



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# **OFFICE PROCEDURE MANUAL (FOURTH EDITION)**

**OFFICE OF THE DIRECTOR  
GENERAL OF AUDIT (CENTRAL),  
KOLKATA**

## PREFACE

Para 2.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I provides for a Manual of Office Procedure in each field office in the Department to regulate the internal administration and working of the office. The said Manual should incorporate all orders determining and affecting the day-to-day work of the office and general matters of information useful for the staff in their daily work.

In compliance of the above, this office maintains its own Office Procedure Manual (OPM). The Administration and Central & Accounting Sections of this Office are collectively responsible for its maintenance and updation. The OPM of this Office was last revised and updated in the year 2013 (Third Edition).

As almost a decade had elapsed since the last updation of the OPM, the work of its revision and updation has been undertaken in this year (2023) and, accordingly, the fourth edition of the OPM is hereby released, after incorporating the latest Orders/Circulars/OMs, and also factoring in the various developments which have taken place since the publication of the third edition of the OPM. The revised OPM will be useful to all the Groups of this office and particularly to the new entrants. The provisions of the OPM should be strictly followed in all the Groups of the office, unless specifically directed otherwise in any particular case by the competent authority.

In all cases of doubts, references should be made to the original rules and orders themselves and the relevant rules and instructions in this Manual should not be regarded as authority in supersession of the original rules and orders.

Despite the best efforts to make the Manual as accurate as possible, some inadvertent errors might have crept in, which may please be brought to notice for necessary correction. Any other suggestions for improvement of the Manual are also welcome.

Sd/-

**Dated: 10.10.2023**  
**Kolkata**

**Director General of Audit**  
**(Central) Kolkata**

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# **CHAPTER – I**

## **INTRODUCTORY**

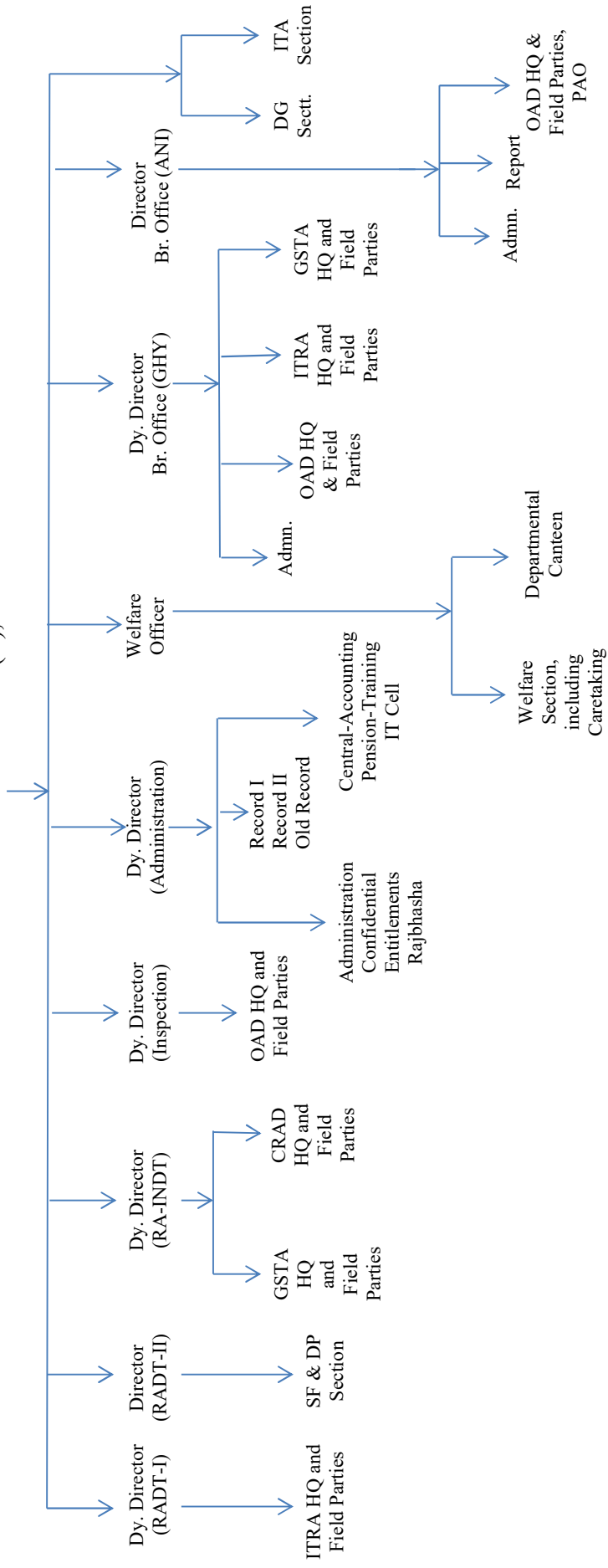
### **1.1 ORGANISATIONAL SET-UP OF THE OFFICE**

This office is headed by the Director General of Audit (Central), Kolkata, who is assisted by seven Group Officers and one Welfare Officer. The work of the office is divided into different groups *viz.* Inspection (Audit of Civil units, Autonomous Bodies, Forest Audit and audit of Externally Aided Projects), Direct Taxes [RADT-I & RADT-II], Indirect Taxes i.e., RAIDT (Goods & Services Tax Audit & Customs Audit) and the Branch Offices at Guwahati and Port Blair - each under a Group Officer. The organizational structure of the office and brief particulars of the work of the office are exhibited in Chart-I and Chart-II respectively:

# CHART-I

## ORGANISATIONAL CHART

### DIRECTOR GENERAL OF AUDIT (C), KOLKATA





## Chart-II

### Chart relating to work of the Office of the Director General of Audit (Central), Kolkata

<i>Sl. No.</i>	<i>Nature of Work</i>
1	Audit of Central Revenue Receipts & Expenditure: - Audit of Income Tax and Wealth Tax Revenue - Audit of Goods & Services Tax Revenue - Audit of Customs Duty Revenue
2	Audit of Government offices located in A & N Islands
3	Audit of Departmental Undertakings
4	Audit of Autonomous Bodies and Revenue Audit located in mainland and A & N Islands
5	Audit of UT Government Offices and other Commercial undertakings selected by the C&AG of India
6	Audit of offices of the Border Security Force (BSF) in the Eastern Zone (including Manipur) and Eastern Region (Hazaribagh, Jharkhand) and offices of Central Armed Police Forces (CAPF) located in West Bengal
7	Audit of specified offices located in North-East Indian States
8	Residual accounts of pension after departmentalization
9	Administration
10	Welfare activities
11	Trainings and Examinations
12	Internal Test Audit

### Chart-III

Sanctioned Strength vis-à-vis Persons-in-Position of the office as on 01<sup>st</sup> April 2023 was as follows:

Category	Sanctioned Strength	Persons-in-Position
I.A. & A.S. Officer	07	06
Welfare Officer	01	01
Sr. Audit Officer (Civil)	116	100
Asstt. Audit Officer (Civil)	248	235
Asstt. Audit Officer (Ad-hoc)	0	27
Hindi Officer	01	01
Supervisor (Civil)	20	19
Welfare Assistant	01	01
Assistant Supervisor (Audit)	60	60
Sr. Private Secretary/Stenographer	17	03
Senior Translator	01	01
Senior Auditor	120	120
Junior Translator	03	02
Staff car Driver	02	01
Auditor	200	124
Data Entry Operator Grade B	11	7
Data Entry Operator Grade A	42	16
Clerk/Typist	57	12
Multi Tasking Staff	114	43
Manager Grade II	01	01
Assistant Manager <i>cum</i> Store Keeper	01	0
Halwai <i>cum</i> Cook	01	01
Assistant Halwai <i>cum</i> Cook	01	0
Departmental Canteen Clerk	02	02
Canteen Attendant	07	0

#### 1.2 PAY SCALE OF OFFICERS AND STAFF

Sl. No.	Post	Pay level
<b>Group A</b>		
1.	Director General of Audit	15
2.	Director (RADT-II)	12
3.	Deputy Director (RAIDT)	Vacant
4.	Deputy Director (Admn.)	Vacant
5.	Deputy Director (Inspection)	11

6.	Deputy Director (GHY)	11
7.	Deputy Director (ANI)	11
8.	Deputy Director (RADT-I)	10
9.	Welfare Officer	11
10.	Senior Audit Officer	10
<b>Group B</b>		
1.	Assistant Audit Officer	8
2.	Assistant Audit Officer (Ad-hoc)	8
3.	Hindi Officer	8
4.	Senior Private Secretary	8
5.	Supervisor	8
6.	Welfare Assistant	8
7.	Assistant Supervisor	7
8.	Senior Translator	7
9.	Senior Auditor	6
10.	Junior Translator	6
11.	Stenographer Grade I	6
12.	Manager Grade II	6
13.	Staff Car Driver (Special Grade)	6
<b>Group C</b>		
1.	Auditor	5
2.	Data Entry operator – B	5
3.	Staff Car Driver – II	5
4.	Stenographer Grade II	4
5.	Data Entry operator – A	4
6.	Assistant Manager	4
7.	Halwai <i>cum</i> Cook	3
8.	Assistant Halwai <i>cum</i> Cook	2
9.	Clerk/Typist	2
10.	Departmental Canteen Clerk	2
11.	Multi Tasking Staff	1
12.	Canteen Attendant	1

### 1.3 STAFF WELFARE

The welfare activities of this office are looked after by the Welfare Officer. He/she gives personal hearing to individual staff members on their difficulties & grievances and takes necessary steps for their redressal. The Welfare Assistant works directly under the control of the Welfare Officer. The Departmental Canteen is also under the supervision of the Welfare Officer.

The Welfare Officer also maintains coordination with the Welfare Officers of the other sister offices to look after the recreation, cultural, sports and community activities of the staff members.

#### Salient features of the office:

- The main office in Kolkata is a three-storied centrally air-conditioned building with lift facility;
- Decorated aesthetically with fine paintings;
- Fitted with modern furniture and fixtures;
- Public Address System, music played regularly at Tiffin hours and on special occasions;
- Fire Alarm System with smoke sensors;
- Sufficient water purifiers;
- Exquisitely decorated and furnished Conference Room - 'Millennium Hall' - fitted with all modern amenities required for holding Conference/Seminars/Meetings/Discussion/Training etc.;
- Huge Training Hall – 'Golden Jubilee Hall' with capacity of over 100 Trainees. Also acts as a Platform/Place for holding various Cultural programmes and functions.
- Hygienic Canteen providing quality foods. Facilities like filtered/cold drinking water, hand-cleaner, etc., and having a relaxed ambience.
- Gymnasium

**Note:** While the office is regularly upgrading the amenities provided and introducing new welfare measures, the staff members and officers should maintain the standards and follow the directives while availing/enjoying such amenities.

#### **1.4 DRESS ALLOWANCE**

Staff Car Driver and all Multi Tasking Staff (MTS) are granted Dress Allowance of ₹5000 annually (in the month of July). The rate of the dress allowance will go up by 25% each time Dearness Allowance rises by 50%.

**(Authority: Department of Expenditure OM No. 19051/1/2017-E.IV dated 2<sup>nd</sup> August 2017.)**

#### **1.5 STAFF QUARTERS**

1. A new Residential Complex comprising 333 quarters (Type-II: 120, Type-III: 184, Type-IV: 24 & Type-V: 5) is under construction at Ultadanga, Kolkata for allocation to the IA&AD staff, as per Headquarters' orders.

2. There are 14 Type V quarters at Calcutta Greens, Survey Park, Kolkata for allotment to the IA&AS Officers.

All the above quarters are under the administrative control of the Office of the Principal Accountant General (Audit-I), West Bengal.

3. Details of the IA&AD quarters at the Branch Offices at Port Blair, Andaman & Nicobar Islands (A&NI) and Guwahati, Assam are as under:

a. There are 28 habitable (24 Type III, 03 Type IV & 01 Type V) quarters under the possession of the Branch Office at Port Blair.

b. IA&AD quarters located at Beharbari, Guwahati, Assam are under the administrative control of Office of the Principal Accountant General (Audit), Assam. These quarters are allocated to the officials of this office posted at the Branch Office, Guwahati, on the basis of their application, entitlement and availability.

**CHAPTER - II**  
**OFFICE DISCIPLINE AND OFFICE PROCEDURE**

**OFFICE DISCIPLINE**

**2.1 ATTENDANCE (OFFICE HOURS)**

The main office in Kolkata and the Branch Offices at Port Blair & Guwahati function five days a week i.e., from Monday to Friday. All Saturdays and Sundays are holidays, in addition to other declared holidays. The office hours are as follows:

- Main office, Kolkata: From 10.00 AM to 6.30 PM, with half an hour interval for lunch from 2.00 PM to 2.30 PM
- Branch Office, Port Blair: 8.30 AM to 5.00 PM, with half an hour interval for lunch from 12.30 PM to 1.00 PM.
- Branch Office, Guwahati:
  - 9.00 AM to 5.30 PM during March to October, with half an hour interval for lunch from 1.00 PM to 1.30 PM
  - 9.00 AM to 5.00 PM during November to February, with no lunch break.

**2.2 ATTENDANCE AND PUNCTUALITY**

Every employee should clearly enter his/her initials in the Attendance Register at the time of arrival and departure, duly noting the time in ink. The register should be initialed at the bottom by the AAO and in his/her absence by the senior-most official present (Supervisor, Asstt. Supervisor etc.), in token of scrutiny. The register should be sent to the BO at 10.10 am. Any person arriving thereafter should record his/her initials in the BO's room.

**2.3 MAINTENANCE OF ATTENDANCE REGISTER**

The AAO will maintain the Register in Form S.37 for the staff in his/her section (including MTS) and will see that the entries are made correctly. The AAO will draw the attention of the concerned BO to the names of persons who are frequently or habitually late without prior permission.

## **2.4 RECORDING OF NON-ATTENDANCE**

Recording of non-attendance: The following abbreviations will be used by the sectional in-charge to denote the reasons of non-attendance:

- a) Compensatory Holiday - CH
- b) Casual Leave - CL
- c) Leave of any kind - L
- d) Restricted Holiday - RH
- e) Absent - A \*

\* [This entry should be made in pencil and when leave of any kind is sanctioned, appropriate abbreviation used.]

## **2.5 LATE ATTENDANCE**

1. Half a day's casual leave should be debited to the Casual Leave Account of a government servant for each late attendance but late attendance up to an hour on not more than two occasions in a month may be condoned by the competent authority, if he/she is satisfied that it is due to unavoidable circumstances (like illness in the family, late running of Train/Bus etc.). In case such a course does not ensure punctual attendance of the government servant, suitable disciplinary action may be taken against him/her in addition to debiting half a day's Casual Leave to his/her Casual Leave Account on each occasion of such late attendance. It should be noted that habitual/frequent non-observance of scheduled hours for attending office is highly objectionable and will amount to lack of devotion to duty, thus attracting Rule 3(I)(ii) of CCS (Conduct) Rules, 1964.

2. If an official, who has no Casual Leave at his/her credit, comes late without sufficient justification and the Administrative Authority is not prepared to condone the late coming and does not at the same time, propose to initiate disciplinary action, it may inform the official that he/she will be treated as on unauthorized absence on the day, on which he/she has come late and leave it to the official himself/herself either to face the consequences of such unauthorized absence or to apply for earned leave or any other kind of leave due and admissible for that day as he/she may choose. The model form of the Memo to be used for issue to the official concerned in this respect is appended as **Annexure I**.

3. Departure from the office before the end of the scheduled office hours is not permissible under any circumstances except when Casual Leave for half a day for the afternoon session has been granted to an employee by the competent authority, on application.

## **2.6 ABSTRACT OF LATE ATTENDANCE**

At the end of each month, a late attendance report in the prescribed proforma should be prepared by each section and submitted to the BO. In addition, a consolidated Late Attendance Report for each quarter – January to March, April to June, July to September and October to December – shall be prepared and submitted by each Section to the Group Officer by the 15<sup>th</sup> of April, July, October, and January respectively. The form of Late Attendance Report is appended as **Annexure II**.

## **2.7 RESTRICTIONS AGAINST WORKING LATE HOURS**

Except when anyone is required to work up to late hours, no staff should ordinarily remain in the office beyond normal office hours without the permission of his/her AAO/Supervisor.

## **2.8 ADMISSION OF VISITORS TO SECTION**

Visitors coming on official business should be directed to see the BO concerned. Neither the AAO/Supervisor nor any Assistant should directly deal with any such visitor unless expressly authorised to do so by the BO-in-charge.

## **2.9 SMOKING IN OFFICE**

Smoking in the office premises is strictly prohibited.

## **2.10 SWITCHING OFF LIGHTS AND FANS**

While leaving section, each staff member should keep a watchful eye against wasteful consumption of electricity and, accordingly, turn off computers, fans, and lights, which are not in use. This is also to guard against fire hazards when electrical short circuits may remain unnoticed.

## **2.11 CLEANLINESS**

Due observance of cleanliness and of the rules of hygiene is obligatory for each and every employee while in office. Spitting inside the office building/premises, except in spittoons, is strictly prohibited. Food items/leftovers also should not be strewn anywhere except in the bins provided in the Toilets. In this regard, special attention is drawn to the fact that the office premises, including the entire area of this part of the city, are very rodent-prone. Thus, scattered food items/leftovers help the rodents grow, which poses great threat to the wires and telephone/computer cables. Tea/coffee/water and food



items/leftovers should also not be thrown in the wastepaper baskets provided in the Sections or the rooms of the Officers. The lavatories and water coolers/water purifiers should be properly used. Unsanitary conditions anywhere within the office premises should at once be brought to the notice of the Welfare Officer and in his/her absence to the BO of the Record Section.

Every effort must be made by all the officers and staff members to keep the centrally air-conditioned and aesthetically decorated office clean and maintain the congenial atmosphere.

## **2.12 POLITENESS**

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

## **2.13 TIDINESS AND INSPECTION OF OFFICE ROOMS**

The following rules are to be observed in the office:

- i) Each employee is required to tidy up his/her table every evening before he/she leaves the office;
- ii) No boxes, stools or goblets etc. may be placed under any of the tables;
- iii) Everyday, before leaving office, each employee is required to place the files and registers on the Credenzas/Desks/Tables/Racks provided for the purpose to facilitate the floor being thoroughly cleaned by the office sweepers;
- iv) Sweetmeat leaves must not be thrown under the tables or above the floor;
- v) Washing is absolutely prohibited in any part of the office rooms, corridors or wash room;
- vi) The AAO/Supervisor of each Section should see that the above rules are duly observed. If any violation is found, that must be brought to the notice of the BO in charge. Any case of an official being reported more than once for such violations will be brought to the notice of the Group Officer (Admn.). The AAO/Supervisor should thoroughly inspect his/her Section every Friday before leaving the office.
- vii) The AAOs/Supervisors are also required to verify that records, which are to be sent periodically to the Record Rooms, should be handed over to the Old Record Section on the due dates prescribed in the Record Manual of this office.

## **2.14 CLEANLINESS OF DRESS AND UNIFORMS**

Staff Car Drivers and Multi Tasking Staffs (MTS) are required to wear the uniforms while on duty at office or elsewhere. Non-compliance with the same will be strictly dealt with, including disciplinary action against the delinquent employees.

