posts is to be re-written, particulars of latest sanction alone to be written in the New Register.
8	Recruitment Rules:	Permanent, if administered by this Office. Otherwise only standing orders to be preserved	
	a Requisition for recruitment through Employment Exchanges:	5 years	
	b Through UPSC	5 years	
9	Special representation in Services:		
	a Rosters for special representation in services:	3 years	
	b Annual Returns:	3 years	
10	Selection of Personnel:		
	a Constitution of Selection Committee	5 years after the committee has been reconstituted	
	b Proceedings	10 years	
11	Verification of character and antecedents	3 years	The period of 3 years for this item relates to the correspondence regarding character and antecedent and not to the verification reports themselves. The latter should be

			retained as long as the Govt. servants are in service
12	Medical Examination	3 years	
13	Service Books (including leave account)		
	(i) Service book of Govt. servant who has resigned	5 years from the date of resignation	
	(ii) Service book of Govt. servant who has been retrenched/removed/dismitted	(a) 5 years if no case is pending in any court. (b) 3 years after final judgement under the normal course of law, i.e., the last judgement of the highest court as established by law where the court has upheld the Govt.'s decision to retrench/remove/dismis the Govt. servant	
	(iii) Service book of Govt. servant who retires from service/dies while in service.	2 years from the date of retirement/ death	Before actual destruction, however it should be ensured that Pension/Provident cases have been finalised.
14	Personnal files:		
	(a) Verification of age and educational qualifications:		
	(b) Change in date of birth: )		
	(c) Relaxation of age and educational qualifications:		
	(d) Collateral evidence in respect of service matters: )		These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files.
	(e) Condonation of break in service:		
	(f) Conduct Rules:		

	(i) Declarations, Reports and Returns:		
	(ii) Permission and sanction.		
	(g) Grant of leave (other than casual leave) including leave travel concession (Entries regarding leave travel concession should be made in Service Book)		
	(h) Requests for "no objection" certificate for purpose of Employment Exchange:	1 year	
	(i) Application for appointment outside parent Office:		
	(j) Permission for higher studies training:		
	(k) Permission to join Territorial Army, Auxiliary Air Force, Naval Reserve:		
	(l) Grant of allowances like House rent, compensatory:	5 years	Should be dealt with in personal files or an authenticated copy of final orders should be kept in personal files.
	(m) Grant of honorarium or fee	3 years	
	(n) Claim for reimbursement of medical charges:	3 years	
	(o) Reimbursement of legal expenses:	3 years	
	(p) Resignations		These should go in to the personal files or authenticated copy of final orders may be kept in P.Fs.
15	Oath/affirmation of allegiance to the Constitution:		
	(a) Register	35 years after it has ceased to be current	
	(b) Correspondence	1 year	
16	History of Services, Civil lists Gradation lists:	5 years after it has ceased to be current. (In	

		the case of Ministries/Depts. issuing them). Other Ministries/ Depts. need keep only the latest copies)	
17	Correspondence regarding Civil lists, History of services:	Not exceeding 3 years	
	(a Sponsoring of employees for ) training:	5 years	
	(b Matters relating to study of ) Foreign language	(i) 15 year in case of Sponsored candidates. (ii) 1 year in case of unsponsored candidates	To meet audit requirements
18	Arbitration and litigation cases:	3 years after the final judgement under the normal course of law	
19	Notices under section 80 of civil procedure Code:		
	(a If not followed up by a Civil ) suit:	1 year	
	(b If followed by a Civil suit: )	3 years after the final judgement under the normal course of law.	
20	Results of Departmental (including typewriting) tests (SAS Exam also- vide old MGP)	5 years	
	(a SAS File )	5 years	
	(b Answer Books of DEA ) (Confirmatory)	1 year after declaration of result if no petition is pending	(C&AG Circular No.673-O&M/62-90 dt.15-10-1993)
21	Instructions in Hindi (Nomination of individual employees)	1 year	
22	Returns regarding progressive use of Hindi for Official purposes only:	1 year	
	(A Appointment of Invegilators for ) UPSC Exam	Not exceeding 3 years	
23	Recruitment, appointment, promotion reversion and confirmation	10 years	
	(A Engagement of casual labour )	5 years	(To meet audit requirements)
24	Individual representations on (23) above	Not exceeding five years depending on the nature of cases	

25	Training of officers and staff	Not exceeding 3 years depending on the nature of cases.	
26	(i) Postings and transfers (other than transfers on foreign service) of officers and staff.	- do -	
	(ii) Transfers on foreign service.)	3 years from the final recovery of pension and leave salary contribution from the foreign employer	In the case of Gazetted officers a certificate to the effect that such contributions have actually been recovered, should be obtained from the Accounts Officers.
	(iii) Deputation.	3 years after the completion of the period of deputation	
27	(i) Fixation of seniority	5 years	
	(ii) Representations regarding seniority	Not exceeding 5 years; 5 years if the representation results in the seniority being revised	
28	Quasi-permanency		
	(a) Issue of certificates	1 year after confirmation	
	(b) Progress reports regarding	3 years	
29	Verification of service	5 years subject to suitable record being kept in service book/ history sheet	
30	(i) Confidential reports/ character rolls	5 years after retirement/ 2 years after death.	
	(ii) Correspondence regarding (i) above	Not exceeding 3 years.	
31	Grant of casual leave (including CL account	1 year	
32	(i) Fixation of pay and allowances	5 years	
	(ii) Representation regarding pay fixation and similar other benefits	5 years, if substantive benefit is granted. Not exceeding 5 years in other cases.	Necessary entries should invariably be made in service books history sheets