A Monthly Report on 'Non-wearing of uniforms supplied to Staff Car Drivers and MTS is required to be sent by all the Sections to Welfare Section by 10<sup>th</sup> of every month. Further, an Annual Report for the period of June to May is required to be sent to the Confidential Section by 10<sup>th</sup> June every year.

*(Authority: Circular No. Wel / Uniform / 2009 / 1 dated 09.04.2009 and Office Order No. Confdl/ Uniform / 39 dated 29.05.2002)*

## **2.15 IDENTITY CARDS AND TEMPORARY PASSES**

### **2.15.1: IDENTITY CARDS**

#### **(1) ISSUE OF IDENTITY CARDS**

Responsibility for the issue of Identity Cards in respect of the members of the office of the Director General of Audit (Central), Kolkata has been entrusted to the Group Officer (Admn.). Identity Cards shall be issued to the following categories of staff members:

- (i) Employees of the office of the Director General of Audit (Central), Kolkata, whether holding Gazetted or Non-Gazetted status;
- (ii) Employees of the Departmental Canteen located at the GI Press Building; and
- (iii) To any other categories of the staff to whom the issue of Identity Cards may be considered by the Group Officer (Admn.).

#### **(2) STOCK OF IDENTITY CARDS**

The stock of both used and unused Identity Cards shall be in the custody of the BO (Admn.), who shall be responsible for keeping the proper stock account of these cards. For issue of every Identity Card, after the first general issue of cards to all concerned mentioned above has been completed, there shall be requisition from the person concerned. After receipt of these requisition(s), the

Administration Section will obtain orders of the Group Officer (Admn.) for issue of the Identity Cards to the person concerned. All persons to whom cards are issued shall be required to give proper acknowledgement in the Stock-cum-Issue Register of the Identity Cards.

### **(3) ANNUAL PHYSICAL VERIFICATION**

In the first week of June every year, the AAO/Supervisor of all Sections shall send a return to the Administration Section that they have verified the Identity Cards in the possession of all the persons working under them. Their names and Identity Card numbers including that of their own Card should be quoted. In respect of staff not attached to any section, such as PS to Director General of Audit, Stenographers etc., the necessary verification should be done by the AAO/ Supervisor of the Administration Section. BOs should also themselves furnish possession certificates in respect of the Identity Cards issued to them. The stock of unused Identity Cards should also be verified once a year by a Gazetted Officer selected by the Group Officer (Admn.).

*(Authority: Order No. Admn. Cell / C / I.C / 96 / dated 14.7.2000)*

### **(4) REPLACEMENT OF IDENTITY CARDS**

The normal life of an Identity Card shall be five years from the date of its issue, after which period, an Identity Card which is not serviceable, shall be replaced without any charge. If an Identity Card is in good and serviceable condition even after five years, it shall be continued for a longer period. If an Identity Card is lost (whether before or after expiry of five years) or if a card is torn or mutilated before the expiry of the normal life, it will be replaced on payment of a fee of ₹100/- in addition to the photograph (according to specification) to be supplied by the individual at his/her own cost. Before a new card is issued, the torn or mutilated card will have to be surrendered. The penalty for a second re-issue (in addition to his/her photograph) shall also be ₹100.00. In case of lost Cards, a documentary proof of reporting the same to the police authorities should be enclosed.

In case of the officials changing their residence within the aforementioned normal life of five years of the Identity Card issued to them, the Card will be replaced, after incorporating the new address of the official, without payment of any fee by the official concerned on the first such occasion. However, on such subsequent occasions during the normal life of five years of the replaced Card, the official

will have to pay the fee of Rs. 100/- in addition to the photograph (according to specification) to be supplied by him/her at own cost.

When an Identity Card is required to be replaced due to a change in designation of the official, no fee will be charged from him/her.

In cases where payment of a fee is required, the same should be done through Challan.

### **2.15.2 TEMPORARY PASSES**

Identity Cards may not be issued to the persons who are required to attend office daily for a specific period (e.g., Hindi Teacher, Guest Faculty for any training, Mazdoors engaged for repairing or cleaning the office building/premises, Contingent Labour etc.). In such cases only temporary passes may be issued for such periods as may be considered necessary by the Security Officer/Group Officer (Admn.). Such temporary passes may also be issued to the persons who are not in possession of the Identity Cards issued by the BO (Admn.) of this office.

A complete record of temporary passes issued shall be kept by the Administration Section in the prescribed register.

### **2.16 OATH OF ALLEGIANCE TO THE CONSTITUTION**

Every government servant is required to take the Oath of Allegiance or solemn Affirmation to the Constitution of India at the time of his/her appointment to Government service.

*(Authority: Headquarters Orders No.1271-OE/198-56 dated 28.03.56)*

### **2.17 RULES FOR DISCIPLINE**

As regards discipline, the staff members will be guided by the Central Civil Services (Conduct) Rules, 1964, read with Central Civil Services (Classification, Control and Appeal) Rules, 1965, and other instructions issued by the Headquarters Office/competent authority in this office from time to time.

## 2.18 CCS (CONDUCT) RULES, 1964 – ACQUAINTANCE THEREWITH

Every employee of this office is expected to acquaint himself/herself with the Central Civil Services (Conduct) Rules, 1964 in entirety, by studying the officially published version of the same. However, a list of some of the important Rules/Government of India's Decisions is given below.

<b>Rule/GID No.</b>	<b>Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein</b>
Rule 3-A	<b>Promptness and Courtesy</b> No Government servant shall- (a) in the performance of his official duties, act in a discourteous manner; (b) in his official dealings with the public or otherwise adopt dilatory tactics or willfully cause delays in disposal of the work assigned to him.
Rule 3-C	<b>Prohibition of sexual harassment of working women</b> (1) No Government servant shall indulge in any act of sexual harassment of any woman at any workplace. (2) Every Government servant who is in charge of a workplace shall take appropriate steps to prevent sexual harassment to any woman at the workplace.
GID 1 below Rule 3-C	It shall be the duty of a Government servant who may be convicted in a Criminal Court to inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure on the part of any Government servant so to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based.
GID 2 below Rule 3-C	It shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superior promptly even though he might have subsequently been released on bail. Failure on the part of any Government

<b>Rule/GID No.</b>	<b>Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein</b>
	servant to so inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the action that may be called for on the outcome of the Police case against him.
GID 12 below Rule 3-C	<b>Conduct of a Government servant in relation to the proper maintenance of his family-</b> ...In cases where a Government servant is reported to have acted in a manner unbecoming of a Government servant, as for instance, by neglecting his wife and family, departmental action can be taken against him on that score without invoking any of the Conduct Rules...
GID 21 below Rule 3-C	Joint representations by Government servants should be viewed as subversive of discipline and such representations should not, therefore, be entertained. Every Government servant making a representation should do so separately and in his own name.
GID 22 below Rule 3-C	<b>Observance of proper decorum by Government servant during the lunch-break</b>
GID 23 below Rule 3-C	<b>Acts and conducts which amount to misconduct</b>
GIDs 26, 26-A, 26-B, 26-C, 26-D, 26-F etc. below Rule 3-C	<b>Representation from Government servants on service matters</b>
GIDs 30-A, 30-B, 30-C etc. below Rule 3-C	<b>Requirement of taking prior permission by Government servants for leaving station-headquarters-</b> The GID 30-C <i>inter alia</i> provides that Government servants are required to take prior permission before leaving for visits abroad. When such permission to visit abroad is sought, the Government servant is required to furnish information relating to the proposed and previous private visits as per the

<b>Rule/GID No.</b>	<b>Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein</b>
	proforma prescribed vide DoPT's OM No. 11013/7/2004-Estt. (A) dated 5 <sup>th</sup> October 2004.
Rule 5	<b>(Restrictions regarding) taking part in politics and elections</b>
GID 6 below Rule 5	<b>Political neutrality of Government servants</b>
Rule 6	<b>Joining of associations by Government servants</b> No Government servant shall join or continue to be a member of an association the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality.
Rule 7	<b>Demonstration and strikes</b> No Government servant shall - (i) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state, friendly relations with foreign States, public order, decency or morality, or which involves contempt of court, defamation or incitement to an offence, or (ii) resort to or in any way abet any form of strike 10or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.
Rule 12	<b>Subscriptions</b> No Government servant shall, except with the previous sanction of the Government or of the prescribed authority, ask for or accept contributions to, or otherwise associate himself with the raising of, any funds or other collections in cash or in kind in pursuance of any object whatsoever.
Rule 13	<b>(Restrictions regarding acceptance of) Gifts</b>
Rule 13-A	<b>Dowry</b> No Government servant shall- (i) give or take or abet the giving or taking of dowry; or

<b>Rule/GID No.</b>	<b>Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein</b>
	(ii) demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.
Rule 14	<b>(Restrictions regarding) Public demonstrations in honour of Government servants</b>
Rule 15	<b>(Restrictions regarding) Private trade or employment</b>
GID 15 below Rule 15	<b>Conditions for granting permission to hold elective office</b>
GID 16 below Rule 15	<b>Holding of elective office by Government servants in Co-operative Societies, etc.</b>
GIDs 18 and 19 below Rule 15	<b>Sanction for holding an elective office under Rule 15(1)(c) of CCS (Conduct) Rules, 1964</b>
Rule 15-A	<b>Subletting and vacation of Government accommodation</b>
Rule 16	<b>Investments, lending and borrowing</b>
Rule 17	<b>Insolvency and habitual indebtedness</b> A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Government servant against whom any legal proceeding is instituted for the recovery of any debt due from him or for adjudging him as an insolvent, shall forthwith report the full facts of the legal proceedings to the Government.
Rule 18(1)	This sub-Rule provides that every Government servant shall on his first appointment to any service or post submit a return of his assets and liabilities in such form as may be prescribed by the Government, giving the full particulars, as required under this sub-Rule.  This sub-Rule further provides that every Government servant belonging to any service or holding any post included in Group 'A' and Group 'B' shall submit an annual return in such form as may be prescribed by the Government in this regard giving full particulars regarding the immovable property inherited by him or owned or acquired by him or held by him on lease or



Rule/GID No.	Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein
	mortgage either in his own name or in the name of any member of his family or in the name of any other person.
Rule 18(2)	<p>No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family:</p> <p>Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealing with him.</p>
Rule 18(3)	<p>Where a Government servant enters into a transaction in respect of movable property either in his own name or in the name of the member of his family, he shall, within one month from the date of such transaction, report the same to the prescribed authority, if the value of such property exceeds two months' basic pay of the Government servant:</p> <p>Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealings with him.</p> <p>The expression "movable property" includes-</p> <p>(a) jewellery, insurance policies, the annual premia of which exceeds 'two months' basic pay of the Government servant, shares, securities and debentures;</p> <p>(b) all loans, whether secured or not, advanced or taken by the Government servant;</p> <p>(c) motor cars, motorcycles, horses or any other means of conveyance; and</p> <p>(d) refrigerators, radios, radiograms and television sets.</p>
GID 4 below Rule 18	<b>Form of report standardized for cases involving purchase of land, construction of building and additions/alterations to an existing building</b>

<b>Rule/GID No.</b>	<b>Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein</b>
GID 23 below Rule 18	<b>Punitive action for failure to submit Annual Immovable Property Returns in time</b>
Rule 18-A	<b>Restrictions in relation to acquisition and disposal of immovable property outside India and transactions with foreigners, etc.</b>
Rule 21	No Government servant shall enter into, or contract, a marriage with a person having a spouse living; and (2) No Government servant, having a spouse living, shall enter into, or contract, a marriage with any person: Provided that the Central Government may permit a Government servant to enter into, or contract, any such marriage as is referred to in clause (1) or clause (2), if it is satisfied that- (a) such marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage; and (b) there are other grounds for so doing. (3) A Government servant who has married or marries a person other than of India Nationality shall forthwith intimate the fact to the Government.
GID 2 below Rule 21	<b>Declaration to be obtained from new entrants (regarding marital status)</b>
Rule 22	<b>Consumption of intoxicating drinks and drugs</b>
GID 1 below Rule 22	<b>Conviction under Prohibition Act</b>
Rule 22-A	<b>Prohibition regarding employment of children below 14 years of age.</b> No Government servant shall employ to work any child below the age of 14 years.

An abridged version of the CCS (Conduct) Rules, 1964 is available on the following web address at the DoPT's website:

[https://dopt.gov.in/sites/default/files/CCS\\_Conduct\\_Rules\\_1964\\_Updated\\_27Feb15\\_0.pdf](https://dopt.gov.in/sites/default/files/CCS_Conduct_Rules_1964_Updated_27Feb15_0.pdf)

## **2.19 DISREGARD OF RULES AND INSTRUCTIONS**

When an official persistently disregards rules or instructions, special steps should be taken to bring the matter to the notice of the Superior Authority.

## **2.20 DISMISSAL FOR INCOMPETANCY AND MISCONDUCT**

Every employee in the office has to be aware that inefficiency, misconduct, irregular attendance, and indebtedness may at any time lead to his/her demotion or removal from service after appropriate action being taken against him/her in terms of the provisions under the CCS (Conduct) Rules, 1964 and the CCS (CCA) Rules, 1965.

## **OFFICE PROCEDURE**

## **2.21 MAINTENANCE OF OFFICE MANUAL, CODES ETC**

The following is the list of Manuals maintained in this office:

<b>Name of the Manual</b>	<b>Section responsible for maintenance</b>
1. OP Manual	Administration/Central & Accounting
2. Training Manual	Pension & Training Cell
3. OAD Manual	OAD
4. ITA Manual	ITA
5. ANI Audit Manual	Director of Audit (ANI)
6. Record Manual	Record

Against each Manual in the table above is shown the name of the section which is responsible for its up-keep and for the issue of correction slips once in every quarter, if found necessary.

The responsibility of acting as the nodal Section for bilingual printing of all the Manuals maintained in this office is entrusted to the Rajbhasha Section of this office. The Rajbhasha Section should do the needful in this regard in coordination with the respective Wing/Section/Branch Office and the Record-I Section, as applicable. The same would involve *inter alia* receiving the updated/revised Manuals (in English) from the respective Wing/Section/Branch Office, forwarding the same to the Central Translation Bureau (CTB), Ministry of Home Affairs, New Delhi for translation, final editing

of the translated material received from the CTB, forwarding the edited copy to the Record-I Section for printing of sample copy, proofreading of the sample copy and arranging diglot (bilingual) printing of the final copies through the Record-I Section.

The Rajbhasha Section will also be required to send the annual report to the Headquarters Office regarding progress of revision/updates of two Audit Manuals (OAD Audit Manual and ANI Audit Manual), in terms of the Headquarters Office's Circular No. 05 of 2004 issued under No. 254-Audit/M&C/252-2000 dated 04.08.2004 read with letter No. 235- PPG/17-2015 dated 01.05.2018, as per the time schedule stipulated therein. In order to enable the Rajbhasha Section to prepare and furnish this report to the Headquarters Office, all Sections in which the revision, compilation, and printing etc. of the Manuals has been taken up, should indicate in their quarterly report of arrears, the name of the Manual and progress of work done in each Manual under the relevant heads prescribed above.

**[Authority: Headquarters Office's Letter No.755-Audit.II/335-85 dated 12.06.89 General Circular No. 8-Audit.II/89. This Office's Order (Admn. Series) No. 311 dated 06.02.2020 endorsed under No. Admn./C/4-5/O&M/Vol- VIII/3236 (1-11) dated 06.02.2020.]**

## **2.22 DISTRIBUTION OF REGULATIONS, CODES AND MANUALS**

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

### **2.23 CIRCULATION OF CORRECTION SLIPS THROUGH E-MAIL**

A copy of every correction to the Regulations, Codes and Office Manuals may be circulated through e-mail to all concerned.

### **2.24 DISCONTINUANCE OF ESTABLISHED PROCEDURE**

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

### **2.25 PROCEDURE TO BE FOLLOWED FOR ISSUE OF OFFICE ORDERS AND BRANCH ORDERS**

#### **Section I –Office Order**

At present, the Office Orders/Orders are issued (as and when required) by several Sections (Administration, Central-Actg., Entitlements, Confidential) according to different subject matters related to the work of the respective Sections.

(1) At the foot of each office order, the authority on which it is based and whether it is an order of Government or of C&AG or the Director General/Pr. Director/Director/Dy. Director or Group Officer (Admn.) should be quoted indicating the file number in which these orders are filed. Office order which are based on order of Govt. of India or C&AG should as far as possible be verbatim reproductions of their orders so as to facilitate later disposal and may be issued over the signature of the concerned Group Officer of Admn. Section/Central Section. Where any subsidiary instructions of DGA/Pr. DA/Group Officer are added, these should be embodied in a separate paragraph in the Office Order with the date of orders of the competent authority so that the Sections may know readily the difference in authority.

(2) Office orders which contain material of a permanent nature should be manualized by the Section responsible for keeping the particular manual up to date and this requirement should be prescribed in each such office order itself.

(3) Draft correction to the C&AG's Codes and Manuals should always be circulated by Admn. or Central Section, through office order, to all headquarters Section/Sections for their advance information and guidance, pending receipt of printed correction slips, unless correction do not concern the office.

### **Section II – Branch Orders**

(a) Branch Orders may be issued from coordinating Sections in chronological order for each financial year by the Group Officer of the concerned Section/Wing. Each Branch Order should deal only with matters which have no bearing beyond the branch concerned.

(b) Subject to this exception, the principles, referred to in Section I above, including need for manualisation, if any, are applicable *mutatis mutandis*.

### **2.26 CIRCULATION AND FILING OF OFFICE ORDERS RELATING TO OFFICE PROCEDURE**

(i) When a new order relating to office procedure is issued, it should be entered in the copy of Office Procedure Manual (maintained by the Administration and Central & Accounting Sections) and copies of the orders should be circulated to all the Sections.

(ii) When the Office Order are submitted for the approval of the Director General/Gr. Officer (Admn.), Asstt. Audit Officer/Supvr. should also consider the necessity of corrections to the Manuals concerned and put-up draft corrections, wherever necessary, along with the draft office order.

(iii) The following instructions should be observed regarding the disposal of office orders, group office orders and branch orders:

(a) On receipt of an Office Order, Group Office Order, Branch Order, the AAO/Supvr. of the Section/Audit Party should record a note on the order showing what action he/she has taken/proposed to take.

(b) After satisfying himself/herself that adequate action has been taken, the AAO/Supvr. should record a file order on each such order.

(c) The orders should be serially filed in the guard file.

(d) The guard file containing Office Order/Group Office Orders and Branch Orders should be inspected by the BO(s) at their monthly inspection. Any shortcoming noticed should be mentioned in the monthly arrears report.

## **2.27 INTERVIEW WITH THE DIRECTOR GENERAL OF AUDIT**

No staff below the rank of Senior Audit Officer should solicit an interview with the Director General of Audit without a prior appointment through his/her Personal Secretary.

## **2.28 GIVING INFORMATION TO OUTSIDERS**

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

## **2.29 LIST OF SECURITY ‘DOs’ and ‘DON’Ts’**

### **DOs**

DO read and ensure that your subordinate staff too have read all security standing instructions.

DO ensure at all times the physical security of:

- (a) your room;
- (b) your documents;
- (c) your safes and almirahs;
- (d) your seals; and
- (e) your operating and duplicate keys.

DO ensure that on closing down for the day, nothing to prejudice security is left lying about in your office.

DO make sure of the identity of the visitor first and then give him just what he/she needs to know to discharge his/her duty.

DO ensure that 'Top Secret' matter is adequately safeguarded at all times and that all accountable classified documents are entered in a register which is regularly checked.

DO ensure that knowledge of classified matters is confined only to individuals who are duty-bound to do it or know it.

DO ensure that your employees' character and antecedents have been properly verified before employment.

DO ensure that all security wastepaper is burnt daily under proper supervision.

DO report at once to your Security Officer if you observe any breach of security in your office or elsewhere.

### **Don'ts**

- (a) Don't go about blind. If everyone is on the lookout for security breaches or practices that endanger security and report at once, any loophole or malpractices that come to notice, then security would be assured.
- (b) Don't hesitate to have the identity of an unknown visitor established before you pass on any classified information to him.
- (c) Don't leave your room with secret papers lying on your desk. Lock them up even if you leave your room for a short period.
- (d) Don't take official documents home. If you have to, don't forget that the burden of their security is your personal responsibility.
- (e) Don't have classified maps, graphs, charts, photographs, etc. displayed openly on the walls in your office. Keep them covered or locked.
- (f) Don't encourage rumors and garrulity by anyone. On the contrary, suppress them firmly.
- (g) Don't throw secret papers into the wastepaper basket. Tear such papers into small bits and ensure that all the wastepaper from your room is collected and burnt before shutting up.



- (h) Don't put your neck into a noose by signing receipts for 'Secret' papers without careful scrutiny.
- (i) Don't keep spare 'Secret' papers unless you must. Destroy all drafts, dictation, rough notes, spare copies, and other secret papers when they are no longer wanted.
- (j) Don't forget to destroy all drafts, rough notes, spare copies, steno's notes, carbons, etc., when you get your fair copy ready.
- (k) Don't leave your room unlocked or unwatched at any time.
- (l) Don't send 'secret' papers through MTS unless they are locked in boxes or sealed in double covers.
- (m) Don't make notes on 'Secret' subject in your diary. If you must, destroy the notes as soon as possible.
- (n) Don't discuss secret subjects on the phone which is a public service, not a secret service.
- (o) Don't fully close the safes, cupboards unless they are locked. A closed safe may give the impression that it is locked while it is not.
- (p) Don't forget your keys. Security depends on the safe custody of keys.
- (q) Don't write official secrets in your private letters. Remember the Official Secrets Act.
- (r) Don't talk about your work, either in your office except where you have to or at home. Avoid temptation to talk about the secret when you deal with people; they will not be impressed; on the contrary they will know that you are betraying Security Secrets.
- (s) Don't sign receipts for secret papers through files.
- (t) Don't give loose papers to MTS to carry.
- (u) Don't omit the security markings from the papers you are dealing with.

**2.30 APPROACH BY GOVERNMENT SERVANTS TO FOREIGN ORGANISATIONS FOR FINANCIAL ASSISTANCE OR VISITING A FOREIGN COUNTRY OR ATTENDING A COURSE ABROAD**

No government servant should approach directly or indirectly any foreign organisation for financial assistance for visiting a foreign country or attending a course abroad without the previous concurrence of the Ministry of External Affairs.

**2.31 PERMISSION FOR FUTURE STUDIES**

Prior permission of the competent authority should be obtained by the government servants before joining educational Institutions, outside normal office hours, for further studies. The permission to

attend educational institutions outside office hours carries with it necessary permission to sit for the requisite examination also. No separate permission is, therefore, necessary for taking such examinations.

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

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

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

The government servants willing to undertake such studies/courses are advised to ascertain the recognition/genuineness of the Board/University/Educational Institution concerned, in their own interest, as studies/courses undertaken from recognized/genuine Boards/Universities/Educational Institutions only will be taken into cognizance by the office, after getting the authenticity of the certificates ascertained from the certificate issuing authorities.

**(Authority: Government of India, Ministry of Home Affairs OM No.130/54-Ests. (A).II dated 28.02.55 and C&AG Office's endorsement No.1145-NGE.II/15-55 dated 23.03.55)**

### **2.32 CONDITIONS REGARDING JOINING THE OFFICIALLY SPONSORED AUXILLARY POLICE ORGANISATIONS**

Ordinarily, there should be no objection to the Central Government servants joining the officially sponsored auxiliary Police Organizations such as Home Guards, National Volunteer Corps, Prantiya Raksha Dal etc., provided it is considered that such outside activities can be carried on without detriment to official duties. The grant of permission to join such organisation will be subject to the conditions:

- i) That the period of training and duty as Home Guards etc. will be treated as Special Casual Leave and the persons concerned, permitted to receive in addition to their pay, such emoluments as the State Government may offer; and
- ii) The Government of India will not be responsible for any risk, injuries, damages, or other consequences arising out of or during the course of employment in the Home Guards etc.

### **2.33 ALLOWING STAFF TO ENROLL THEMSELVES IN THE INDIAN TERRITORIAL FORCE**

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

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

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

**(Authority: Government of India, Department of Personnel and Administrative Reforms OM No.2/92/73-Ests (D) dated 02.08.75 – CAG's endorsement No.2500-NGE.II/51-75-I dated 29.11.76)**

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

**(Authority: Headquarters Office's letter No.2557-NGE.I/6-70 dated 31.11.1970)**

## **2.34 USE OF TELEPHONE FOR CONFIDENTIAL CONVERSATION**

The Government of India has emphasized on the possible risk in the use of the telephone for confidential conversation through an exchange or a private telephone line, and have laid down as a general principle that, in the matters in respect of which secrecy is important, these should never be openly discussed over telephone and any reference to such matters in case of necessity should be so worded as not to disclose any confidential information to a third party who might overhear the conversation.

## **2.35 TELEPHONE, STD CALLS AND SHIFTING OF TELEPHONES**

### **Section I – STD Calls**

Only the officers not below the rank of BOs are entitled to make any STD call for official purposes through the PBX Board or direct telephone lines. For private purposes, the telephone/STD call may be made on recovery of telephone/STD charges from the person concerned and with the prior approval of the Group Officer.

### **Section II – Shifting Telephones**

Where a residential telephone has been initially sanctioned by the Director General of Audit, there is no objection to its being shifted from one residence to another under the orders of the Group Officer (Admn.) subject to following conditions:

- (a) The shifting is occasioned due to (i) change in the residence of the officer concerned, (ii) change in the incumbency of the post if the successor happens to occupy a residence other than the one occupied by his/her predecessor; and
- (b) If the connection is shifted to the residence of an officer who is otherwise entitled to a residential telephone connection under orders issued by the appropriate authority.

**(Authority: Headquarters Office's Endorsement No.2080-Admn.II/160-58 dated 26.08.58)**

### **2.36 REPLY TO THE REPRESENTATIONS OF STAFF**

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

**(Authority: Headquarters Office's Confidential D.O.No.2273-NGE/480-45 dated 12.11.45)**

### **2.37 REPRESENTATION ON SERVICE MATTERS BY RELATIVES OF GOVERNMENT SERVANTS**

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

**(Authority: GoI, MHA OM No.F.25/21/63-Ests.(A) dated 19.09.63)**

### **2.38 USE OF HINDI IN REPLIES TO REPRESENTATIONS, APPLICATIONS AND PETITIONS ETC.**

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

**(Authority: GoI, MHA OM No.3/86/63-OL dated 27.09.63)**

### **2.39 REPRESENTATIONS BY GOVERNMENT SERVANTS ON SERVICE MATTERS**

Whenever, in any matter connected with the service rights or conditions, a government servant wishes to place a claim or seek redressal of a grievance, the proper course for him/her is to address his/her immediate official superior or head of the office or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representation to higher authorities (i.e., those addressed to the President, the Governor or to Hon'ble Ministers) must not be made, unless all means of securing

attention or redressal from lower authorities have been exhausted. Even in such cases, the representation must be submitted through the proper channel (i.e. Head of the Office etc. concerned). There will be no objection at that stage but only at that stage, an advance copy of the representation should be sent directly.

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

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

**(Authority: Headquarters Office's Endorsement No.1129-NGE.II/272-50 dated 22.04.53)**

#### **2.40 SECURITY OF OFFICE FURNITURE AND FIXTURES/COMPUTERS**

With a view to ensuring the security of the office articles i.e., electrical fittings, furniture etc. in different rooms as well as of the Record Wing of this office, the following instructions should be strictly followed:

- (i) At the closure of the office at 6.30 PM, the security personnel in charge of different floors of the office building should give frequent rounds in their respective floors at short intervals to see which sections are empty and should close it up. Before closing a room, they should examine it to see whether the furniture in its place is all right.
- (ii) If any member/members of staff is/are engaged in working in any section after 6.30 PM with the permission of the competent authority, the persons(s) last leaving the section should inform the security personnel allotted for the floor about the approximate time of his/her leaving, so that the security personnel may come at that time to close the room. The security personnel should examine the room in his/her presence and shut the door.

(iii) The cleaning staff, when cleaning the room in the morning, should keep note of the articles in the rooms and their work of cleaning will be supervised by the person allotted for such duty. After cleaning all the rooms, the security personnel should take charge of the room from them.

(iv) Sometime before the opening of the office i.e., from 9.15 AM to 10.00 AM, the security personnel should also examine the rooms to see whether everything in them is in their proper place;

(v) In case any loss of articles comes to the notice of the security personnel during their examination of the rooms/open space, they should immediately report the fact to the Caretaker/Assistant Caretaker. The Caretaker, in turn, should submit a detailed report to the Welfare Officer stating the responsibility for the loss. Thereafter, the Welfare Officer should submit a detailed report to the Director General/Principal Director.

*(In the case of the Branch Offices, the timings mentioned above should be suitably modified, as applicable to the particular Branch Office.)*

#### **2.41 PAPER OF REGISTERS NOT TO BE REMOVED FROM THE OFFICE**

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

#### **2.42 MISSING PAPER(S) / DOCUMENTS/FILES**

When any files, papers or other documents are found to be missing, the matter should at once be brought to the notice of the BO concerned. The AAO/Supervisor concerned is responsible for seeing that this is done as soon as any loss comes to his/her notice. Loss of Government files and other documents will be viewed as a serious matter. The responsibility for their loss will be fixed by the BO concerned under the orders of the respective Group Officer and necessary disciplinary action will have to be taken against the person(s) at fault. However, before initiating any action in this regard, a 'Search Committee' generally comprising three members of Officers/Staff should be formed for tracing out the missing papers/documents.

**2.43 PAPERS/INFORMATION CALLED FOR BY GAZETTED OFFICERS-IN-CHARGE OF OTHER SECTIONS/WINGS**

When calls for papers and reference or queries are made to a section by any other officer or by other section(s)/wing(s), the AAO/Supervisor concerned should bring this to the notice of the BO and information/papers should be furnished through the BO at the earliest.

**2.44 LIST OF WORK DONE IN DIFFERENT BRANCHES/SECTIONS**

Each section should have an up-to-date list showing the Sections and Wings into which the office is divided, and the nature of work done in each section or wing. Central-Actg./Administration Section will be responsible for notifying changes in the list, as and when necessary, and intimate necessary changes to the Sections for this purpose. A consolidated list of work done in different branches of this office is required to be updated from time to time by the Central-Actg./Administration Section.

**2.45 PROCEDURE FOR HANDING OVER RECORDS DUE TO TRANSFER OF WORK FROM ONE SECTION TO ANOTHER**

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

**2.46 FORMS FOR USE IN OFFICE**

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

All work connected with the supply, printing, alteration, cancellation of standardized or special forms will be centralized in the Record I Section. All indents will be sent to Record I Section which will be responsible to act on them.



## **2.47 DISTRIBUTION OF ESTABLISHMENT**

The sanctioned strength of each wing or section will be available in the Administration Section as well as in the Sections concerned. Any change in the strength will be intimated by the Administration Section to the Section(s) concerned. The work done by each wing or section will be found in the list of items of work done in the Section as modified from time to time under office order(s). Any change in the work done by any section will require the approval of the Director General/Principal Director. Every section should maintain a register (Duty Register) showing distribution of work of the section amongst the various Asstt. Supvrs./Sr. Ars./Sr. Hindi Translator/Jr. Hindi Translator/Ars./ Stenographer/DEOs/Clerks/MTS with the approval of the BO, or the Group Officer, where there is no BO. Each and every official should put their full signature with dates against allotment of the work recorded in the register. Whenever there is a change of incumbency in the section, necessary particulars in respect of the new one should be entered in the register with the approval of BO or the Group Officer, as applicable.

The charges of the AAO/Supvr. should also be recorded in this register and detailed particulars of charge number 1, 2, 3 etc. should be entered in the register with the approval of the Group Officer. Whenever there is a change of incumbency of the AAO/Supvr. of the Section, the Register should be handed over to the successor, a specific mention of the fact being made in the handing over report. One copy of such approved duty Distribution List should be sent to the Administration Section for record purposes. Any change in respect of the duties amongst the Asstt. Supvrs./Sr. Ars/Sr. Hindi Translator/Jr. Hindi Translator/Ars./ Stenographer/DEOs/Clerks/MTS and Sectional Supervisory Officer(s) should be got finally approved by the Group Officer concerned and intimated to the Administration Section forthwith.

## **2.48 COORDINATION BETWEEN SECTIONS**

No decision affecting sections not under his/her charge should be taken by a BO without obtaining the approval of the Director General/Principal Director or Group Officer, as the case may be.

To prevent conflicting decisions being taken and acted upon by different sections on questions of interpretation of rules and orders, the following procedure should be followed:

a) Whenever necessity is felt by any section for a decision on any case involving points of disputes or doubt on the rule position etc. including question of rules and orders, it should first be sent to the

Headquarters/Co-ordination Section of the relevant wing or Group for its examination. If doubt still persists and the need is felt for further opinion, the Headquarters/ Coordinating Section should send the case, through the respective Group Officers, to the Headquarters Office (O/o the C&AG of India) with the approval of the Director General.

b) To ensure smooth working, increased efficiency, economy in office expenses as well as better coordination, the Central & Accounting Section should *inter-alia*, make scrutiny of directives and orders of the Headquarters Office and other competent authorities on all matters pertaining to organizational aspects and methods involving both administrative procedures and system of audit, and issue instructions, wherever necessary, as to the manner in which the directives and orders could be properly implemented by the concerned Section/Wing etc. including Branch Offices, under orders of the Group Officer (Administration)/Pr. Director/Director General of Audit.

#### **2.49 ECONOMY OF STATIONERY**

Notes should be printed/written on both sides of the paper. Normally, office copies should not be typed again where the draft itself is quite legible and does not contain many corrections. As far as possible and practicable, used envelopes should be recycled for use. All envelopes fastened with slips should be opened by cutting the slips, and not the flaps, for being used again. Similarly, all envelopes issued by the office should be issued with similar slips attached with the same object.

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

**(Authority: Government of India, Ministry of Finance OM No. F.7 (15)-E (Coord)/79 dated 16.08.79 (Sl.No.3 of Appendix 3 of Delegation of Financial Powers Rules)**

In issuing Office Orders, it should be indicated whether these are required to be circulated to all sections of this office or to a Group only, the approximate number of hard copies to be made should be mentioned in the manuscript orders in each case. This will be done by recording a list of circulation below each office/branch order indicating specifically the officer/section to which the order should be circulated, noting the number of copies against each. **The number of hard copies of office/branch orders, circulars etc. should be reduced to the minimum necessity as, presently, circulation of the same are mainly done through NIC mail to the respective Sections/Wings and to the officials through their personal email address.**

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

**(Authority: CAG's Office's letter No.135-NGE.I/19-59 dated 23.01.59)**

## **2.50 ELIMINATION OF UNNECESSARY WORK**

In order to eliminate unnecessary work, the following rules *inter-alia* should be observed:

- i) Correspondence should be made only when it serves a definite and useful purpose. Copies of orders or Notification issued by a Wing should not be sent to other Wings or Branch Offices unless they are likely to be relevant or useful to them;
- ii) All correspondence should be worded as concisely as possible but not at the expense of intelligibility. The object is to cultivate the utmost brevity and clarity of expression and to avoid all redundant materials,
- iii) Office notings should be reduced to the minimum necessity in order to ensure that a case reaches the Officer competent to pass orders as early as possible,
- iv) An abbreviated form of letter should be written whenever possible. In writing notes, a repetition of the facts of any case already narrated in an inward letter should ordinarily be avoided. The Officer to whom the case will be put up is expected to read the correspondence in original. A brief reference to the relevant page of the correspondence portion of the file should be enough. A précis should be prepared only when a large number of correspondences are involved, and the case is going to be put up to the Director General/Pr. Director for orders.

## **2.51 NOTEBOOKS**

In order to minimize the omissions due to transfer of staff, Asstt. Supvr./Sr. Ars./Ars. and AAO/Supvr. should maintain a Notebook to record the points he/she has to watch as well as note all orders etc. which are not required to be noted in any other prescribed Manual or Sectional Register. Full particulars relating to the work done by the Asstt. Supvr./Sr. Ar./Ar. and particulars of documents etc. which are to be sent to other sections of the office and also of those which are to be received by him/her from other section or offices, as noted in the Calendar of Returns, should also be recorded in this Notebook. The Asstt. Supvr./Sr. Ar./Ar. shall consult the Notebook every now and then to make sure that all action which is required to be taken by him/her has actually been taken. Whenever there is a change in the incumbency, the Notebook should be passed on by the outgoing Asstt. Supvr./Sr.

Ar./Ar. to his/her successor for use and maintenance. A register shall be maintained in each section in a prescribed form showing the number of Notebook maintained and the persons maintaining them. The form is annexed as **Annexure III**.

The name of the person maintaining the Notebook, the date from which he/she maintains it should be noted on a separate page and the designation of his/her post or particulars of duties should be shown prominently on the outer side of the cover, while on the inner side, Columns should be opened for the dated initials of the AAO/Supvr. at each review. The Notebook should be reviewed by the AAO/Supvr. under their dated initial on the first working day of each month and by BO on the first working day of each quarter with the Sectional Register referred to above. These dates should be entered in the Calendar of Returns of each Section.

All the pages of the Notebook should be numbered as soon as it is brought into use and there should be an index. The Notebook need not contain any note of orders, which are already manualized.

## **2.52      CALENDAR OF RETURNS**

Each Section of the office should maintain a Calendar in Form No. SY 264 showing the due and actual date of dispatch of returns, submission to the BO of returns and other items of work and receipt of returns etc.