	(iii) Attachment of pay and allowances	3 years	
	(iv) Increment register, increment list and other papers relating to grant of increment	5 years	
	(vi) Grant of personal allowance to staff and officers	5 years	
	(vii) Adjustment of leave salary of non-gazetted staff	3 years	
	(viii) Arrear claims	3 years or one year after completion of audit whichever is later	The fact of adjustment of leave salary and arrear claim can be verified from office copies of pay bills which are retained for 35 years.
33	Advances:		
	(a) Festival advance	One year after final recovery	
	(b) Advance of pay on transfer	- do -	
	(c) Grant of advance of TA	- do -	
	(d) Conveyance advance	- do -	
	(e) House building advance	One year after re-conveyance of the property	
	(f) GPF and advance	3 years after final recovery	
	(g) Miscellaneous advance	- do -	
34	Air travel, sanction, Booking etc.	1 year	
35	Vigilance and Discipline:		
	(a) Vigilance and disciplinary resulting in:-		
	(i) Imposition of major penalties except 'reduction to a lower service', grade or post or to a lower time scale or to a lower stage in time scale.	15 years	Records to be retained should include in particular. (1) Charge sheet, (2) written statement. (3) Inquiry Officers report. (4) Show cause notice. (5) Reply to the show cause notice,

			(6) advice of the U.P.S.C if any. (7) Final orders on appeal or memorial or review petition.
	(ii) Imposition of the major penalty. "Reduction to a lower service grade or post or to a lower time-scale or to a lower stage in time-scale".	Till the Govt. servant is in service	Records to be retained should include in particular:  (1) Memorandum issued under rule 16 (2) The explanation of the delinquent Govt. servant.  (3) Advice of the UPSC if any, (4) Final orders (5) Final orders on appeals, memorial or review petition. These records are likely to be required for determination  (a) Whether the service rendered by a Govt. Servant is wholly satisfactory as required under Art.4.70 of CSR and



			(b) whether any action is warranted against the Govt. Servant under Art.465-A of CSRs
	(iii) Exoneration of the Government Servants.	Not exceeding 3 years depending upon the nature of the case.	
	(b) Vigilance and progress report card	5 years	
	(c) Complaints	Not exceeding 5 years depending upon the nature of the case	
36	Retirement benefits:		
	(a) Pre-Verification of pension pages	3 years	
	(b) Invalid pension.	25 years/10 years after death.	
	(c) Family pension	10 years. The family pension papers in administrative offices should also be preserved for a period of 25 years from the date of death of the officer.	
	(d) Other pensions	5 years after retirement	
	(e) Gratuity	5 years after award	
	(f) Commutation of pension	15 years	
	(g) "No Demand" certificates	Normally, this paper will be part of the pension file, the question of prescribing separate retention period does not therefore arise.	
37	Re-Employment	5 years after the termination of the Term of re-employment	
38	Budget estimates	3 years	
	(a) Statement of monthly progressive expenditure, reconciliation Statement, and review of grants etc.	(a) in respect of statements received from subordinate authorities to be preserved upto the end	A longer retention period is uncalled for in as much as. (a) all the

		of financial year concerned (b) in the case of the statements concerning the expenditure of the Ministry proper. Till the Appropriation Accounts for the relevant year have been finalised (This would normally be within 3 years)	figures will have been posted the expenditure register and (b) details would be available in the offices of the subordinate authorities.
	(b) Register for monthly expenditure.		
	(c) Register for progress in expenditure.	Till the Appropriation Accounts for the year have been finalised	
	(d) Register for reconciliation.		
	(e) Classification of expenditure (opening of new head of account)	Permanent	
	(f) Acceptance of debits/ credits	5 years	To meet audit requirements
	(g) Cash book.	10 years	
39	Counter foil of receipts issued	5 years	
40	Pay bills and acquittance rolls	35 years	
41	Income-tax returns.	1 year	
42	P.L. Insurance	3 years	
	(a) Register	10 years	
	(b) Correspondence	3 years	
43	Rent demand statement	3 years	
44	Muster rolls	such period as may be prescribed in departmental regulations subject to a minimum of 3 Acct. years excluding the year of payment.	
45	TA (including leave travel concession bills and acquittance rolls)	3 years	
46	Over time allowance claims (Registers and lists received from sections etc.)	1 year	
47	Contingent bills and register of contingent expenditure.	3 years	
48	Vouchers of petty value not furnished to audit.	5 years	
49	Audit objections, notes, paras.	5 years	

50	Sanction to the investigation of arrear claims.	5 years	(To serve audit needs)
51	Money order receipts and acknowledgements	5 years	
52	Position register.	3 years	
53	Events register.	Permanent	
54	Correction books of the MGP and Manual of Estt. section.	Till the next edition is published	
55	Bills register.	3 years	
56	Special leave Register.	5 years after the date of last entry made in it. CAG Endt. No.1332 T.A. II/16-65 dt.22-6-1966 MHA OM No.13-12-1964 O&M (P) Dt.5-11-1965.	

**OE SECTION**

Sl. No.	Description of records	No. of complete years for which to be preserved	Remarks
<b>1</b>	<b>Accommodation:</b>		
	(i) Office accommodation (a) Acquisition	Permanent - 5 years after expiry of the lease or the period prescribed in contract	
	(b) Purchase	-do-	
	(c) Hiring	-do-	
	(d) Allotment	3 years	
	(ii) Arrangements for accommodation for official visitors: (a) Where visitors are treated as State Guests and the expenditure incurred on the accommodation is borne by Govt.	5 years	
	(b) Where the charges have to be paid by the visitors themselves	1 year	
	(iii) Govt. residential accommodation.	3 years	
I(A)	Land and buildings requisitions of private premises for official use.	3 years after the expiry of lease/ contract	
I(B)	Contracts:		
	(i) Registration of contractors	Permanent/ 5 years after the firm has been removed from the approval list and all the contracts have been finalised.	
	(ii) Black-listing of contractors	Permanent	