The Calendar of Returns (COR) should be maintained in the following manner:

It should be divided into four sections as under:

- |              |   |
|--------------|---|
| Section I:   | Return due from the section to outside authorities  |
| Section II:  | Returns and other items of work due for submission to Group Officer/BO and other sections of the office |
| Section III: | Returns due from outside authorities or other section of this office                                    |
| Section IV:  | Occasional items.   |

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

- i) Annual
- ii) Half-yearly
- iii) Quarterly
- iv) Monthly
- v) Weekly

**Note:**

- 1) All inward returns whether from other offices or other sections of the office, the receipt of which is not watched through one of the existing registers should be entered in the Calendar of Returns.
- 2) In cases where more than one objection book, broad-sheet etc. is maintained by a section, all the books should be indicated separately in the Calendar of Returns under the unit “Objection Book”, “Broadsheet” etc.
- 3) The Calendar of Returns should be submitted once a week to the BO in-charge without fail by the AAO/Supvr. for review and the result of review should be placed on record.
- 4) The BO should test check the dates at the time of every submission. This test check should be conducted in such a manner as to bring each item of the Calendar of Returns under such test check once a year. The fact of conducting of such test check indicating the relevant items should be clearly recorded by the BO in the Calendar of Return.
- 5) The Calendar of Returns of each section should be submitted to the respective Group Officer at the end of each month, who will review the position as per Para 1.15 of MSO (Admn) Vol. I and ensure that the concerned BO has recorded the test check of item properly.
- 6) The sectional Calendar of Returns should be periodically reviewed by the AAO/Supvr. with a view to set right the defects pointed out.
- 7) AAO/Supvrs. should record a certificate to the effect that all the returns as per the previous Calendar have been brought forward without omission in the new Calendar of Returns to be opened.
- 8) The AAOs/Supvrs. will be personally responsible for the correct exhibition of the outstanding items at the time of submission of the Calendar of Returns to the BO or Group Officer.
- 9) AAO/Supvr. should examine the Calendar of Returns daily and will be held personally responsible for any delay. He/she should keep it corrected with reference to orders prescribing the submission of new returns or canceling returns already submitted under this arrangement. The due dates for returns should not be lost sight of and AAO/Supvr. should see that the returns are not only prepared but also dispatched by the due dates.
- 10) Ordinarily, the Returns are to be completed and passed by the BO a day or two in advance of the due dates. It is only in unavoidable cases, as for instance when any information is found wanting, that their completion is to be held over till the specific period/date. The AAO/Supvr. should see personally in each case that the return is sent to Record-II Section not later than 2.00 PM on the due date and should, before leaving office on that date, satisfy themselves that the dispatcher has

acknowledged the return in question with dated initials. In the Sectional Calendar, the date of dispatch should be noted and any delay in issue promptly investigated by the AAO/Supvr. to fix responsibility for the same.

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

**(Authority: O.O. (Audit Series) No. Central/16-3/75 dated 21.10.86 read with O.O. (Audit Series) No. TM/270 dated 29.03.73)**

### **2.53 DATING INITIALS**

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

### **2.54 RESPONSIBILITIES ON TAKING CHARGE**

Every Sr. Audit Officer, AAO/Supvr./Asstt. Supvr./Sr. Ar./Ar./DEO or Clerk, when taking over charge of his/her duties from another, is expected to ascertain whether the work is absolutely up-to-date and to report at once to his/her immediate superior any arrears or irregularities he/she may notice, in order that prompt action may be taken. If no such report is submitted, the officer assuming charge remains responsible for the state of work under his/her charge including any arrears or irregularities which may exist.

Asstt. Supvr./Sr. Ar./Ar./DEOs and Clerks should, on the eve of their transfer from a section or when proceeding on leave exceeding 5 days, with the prior sanction of the competent authority, prepare a note bringing out clearly the position of work lying with them in conformity with the duty list maintained in the section and particularly the arrears, if any, that have accumulated in their seats. When Asstt. Supvr./Sr. Ar./Ar. have not been given full charge of a seat but is partially attached to a particular seat, it will be the duty of the main Asstt. Supvr./Sr. Ar./Ar. of the seat to prepare a note in respect of the work allotted to the assisting Asstt. Supvr./Sr. Ar./Ar. on the occasion of latter's transfer or leave. In case the seat is in arrears, a list of such items in arrears should be enclosed with that note stating details of arrears.

The BO or AAO/Supvr. should prepare the handing over charge in the prescribed form.

**(Authority: CAG's Office's order No.223-O & M/23-81 dated 06.04.84)**

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

## **2.55      MONTHLY STATE OF WORK REPORTS**

1. Immediately after the end of each month, the AAO/Supvr. will draw up a report, in duplicate, indicating the State of Work in the Section during the previous month.
2. The report for the month should be prepared with reference to the report of the previous month, the Sectional Calendar of Returns, Inward Diary Registers, Half Margins, Reminder Registers/Objection Books/Advance Registers maintained in the Section for watching the progress of work. Separate orders and instructions issued, if any, should also be followed.

**Note: All letters (except CAG letters) received from 21<sup>st</sup> of previous month up to the 20<sup>th</sup> of current month (for CAG letters from 26<sup>th</sup> of previous month up to the 25<sup>th</sup> of current month) but not finally disposed of by any Section on the evening of the last working day of the month, will be shown as outstanding in the monthly report submitted by that section.**

3. The Sections, while preparing monthly arrears report, should include therein every item of work lying outstanding in the Sections including settlement of outstanding objections, Inspection Reports etc. The man-days should be calculated and shown in the monthly reports for each item of work under distinct categories *viz.* internal arrears for the accumulation of which this office is responsible and external arrears arising out of non-receipt of particulars, records etc. from the outside offices. The total man-days assessed separately for the two distinct categories of arrears mentioned above should invariably be shown prominently in each monthly arrears report.
4. The AAO/Supvr. of all Sections/Wings should submit their monthly reports to the concerned BOs by the 3<sup>rd</sup> of the month following the month to which the reports relate and send the reports to Central-Actg. Section by the 5<sup>th</sup>, duly approved by the respective Group Officers, for consolidation. The consolidated report of the whole office will be submitted to the Director General by the 20<sup>th</sup> of the month. Branch Offices at Port Blair, ANI and Guwahati, Assam will send their reports directly to Group Officer (Admn.) which is then marked for Central-Actg. Section.

5. While sending the reports to Central-Actg. Section for final consolidation and submission to the Director General of Audit, the Group Officer concerned should scrutinize carefully the position and the rate of progress of clearance of arrears, important pending cases in each section, and point out only important items of arrears computed in man-days. In cases of specific items of importance and/or deterioration as compared with the previous month, they should further suggest, wherever necessary, remedial measures to pull up the arrears.

6. Prompt attention should be paid to the orders of the Director General of Audit on these Reports.

**(Authority: Para 1.16 of MSO (Admn) Volume- I & O.O.No.TM/412 dated 18.01.67)**

## **2.56 HOLIDAYS**

The total number of public holidays to be observed (apart from Saturdays and Sundays) will be seventeen in a calendar year. This will include 14 compulsory holidays to be declared by the Government of India, Ministry of Personnel, Public Grievances and Pension, for each year. The remaining 3 holidays will be chosen by the Central Government Employee's Welfare Coordination Committee from out of the occasions prescribed by the Government of India, for each year.

In addition to the seventeen closed holidays, each employee may also be permitted to avail himself/herself of any two holidays to be chosen by him/her out of the list of Restricted Holidays prepared by the Central Government Employees' Welfare Coordination Committee, on the basis of the list specified by the Government of India, Ministry of Personnel, Public Grievances and Pension.

**(Guided by DoPT OM F.No.12/5/2021-JCA-2 dated 08.06.2021 & OM F.No.12/5/2022-JCA dated 16.06.2022)**

## **2.57 CLOSING OF OFFICE ON POLLING DAY IN CONNECTION WITH ELECTIONS FOR LOK SABHA/LEGISLATURE**

### **Facilities/privileges to Central Government Employees**

#### **I. General Election to Lok Sabha/State Assemblies**

##### **a) Holiday Closure of office**

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 Government Offices located in



such places should also be closed on the day(s) in accordance with the practice adopted by the State Government.

**b) Grant of Special Casual Leave**

Every eligible voter is entitled to be registered in the electoral roll of a constituency in which he/she ordinarily resides. In some case, it may happen that the Central Government employee residing, and enrolled as a voter in a particular place/constituency, say New 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 employee may be granted Special Casual Leave, if his/her office does not happen to be closed on that particular day, to enable him/her to exercise his/her franchise.

**II. Bye Elections**

**(i) Lok Sabha**

**a) Holiday/closure of office:**

State Government normally declares a local holiday in that particular area/constituency on the polling day(s) if the election is held on day(s) other than Sunday/closed holidays. Central Government offices may also follow the State practice in such cases.

**b) Grant of special casual leave:**

Permissible on the same grounds/circumstances as in the case of general elections [of I(b) above].

**II. State Assemblies**

**a) Holiday / closure of offices:**

In the bye-election of 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 the office on the polling day(s). All other employees should be given facilities to exercise their franchise either by way of coming late to the office or by being allowed to leave office early or a short absence on that day, subject to the exigencies of the service.

**b) Grant of Special Casual Leave:**

Permissible on the same grounds/circumstances as in the case of general elections [of I(b) above].

**III. Panchayat/Corporation/Municipalities or Other Local Bodies**

The Central Government Offices shall not be closed. The Government employees who are bonafide voters and desire to exercise their franchise should, however, be offered reasonable facilities, 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.

**Note:** Heads of Central Government Offices located in places outside Delhi may also permit the staff deployed on election duty to remain away from their normal duties on polling day(s) as also on the day(s) required for performing journeys which might be undertaken in order to perform such election duty.

**(Authority: Government of India, Ministry of Personnel, Public Grievances and Pensions, Deptt. of Personnel & Training OM No.12/4/86-JCA dated 09.03.87)**

## **2.58 HOLIDAYS ARRANGEMENTS**

All returns which fall due within the holiday must, if possible, be dispatched by the evening of the last working day before the holiday.

Fair copies of the drafts and statements, passed by the evening of the last working day must go out on that day, especially those for offices in Kolkata. The Officer-in-charge will remain in the office on that day till late to sign papers which cannot be got ready within office hours. Earnest efforts should be made by the Record-II Section (Despatch Section) to ensure dispatch of letters/documents etc. by post/special messengers on the last working day. Such letters/documents etc. may also be forwarded through NIC mail by the Information Technology Cell or the Section/Wing concerned.

## **2.59 OBSERVANCE OF SILENCE ON 30<sup>TH</sup> JANUARY**

In memory of those who gave their lives in the struggle for India's freedom, the members of the staff should observe silence on the morning of 30<sup>th</sup> January each year at 11.00 AM or the time notified by the office. The staff members may assemble at the place notified by the office, if any. Otherwise, they should stand up where they are and observe the silence for two minutes without making any effort to assemble together.

## **2.60 CLOSING OF OFFICE IN THE EVENT OF DEATH OF HIGH DIGNITARIES**

1. In the event of the death of the President/Prime Minister, the office will be closed on the day on which death occurs and on the date of the funeral.
2. In the event of the death of the Vice-President, the office will be closed on the day on which the death occurs and at the place where the funeral takes place, for half-a-day on the day of funeral.

3. In the event of death of a Governor/Chief Minister of State, Central Government Offices will be closed:
- (a) in the Capital of the State concerned for half-a-day,
  - (b) if death occurs at a place outside the State Capital, for half-a-day at the place where funeral takes place.
4. The Head of the office will arrange for closure of the office as soon as intimation of the death of the President, Vice-President or Prime Minister is received from the Ministry of Home Affairs or over the All India Radio, Doordarshan, whichever is earlier.
5. If the intimation of the death of the President, Vice-President or Prime Minister is received after office hours, the office will be closed on the following day, if it is otherwise a working day.
6. If intimation of the death of the President, Vice-President or Prime Minister is received during office hours late in the afternoon, office will be closed for the 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 office on the following day also if it is otherwise a working day.
7. In the event of death of the Governor or the Chief Minister, the particular half day when the office may remain closed will be determined in consultation with the Chief Secretary of the State Government.

**(Authority: GoI, DP & AR OM No.12/15/82-JCA dated 15.05.82)**

**CHAPTER – III**  
**CORRESPONDENCE**

**3.1. DIARISING OF INWARD LETTERS AND OTHER DOCUMENTS**

**A Letters etc. received in Record-II Section**

1. Inward letters and other documents are received in Record-II Section: (1) from Post Office (by Speed post, Registered, Parcel, Ordinary etc.), (2) Letters received at the receiving counter of the office and (3) from Couriers (very few letters). The letters are diarised in two Registers as per their category (one Register for letters received by Speed Post & Registered Post and the other for letters by Ordinary Post). Letters received by Speed Post and Registered Post are diarised in a Register serially mentioning Letter No., Date and Bar Code (for Speed Post letters and Registered Post), No. of Enclosure. Similarly, letters received by Ordinary Post are entered serially, mentioning Letter No., Date and No. of Enclosure. These letters are then distributed (as per the addressee of the letters) to the DG's Sectt./Sectt. of Group Officers/BOs or Sections through Transit Register, one Register being maintained for each Section/Unit. In Transit Registers, the Dy. No. of Record-II Section and Dates are mentioned.

2. Letters and documents not pertaining to the section shall not be received. Any letter that requires early, urgent, or immediate action, should be so marked, and the AAO/Supervisor will be personally responsible for seeing that such action is taken.

3. The letters marked for a particular section should not be refused on any account by that Section without the specific approval of the BO of the Section concerned. Before the BO marks a letter to some other Section under his/her dated initials, he/she should consult other BO or Group Coordinating Section/Control Section to ascertain its correct destination. It should be ensured that a letter incorrectly marked to a section should reach the correct destination on the second marking positively.

4. Any letter, document etc. which is marked for a particular section by the Coordination/Control Section like Central-Actg. Section etc. must invariably be accepted by that section without any demur and action should be taken on the lines indicated therein. If, however, it is definitely known that the letter relates to some other section, it should be sent to the section under orders of the BO and in consultation with the BO/AAO/Supervisor of the concerned dealing section. It should be

borne in mind that letters once marked by the Coordinating/Control Section should never be returned for re-marking except for very cogent reasons and with orders of the BO.

5. Any letter, reminder, etc. should not be refused by the dealing section simply because the previous reference indicated therein is not traceable in the Sectional Inward Diary Register. If the subject matters or contents of the letters etc. indicate that it concerns a particular section, the same should be received by that Section irrespective of whether the previous correspondence referred to therein was or was not actually received by it.

6. After the letters and documents have been examined and marked in the manner stated above, the AAO/Supervisor should note in Sectional Diary (below the last entry of the previous day) the total number of letters received. He/She should also note in the transit register of the Record Wing, over his/her dated initials, the number of letters and documents received and of those not accepted by him/her. The Diarist will help in counting and verifying the number under each category. The letters and documents received will then be handed over to the Diarist who will proceed to diarize them in the Sectional Diary.

#### **B. Letters/Circulars received through E-Mail**

At present many official letters/circulars are also received through NIC mail. The Official NIC mail of this Office is accessed by the Information Technology Cell. E-mails received are forwarded to the Director General's Secretariat in order to present them to the Director General. With the approval of DG, the letters/circulars are forwarded to the concerned Group Officer, who will forward the same to the BOs of the concerned Section for necessary action and disposal.

After receiving the letters either from Group Officer and/or Branch Officer (for letters received through e-mail via IT Cell) or through Group Officer/BO/Record-II Section (for letters received by Post directly in the Rec-II Section), the AAO/Supervisor of a Section (in his/her absence, the Asstt. Supvr./Sr. Ars. authorized for this purpose) will promptly examine the letters received and mark on each document, under his/her dated initials, the name of the particular Assistant who is to deal with it.

a) Letters received in different Sections and marked as above are broadly classified into two categories – letters from Headquarters Office (CAG letters) and other letters (Ordinary letters), and are, accordingly, diarised in two separate Sectional Inward Diary Registers meant for them. While diarising the letters, apart from Letter No. and date, subject, sender's details, No. of

Enclosures and details thereof etc., Reference No. of DG's Sectt./Group Officers' Sectt./Rec-II Section, should also be invariably noted for reference in future.

b) When all the letters have been entered in the Sectional Inward Diary Registers, the Dak along with the Registers will be submitted to the BO for perusal. With a view to expedite disposal, it should also be ensured that when the Inward Dak is submitted to the BOs, they should give proper guidance and indication for suitable disposal on the receipts themselves wherever possible. The BO must not detain the Dak but should return it to the section as quickly as possible. The Diarist will, thereafter, distribute the letters among the Assistants concerned and obtain their dated initials on the relevant column of the register against each and every item as a token of their receipt. The whole process should be completed as expeditiously as possible.

c) At the time of noting the next day's Dak, the AAO/Supervisor should satisfy himself/herself that all letters received from the Record Wing on the previous day, have been diarized without any omission.

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

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

d) Every section will send to the DG's Secretariat by 7<sup>th</sup> and 22<sup>nd</sup> of every month, a list of C&AG letters filed in the section during the previous fortnight. The relevant file number should also be noted by the section in the said list. The disposal, thus communicated by the section, will be noted by the Secretariat in the proper column of the Diary Register maintained by them. These due dates should be noted in the Calendar of Returns by Sections/Wings.

### **3.2 TRACING OF INWARD LETTERS IN RECORD II SECTION**

1. No outsider should be allowed to visit the Record II Section without the permission of the BO of the Record Section. The AAO/Supvr./Sr. Ar./Ar. of different sections also should not instruct the outsiders to go to the Record II Section for tracing letters.

2. The BOs, on receipt of complaints from an outsider, may direct the concerned section to conduct necessary search in the section in the first instance for tracing the letters.

3. If, however, the letter in question is not traceable in the dealing section, a note for conducting search by the Record II Section may be sent by the dealing section to the AAO/Supvr. of Record II Section who will, in turn, arrange for conducting the search if the date of issue of the letter in question falls within a period of 30 days on the date of search and return the note sheet to the dealing section with remarks as early as possible. If, however, the issue date of the letter in question exceeds the period of 30 days on the date of search, the dealing assistant of the concerned section will conduct the search in Record II Section and all relevant records will be made available to him/her by the Record II Section between 3.00 and 5.00 PM daily.

### **3.3 REMARKS ON LETTERS PROHIBITED**

No remarks should be written on inward letters except such, as are required for permanent record thereon, and such papers must not be defaced by notes or queries from AAO/Supvr./Sr. Ar./Ar. The orders to put up papers, files, or any other abbreviated directions may be entered on them under the dated initials of the AAO/Supvr. but other directions to the dealing assistants are not to be written on the original document. A separate slip should be attached, if required, with the needed directions or other remarks.

### **3.4 LETTERS FOR TRANSMISSION TO OTHER SECTIONS**

Letters and documents received in the office for onward transmission elsewhere should not bear any remarks or notes, or directions or orders.

### **3.5 UNSIGNED AND INCOMPLETE LETTERS**

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

2. Orders of the BO should invariably be obtained on doubtful points through office notes. It must be remembered that all officials dealing with a case will read or have already read the letter under

consideration and accordingly a note should never repeat its contents. The only exception to this is where it is necessary to extract the gist of a number of letters or a mass of enclosures.

3. The note should, therefore, deal directly with the points on which specific orders are required or express an opinion either agreeing or disagreeing with the views given in the letter. The note should be as brief as possible and deal with the relevant points only. It should be written in numbered paragraphs and such paragraphs should deal, as far as possible, with a definite point to enable the BO to pass orders one way or the other without the necessity of dealing with each point separately again. The note should be temperately written and be free from personal remarks. The AAOs/Supvrs. should never repeat what has been written by the Sr. Ar./Ar.

4. If the AAOs/Supvrs. disagrees with the Sr. Ar./Ar. either entirely or on specific points, he/she should simply state the reasons for the disagreements on these points without repeating the subject matter but by merely referring to the specific points of the Sr. Ars./Ars.

### **3.6 ORAL CONSULTATION BY DEALING ASSISTANTS**

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

### **3.7 METHOD OF WRITING NOTES**

All Office notes should be written on both sides of paper in the 'notes' portion of the file, a quarter margin being left for the record of the orders of the higher Officers to whom the note is submitted. The note should be written in continuous coherent paragraphs mentioning all the important points.

1. Assistant Audit Officer (AAO)/Supervisor will add his/her remarks on the subject and forward it to his/her next Superior Officer.

2. Office notes should be written in third person and worded courteously and conveniently divided into paragraphs. As the 'paper under consideration (P.U.C.)' will be read by the Officer to whom it is submitted, a brief mention of the points on the note side will be sufficient. No verbatim reproduction of P.U.C. is required to be made in the 'Notes'. Neatness in the presentation of Office notes is important and the handwriting should be clear and legible, pages should be numbered.



3. In some cases, a perusal of the PUC will itself be sufficient and no noting is required beyond a brief suggestion for action on the paper itself.
4. To facilitate quick disposal of cases, particularly urgent ones, personal discussions with the BO/Group Officer etc., would be better. There should be one blank page at the end of 'notes' portion for purposes of recording of the remarks of Higher Officers.

### **3.8 METHOD OF DRAFTING**

1. A draft should be written neatly and legibly and divided into paragraphs, which should be numbered, a fresh paragraph being allotted to every fresh point or new argument. A short title stating the subject should also be given at the head of the draft letter.
2. A draft should be written in a simple and lucid language and worded courteously. Even if an intentional breach of any rule is detected the attempt should be to explain the rule convincingly without giving any offence.
3. A draft should be brief, clear, and complete, so as to be sufficiently intelligible in itself without having to refer to other papers, free from any ambiguities.
4. Indiscriminate scribbling on the margins of drafts should be avoided as also much writing between the lines. When a draft requires numerous corrections, it should be recopied and then submitted to the BO.
5. Figures and references should, as far as possible be embodied in the text and not relegated to appendices or margins.
6. Reference to Manual of Standing Orders (Audit) should not be made in correspondence with the Government and the departments as the book is exclusively intended for official use in audit offices.
7. Address should be written in full without using abbreviations.
8. All draft should bear the prescribed initial letters of the section along with file number in which the office copy will be recorded and the subject matter as heading.
9. Letters and copies of letters addressed to the Govt. offices should not be communicated to outsiders by means of endorsements on original letters or on drafts, but they should be answered by separate letters.
10. Sending out copies of letters and memoranda received from the C&AG to Govt. and other authorities is strictly forbidden. There is, however, no objection to communicating, where

necessary, the substance of such letters either to Govt. or other authorities or in some cases, to mentioning in these communications, that they represent the views or orders of the C&AG.

11. In case of continuation of a series of correspondence from outside offices, reference should preferably be made to the latest correspondence. On the other hand, if the latest letter was issued by this office, the phrase “in continuation of this office (or my) letter” may be used.

### **3.9 FILING**

Letters/papers/documents etc. are to be placed in appropriate files on their receipt. The correspondence portion of the files should be on the right-hand side, earlier letters filed at the bottom-upwards successively, the latest letter being placed on top of the correspondence portion suitably marked as PUC (paper under consideration). The notes portion of the file would be on the left-hand side and page numbers in both the portion of the file (Correspondence side and Notes side), are to be numbered chronologically. Any ‘Draft’ put up for approval should be flagged as ‘D.F.A.’ (Draft for Approval) and kept on top of the correspondence portion, just over the P.U.C. Similarly, ‘Notes’ put up for approval should be flagged as ‘N.F.A.’ (Notes for Approval). Cross references should be given to any linked files and these files should also be flagged wherever necessary. The particular portion referred to in the Office notes/drafts/PUC should be side-linked. While submitting cases to the BO, AAO/Supervisor should see that files are placed in complete form with relevant references to page, year, volume of the file, Section to which relates etc. along with link file, if any.

### **3.10 INSTRUCTIONS REGARDING ISSUE OF OFFICIAL CORRESPONDENCE**

The following instructions are issued as a guide to officers of the Indian Audit and Accounts Department in dealing with the official correspondence:

Letters relating to the sections and subjects under the direct supervision of a BO issue ordinarily over his/her signatures though they are stamped as emanating from the Director General.

Provided that no communication of the following nature should issue except with the previous approval of the Director General or his/her Director:

1. Letters implying dissatisfaction or censure, and
2. Letters to Govt., State or Union –
  - i. Bearing on important questions of audit and accounting,

ii. Challenging decisions or orders,

3. Questioning the validity of any sanctions otherwise than for merely technical defects.

All letters addressed to the C&AG of India should be issued under the signatures of the DG. Besides, all important communications should be issued to the HQs office with the full knowledge of the DG, particularly in respect of cases involving error or delay etc. so that that office may know that in all such cases suitable action has been taken and remedial measures adopted by the DG, whenever necessary. When any important letter is issued over the signatures of the Group Officer(s) with the concurrence of the DG, it would be desirable to add as the last paragraph of the draft letter the following sentence: "This issues with the approval of the DG" or "This has the approval of the DG" etc. However, the Enclosures may be issued under the signature of BO.

**NOTE:** (a) The Comptroller and Auditor General of India have no objection to the Director General authorizing the BOs to sign acknowledgements of receipt of the C&AG's letters.

(b) Whenever the C&AG is required under the statutory provisions to certify figures and they are to be based on figures or returns furnished by the AG/ Pr. AG, such statements should be signed, and their correctness certified by the AG/ Pr. AG himself.

(c) Periodical statements may ordinarily be issued over the signatures of the BOs.

### **3.11 ORIGINAL NOTINGS BY AAO/SUPERVISOR IN IMPORTANT CASES**

In important cases, which are beyond their capability, the Sr. Ar. or Ar. may not give any opinion but state briefly the facts in his/her notes and put-up various papers and references. They will make such detailed calculations or write notes etc. as they may be directed by the AAO/Supvr. The main note in such cases will be recorded by the AAO/Supvr. and should be brief and to the point with all the relevant rules quoted and definite opinion on each arrived at.

### **3.12 MARGINAL REMARKS ON OFFICE NOTES**

1. In writing of notes on cases, marginal remarks will be made by the AAO/Supvr., only when it is required to (i) draw the attention of the officers to points which have for good reasons not been treated in the body of the notes and (ii) invite reference to papers etc. in the file or passages therein. Such remarks should not be made in pencil.

2. Enquiries and instructions between the Assistants in a section have to be reduced in writing and such enquiries/instructions may be made and issued on separate slips of paper. These slips

may not form part of the papers to be submitted and may be removed before the papers are submitted for orders. Under these orders, penciling is strictly prohibited and notes will contain no marginal remarks that are unnecessary.

### **3.13 DISPUTED RULING**

Whenever a ruling of this office is disputed, or the opinion of the office is not concurred with, the case will be briefly noted upon and submitted through the BO concerned to the Director General of Audit for orders.

### **3.14 USAGE OF ABBREVIATIONS IN OFFICE NOTES AND DRAFTS**

Dealing Assistants and AAOs/Supvrs. are not to use unauthorized abbreviations of words, designations and names of districts and places etc. in drafts and office notes. In draft letters, especially in the portion containing the names of addresses of the addressees, abbreviations must not be used. The BOs and AAOs/Supvrs. should also be very careful about it. Drafts containing abbreviations are liable to be returned, without fair copies being made, to the concerned dealing assistants.

### **3.15 PIECEMEAL DISPOSAL PROHIBITED**

Piecemeal disposal of cases, besides wasting time, generally irritates the officers concerned. Dealing assistants should deal with every case fully before they draft the reply.

### **3.16 INWARD LETTERS WHICH REQUIRE INTERMEDIATE ACTION BEFORE FINAL DISPOSAL**

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

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

### **3.17 PENDING REGISTER**

The purpose of maintaining a Pending Register is:

- (i) to show separately from the current outstanding letters of a Section which for adequate reasons, cannot, for the time being, be cleared, and
- (ii) to provide a means of watching the disposal of such letters in due time. The register should be maintained in a blank book with the following columns:
  - a) Serial Number
  - b) Diary Number
  - c) Date of receipt
  - d) From whom received
  - e) Subject
  - f) Addressed to whom
  - g) Initial of AAO/Supvr.
  - h) How long and why kept pending
  - i) Intermediate action
  - j) Date of disposal and how disposed of
  - k) Remarks.

In order that there may be room for noting details of the intermediate actions, adequate space should be left after each entry. In column (h) it will not be sufficient to enter 'kept pending till such and such date' or a similar remark which conveys no useful information. The exact reason(s) as to why the final disposal is delayed should invariably be noted. In the remarks column of the register, the date of issue by this office or reminder sent in connection with letters of enquiry should be noted.

### **3.18 REMINDERS RECEIVED ON PENDING LETTERS**

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

### **3.19 DISPOSAL OF PENDING CASES**

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

### **3.20 REPORT ON PENDING CASES**

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

### **3.21 FILING OF LETTERS FROM C&AG, GoI ETC.**

Letters from the C&AG, Government of India etc. should be filed only under the orders of the BO.

### **3.22 RECORD OF IMPORTANT CIRCULARS ISSUED BY GoI, C&AG ETC.**

The personal attention of Gazetted Officers, on their return from leave, should be drawn to letters of general interest which have been issued to the office from the office of the C&AG during their absence or leave. Their attention should similarly be drawn to circular letters of general interest issued by the Government of India as well. To ensure this being done, it will be the duty of the Gazetted Officers who give the 'file order' on communication from the Government of India or C&AG to keep copies of circular letters of general interest for the benefit of officers on leave. The copies should be taken on record and kept in separate guard files. The Gazetted Officer concerned should satisfy himself/herself that this has been done before he/she orders the filing of the papers under disposal.

When a Gazetted Officer returns from leave, the file containing the copies should be put up to him/her for his/her perusal.

### **3.23 ACKNOWLEDGEMENT OF COMMUNICATIONS ISSUED FROM THE OFFICE OF THE C&AG**

It has been directed by the Headquarters Office that an acknowledgement, where asked for by them, should be issued within seven days of the receipt of the letters, circulars etc. pending disposal

of the communication. However, if an earlier acknowledgement is solicited by the Headquarters Office, the same may be adhered to. Acknowledgement for secret/confidential communications should not be sent in simple open acknowledgement cards. The security classification of documents should be adhered to even in the matter of acknowledgements.

**(Authority: CAG's Office's letter No.724-NGE.III/50-63 dated 03.04.65)**

### **3.24 REPLIES TO REFERENCE MADE TO GOVERNMENT OF INDIA AND C&AG TO BE SEEN BY THE DIRECTOR GENERAL**

When any reply to a reference made to Government of India and C&AG is received in a section, it should invariably be put up to the Director General of Audit, whether it already bears his/her initials or not, together with previous papers for perusal. This is not necessary, however, in the case of merely routine matters.

### **3.25 PROCEDURE ON RECEIPT OF AN AUDIT RULING FROM THE OFFICE OF THE C&AG**

If the ruling is given in an individual case, suitable entries will be made in the Register of Insufficient Sanctions prescribed in Para 7.2.3 of MSO (Audit). **[Form – MSO (Audit) 7]**

If the ruling given is one of general importance, it should first be circulated amongst the Gazetted Officers and AAO/Supvrs., who should first take a note of the orders and thereafter incorporate it in the Manuals of the Section concerned. In the case of an important ruling, several copies of the Ruling should be prepared by the Record Section and distributed amongst BOs in the office. It should at times be supplemented by the issue of office orders directing pointed attention to their requirements.

### **3.26 REPORT OF OUTSTANDING LETTERS**

All Sections will prepare a weekly report of outstanding letters, which must be submitted to the BOs each Monday. Letters received in a section in a week, but not disposed of by the next week should be included in the report.

### **3.27 PREPARATION OF WEEKLY LETTER REPORTS**

1. After file order has been passed by the AAO/Supvr., the Reference Clerks should note the word 'Filed' (as also the particulars of relevant file) against the entry of the letter in the Inward Diary Register and initial it where a reply has been issued, the Issue Register number of such reply should be noted in the proper column of the Inward Diary. In cases, where a letter is sent out in original, the number and date of the reply should similarly be noted and attested and in cases where a letter is transferred to any other section for disposal, a note to that effect should be recorded against the relevant entry in the Inward Diary over the dated initials of the Reference Clerk.
2. At the time of preparing the weekly report, the Reference Clerks should extract the 'blanks' and show them against the names of the dealing assistants concerned. They are personally responsible for the accuracy of this work.
3. The AAO/Supvr. should check 5% of the disposals noted in the Inward Diary. This does not mean glancing through the entries in the Diary. He/She has to pick up 5% letters at random and see to it that the manner of disposal as noted in the diary corresponds with facts.
4. The report should be prepared by each section from the Sectional Diary in a portion, which should be set apart for this purpose in the Diary after the correspondence received on each Fridays, has been entered therein.
5. The form of the report should be as under:

Report for the week ending..... (Date to be given here)

(Letters received up to ..... but not disposed of by .....)

Closing Diary Number	:
Balance from the last Report	:
Receipts during the week	:
Total	:
Deduct – No. of letters disposed	:
Balance	:

#### Analysis

Number of letters more than 3 weeks old	:
Number of letters not more than 3 weeks old	:



Name of the dealing assistant                      Diary No. of outstanding letters.

Sri A .....  
 Sri B .....  
 Sri C .....

6. The report should be prepared by the Reference Clerk on the evening of the last working day of every week in the manner stated above and laid before the AAO/Supvr. who would examine it carefully and submit it to the BO with the following certificate:

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

7. The certificate to the effect that no letter which has been marked for other sections has been disposed of before it was actually received in the section concerned may also be given by each AAO/Supvr. in the weekly report of outstanding letters.

8. The certificate given by the AAO/Supvr. is mandatory. He/She should check the full period covered by the report and see that the letters shown as outstanding are correct and that no pending letters have been left out.

**3.28 REGISTER OF COMPLAINTS**

1. A register styled as “Complaint Register” should be maintained by all sections in two parts in the following format:

Sl. No.	No. & Date of letters & Dy. No.	Brief particulars of the case	Action taken	Review by AAO/Supvr.	BO	Final disposal	Remarks
1	2	3	4	5	6	7	8

2. In Part I, complaints received through C&AG should be recorded, and Part II should contain the complaints addressed to the Director General of Audit/Group Officer and those received directly by the sections. The register should be kept in the personal custody of the AAO/Supvr. Any complaint not disposed of within a fortnight should be replied to, even if it be an interim one.

3. The Register should be submitted to the BO once a fortnight and to the respective Group Officer on the first working day of each month. Details of complaints remaining pending for more

than three months should be put up to the Director General of Audit on the 7<sup>th</sup> working day of each quarter with the cases for orders of the Director General of Audit.

4. From this Register, a list should be prepared in three parts in the form prescribed in **Annexure IV** and sent to the Headquarters/Coordination Section by the 5<sup>th</sup> of each month, covering the cases received during the preceding month.

5. If there are no cases in a particular month, a NIL report should be sent to the Headquarters/Coordination Section.

6. A list of defaulting sections should be appended to the report indicating the particulars of cases remaining to be received from them.

7. The due dates mentioned above should be noted in the Calendar of Returns of the sections.

**(Authority: C&AG's Office's DO No.271 dated 16.01.68 and circular letter No.687-  
Insp./I-DI/70 (KW) dated 26.11.71)**

### **3.29 NOTES AND DRAFTS TO PASS THROUGH AAO/SUPERVISOR**

1. The AAO/Supvr. is not required to draft on every case, but he/she should satisfy himself/herself that the drafting of his/her assistants is accurate and complete. All letters, cases etc. or orders must pass through the AAO/Supvr. of the section, who will initial all notes and drafts made by the assistants.

2. Every outward letter must be neatly and legibly computer-printed in the form prescribed for the purpose and the subject briefly noted by the drafters in the space provided for the purpose. The writer of the draft as well as the AAO/Supvr. who passes the draft should put their initials and date near the place intended for the officer's initials.

3. All letters to the Central Government, the C&AG or the High Commissioners, Ambassadors for India etc. should have the subject briefly stated at the top. Reference to a higher authority for orders should be self-contained and as far as possible documented and the quotation from orders should be stated accurately and correctly. Documentation should be done only in cases where either the documents are not likely to be available in the other office or it is necessary for a clear understanding of the subject, and this cannot be done through a self-contained reference.

4. Unofficial references should not be quoted in official communications. The substances of an unofficial reference may, where necessary and proper, be stated in the official communication.

### **3.30 INSTRUCTIONS REGARDING ISSUE OF REMINDERS**

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

2. After a draft is passed by the BO, it should be entered in the Sectional Outward Register and sent to the DEO/Typist. Every letter or document numbered in the Sectional Outward Register should bear the sectional issue number, file, and case number. The Pin Code number should also be clearly indicated by the sections against the name of the addressee's office address. Particulars of any enclosures to be sent should be clearly stated in the place provided for the purpose. When a letter is to be dispatched under registered cover or by Speed Post, the word "Registered" or "By Speed Post" should prominently be written in the blank space at the head of the draft.

3. Ordinary draft letters should be sent to the DEO/Typist through the Sectional Outward Register. Special attention is to be taken for Un-official cases and DO letters and letters marked 'very urgent' or 'Issue Today' etc. No letters will be received for dispatch unless the full address is mentioned therein. The enclosures which will accompany the 'urgent' and 'issue today' letters must also be sent ordinarily by the section along with the drafts and not kept in the Section for being collected by the dispatcher later on.

**Note 1:** The AAO/Supvr. should ensure that after a draft is passed by the BO/Group Officer, it is entered in the Sectional Outward Register and sent to the DEO/Typist immediately.

**Note 2:** The Section concerned is responsible for comparing of and obtaining the signature of the officer on typed letters and sending it to the dispatch group.

4. As soon as letters or other outward documents are dispatched, the Record Wing will enter the date of return of office copies in the column provided for the purpose in the Sectional Outward Register and return the office copies with the register to the respective sections. These will be acknowledged by the Diarist of the respective sections who will put his/her dated initials in the Sectional Outward Register. It will be the duty of the sections concerned to watch the prompt return of office copies of outward letters and other documents and any delay should be promptly brought to the notice of the BO/AAO/Supvr. of the Record Wing.

5. A test check of the pigeonholes cages/designated trays etc. of the dispatch section should be conducted by the BO (Record) once a week to ensure that the office copies do not remain in the Record Wing for an unduly long time.

### **3.31 AAO/SUPERVISOR'S RESPONSIBILITIES FOR DRAFT WRITTEN BY THE BOs/GOs/PDA/DGA**

When the Director General or any Group/Branch Officer drafts a letter himself/herself, it must be clearly understood that the AAO/Supvr. of the concerned Section is responsible for the correctness of any facts and/or figures stated therein, just as if the letter was drafted by the AAO/Supvr. himself/herself. AAO/Supvr. is also responsible for bringing to notice any orders of the Government or other authority which the Director General of Audit or any Group/Branch Officer may have accidentally overlooked. For this purpose, all drafts after being assessed by the Group/Branch Officer should be returned to the AAO/Supvr., who should initial them in token of verification of facts and figures stated in the approved drafts. Drafts passed by the Director General should similarly be returned to the AAO/Supvr. concerned through the BO. Any omission or misstatement in the approved draft should invariably be pointed out to the officer concerned for necessary rectification.

### **3.32 REFERENCES TO CODES AND MANUALS**

No references to the Manual of Standing Order (Audit) and other Manuals should be made in the course of correspondence with officers who are not supplied with that volume. The same rule applies to any other Manuals, Code of Regulations, which are not of general application and of which it is doubtful whether the addressee has been provided with a copy.