	(iii) Waiver/ reduction of penalty	5 years	To serve audit requirements
	(iv) Condonation of irregularities	5 years	
2	Weather comforts:		
	(a) Requests to CPWD for provision of desert coolers, khastatties, etc.	1 year	
	(b) Hiring of fans, khas khas coolers, desert coolers, table fans, etc.	5 years	
	(c) Repairs of table fans, table lamps, heaters etc.	5 years	
3	Telephones, call-bells and electric clocks, installations, shifting, transfer, payment of bills including Telephone Bill regarding.	3 years	
4	Staff cars, scooters, and motor cycles.		
	(a) Purchase.	10 years	
	(b) Repairs and maintenance	5 years	
	(c) Log Book.	5 years	
	(d) Requests for private use, permission and payment.	1 year (*)	
	(*) If a reference becomes necessary after the expiry of this period, receipt book/ staff car log book may be looked up.		
5	Furniture and other office equipment.  (i) Purchase, (ii) hiring, (iii) Maintenance/ repairs, (iv) stock register.	5 years	(entries regarding the closing balance of old stock register should be carried forward to the new register)
6	Misc. stores like glass tumblers, locks etc.	5 years	
7	(i) Stationery:		
	(a) Indents on Stationery	1 year	(This period

		office		is enough as complete accounts of receipts and issue of articles will be kept in the stock register preserves for 5 years)
		(b) Local purchase and register for watching the progress of expenditure on local purchase of stationery.	1 year	for purpose of local audit
		(c) Stock register.	5 years (from the date of last entry in the stock register)	
	(ii)	Forms:		
		(a) Indents on forms stores	1 year	
		(b) stock register	5 years	(entries regarding the closing balance of old register should be carried forwarded to the next register)
	(iii)	Books and periodicals:		
		(a) Purchase.	5 years	
		(b) Lending and Issue.	1 year	
		(c) Inventor (Catalogue)	5 years after it.	
		(d) Library Accession Register	Permanent	
		(e) Library Membership Register	3 years after the register ceased to be current i.e., the register has been closed and live entries transferred to the new register.	
8		Disposal of surplus, obsolete and unserviceable stores.	5 years	
9		Write-off of losses.	5 years	

10	Liveries:			
		(a) Issue, renewal, surrender and withdrawal (correspondence-regarding)_	5 years	
		(b) Stock Register.	5 years	(Entries regarding the closing balance of old register should be carried forward to the new register)
	(A)	Identity cards: (Correspondence regarding issue, surrender renewal, etc.)	1 year	
11		Hiring of Taxis, tents, shamyans, etc.	1 year	
12		Arrangements for serving refreshments at the meetings, conferences and seminars.	1 year	
13	Requisitions for printing and binding.		3 years	
	(a)	Additions and alternations in office/ residential buildings	5 years	
13	(b)	Register of railway receipts showing also the particulars of consignments, freight, Octroi charges, credit notes issued, etc.	5 years	To meet audit requirements.
13	(c)	Departmental scales Reg.	Permanent	
13	(d)	Stock Reg. for civil credit No. T.R. 5	Permanent	
13	(e)	Stock Register for perishable articles.	5 years	
14	Invoice or challan of receipts sent to section.		1 year	
15	Worksheet for typists and Shorthand Note Book Distribution register		1 year	

16	Despatch registers:		
	(a) for local dak	3 years	
	(b) for postal dak	5 years	
17	Postage stamps. Account Register	5 years	
18	Peon book	1 year	
19	Arrear statement relating to Indexing and recording	1 year	
20	(i) Notification of holidays and closure of offices.	to be destroyed at the end of the year.	
	(ii) File of list of holidays	5 years	
21	Postal receipts for telegrams, registered articles, insured articles, etc.	5 years	(Where no, arrangements for deposit Account and guarantee system exist, receipts should be pasted in the appropriate despatch register against the relevant entries)
22	Issue section diary.	1 year	
23	Index registers and records.	Permanent	
24	Register of undiarised documents.	3 years	
25	Consolidated list of dead stock articles kept in PAG's office.	5 years	
26	Issue register of records issued by Record keeper.	3 years	
27	General Inward Index registers for letters received from State Govts., Govt. of India and CAG.	5 years	CAG Lr.No.1452 Admn. II-6- Admn.III/62 dated.19-8- 1963
28	Non-index register of letters telegrams, other important letters and pass books.	5 years	
29	Board's proceedings.	5 years	

30	Government Gazetters	5 years	
31	Office contingent Register	10 years	
32	Register of valuables.	3 years	
33	Register of vouchers marked for arthmetical check.	3 years	
34	Register of programme of Treasury audit	1 year	
35	Register or disposal of inspection reports.	1 year from the date of completion of the register.	
36	List of books etc., maintained in the section.	2 years after the completion of the register.	
37	Certificates of completion of audit.	2 years	
38	Reports to Govt. on outstanding paragraph of the Inspection Reports.	2 years	
39	Progress Register.	2 years	
40	Correspondence on correction to codes and Manuals etc.	5 years	
41	Register of financial irregularities.	5 years	

Authority:- For items 1 to 23: C&AG's letter No.577-Admn.II/89-Admn.III/61 Vol.II, dt.5-4-1963 (File 8-72/58-63). For items 3, 7(b) and 11: C&AG Lr.No.3154-O&M-121-85 dt.16-7-1990.

For items 24 to 32 previous edition of M.G.P.CAG's Lr.1370 Admn.II/89 Admn.III/61-Vol.II Dated 7-8-1963 forwarding Government of India Cabinet Affairs O.M.No.34/1/6 Dated 9-7-1963.

For item 27: C&AG Lr.No.05-O&M/1993 No.673-O&M/82.90 dt.15-10-1993

Note: (1) In the absence of any specific instructions to the contrary the retention periods mentioned in Col.(3) will be reckoned (a) in the case of files, from the date of their actual closing (and not that of their commencement) and (b) in the case of registers, from the year they have ceased to be current.