### 3.33 FAIR COPIES OF LETTERS

The following procedure shall be followed in the fair copying of approved drafts/letters etc.:

Sl. No.	Type of letters	Approved by	To be typed by
1.	a) DO letters b) Confidential letters c) Letters marked for issuing the same day, important letters addressed to the Central and State Government.	BO	Concerned Asstt. Supv./Sr. Ar./Ar. OR DEO/Typist attached to the Section.
2.	a) DO letters b) Confidential letters c) Important letters addressed to the Central and State Government d) Letters addressed to the C & A.G. e) Letters marked for issue on the same day	Group Officer	Stenographer/DEO attached to the Group Officer.
3.	All DO letters and Confidential letters	Director General of Audit	Stenographer/DEO attached to the Director General's Secretariat.
4.	Other letters		Concerned Asstt. Supv./Sr. Ar./Ar. <b>OR</b> DEO/ Typist attached to the Section.

Concerned Asstt. Supv./Sr. Ar./Ar./DEO/Clerk/Stenographer should compare the fair copies with the approved draft copies and put their initials at the left hand bottom corner of the draft copy.

### **3.34 CORRESPONDENCE TO BE SIGNED BY THE DIRECTOR GENERAL**

1. No communication of the following nature should issue except with the previous approval of the Director General of Audit:

- i) Letters implying dissatisfaction or censures; and
- ii) Letters to Governments of State or Union:
  - a) bearing an important question of audit or accounting;
  - b) challenging decisions or orders;
  - c) questioning the validity of any sanctions otherwise for merely technical defects; and
  - d) containing proposals for writing off or waiving of recovery.

2. All letters to the C&AG other than on routine matters should ordinarily be issued under the signature of the Director General of Audit.

3. Whenever the C & A.G. is required, under a statutory provision, to certify any figures and they are based on figures furnished by the Director General of Audit, such statements should be signed, and their correctness certified by the Director General of Audit himself/herself.

**(Authority: Headquarters Office's letter No.1253-Comp/79-50 dated 16.11.50)**

### **3.35 LETTERS REQUIRING THE APPROVAL OF THE DIRECTOR GENERAL BEFORE ISSUE**

(1) Letters containing objections which involve (a) reference or (b) change of practice, no matter how (apparently) obviously wrong the prevailing practice has been.

(2) All discussions relating to the interpretations of Rules and Regulations.

(3) Letters expressing blame or dissatisfaction.

(4) Letters conveying censure or disapproval.

(5) Letter laying down a general principle.

(6) Letters affecting personal matters in dispute, such as pay, leave etc.

(7) Letters conveying a final decision on appeal on the ruling of an officer of the office should receive Director General's approval before issue.

Whenever any reference has been made regarding the approval of the Director General/Group Officer, subsequent developments should invariably be intimated to them unless the BO of the

section specifically orders that it is unnecessary. The BO will use his/her discretion in finding out whether at a particular stage, a case should be submitted to the Director General/Group Officer.

### **3.36 SIGNATURE OF ROUTINE CORRESPONDENCE BY AAO/SUPERVISOR**

Routine letters and documents on which no objection is raised may be sent out by the AAO/Supervisor on behalf of the BO.

### **3.37 COMMUNICATION TO THE STATE/CENTRAL GOVERNMENT**

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

### **3.38 SUPPLY OF INFORMATION IN CONNECTION WITH PARLIAMENTARY QUESTIONS**

It has been decided by the C&AG that all information in connection with the Parliamentary Question should be sent to the Government of India only through the office of the C&AG of India.

**(Authority: C&AG's Office's Letter No.677-Comp/86-62 dated 03.11.62)**

### **3.39 PROCEDURE RELATING TO COMMUNICATIONS WITH FOREIGN GOVERNMENTS**

1. The proper channel of communications with Foreign Government is through the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

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

**(Authority: Ministry of External Affairs Memo No. D-8132-FEA/47 dated 06.12.47)**

3. Audit authorities in India are authorized to make correspondence direct with the Audit Authorities in Myanmar, on Audit matters. Copies of such direct correspondence should be addressed to the Ministry of External Affairs and Indian Embassy in Yangon.

**(Authority: C&AG's Office's Endorsement NO.1341-ADMN.I/245-55 dated 08.07.55)**

### **3.40 DESPATCH OF CLASSIFIED LETTERS ETC. TO INDIAN MISSIONS ABROAD**

All covers intended for Indian Mission and posts abroad containing official documents which bears 'Top Secret', 'Personal', 'Not for Publication', 'For Official use only' or 'Confidential' markings and other papers containing information, which according to its nature and contents, would merit such classification or the publication of which constitute a danger to the Security or would in any way embarrass the Government should invariably be sent to the Ministry of External Affairs, Government of India for transmission to the address by diplomatic bag.

(Authority: C&AG's Secret letter No.295-TA.I/68-72 dated 16.02.72)

### **3.41 CORRESPONDENCE WITH SUBORDINATE OFFICERS DIRECTLY TO BE AVOIDED**

As the practice of subordinate officers to correspond directly with the office leads to an unnecessary increase of correspondence, all such communications should be returned to the officer from whom the communication was received for submission through the Head of the Department with his/her remarks or opinion thereon. The return memo should invariably be signed by the BO.

### **3.42 ENDING OF OFFICIAL CORRESPONDENCE**

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

### **3.43 MODE OF ADDRESSING AN OFFICER BY NAME**

When an officer is to be addressed by name, particular care should be taken to spell the name correctly, to use the correct ceremonious mode of address and to add letters indicating membership of particular services to which the officer belongs etc. The section/wing from which a draft is issued will be responsible to see that this is correctly done.

### **3.44 DEMI-OFFICIAL CORRESPONDENCE**

All Demi-official (DO) letters addressed to the Director General/Group Officer, or a BO should be made over to the concerned Officers through the Transit Register of the concerned BO. Record-II Section is required to maintain a transit register for this purpose. The AAO/Supvr. should not mark such letters to any Sr. Ar./Ar. but retain it with him/her and after taking necessary action



within three days, should take the file orders of the BO. The BO should keep a close and constant watch over the disposal of such letters through his/her transit register.

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

### **3.45 DISPOSAL OF LETTERS MARKED BY DGA AS URGENT, IMMEDIATE, EARLY ETC.**

1. All letters marked by the Director General as 'urgent, 'immediate' or 'early' without specifying any time, should ordinarily be disposed of on the working day following the date of receipt of the letter by the AAO/Supvr. concerned. Any difficulties anticipated or experienced in the course of the disposal of letters or cases should be brought to the notice of the Director General promptly and it should not be later than the following date of receipt of such letters.
2. All important letters and cases deserving immediate attention for quick disposal (i.e., within 24 hours or 36 hours) will be made over to the AAO/Supvr. concerned either through the GO/BO or they may be simply communicated by the Secretary/Personal Assistant to the Director General of Audit. The AAO/Supvr. on receiving the letter over his/her dated initials should record the time in the DGA's Inward Diary Register. In the event of absence of the AAO/Supvr., the BO concerned should personally dispose of the case with the help of dealing assistant and in case of difficulty the case may be put up to the next superior authority for the needful.
3. On the 3<sup>rd</sup> working day from the date of receipt of the letters by the Director General of Audit, report of the disposal of such letters in the form prescribed in **Annexure V** should be sent directly to the Director General of Audit's Secretariat by the sections latest by 11.00 AM. Reminders should, however, be issued to the defaulting Sections by the Director General of Audit's Secretariat after 11.00 AM through the Group Officer concerned. Even then, if no report is received from the defaulting Section by 1.00 PM, the Secretary/Personal Assistant should submit the list of outstanding letters together with the disposal slips furnished by the Section *inter-alia* stating the name of the defaulting section, to the Director General of Audit for his/her orders.
4. With a view to ensuring the quick disposal of DO letters along with proper enclosures, where Stenographer to BO is not available, the section concerned should send the approved DO drafts to the DEO/Typist attached to the section with urgent 'labels' attached or some distinctive marks

noted on them e.g. 'Very Urgent' or 'Immediate', so that the Clerk who receives them, may sort them out and arrange for their typing on the very day on their receipt. The fair copies of those letters along with the drafts and typed enclosures, if any, will be sent by the DEO/Typist to the dealing section, which will compare the fair copies, check that the enclosures, if any, are duly attached, get the copies submitted to the BO for signature and send them over to the Record II section for despatch.

### **3.46 UNOFFICIAL CASES – SUBMISSION AND FINAL DISPOSAL– PROCEDURE REGARDING**

1. When this office is consulted by the Government or other Department un-officially, the case must be disposed of as expeditiously as possible. AAOs/Supvrs. should, therefore, personally see that all Unofficial references are taken up for disposal immediately on receipt in the section and that they are submitted to the BO in such time as would not entail delay in their disposal beyond a week. If the disposal of an 'Unofficial (UO)' reference requires the advice or opinion of other sections, it should be passed on to them to deal with it. Delays on the part of other sections should be brought to the notice of the BO for orders. The BO will be personally and directly responsible for the prompt and efficient disposal of all UO cases. He/she should give directions about their disposal as soon as he/she receives them and obtain a report from the section every day showing cases received more than three days back.

**Note: The name, designation and the telephone number of the officer signing an UO note should invariably be typed or rubber stamped under his/her signature.**

2. It has been decided by the Headquarters Office that the UO cases received from that office should be disposed of finally within a week of receipt. The following steps should be taken to ensure speedy disposal of UO communication from the Headquarters Office:

- (i) A separate register should be opened in all sections (including the Record Section) to keep a record of UO cases received from the C&AG's office.
- (ii) The above Register should be submitted to the BO concerned every alternative day (Mondays, Wednesdays, and Fridays) and to the Supervising Group Officer concerned on Wednesdays and Fridays. This Register should be scrutinized personally by the BO concerned and effective steps taken for their clearance without any further delay.

(iii) There should be no 'fumbling' about. AAOs/Supvrs./BOs should not delay in consulting the Group Officer (or the Group Officer consulting the DGA) personally for instructions as to the lines of disposal. Notes and drafts should be put up simultaneously unless the case is exceptionally doubtful or difficult.

(iv) Record Section will keep special watch to ensure that no case grows old in transit being marked 'not' by different sections. Such cases of refusal by sections or delay in transit should immediately be brought to the notice of the concerned Group Officer by the Record Section.

(v) In addition to its existing UO registers, the Record Section will open a special Register of the C&AG's UO cases which it will submit to the DGA through the Group Officer concerned every Thursday. The Register will show the cases received up to Friday and not disposed of by Wednesday. The Group Officer will send for the BOs and AAOs/Supvrs. in case there is outstanding at this stage, to ascertain the cause of delay as well as for concerted special means for disposal.

(vi) The 'age' of UO cases awaiting disposal should always be computed from the date of their receipt in the Record Section and not in the concerned section. If the Record Section has delayed distributing the case to the concerned section, the BO should send a separate note sheet of complaint to the Group Officer (Record) and mention the fact when putting up UO cases with notes/draft/reply.

3. UO cases would, immediately on receipt in the Branches, be submitted to the BO for his/her perusal and special orders, if any.

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

**Note 2:** All UO cases (other than UO case for Commutation of Pension received from the Government of West Bengal and elsewhere) should be placed before the Secretary to the Director General of Audit, who will go through the cases and important UO cases should be put up by him/her in dak stage.

**(Authority: Office Order No. O & M/72/48 dated 28.07.83)**

4. The name of the Office or Department of the Government, from which a file received unofficially, is to be returned, should be shown by the dealing section at the bottom to ensure correct despatch.
5. When an 'Unofficial' file of a Department of Government is received through Finance Department, the file should be returned to the Finance Department.
6. All UO cases received in the section from the Record Section should be entered in a separate register maintained for the purpose. When the case is disposed of, the date of disposal should be put against it in red ink. The register should be reviewed by the AAO/Supvr. every day so that he/she may keep a close watch over the receipt and disposal of UO cases. The register should also be submitted to the BO every day with a report showing cases received more than 3 days back but not disposed of.
7. Cases over one month old should be explained fully and separately in a note sheet by the BOs and AAO/Supvrs. to the Group Officer and the Director General of Audit, and not merely through vague and evasive phrases like 'under disposal' in weekly reports put up by the Record Section.
8. In submitting the UO references and cases to the Director General of Audit, the BOs, when they think there is no doubt about a case, will submit a draft reply so that the case may be disposed of finally.

**3.47 REMINDERS**

1. In issuing reminders to letters addressed to the following authorities, the period noted against each should be observed:
  - (i) The Government (Central or State and C&AG's Office) - 2 months
  - (ii) To High Court, Heads of Department - after 1 month
  - (iii) To other offices - after 15 days
2. The second reminder in the above cases should be issued after one month, 15 days and 15 days respectively after the issue of the first reminder.
3. The Officers included in Group (iii) above should be addressed by name 15 days after the issue of the second reminder. If there is no response still, the AAO/Supvr. of a section should take special directions from the BO regarding future course of action in the matter. Where letters are addressed by name, the name should be verified properly. The first reminder (if not issued to the

Government or C&AG) may be issued under the signature of the AAO/Supvr. or the BO. All other reminders to officers at (i) above should be issued in the form of draft by printed reminder cards. Reminders to the C&AG should be put up to the Director General of Audit for approval. In the case of the High Courts, however, all communications including reminders should be issued in the form of a letter under the signature of the BO or be accompanied by a covering letter and never by docket or endorsement.

**Note:** The procedure outlined in the above para is intended to cover ordinary cases. There is much scope for discretion by the BO or AAO/Supvr. in the matter of issue of reminders and in taking or proposing special steps to be taken in particular cases owing to the urgency or importance. The time it takes for the letters to reach the officers addressed, nature of action to be taken by him/her and other similar matters should, however, be taken into consideration in each individual cases.

### **3.48 REMINDER REGISTER**

The Reminder Register should be maintained in every section of this office. A reminder should be entered in the register as shown as first reminder, second reminder, as the case may be, by the Reference Clerk of the section concerned before marking them over to the dealing assistant. As their number will be few and far between, AAO/Supvrs. are personally responsible to see that no reminders escape entry into this register. The register should be submitted to the BO every Monday and Thursday, so that he/she may see to the early disposal of the outstanding cases. The second and third reminders should invariably be submitted to the Group Officer and the Director General respectively with the register and the original case within 2 days of their receipt. Submission of registers to BOs on due dates should be watched through the Sectional Calendar of Returns.

### **3.49 REVIEW OF THE OUTWARD DIARY REGISTER**

The responsibility for the timely issue of reminders to outward references devolves primarily upon the dealing assistant concerned. Every Monday the dealing assistant will scrutinize the Sectional Register of Outward letters and issue reminders, wherever necessary. The issue of reminders should be noted in the column provided for the purpose in the Outward Diary Register and the due date of reminder should also be noted in the register. The AAO/Supvr. should review the register on the 7<sup>th</sup> and 21<sup>st</sup> of every month with a view to examining that the reminders are issued regularly

on the due dates and the diary register is maintained properly. The Outward Diary Register should be submitted to the BO for review on the 7<sup>th</sup> of every month with the following certificate:

*“I have personally reviewed the register and found that the relevant columns have been properly filled in, in respect of each item.”*

The dates should also be entered in the Calendar of Returns.

### **3.50 INDEXING OF SECRET/CONFIDENTIAL LETTERS**

1. All confidential papers received in Record Section, whether addressed to the Director General by designation or with the inner cover addressed to the Director General by designation with/by name or received by the Record Section with outer cover addressed to the Director General by designation and with inner cover marked ‘Confidential’ will be arranged by Record Section for delivery similarly. The addressee should **invariably** open the inner cover himself/herself. Confidential letters should either be made personally through reliable and responsible man or through the confidential box.

2. The ‘Secret’ and ‘Confidential’ letters should remain in the custody of a responsible officer. At the same time the office should be aware of the existence of such a confidential letter on a particular subject so that the officer concerned may be responsible for inviting reference to the letters in question, whenever a case to which the orders therein relate is put up. Except the secret or confidential letters, which are retained by the Director General/Group Officers, as soon as such a letter is received, the section should be notified by the officer. This should be done by issuing memo in the following form and the fact of issue of the memo noted in the Secret or Confidential communication itself:

#### **SECRET/CONFIDENTIAL**

Letter number ..... dated ..... from the  
..... on the subject ..... in the personal custody (filed  
in .....).

Please note and diarise.

Branch Officer/Group Officer/Director General of Audit.

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

4. As regards confidential letters, discretion is given to the BO to decide which should remain in the personal category and which can be safely made over the AAO/Supvrs. BOs should also periodically review the 'Secret' and 'Confidential' letters in their custody with a view to seeing which of these can either be destroyed or made over to the section. The need for secrecy very often disappears with the mere passage of time.

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

### **3.51 DESPATCH OF CONFIDENTIAL PAPERS**

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

### **3.52 DESPATCH OF PAPERS BY SPEED POST**

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

### **3.53 DESPATCH OF LETTERS BY DIPLOMATIC BAG**

1. Only the following materials addressed to the Indian Missions abroad will be accepted for inclusion in and dispatched by diplomatic bag:

- (i) Secret and Top-Secret communications for Diplomatic (Cat A) bags.

(ii) Other urgent and important communications of non-secret nature and light packages which are so urgent that they cannot be sent by the ordinary surface routes/sea mail or by any other quick means for Diplomatic (Category- B) bags.

(iii) Newspapers, periodicals, and Magazines etc. the transportation of which by air through diplomatic bags is considered essential by Diplomatic (Category-C) bags.

2. All requests for the transmission of heavy packages, periodicals, magazines and other materials by diplomatic bags should be accompanied by a certificate from an officer not lower in rank than a Joint Secretary/Director that it is necessary in the interest of public service that the material should be sent by air i.e. it cannot reach its destination in time if it is sent by ordinary surface routes/sea mail or as ordinary air cargo.

**(Authority: C&AG's Office's Letter No.1712-Admn.I/205-67 dated 27.07.56)**

3. Letters meant for dispatch to Indian Mission/Posts abroad, through Diplomatic bags, should invariably be sent to the Ministry of External Affairs, Government of India in closed covers with complete and correct address thereon, C/o Ministry of External Affairs, New Delhi failing which it will not be possible for the said Ministry to dispatch them through diplomatic bags.

**(Authority: C&AG's Office's Letter No.3000-Admn.I/50-58 (V) dated 28.11.58)**

### **3.54 COURT ATTACHMENT**

Orders received from any Court attaching money payable by this office or any employee of this office should be sent by the AAO/Supvr. of the Record Section to the AAO/Supvr. of the Administration Section with the transit book in which he/she should note the date and exact time of receipt. If he/she notices any delay in the receipt, he/she should at once report the matter to the BO. The AAO/Supvr., Record-II Section should note below the dated stamp on the orders, the exact time of receipt and see that there is no delay in making over the order to the section concerned.



### **3.55 METHOD OF PUTTING UP OF PAPERS TO THE DGA/ GO/BO**

1. AAO/Supvrs. should be careful in submitting cases to the Branch/Group Officers or to the Director General and they should ensure that they are put up complete with all connected references.
2. The following procedure should be followed:
  - (i) All papers etc. should be sent in a pad/file with the name of the section concerned prominently written on it.
  - (ii) It should be seen that the pages of the cases are numbered, and the papers therein are arranged properly.
  - (iii) Notes and orders to be read should be clearly indicated.
  - (iv) A draft should accompany whenever possible. Invariably, time is lost in first putting up notes for orders and then in preparing the draft. In complicated cases, such a course may be necessary but in case where there is no doubt, a draft should be put up along with the note for orders.