(2) A uniform retention period of 5 years has been prescribed for most of the records likely to be of interest to audit during the course of their local audit on the assumption that such audit will take place at least once in 5 years. If however, local audit of an office does not take place within the stipulated period of five years, the Head of office should ascertain from audit authorities whether they have any objection to the files relating to the earlier year (which have since become due for weeding out), being destroyed or whether they should be preserved for a further period for scrutiny by the audit party and, if so, for what period. In no case should a record connected with an audit objection be destroyed unless the objection has been finally disposed of to the



satisfaction of the audit authorities.

(3) A continuous and conscious effort should be attempted throughout the year to weed out unnecessary records. In other words, the working rule should be "Weed as you go".

Authority:- O.M.No.34/4/61-O&M. dt.21-1-1963 of Govt. of India, Cabinet Secretariat, Dept. of Cabinet Affairs O&M. Dn. Forwarded with C&AG's letter No.577-Admn.II/89-Admn.III/61-Vol.II, dated.5-4-1963. file EB.I/8.72/58.63)

### **(C) PRESERVATION OF RECORDS:**

**(See para 14.30 and 14.31)**

The custody of records from the time they cease to be in active use till they are deposited in an archives, presents some problems. However great the value of records to the future historian may be, since, a reference to them by the Departmental concerned is made only rarely, they are usually neglected. They are often literally dumped in any work or corner, available on the floor on the cupboards and the boxes. If these 'dead' files are ever allotted a separate room, it is generally a damp basement or some space to an archives they are more often than not received in dilapidated state, ravaged by insects and well laden with dust. The archives have to devote a good deal of time labour and money to repair and rehabilitate the records so that they may be preserved for posterity. This unnecessary waste of funds and skilled labour can easily be avoided if adequate care is taken by every department.

It is the aim of this pamphlet to suggest a few elementary principles, which is carefully followed, will assist in preservation of records. No attempt whatsoever has been made to cover the high technical field of archives preservation and administration recommendations being confined only to measures that do not involve any appreciable expenditure.

It is desirable that all the recorded (semi current or non-current) files are stored in separate room under the care of an officer, who has had some elementary training in Archives keeping. While selecting the room it is suggested that the following points are kept in view:

- (1) The room should not be damp. Dampness ensures attack by insects and vermins.
- (2) The room should have free circulation of air but should be as free from dust as possible. Stagnant air is conducive to the growth of mud where particles of dust from good nuclei for their growth and cut through paper fibres.
- (3) The floor and walls should preferably be of concrete without any crevices, since these form passages and breeding spots for insects, etc.
- (4) The stored material should be protected from direct sunlight. Prolonged exposure to sunlight makes paper brittle.
- (5) The window panes should be preferably of yellow or green coloured glass and if possible tested to cut off ultraviolet rays, if coloured glass is not easily available, the window panes should be covered with similar coloured curtains.
- (6) It is desirable that a uniform temperature of 70<sup>o</sup> F and relative humidity to 50% is maintained in the storage area. Heat turns the paper yellow, dryness makes it

brittle and moisture leads to infestation by mould and insects.

- (7) The room should be fitted with the iron shelves (properly painted).. Mould increases the risk from fire and if there are crevices these would be breeding places for insects.

Before recorded files are transferred to the record room, a complete list giving their number, branch, year and subject should be prepared. This list should also include other files bearing the same main number though not yet recorded, the recorded files which are being transferred having marks of asterik. While preparing the list, care must be taken that the main numbers and the sub-numbers therein are arranged in order. The officer while receiving the files should check these with the list and point out discrepancies if any. It should also be checked that the covers contain the file number, year, the name of the branch and subject.

The files of different branches should be kept separate. The files of every branch should be arranged according to main numbers and therein by the sub-numbers. An over-all chronological arrangement should be adhered to. The arranged files should follow pattern as indicated below:-

F. 25/1/48 Est. F.26/2/48-Est.....F.26/15/48-Est..  
F. 27/1/48. Est., F.28/1/48-Est. F.28/2/48-Est.  
F. 26/1/49-Est. etc.

If the name of a branch changes, both the names old and new should be indicated on the cover of files for the first succeeding year. For instance, in this department the old Persian Branch is now known the Calendaring Branch. This should be indicated on the cover as follows:

File No.....Calendering (Persian Branch).

File No.....or Calendering Branch (Persian Branch).

It need hardly be pointed out that a file, though recorded at a later date should find its proper place in the above arrangement and necessary correction made in the list.

After the files are checked and arranged, the next step is to prepare bundles. These should not be more than 12 deep and must be kept tied between two pieces of 5-ply vanists boards of size slightly bigger than the files. The 5-ply vanista boards are very suitable since they are light and strong and do not break or warp with time. The boards containing the files should be tied near both ends and the long line should go at least twice round. Care should be taken not to cut into the pages. A data sheet giving the file numbers year and branch should be pasted on the board.

The bundles in boards can then be kept on the shelves preferably in horizontal position. Adequate amount of naphthalene in the form of LLb bricks should be evenly distributed on the shelves. If the record room smells of napahtalene, there will be little danger of insects like books worms silverfish cockroaches, etc.

The bundles should be dusted once a day since dust cuts through paper fibres and also forms nuclei for condensation leading to midew, etc. Apart from routine daily, dusting, there should be special cleaning at least twice a year when the bundles

should be brought down on the floor, the shelves thoroughly cleaned with wet rag and the bundles carefully dusted and replaced on the shelves.

This occasional handling will also minimise the chances of attacks by insects and will also help to detect whether an attack is there.

A few precautions though obvious are sometimes neglected resulting in irreparable loss. No smoking should be strictly enforced in the record room and any other type of open fire should also be forbidden. No chemicals should be kept in the record room. Necessary fire fighting equipment preferably of the gas type should always be at hand. Eatables should be scrupulously avoided within the room as they invariably attract vermins.