### **3.56 HOURS FOR SUBMISSION OF PAPERS TO THE DGA**

With the exception of the Dak, fair copies of draft and urgent papers, the Director General will receive no papers after 3.00 PM. All pads/files containing drafts, notes etc. must, therefore, be placed on the Director General's table by 3.00 PM positively. Urgent papers sent to the Director General after that hour must have an urgent slip attached thereto initialed by the BO of the Section concerned.

### **3.57 PAPERS RETURNED BY THE DGA SHOULD GO TO THE BRANCH OFFICER CONCERNED**

All papers submitted to the Director General from different branches will go from him/her direct to the BO concerned. After the BO has seen them, they should go to the section concerned.

### **3.58 QUERIES BY THE DGA/GOs**

Queries by the DGA or other Group Officers on any inward letter etc. must be answered by the AAO/Supvr. concerned within three days of receipt of the letter in his/her section. If a complete reply cannot be given within that time, the letter nevertheless is to be put up to the officer who had queried with an explanation for the cause of delay. The BO should keep a daily watch on such disposal.

### **3.59 GENERAL INSTRUCTIONS IN CONNECTION WITH INSPECTION BY DG (INSPECTION)**

The following general instructions should be followed in connection with the inspection of this office by the Director General of Inspection [DG (I)]:

1. All the requisitions/objection memos (inspection memos), observations etc. will initially be received in the Internal Test Audit (ITA) Section for transmission to the respective Controlling/Coordinating Sections. The ITA Section 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 Officer concerned to keep a close watch over the due submission of the requisitioned records to the DG (I)/Inspecting Auditors within the prescribed time limit of 24 hours, all requisitions for records issued by them and received in the Coordinating/Controlling Sections should be diarised serially in a Register maintained suitably for the purpose and then made over to the concerned AAOs/Supvrs. immediately for compliance. A similar register should, therefore, 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. Sections which are not under any Coordinating/Control section may also maintain a similar register in respect of their own work.
3. The requisitions should be received personally by the AAOs/Supvrs. of the dealing sections or in their absence by the BO himself/herself from the relevant coordinating/control sections and diarise in the Register mentioned above. The records requisitioned, after check by the AAO/Supvr./BO should be furnished immediately to the Coordinating/Control Section (with intimation to the ITA Section) 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 requisition(s). Any laxity on this score will be viewed seriously. The Coordinating/Control 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 BO concerned promptly and thereafter to the Group Officer for orders. For return of the records submitted to the Inspection Party, the concerned sections should contact directly 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 Coordinating /Control Sections (under intimation to the ITA Section). The objection memos (inspection memos) issued by the Inspection Party should be diarised in a

separate Diary by both the Coordinating/Control Sections and the dealing sections. The Diary should be submitted to the BO every alternative day and to the Group Officer on Monday and Thursday till all the memos are disposed of. The replies to the memos should be furnished to the Coordinating/Control Sections within 2 days of the receipt of the same invariably and in any case not later than 3 days. If further delay is apprehended, orders of the Director General should be obtained. The replies furnished by the sections should initially be checked by the Coordinating/Control Sections before submission of the same (under intimation to the ITA Section) to the Inspection Party duly approved by the Group Officer.

5. The final replies of the concerned sections to the points/issues raised by the DG (I) which are intended to be incorporated as a Para in the Inspection Report should be checked and scrutinized by the Coordinating/Control Sections before submission to the Group Officer. For approval, the replies duly approved by the Group Officer should then be put up to the Director General for obtaining his/her approval and onward transmission to the DG (I). In doing so, the sections concerned, and the Coordinating/Controlling Sections should ensure that the time schedule prescribed for the purpose is strictly adhered to except where an extension of time is allowed by the Director General on the merit of any individual case.

6. The ITA Section should 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 DG (I), after it has been issued, will be dealt with by the ITA Section for replies and follow-up action. Subsequent correspondence, if any, with the C&AG of India or the DG (I) in connection with the report will also be undertaken by the ITA Section in consultation with the BOs/Group Officers of the concerned sections.

**(Authority: CAG's Office's Letter No.216-Insp/24-87/Volume-I dated 02.05.91)**

8. The above instructions should be followed in the case of Peer Review of this Office by another IA&AD office as well, with suitable modifications, as applicable.

### **3.60 SUPPLY OF DOCUMENTS TO OUTSIDE AUTHORITIES/COURTS**

1. Vouchers/Documents etc. may be supplied under the specific orders of the Group Officer, only when such items are requisitioned by the Inspector General of Police, Special Police Establishment, Additional Inspector General of Police, Commissioner of Police etc. for handing

over to the Investigating Officer, Head of the Anti-Corruption Department, Vigilance Commissioner, Central Bureau of Investigation etc. or any Court of Law. Such requisitions should be dealt with promptly and on a top-priority basis and the documents should be supplied expeditiously and invariably within a month from the date of their receipt.

2. The sections receiving the requisitions shall maintain a Register in **Annexure VI** for watching the supply of requisitioned documents and a report should be submitted to the Coordinating Sections *viz.* Confidential Section, Central Section etc. to enable them to submit the consolidated monthly report to the Group Officers concerned and quarterly report to the Director General of Audit.

### **3.61 SAFE CUSTODY OF IMPOUNDED DOCUMENTS**

In order to adopt a uniform practice in respect of keeping the impounded documents under the safe custody of an officer, it has been decided that in cases of fraud etc. detected in course of audit or on account of information furnished by the Police or a Court of Law, the documents concerned have to be impounded and the impounded documents kept in the custody of an officer not lower in rank than that of a Deputy Director. If, however, the original documents are required to be forwarded to the authorities and only Photostat copies are to be retained in the office, this should be done after proper verification and attestation by the BO, Photostat copies should also be retained in the custody of the Deputy Director.

### **3.62 SUPPLY OF INFORMATION REGARDING PAY & ALLOWANCES ETC. OF STAFF INVOLVED IN SPECIAL POLICE ESTABLISHMENT CASES**

In case of alleged possession of assets disproportionate to one's known sources of income, if information in respect of pay and allowances, deductions etc. of public servants involved is required by the Special Police Establishment, they can obtain the same from the Department/ Official concerned in case of non-Gazetted staff.

In respect of Gazetted Officers, it has been decided that the details of pay and allowances should be supplied by the Director General concerned as and when such a request is made by the Superintendent of Police Establishment to the Director General by name.

**(Authority: C&AG's Office's Letter No.2685-Admn.I/632-33 dated 02.11.63)**

### **3.63 SUPPLY OF COPIES OF ORDERS OF A GENERAL NATURE AFFECTING THE CONDITIONS OF SERVICE OF NON-GAZETTED STAFF**

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

### **3.64 USE AND MAINTENANCE OF FILES**

The following paragraphs contain instructions for maintaining cases and filing papers:

1. All correspondence etc. should be filed and all papers in a file should be page numbered separately for notes and correspondence, as far as practicable. It is not necessary to number both sides of a paper. Only the odd or even numbers should be marked prominently on the upper hand corner of the front side of each paper in a case even when the reverse is blank. The file heading indicates the general and broad subjects dealt with in a department or section or in each group in a section. These headings with the numbers allotted to each should be treated as permanent and should not be altered without specific orders of the Director General and except under special circumstances.
2. Under each file, cases may be opened as often as required to record correspondence and notes, care being taken to see that the subject of a case is not made either too restrictive or too comprehensive. A separate case or cases should be opened under each file to deal with routine or unimportant correspondence relating to that file subject. Thus, all papers must go into a file of the same sort.
3. It is important that a distinction should invariably be made between cases relating to matters of ephemeral or temporary interest and those dealing with matters of more permanent interest. As for instance, rules and general orders and important questions of procedure are of more permanent interest than the actual matter arising out of the day-to-day application of such rules etc., to concrete cases and it is desirable that the former should be dealt with in separate files from the latter. It is not always possible to foresee in the beginning that a question of apparently only temporary interest will develop into one of more permanent interest but when such cases arise, the relevant pages of the old (temporary) file should be removed without change of page numbers and incorporated into a file dealing with matters of the more permanent type with necessary cross

references being given. In general, the cases of more temporary interest will be retained in the section for shorter periods and marked for destruction at an earlier date than the other class of cases.

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

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

5. The columns in the Form of Register are self-explanatory. As and when each case is formed, the first three columns of the register will be written up and the entries attested by the dated initials of the AAO/Supvr., who will be personally responsible for the proper upkeep of the register.

6. Cases in which correspondence is going on or in which further matters are likely to be included, should not be closed at the end of the financial year unless they have become bulky. Apart from this, where it is convenient to keep the papers relating to different financial years separately, cases should be closed at the end of the financial year. Whenever a case is closed, the year proposed for its destruction should be recorded prominently on the outer cover over the dated initials of the AAO/Supvr.

7. Every section will be responsible for the custody of files/cases, whether closed or not, till they are sent to the Old Record Room.

8. It should be decided by the 15<sup>th</sup> of April each year, when the new case register will have to be opened, as to which old cases should be continued during the new year. These cases should be entered first in the new year's case register with the remarks "Continued from the old register" and new cases opened during the new year should be allotted numbers after the files/cases continued from the previous year have been entered.

9. The index number of each file/case should comprise of (i) the AAO/Supvrs.' initials, (ii) the file number, (iii) the case number and (iv) the year or years recorded consecutively.

10. In marking cases for retention, the period of preservation prescribed in Annexure to Chapter XII of the C&AG's MSO (Admn.) Vol. I and Appendices B and C of the Record Manual should be borne in mind.

**Note:** The Director of Archives has suggested that the following categories of correspondences files and records, which are considered as important, should be preserved for permanent retention and eventual storage in National Archives in terms of Chapter XII of the C&AG's MSO (Admn.) Volume I:

- (i) References to C&AG's Office for decision on audit and accounts questions and the decisions thereon;
- (ii) Orders sanctioning permanent establishment;
- (iii) Orders communicating sanctions of pensions together with the first pages of application for pensions or descriptive rolls as the case may be;
- (iv) Reports and orders on defalcation cases;
- (v) Orders and sanction of a permanent character (e.g., orders permanently exempting government servants from operation of rules in CSRs etc.);
- (vi) Returns of Political Pensions etc.;
- (vii) Files containing materials bearing on the Organizational history of the Department or of the offices concerned and those containing personal history of distinguished men.

**(Authority: C&AG's Office's Letter No.1064-Admn.I/120-46 Pt. III dated 27.05.55)**

11. The following letters/codes may be used by the AAO/Supvrs. in indicating the periods of preservation of cases:

- 'A' indicates that the cases is to be preserved permanently,
- 'B' indicates that the case is to be preserved for 30 years,
- 'XX' indicates that the case is to be preserved for 20 years,
- 'BB' indicates that the case is to be preserved for 10 years,
- 'C' indicates that the case is to be preserved for 5 years,
- 'D' indicates that the case is to be preserved for 1 year or under.

12. Where a communication on a subject has been filed in a Section, any subsequent communication on the same subject should be filed in the same section, whichever other section may deal with the subsequent communications. If it is found that a communication on a subject

dealt with by one section has been filed in another section, immediate steps should be taken by the first section to rectify the matter.

13. When a communication dealt with by several Sections is filed in the section which first received the communication, that section should note the number of the bundle in which the communication has been filed not only against the last (red ink) entry in the Diary of Receipt of the communication but also the first (black ink) entry in the Diary.

14. Letters of general application, such as circulars, will be filed separately and not put into a bundle or file or case unless the whole correspondence is made into a bundle or filed in a file/case.

### **3.65 GUARD FILES**

(1) The procedure for opening of a file and maintenance of file and maintenance of file Index Register has been outlined in Para 3.61 of this Manual. For facility of reference and future guidance in day-to-day work of the staff, it is essential that all important orders, ruling and decision of the Central/State Government and C&AG are filed separately subject-wise in a consolidated manner in chronological order to facilitate location of the relevant papers. For this purpose, Guard Files in all Headquarters and Coordinating Sections should be opened for each distinct aspect of the subject. Each file should be given a file number consisting of the abbreviated name of the section, subject matter, year, and Sl. No. etc. Guard files should not contain extraneous papers/notes/correspondence.

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

(3) The maintenance of the guard files shall be the responsibility of the Sr. Ars./Ars. dealing with the subjects in the section. They will ensure that all orders, rulings, and the decisions on a subject are entered in the guard file at the earliest opportunity with proper indexing and page marking. At the time of marking dak, the AAO/Supvr. should identify and direct the filling of all orders of substantive nature in the related guard file. The guard files shall be submitted to the BO for review once a month, and the submission of the guard files shall be watched through the CoR of the section.



## CHAPTER-IV

### EXPENDITURE, BUDGETARY CONTROL AND OTHER DOCUMENTS

#### **4.1 BILL REGISTER**

A Bill Register in Form GAR 9 is maintained with a view to keeping watch over the bills presented to the Pay and Accounts Officer for payment and to see that all amounts received on their encashment are promptly entered in the Cash Book.

**Note: It has been decided that the Bill Register maintained in Form GAR 9 by the Drawing and Disbursing Officers should be preserved for a period of five years.**

**(Authority: GoI, MF (DE) OM No.F.II (II)(A)/65 dated 01.09.65)**

#### **4.2 CUT LIST**

1. By the 21st of each month, the AAO/Supvr. will furnish to the Entitlement Section their monthly Cut Lists covering the period from 21<sup>st</sup> of the preceding month to the 20<sup>th</sup> of the current month. A certificate to the effect that the leave applications in respect of persons on regular leave, as reported in the Cut Lists have been forwarded to the Entitlement Section should also be furnished in the Cut Lists by the AAO/Supvrs. If necessary, this certificate may be modified indicating the names of the persons who have submitted their leave applications as also the period for which they were on leave. These Cut Lists duly compared and agreed with the entries in the Attendance Register should be submitted to the Entitlement Section through the respective BO.
2. A certificate regarding tallying with the Sectional Attendance Register should invariably be recorded in the Cut List. The Entitlement Section should not accept any Cut List without this certificate.
3. The column 'Postings' by the Administration Section should be checked with the recruitment and posting orders.
4. In addition, 10% of all Cut Lists should be checked with reference to leave, posting and recruitment orders. The fact of scrutiny should be recorded in the Cut Lists and any mistake found should be brought to the notice of the Group Officer concerned.

#### **4.3 PRE-AUDIT CLAIMS**

As provided in Rule 32 of Central Government Accounts (Receipt and Payments) Rules, 1983, no claims beyond 2 years of their becoming due can be presented without an approval from the Director General of Audit.

#### **4.4 ARREARS CLAIMS - SANCTION PAYMENT**

The claims which cannot be verified in audit owing to the limited period of preservation of records are required to be referred to C&AG for sanction for ad-hoc payment. While forwarding such claims, full particulars thereof may be furnished in the proforma appended as **Annexure VIII**. It may invariably be certified that the accuracy and admissibility of the claim has been checked with reference to the corroborative records and that it has not been paid earlier.

#### **4.5 ENCASHMENT OF CHEQUES**

All types of payments for bills of salary & non-salary including payments to vendors are processed through Electronic Clearing System (ECS) by depositing directly into one's Bank account automatically.

However, in exceptional cases whenever the situation arises to bring cash from recognized Bank, the Cashier with an MTS brings cash from the Bank accompanied by an Armed Police Guard.

#### **4.6 SUBMISSION OF CLAIMS BY EMPLOYEES**

Personal claims, *viz* reimbursement of Medical Expenses, Tuition Fees, withdrawal from General Provident Fund and other advances preferred by an employee in his/her individual capacity shall be endorsed by the AAO/Supvr./BO before submission to the Entitlement Section for payment. The AAO/Supvr./BO while endorsing claims shall invariably indicate the name of the section under their charge below their dated signature in full.

**(Authority: Headquarters Office's letter No.134-TA/392-72 dated 20.01.73)**

#### **4.7 INDIVIDUAL PAYMENTS**

All types of payments (Salary, DA, TA, various Advances and Re-imburement of Bills, etc.) to the individual/vendor are disbursed through Electronic Clearing System (ECS) and Payments to the absentees, if such situation arises, are made through Electronic Clearing System (ECS).

#### **4.8 REMITTANCE OF LEAVE SALARY TO OFFICIALS AT GOVERNMENT EXPENSES**

Payments relating to Leave Salary to the officials, whenever required, are made through the Electronic Clearing System (ECS).

#### **4.9 CASH BOOKS**

1. Rules prescribed by the Government of India for observance by all government servants (except the Treasury and other officials, for whose guidance separate rules exist) who are required to receive and handle cash are contained in Rule 13 of the Central Government Accounts (Receipts and Payments) Rules, 1983.

2. The following procedure will be observed in the Cash Section of this office for maintenance of the Cash Book:

(i) The Cash Book should be maintained by the Cash Section in Form G.A.R. 3

(ii) All cash should be received by the BO in-charge of the routine work of the Cash Section only. The cash transaction should be entered in the Cash Book as soon as they occur and attested by the BO in-charge of the Cash Section in token of check. Cash for the purpose of this rule will include, besides legal tenders, coins and currency notes, all remittances by money order and IPO (Indian Postal Order). Cheques and drafts drawn in favour of the office e.g., cheque on account of interest receipt/repayment of loan and advances which are meant for credit to the Government Account will not pass through the Cash Book. Their disposal will be watched through the Register of Valuables. However, cheques and drafts received from Government Departments/Offices for payment to the employees of this office shall be accounted for as receipt in the Cash Book and payment also shall be similarly entered as disbursement.

**(Authority: C&AG's Office's letter No. 106-Insp/6-24/72 dated 13.02.72 and 31-Insp / 6-24 / 72 dated 31.01.73)**

(iii) The Cash Book should be checked and closed daily, and the cash balance verified at the close of every day by actual count by the BO in-charge of the routine work of the Cash Section. The correctness of the amount entered in the Cash Book as 'Receipts' and 'Payments' should be checked by him/her with the Bill Register and actual payee's receipts obtained on acquittance rolls or otherwise.

In verifying the cash balance daily, the BO in-charge of the routine work of the Cash Section will particularly see whether cash or cheques for bills in respect of which acknowledgement have been signed has been received and if so, whether the receipts have duly been credited on the receipt side of the Cash Book. The token and acknowledgements for uncashed bills that are left with the Cashier at the end of the day should also be examined by the verifying officer in this connection. An account of all tokens received for bills presented for encashment and of all the tokens redeemed when the bills are encashed should also be maintained by the Cashier and this account should be checked and examined by the BO in-charge of the routine work of the Cash Section with reference to the bill register.

**Note:** The arithmetical check of the totals of the Receipts and Payments as worked out by the Cashier in the Cash Book on the day should be conducted by the AAO (Cash) before the Cash Book is submitted to the BO in-charge for verification. A certificate of such a check should be recorded by the AAO in the Cash Book.

(iv) A receipt should be given for cash (as defined above) received in the office. When cash is drawn from the Bank, the acknowledgement furnished will serve as receipt. Every receipt for cash should be signed by the BO in-charge of the Cash Section. The number of each receipt should be entered in Column 2 of the Cash Book as it is issued.