Access to the record room must also be limited to authorised personnel. An efficient chargeout system should be introduced. Files should be issued only on requisition by competent authority and register maintained for the purpose. Slips should be inserted in the bundles indicating the "out and to whom" papers. Cases of misplaced or lost files can be kept down if reminders or overdue papers are regularly issued.

The office-in-charge of record room should be familiar with elementary methods of repair. All folded pages must be flattened. Flattening can easily be carried out with an iron, preferably electric so that the temperature can be controlled. Before ironing, the paper should be slightly damped. Damaged papers should be repaired. Thin tissue paper and dextrine paste will be found useful for repair. The formula for dextrine paste is given below:

Daxtrine	5 lbs
Water	10 lbs
Oil cloves	1 <sup>1</sup> / <sub>2</sub> ozs
Saffrol	1 <sup>1</sup> / <sub>2</sub> ozs
White Arsenic	2 <sup>1</sup> / <sub>2</sub> ozs

The paste is poisonous when taken internally but there is no danger in handling it.

A word about pastes, repair materials and insecticides will not be out of place here. The goods advertised by commercial firms may be effective or may prima facie appear suitable, but may have deleterious effect on the durability of paper. For example Gammaxene is a good insecticide but is harmful to paper; it is therefore imperative that only those articles should be used which have stood the test of time or have been scientifically proven to be harmless. Again if records by any chance become soaked with water one tempted to expose them to sun or heat. This again is very harmful. In such an emergency leaves should be gently separated and spread but in the shade for drying. A reference for expert advice should be invariably made before introducing any new methods.

The paste may be obtained from any of the following firms:

(i) Bengal Chemical and Pharmaceutical Works Let. 94, Chittaranjan Avenue, Kolkata.

(ii) C.D.B., Agencies 17-1/55, Western Extension Area, Karol Bagh, New Delhi.

(iii) India Alkalies Ltd., 5 Gerstin Place, Kolkata.

2. National Archives of India gets supply of tissue paper from Deputy Comptroller of Stationery and Printing, Kolkata.

3. Details of repairs, fumigation and other allied process as necessary in a record office are not given here. It is felt that the problem for the department will not be so

acute as to necessitate these. In any case, some amount of training and experience is essential to make full use of these techniques. If necessary, the Director, National Archives of India may be approached whenever guidance is wanted.

(Copy of CAG's Letter No.1669 TAI/170-70 dated 20th September, 1973, addressed to the Accountant General, Tamil Nadu, Madras).

**CHAPTER - XV**  
**Buildings & Miscellaneous**

## **Administrative approval to original works**

**15.1** The President is pleased to delegate to the Heads of Departments in the Indian Audit and Accounts Department the power to accord administrative approval to Civil Works relating to residential and non-residential buildings to the extent indicated below:-

- (i) Residential buildings Rs.10,000/- in each case.
- (ii) Non-residential buildings Rs.20,000/- each case.

The exercise of the powers will be subject to the provisions of the Central Public Works Department Code.

(GOI, MF,.(Dept. of Expdr.)LR.No.F.20(5) E.G.I/62 dt.5th December ,1962)

**15.2** All proposals requiring the administrative approval of the Government of India in the Department concerned, must be referred to them by the Chief Engineer, CPWD.

(GOI. Deptt. of Labour, memo. No.A.W.68, dt.01.04.1940 communicated with CAG's Endt.No.805..N.G.E. 206-40, dated 29.04.1940)

### **Office accommodation:-**

**15.3** (i) The scales of the office accommodation admissible to various categories of the Officers in the Government of India, are as follows:-

Officer drawing Rs.1,300 or more	23-00 Sq. Meters
Branch Officer (excluding AAO)	14-5 Sq. Meters
Technical staff (Draftsmen, Tracers estimates)	55-5 Sq. Meters
Ministerial Staff, AAOs, Clerks etc.	3-5 Sq. Meters

(ii) In addition 10% of the accommodation allowed for Ministerial staff is admissible for records.

(iii) As the Accounts Officers will have to keep in store an exceptionally large number of old documents, files and registers, for which separate storage accommodation will be necessary, provision for this should be made in the basements of the buildings or as separate adjunct whichever is cheaper and suitable.

(iv) The entitlements of accommodation determined on the basis of the above scales will further be subject to such ad-hoc cuts, as may be imposed by Ministry from time to time. At present the overall entitlement of Office accommodation of the Ministry are subject to the following cuts.

Entitlement Percentage:-

Upto 2760 Sq. Meters	10%
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More than 2760 Sq. Meters 15%  
(GOI, Min. of WH, and WD OM.No.26/19/65, Accts II A, dt.26.05.66)  
O.M.No.F.11(1) W:54, dated 20.1.1955.

**Procedure to be observed in hiring accommodation:-**

- 15.4** (i) It should normally be the duty of the CPWD to hire accommodation required for public purposes in places where that Department operates. If such accommodation cannot be provided by the CPWD within a reasonable time consistent with the urgency of needs of public service, Heads of Departments are authorised to hire private accommodation at such places as also other stations where the CPWD does not operate in accordance with the principles subjoined below:
- (ii) Private accommodation should normally be hired for Office purposes only. Where, however, private accommodation of the proper scale and according to the requirements of the Office concerned is not available or due to any other special circumstances, accommodation may be hired for Office-cum-residence purpose it shall be incumbent (vide S.R. 312(I)) on the officer sharing it and also his successors to occupy the residence portion until an alternative accommodation is secured for office alone.
- (iii) Subject to the condition that the area occupied by the office is not in excess by more than 10% of what is admissible under the prescribed austerity scales (excluding bathrooms, lavatories, corridors, staircases, open terraces, tiffin room) and subject to such hiring being in consultation with the CPWD or other works department concerned and the rent being certified as reasonable by them or any other appropriate authority, the Heads of Departments are authorised to rent accommodation required for public purposes within the limits specified below:
- (a) For office: Up to Rs.7,500/- per annum in State Capital towns and upto Rs.500/- per month in other places.
- (b) For residence and other purposes: Up to Rs.300/- per annum.
- (iv) Where combined arrangement is allowed to be made the Officer sharing the accommodation shall occupy as much area only as is surplus to office requirements but not in excess of what is appropriate to his status according to the prescribed standards, subject to a variation up to 5% and pay rent on the plinth area basis subject to a maximum of 10% of his emoluments under FR. 45-A.
- (v) Out-houses, if any, should be utilised for storage of stationery

forms, old records or any other appropriate purposes. Where this is not possible, these should be let out to members of MTS Establishment and rent recovered from them under the rules in force.

- (vi) Water and Electricity charges shall be shared according to the number of water taps and points and other service charges on the basis of the rent payable by the Government and the Officer concerned.

**15.5** No officer who has been provided accommodation in a hired building shall be entitled to house rent allowance and no rent may be charged from an officer eligible for rent free accommodation.

**15.6** Heads of Departments may rent accommodation up to the financial limits specified above for a period not exceeding 5 years at a time.

**15.7** All cases which do not satisfy the conditions mentioned above and all cases where accommodation is rented initially for more than 5 years, should be referred to the Ministry of Finance, through the administrative ministry concerned for their concurrence.

(GOI, MF.(Works branch) OM No.F11 (1)w/54 dt.20.11.1955)

**Religious structures on union government property:-**

**15.8** The procedure to be followed dealing with questions relating to religious structures on Union Government property is prescribed in letter No.Ms.115, dated the 12th April, 1934 from the Government of India, Department of Industries and labour to the Heads of Departments, subordinate to that Department.

(CAG's Lr.No.1611-N.G.E. 472-38, dt.18th November 1938,)

**Precautions against fire**

- 15.9** (i) Before the office closes for the night the caretaker will go round the office and see that no naked lights are in use and that there is no accumulation of waste paper rags, etc., in any section; if there is any, it should be removed to the waste paper room.
- (ii) No lamps or candles may be used without glass shades.
  - (iii) For sealing purposes, the services of the concerned MTS in the Dispatch section should be utilised. Only a covered-in-lamp should be used for melting wax. Matches should not be struck in the Office except for the purpose of lighting a lamp as in subparagraph (ii) above.
  - (iv) All rags etc., should be daily collected and deposited in rubbish tin that is kept outside of the Office.

- (v) For use in time of emergency this Office has got fire extinguishers and fire buckets. The buckets are distributed over the various parts of the Office and they should be kept always filled with sand or dry earth or water.
- (vi) None but safety matches should be allowed in any part of the building.
- (vii) Matches must not be thrown on the floor after use.
- (viii) should any fixture impede the extinction of fire, it should be immediately cut or broken away.
- (ix) Smoking should be strictly prohibited in sections.  
(CAG's Lr.No.2548 Admn. 338:50 of 05.12.1950)

**Rules to be observed in case of an outbreak of fire:-**

- 15.10** (i) Immediately on an outbreak of fire, notice should be given to the Fire Officer concerned and an Alarm should also at once be given by telephone to the Fire Brigade. For the purpose of calling up the Fire Brigade the prescribed number printed on the outer sheet of the telephone Directory should be dialed.
- (ii) Pending the arrival of the police and fire engines every endeavour should be made to confine the fire, by using the extinguisher and sand in buckets to the best advantage by the members of the office. As draughts of air will tend to increase the fire all doors and windows which it is not necessary to use for ingress or egress, should be closed and beginning as near the seat of fire as possible all inflammable material should be collected and removed to a place of safety.
- (iii) Fire caused by ignited oil should be at once smothered by means of the sand in the buckets kept for the purpose. All movements should be carried out with the greatest possible silence and rapidity and special care must be taken not to crowd the passages and staircase.

A copy of these instructions should be displayed in conspicuous place of the office.

**Intimation of telephone numbers to the Comptroller and Auditor**

**General:-**

**15.11** OE section will furnish to CAG half-yearly a list of telephone numbers of all IA&AS Officers in the form detailed below in the first week of April and October each year.

Designation of	Name	Office Telephone	Telephone number	Residential
----------------	------	------------------	------------------	-------------



the post		Number	Residential	address
(1)	(2)	(3)	(4)	(5)

(CAG's Lr.No.156-GEI/16-76 post-I Dt.18.01.1976)

### **Responsibility of Government servants for losses to Government**

**15.12** The responsibility of Government servants for any loss sustained by Government is indicated in Rule 37 of the General Financial Rules, 2005. Any such loss should, therefore, be immediately reported by the Officer concerned to the Principal Accountant General through his immediate Official superior.

**15.13** On the first March each year, a return on losses due to out-break of fire sustained in the previous calendar year should be sent to the CAG.

(CAG's Lr.No.44/17-59, dt.2.4.1959)

**15.14** A report regarding the annual review for the period ending 31st December in respect of continued retention of requisitioned properties, should be sent by OE section to the CAG in the first week of January each year.

(CAG's Lr.No.123 NGE. III/21-63, Dt.19.01.1963)

### **Calendar of returns of OE Section:-**

**15.15** Calendar of Returns shall be maintained by the AAO; Sections-I, II, III & IV in the form prescribed in order to observe the due dates prescribed for the various items of work. The Calendar with the actual dates of completion of each item of work duly noted therein, should be submitted to the Branch Officer weekly and to the DAG on the 3rd of each month together with the monthly progress report.

### **Recreation Clubs :-**

**15.16** Departmental Recreation Clubs of Government servants functioning in office premises have been exempted from payment of rent, water and electricity charges. The sanction is effective from the date of occupation of Government accommodation by the Recreation Clubs.

(GOI, Min. of WHS Memo. No.W.1123 4:55, dated 29.11.1955 received with CAG's. Endt.No.2449 NGE-III:217-55, dt.15.12.1955)

### **Occupation of departmental guest houses of the IA&AD:-**

**15.17** (a) The Guest Houses are directly under the Office in-charge of the building in which they are situated or such other officer as may be nominated by the Head of Department.

(b) Branch Officers of the Indian Audit and Accounts Department

may occupy the Guest House while on tour in their Official capacity for a period not exceeding ten days at a time. The period of ten days may however, be extended at a time with the prior approval of the Head of the Department.

- (c) No Officer is permitted to occupy the Guest Houses at his own headquarters but when an officer of the Indian Audit and Accounts Department is transferred to or from the station or is returning from long leave to a station where there are Guest Houses, he may occupy them for a period not exceeding seven days, provided in the cases of Officers returning from long leave and that the Guest Houses, are not required by any other Officers of the Department on Government duty. The period of seven days may, however, be extended with the prior approval of the Head of the Department.
- (d) Branch Officers who are on leave or who have retired from service may occupy Guest Houses so long as those are not required for Departmental Officers on tour in their Official capacity. The Guest House so occupied will have to be vacated at 24 hours notice if required by the departmental Officers on duty.
- (e) Applications for occupation of Guest Houses should ordinarily be submitted to the Officer-in-Charge at least seven days prior to the date on which the Guest Houses are required.
- (f) In case there are two or more Officers requiring Guest Houses for the same or overlapping period the accommodation should be reserved for the officers strictly according to priority of receipt of application irrespective of rank. In case where requisitions are received at the same time from two officers for the reservations of Guest House priority should be given to the Assistant Accounts Officer.
- (g)(i) Rent for the occupation of the Guest House should be charged at 25% of the Daily Allowance the Officers are entitled to on touring duties.
  - (ii) No additional charges will be levied for lighting and electric fans etc., heating where necessary should be paid for separately at the rates to be fixed by the Head of the Department.
  - (ii) A day's rent will be charged for the occupation of over 12 hours and up to 24 hours half a day's rent will be charged for occupation of 12 hours and less. When 2 or more officers on duty occupy one room/unit in the departmental guest house at one and the same time the rent will be recovered at the

following rates.

- (a) When 2 officers share one room/unit 15% of D.A from each;
  - (b) When more than 2 officers share one room unit - 10% of D.A from each. No additional rent need be recovered if family members are allowed to stay with the touring Officers.
- (iii) A register will be kept at the Guest Houses in which all the Officers in occupation of the accommodation shall be required to enter their names, designations, place of postings, address etc., and date and time of arrival and departure and the rent due and paid.
- (h) (i) All officers are required to pay in cash without fail to the Officer-in-charge the rent and other charges due before they vacate the Guest House. Any case of failure on their part to do so, should be brought to the notice of the Head of the Department.

A note should be made by the Officer-in-charge in the Register showing the date of credit of the amount.

- (ii) The Officer-in-charge should also maintain the list of furniture and other articles in the Guest House and a copy of it should be displayed in the Guest Rooms.
- (iii) All Officers occupying the Guest Houses shall be responsible for any damage they or their servants may cause to the building furniture, etc. No part of the Guest House should be used for any purpose for which it is not intended.
- (iv) The register maintained by the Officer-in-charge of Guest House should be put up to the Head of the Dept. once a month. The visits to the station for inspection purposes will also be subject to scrutiny. The stock of furniture crockery etc., should also be verified on 1st April every year.
- (v) Any complaints regarding Government Houses should be addressed to the Head of the Department.

(CAG's Lr. No.1179 NGE-I/4771, dt.13th May 1971 and Letter No.1836-NGE/47-71, dt.27.07.1971, received with CAG's Lr.No.2169 NGE/47-7).

## CHAPTER XVI

### Disaster Management Plan for the Offices under IA &AD.

16.1 Disaster Management plan and Guidelines for formulating Safety Norms for all the Offices of IA & AD have been prepared and sent herewith for compliance. Heads of departments are therefore requested to follow the instructions regarding Disaster Management plan and Guidelines for formulating Safety Norms. Natural calamities are the main cause for disasters as their potential to cause damage to human life and property are very high. The probability of occurrence of natural disasters like earthquake, drought, flood, cyclone, hail storm, avalanche, land slide, fire etc are based on the geographical and seasonal factors affecting the location in which the Office is located. These disasters could trigger fire hazards, diseases and cause damages to essential support systems. In addition, negligence in using electrical appliances and installations, security lapses, terrorist attacks etc could also end up in a disaster and may effect the following aspects in any Office.

- \* Damages to the building
- \* Loss of human life
- \* Loss of records, files and other assets
- \* Loss of critical IT data relating to the Office.

16.2 The following actions are to be taken to handle such situations effectively.

1. Setting up of a Disaster Management Committee (DMC).
2. Assess to the probability of occurrence of a disaster and formulate safety norms.
3. Establishing a 'trigger' mechanism to perceive and respond quickly to a disaster situation to minimize the impact.
4. Handling of disaster situation effectively to bring in normalcy an to continue the Official business.

#### **16.3 Setting up of a Disaster Management Committee (DMC):**

In order to face the situation arising out of any disaster like flood, earth quakes, fire etc. Head of the Department(HOD) in each Office should constitute a four member committee headed by the Group Officer in-charge of administration, preferably including Branch Officer in-charge of Office management, Secretary to PAG, Welfare Officer etc. This committee is responsible for coordinating with other Government agencies dealing with disaster management for identifying preventive measures, for assessing the vulnerability for a particular disaster and for handling emergency situations. DMS will ensure installation of proper emergency management system (EMS) for the Office by covering the following areas:

- (i) Installation of suitable warning and security system.
- (ii) Maintenance of uninterrupted communication.
- (iii) Create awareness among the staff about DMP, preparedness, DO & DONT's

during emergencies and relief measures.

- (iv) Publishing contact address and telephone numbers of responsible authorities namely Fire Department, Police, District Collector/Commissioner, Meteorological Dept, Hospital etc.
- (v) Conduct periodical inspections or safety audits to check the readiness of EMS.
- (vi) Conduct mock exercises to ensure automatic activation of EMS in case of emergency.

#### **16.4 Risk assessment for the probability of occurrence of disasters and formulation of safety norms:**

The Disaster Management Committee is responsible for ascertaining the risks that are prone to the Office, its properties and employees due to any disaster by writing to various departments of Central or State Governments who are competent to do such assessment. Accordingly preventive measures should be taken. The 'Guidelines for Formulating Safety Norms' are given in page-3 Generally, IAAD Offices are highly vulnerable to fire as it accumulates and stores huge quantity of Government records. Therefore, an Office 'specific fire safety norms (copy of the norms issued in CAG's Offices is enclosed for reference) should be prepared and circulated among the employees and Officers.

#### **16.5 Establishing a 'trigger' mechanism:**

The primary objective of the 'trigger' mechanism is to perceive and to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as news papers, television, radio, police, security personnel, NGOs etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling each type of emergency should be activated. Therefore, Disaster Management Committee 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 authorised to use public address systems, fire alarms, sirens etc to alert the staff and Officers.
- iii. Security and housekeeping staff and Caretaker of the Office are to be instructed to be vigilant to perceive any emergency and report to the members of Disaster Management Committee to activate the EMS.

#### **16.6 Handling of disaster situation to bring 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 activates required for the mitigation process are quickly

to be activated by Disaster Management Committee 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. Evacuate employees and Officers quickly from the Office premises without any delay.
- iii. Involve other Govt. agencies viz. Fire Dept, Police, District Collector/ Commissioner, Hospitals etc. for emergency handling without any delay.
- iv. Develop alternative contingency plans as back up.
- v. Keep first aid kit ready in the welfare cell.
- vi. Device continuity plans ready for quickly restoring normalcy.

Guidelines for Formulating Safety norms:

IA & AD Offices are generally prone to localized hazards due to fire, electrical shock, water contamination, collapsing of buildings, thefts etc. CPWD is primarily responsible for installation of fire fighting installations, water tanks, run-off systems and electrical facilities in the Government buildings. In private buildings, such systems are provided by the owner of the premises or by the Office itself. Head of the Dept. should ensure installation of proper EMS suitable for handling localized disasters that would safeguard human life and Office properties. Disaster Management Committee of each Office should formulate safety norms to handle different types of disasters based on the following guidelines.

- \* Prepare 'DOs' and 'DONTs' 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.
- \* EMS 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 are imparted proper training to handle the fire gadgets and for evacuating the employees from the fire affected area.
- \* Proper coordination should be maintained with Fire Dept., Police and hospitals of the local area.
- \* The structural strength of the Office buildings should be assessed by CPWD or other experts periodically to assess the risk of collapsing of the building.
- \* Preventive measures should 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 dept., 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 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.
- \* For IT infrastructure, any one of the internationally accepted best practices for DMP could be adopted in addition to the BCP guidelines given in "Information system Security Handbook for IA&AD".

These guidelines are illustrative and not exhaustive. Therefore, other relevant factors if any, specific to the Office may be taken into consideration while formulating the safety norms. Disaster Management Committee should conduct safety audit once in a quarter and take corrective action if needed. HOD should monitor DMP through Calendar of Returns.

### **16.7 Fire Safety Measures**

The Officers and staff of our Office are requested to be aware of the following fire safety measures to take care of any emergency. Both the buildings of our Office are fully equipped with modern fire fighting equipments provided by CPWD as well as by Administration. ABC type cylinders are fitted in Officer's chambers, Sections and in corridors of each floor. Sand in big containers is also placed opposite to lifts in Annexe Building and also in corridors of the Main building. Fire alarms are also installed in the corridors. Officers and staff are requested to be aware of the locations personally and in case, the fire safety gadgets are not found in their respective work places, kindly contact the undersigned. In order to tackle any emergency due to fire, the following instructions may please be followed:

#### **DOs**

1. Please alert other colleagues and use the fire alarm.
2. Please check whether the Fire Extinguishers are placed in your Room/Hall or not.
3. Please be aware of the procedure for using the ABC Cylinder placed in your rooms/Hall. (Detailed instructions are given in the cylinder itself).
4. Please call the Caretaker on EPABS No.222 or Sr. A.O. (GS) on NO.299.
5. Please call the Hyderabad Fire Service on 101.
6. Please put of the main electrical switch.
7. Please leave your Room/Hall immediately through the stair case.
8. Please inform Sr. A.O. (GSS)A.O.(Welfare)/Caretaker if any unclaimed packets lying in room/hall.

9. Please switch off all electrical (especially A.Cs) points while leaving your room/hall as a matter of routine.

**DON'Ts**

1. Please don't use the lift.
2. Please don't keep papers/files and other materials near the electrical switches or sockets.
3. Please don't try to repair the switches and sockets yourself.
4. Please do not wait to collect your possessions in emergency situation.
5. Please never hide yourself in any room or in a cupboard.
6. Please do not smoke and light match box inside the Office premises.

(Authority: Circular No.131-Estates/22-2004 dated.22.09.2004).

**(iii) Recreational Cultural and Community activities:**

- a. Encouragement to players for participation in games etc., arrangements for matches and tournaments.
- b. Encouragement to persons possessing talent in Music, Dramatics, Art, Literary and other Cultural Activities, and participation in the arrangements for variety Entertainments, Dramatic Performances, Art Exhibitions, Kavi Sammelans, Mushairas, Debates and publication of Office magazine etc.
- c. Arrangements for 'get together' and picnics.
- d. Liaison with Recreation club, Co-operative store, credit society. House Building society etc.
- e. Public Relations.

(Authority: CAG's No.351-NGE III/114-75 dated.23.2.1976 as amended in letter No. 3534-NGE.II/114-NGE III/75 dated,20.7.81 and No.3792-NGE I/78-80 dated.4.11.88).