The Cash Section will be responsible for depositing the cash in the Bank with the credit slip which should show the proper head of credit in the Government Account. On receipt of the Memo along with the credit slip from the Bank, duly receipted, the amount remitted will be entered in the Cash Book and the memo sent to the section concerned. It will be the duty of the section concerned to verify the credit in the Bank Account within four days of receipt of the memo.

The BO in-charge of the routine work of the Cash Section should see that no delay occurs in the issue of receipts in cases in which cash is received. In all cases in which a receipt has to be issued, a receipt book in Form GAR 6 should be used.

(v) The rules require that a government servant, who handles Government money, should not, except with the special sanction of the Head of the Office, be allowed to handle, also in his/her official capacity, money which does not belong to Government and where under any special sanction, a government servant deals with both Government and non-Government money, the Government cash should be kept in the Cash Box separate from the non-Government money and

the transaction relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account. Should either the Cashier or the BO in-charge of the routine work of the Cash Section have occasion to handle in his/her official capacity money which does not belong to Government, orders of the Director General will have to be obtained as to the procedure to be followed in order to comply with the prescribed requirements.

A register in the prescribed form (**Annexure IX**) shall be maintained by the Cashier for the amounts realized from the staff on account of Co-operative dues. The said register will also be submitted to the BO in-charge of Cash Section and the procedure laid down for maintenance of Cash Book will be followed in respect of this register also. The date of deposit of the amount to the Co-operative Society and the receipt/acknowledgement number if any should be recorded in 'Remarks' column of the Register before submission to the Group Officer (Admn.).

(vi) Entries may be made in the Cash Book for remittances into the Bank only after the memo, sub-joined to the credit slips, has been actually received from the Bank. Every such entry should be attested by the BO in-charge of Cash only after comparing the Memo sub-joined to the credit slip.

(vii) The room in which the Cash boxes are kept will have two separate locks and the key of one lock will be kept by the BO in-Charge of the Cash Section.

**(Authority: Headquarters Office's Letter No.756-Admn.III/129-Admn.I / 59 dated 17.05.61)**

(viii) A list of undisbursed items should be prepared from the contingent register on the 10<sup>th</sup> and 20<sup>th</sup> of the month and put to the Group Officer (Admn.) with the Cash Book through the BO in-charge of the Cash Section. The AAO/Supvr. of the Cash Section, in submitting the lists, should scrutinize the outstanding items and give reasons for the amounts remaining outstanding.

**Note:** The Register of undisbursed pay and allowances being a subsidiary Cash Book should also be preserved for the same period as the Main Cash Book *viz.* 10 years.

**(Authority: C&AG's Secret letter No.1750-TA.II/347-65 dated 31.08.65)**

#### **4.10 VERIFICATION OF CASH BALANCE IN THE HANDS OF THE CASHIER**

The Group Officer (Admn.) will select a Gazetted Officer, who will verify the cash balance in the hands of the Cashier, twice a month without notice.

1. The Gazetted Officer verifying the cash balance by actual count should record his/her official designation below his/her signature in the Cash Book. He/she should carefully examine the cheques shown in the cash balance and invariably see that the cheques are duly accounted for on receipt of the Cash Book.

**Note:** The Gazetted Officer selected by Group Officer (Admn.) for physical verification of cash balance will confirm in writing the fact of their physical verification to Group Officer (Admn.) within a week of the date of such verification.

2. The AAO selected by the Group Officer (Admn.) for the purpose of surprise verification of cash should record the result of his/her verification in the Cash Book itself under his/her dated signature and designation.

**(Authority: Office of C&AG's Letter No.1615-Admn.II/94-66 dated 29.07.66)**

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

1. The Cash Section has been entrusted with the work of the receipt of valuables and their subsequent disposal. A Register of Valuables in the prescribed form is maintained in the section, in which the valuables are serially entered, under attestation by the BO in-charge of the Cash Section, immediately on their receipt, and the register along with the valuables are kept in his/her custody.

2. The register of valuables should be thoroughly reviewed by the AAO/Supvr., Cash Section on the 15<sup>th</sup> of every month with a view to watch the disposal of valuables and also bring to the notice of the Group Officer (Admn.) any wrongdoing of the persons dealing with the valuables are concerned.

3. During the monthly review on the 15<sup>th</sup> of each month, the BO in-charge of the valuables should himself/herself verify that the contents of the chest agree with the outstanding in the register and the fact of his/her conducting the verification should also be recorded in the register under his/her dated initials.

#### **4.12 REMINDERS FOR ACKNOWLEDGEMENT OF RECEIPTS**

Whenever any cash, cheques or other valuables are disposed of, the section concerned must arrange to obtain acknowledgements in respect of the same by repeated reminders, if necessary, and also send such acknowledgements immediately, as soon as they are received.

#### **4.13      HALF YEARLY REVIEW OF THE WORK OF THE CASHIER**

1. A six-monthly review of the work of the Cashier should be made by the end of February and August every year. The review will be conducted by the ITA Section. Suitable notes for this purpose should be kept in the Calendar of Returns. The review notes should be submitted finally to the Director General.
2. The following points should be looked into during the course of review:
  - (i) That cash or cheques have been promptly entered in the Cash Book and Receipts, wherever necessary, have been issued. No item of receipt should be kept out of the Account under any circumstances. At least 5% of the entries should be verified with reference to the documents with which the money was sent, just to see that there is no laxity in this respect.
  - (ii) The money is not, without sufficient reasons, retained unnecessarily and steps are taken for prompt disposal.
  - (iii) That in the case of remittances of cash to the Bank, receipted challans have been kept in the file in proper order and that in the case of valuables (like Cheques/Drafts received from other offices for disbursement) acknowledgements in duplicate have been obtained. The original acknowledgement duly stamped where necessary is sent to the drawing officer and the duplicate one bearing the signature of the recipients without stamp is properly filed. For this purpose, a few entries in the Cash Book may be selected at random and verified with receipted challans/acknowledgements of the recipient.
  - (iv) That the amount shown in the receipt column of the Bill Register agrees with those accounted for in the Cash Book. For this purpose, a few items of receipts in the Cash Book on account of withdrawal of money bills may be verified with the entries in the Bill Register. Similarly, a few cases of payments may be verified with the actual payee's receipt or otherwise, as may be considered necessary.
  - (v) The balance of cash as recorded in the Cash Book has been correctly struck and carried forward from day to day. Totals of day's transactions in each of the six months under review may be checked at random for this purpose.
  - (vi) The Cash Balance Register of the Cash Section need not be submitted to the Director General daily. The Register may be submitted to the respective Group Officer daily for the purpose of application of their second check. The Cash Balance Register should be submitted twice a month i.e., on the 15<sup>th</sup> and the last working days of the month to the Director General.

(vii) That the rules for the safe custody of the keys are followed.

In order to enable the Cash Section to file the receipted challans in support of all payments made by the Cashier into the Bank, it is directed that whenever any amount of money (cash or cheque) is received by the Cashier and is credited into the Bank at the instance of the other sections, the Cash Section should send an intimation over the signature of the BO in-charge stating the date on which the amount was credited and acknowledged by the Bank instead of sending the receipted challans of the Bank, in original, to the section concerned. The receipted challans of the Bank should remain systematically filed in the Cash Section in support of all payments made by the Cashier into the Bank and of the entries thereof recorded.

**Note 1:** The register maintained for transactions relating to Co-operative dues should also be scrutinized by the ITA Section. For this purpose, the entries relating to the amount deposited to the Co-operative Society may be verified with receipts of the Co-operative Society.

**Note 2:** The Register of Valuables maintained by the Cash Section should be reviewed by the ITA Section and the procedure detailed for review of cash would apply *mutatis mutandis*.

#### **4.14 OFFICE BUDGET ESTIMATES**

The general rules and orders contained in the Compilation of GFRs 2017 should normally be observed except to the extent indicated in the special rules or orders issued by the C&AG from time to time. The budget estimates are required to be prepared in two parts:

(a) Part I: Standing and Fluctuating charges – Charges which, though they may vary from year to year are nevertheless not dependent upon the volition of the Head of the Department e.g., permanent establishment, traveling allowances, ordinary contingent expenditure.

(b) Part II: New expenditure which appears in the budget estimates for the first time and expenditure involved in addition to or extension of existing services commitment or facility, e.g., provision for new building, addition to existing establishment, grant-in-aid, contributions, and similar items of expenditure.

In framing the budget estimates, the Entitlement Section should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provisions are included under the proper sub-heads. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted



to the absolute minimum necessary. Statements containing proposals for new items of expenditure covering additional staff to be included in Part II of the Budget Estimates should be submitted to the C&AG as early as possible, but not later than 25<sup>th</sup> July. The budget estimates should reach the competent authority by the 15<sup>th</sup> of September every year.

#### **4.15 REVISED ESTIMATES**

The preparation of revised estimates for the current year should always precede an estimate of a future year. A revised estimate is framed in the light of:

- (a) the actuals so far recorded in the current year;
- (b) the actuals for the same period in the past and previous year;
- (c) the 12 months' actuals of the past and previous year;
- (d) Orders already issued or contemplated for appropriation or re-appropriation or sanction to expenditure; and
- (e) Any other relevant facts.

In framing the revised estimates, the real position with regard to outstanding liability should be carefully explored. For this purpose, a register of commitments should be maintained in the Entitlement Section in which all the orders of the competent authority regarding commitments on allotments for the office should be noted as and when they are received. The register should be in the form of a notebook and each entry made in it should be attested by the AAO/Supvr. The revised estimate should be submitted to the competent authority by 15<sup>th</sup> September each year.

**(Authority: Headquarters Office's Letter No.2858-BRS/304-81 (II) dated 12.06.81)**

#### **4.16 APPROPRIATION AND RE-APPROPRIATION**

All appropriations for re-appropriation within the budget grants and appropriations should be submitted to the C&AG through the "Review of Expenditure" for the month of January in each year. These appropriations should be based on the latest actuals and probable expenditure for the remaining months so far as it can be foreseen.

#### **4.17 CONTROL OVER EXPENDITURE**

The detailed procedure for Control of Expenditure has been laid down in Rule 57 of the General Financial Rules, 2017.

The C&AG controls the expenditure under the Major Head '2016-Audit' incurred in the several Audit and Accounts Offices subordinate to him/her and the Director General of Audit is responsible for ensuring that the expenditure is kept within the limits of appropriation. The Director General should pay close personal attention to the control of expenditure in their offices. In order that the C&AG may be in a position to watch the progress of expenditure in the several Audit and Accounts Offices and to ascertain where a saving is likely to occur, the Director General should submit report of expenditure by the middle of the month succeeding the month to which the expenditure relates to. With the return, the Director General of Audit should also submit a full review of the progress of the expenditure up-to-date and of its probable course during the remainder of the financial year. He/She should make proposals for surrender of funds if he/she expects a savings and a demand for an increased grant if he/she expects an excess. The Entitlement Section will follow the above guidelines and submit proposals to the Director General of Audit whenever necessary.

**CHAPTER-V**  
**RECRUITMENT**

**5.1** Recruitment to various posts in the IA & AD is guided by the Recruitment Rules (RRs) notified for the purpose. These RR*s* *inter alia* cover the classification, pay level, method of recruitment, age-limit, qualifications, disqualifications, period of probation (if any), etc. A table depicting the RR*s* for certain posts within the department, and the web address for accessing the same from the website of the C&AG of India is given below:

<b>Post</b>	<b>GSR/Notification No. and date of publication</b>	<b>Web address for accessing the RR<i>s</i></b>
Welfare Officer	A-12018/1/94-EG dated 16/06/2000	<a href="https://cag.gov.in/uploads/recruitment_rules/RR-WO-05de7a7baa7f253-04805598.pdf">https://cag.gov.in/uploads/recruitment_rules/RR-WO-05de7a7baa7f253-04805598.pdf</a>
Sr. Audit Officer (Civil)	GSR 860(E) dated 18/11/2019	<a href="https://cag.gov.in/uploads/recruitment_rules/Gazette-Notification-Circular-No-49-05e6a09e2d01cc5-55810111.pdf">https://cag.gov.in/uploads/recruitment_rules/Gazette-Notification-Circular-No-49-05e6a09e2d01cc5-55810111.pdf</a>
Asstt. Audit Officer (Civil)	GSR 179 dated 17/11/2020	<a href="https://cag.gov.in/uploads/recruitment_rules/AAO-RRs-notification-05fe31512255fe3-37256926.pdf">https://cag.gov.in/uploads/recruitment_rules/AAO-RRs-notification-05fe31512255fe3-37256926.pdf</a>
Supervisor (Civil)	GSR 552 dated 21/09/2001	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Supervisors_Audit.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Supervisors_Audit.pdf</a>
Sr. Private Secretary	GSR 89 dated 29/03/2019	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Sr_Private_Secretary.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Sr_Private_Secretary.pdf</a>
Senior Translator	GSR 151 dated 11/05/2018	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Sr-Translator-new-05f59b5b50cb305-28796700.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Sr-Translator-new-05f59b5b50cb305-28796700.pdf</a>
Senior Auditor	GSR 573 dated 09/08/1990	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Sr_Auditor.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Sr_Auditor.pdf</a>

<b>Post</b>	<b>GSR/Notification No. and date of publication</b>	<b>Web address for accessing the RRs</b>
Junior Translator	GSR 216 dated 16/06/2017	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Junior-Translator-3-05f59b49f5812e8-24785156.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Junior-Translator-3-05f59b49f5812e8-24785156.pdf</a>
Staff car Driver (Spl. Grd.)	GSR 130 date 14/07/2016	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Staff-Car-Driver-Special-Grade-05f59ca81da9385-73764148.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Staff-Car-Driver-Special-Grade-05f59ca81da9385-73764148.pdf</a>
Auditor	GSR 84 dated 24/02/2000	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Auditor.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Auditor.pdf</a>
Data Entry Operator Grade B	GSR 12 dated 13/01/2016	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-DEO_Grade_A_and_B.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-DEO_Grade_A_and_B.pdf</a>
Data Entry Operator Grade A	GSR 12 dated 13/01/2016	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-DEO_Grade_A_and_B.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-DEO_Grade_A_and_B.pdf</a>
Stenographer (Gr. I)	GSR 250 dated 04/08/2017	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Steno-Gr-I-05f59b700e21e18-36219423.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Steno-Gr-I-05f59b700e21e18-36219423.pdf</a>
Stenographer (Gr. II)	GSR 11 dated 08/01/2016	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Steno-Gr-II-05f59c9fc552656-83115024.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Steno-Gr-II-05f59c9fc552656-83115024.pdf</a>
Clerk/Typist	GSR 114 dated 03/06/2014	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Clerks.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Clerks.pdf</a>
Staff Car Driver (Ord. Grd.)	GSR 57 dated 31/03/2016	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-Staf-Car-Drivers-Ordinary-Grade-II-and-Grade-I-05f59caee35ee91-00320972.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-Staf-Car-Drivers-Ordinary-Grade-II-and-Grade-I-05f59caee35ee91-00320972.pdf</a>
Multi Tasking Staff	GSR 230 dated 09/08/2011	<a href="https://cag.gov.in/uploads/recruitment_rules/RRs-MTS.pdf">https://cag.gov.in/uploads/recruitment_rules/RRs-MTS.pdf</a>
Manager Grade II	GSR 26 dated 18/01/2022	<a href="https://cag.gov.in/uploads/recruitment_rules/Revised-RRs-for-General-Manager-Manager-Grade-II-Maanger-cum-Accountant-0625015438fe690-84399980.pdf">https://cag.gov.in/uploads/recruitment_rules/Revised-RRs-for-General-Manager-Manager-Grade-II-Maanger-cum-Accountant-0625015438fe690-84399980.pdf</a>

<b>Post</b>	<b>GSR/Notification No. and date of publication</b>	<b>Web address for accessing the RRs</b>
Halwai cum Cook	GSR 27 dated 04/02/2022	<a href="https://cag.gov.in/uploads/recruitment_rules/Revised-RRs-for-Halwai-cum-Cook-Type-D-Canteens-06250159431cd91-42810536.pdf">https://cag.gov.in/uploads/recruitment_rules/Revised-RRs-for-Halwai-cum-Cook-Type-D-Canteens-06250159431cd91-42810536.pdf</a>
Misc. Departmental Canteen posts*	GSR 122 dated 17/04/2017	<a href="https://cag.gov.in/uploads/recruitment_rules/RR_Canteen_staff.pdf">https://cag.gov.in/uploads/recruitment_rules/RR_Canteen_staff.pdf</a>

\*Assistant Manager-cum-Store Keeper, Departmental Canteen Clerk, Asstt. Halwai-cum-Cook and Canteen Attendant

## **5.2 Some of the important points**

1. If the recruited official belongs to a Scheduled Caste/Scheduled Tribe and professes the Hindu/Sikh religion, he/she should report any change of religion to the appointing authority immediately when such a change takes place.
2. The recruited officials are liable to be transferred to any branch office already in existence (i.e., Port Blair and Guwahati), or likely to be formed in future as well, on such terms and conditions as may be decided by the department/office. Requests for transfer to any ex-cadre post or to any other organization within or outside Government of India on deputation or on permanent absorption basis will be regulated by the instructions issued by the Government of India/C&AG of India/cadre controlling authority from time to time. However, during the period of probation, requests for deputation etc. will not be entertained.
3. The service of officials in the centralized Rajbhasha Cadre is subject to all India transfer liability.
4. An AAO (Probationer) is allowed to draw his/her pay and allowances as admissible under the applicable Pay Rules [Central Civil Services (Revised Pay) Rules, 2016, as of now]. The first increment is released on completion of the prescribed length of service, the second increment is released on completion of one year of service from the date of release of the 1<sup>st</sup> increment and third and subsequent increments are released only after passing the SAS Examination (Group I and II) and completion of the prescribed length of service. The date following the last date of SAS

Examination (Group II) in which he/she is declared as passed will be taken as the date of passing of the SAS Examination.

5. On satisfactory completion of the probation, an AAO (Probationer) will be eligible for confirmation in the cadre of AAO. His/her confirmation is also subject to his/her being considered fit in all respects for permanent retention in the service. His/her confirmation in the AAO's cadre will not give him/her any special claim in seniority. The seniority of the direct recruits in the cadre vis-à-vis the departmental candidates passing the SAS Examination will be fixed in accordance with the seniority rule as at present i.e., a directly recruited AAO shall rank immediately below the last SAS Examination passed person officiating in the AAO cadre on the date on which they are treated as a regular AAO.

6. The Clerks will have to pass type test with speed of 35 words per minute in English or 30 words per minute in Hindi on Computer to draw increments in the Clerk's Grade and for confirmation, and also for promotion to higher grade.

## **CHAPTER-VI**

### **EXAMINATION**

**(THE TRAINING MANUAL OF THE OFFICE MAY BE CONSULTED WHERE NECESSARY)**

#### **6.1 SUBORDINATE AUDIT SERVICES (SAS) EXAMINATION**

1. The qualifying Departmental Examination for promotion/confirmation to the post of AAO is divided into two parts and an examination in both the parts is held for all Audit and Accounts Offices in all branches on the dates notified by or on behalf of the Comptroller & Auditor General of India.

2. Apart from the Directly Recruited AAOs, the selection of candidates for the Subordinate Audit Service Examination is primarily the responsibility of the Director General of Audit, who may be aided by an Advisory Committee in the discharge of this responsibility. The preliminary selection should be made as early as possible after the results of the last SAS Examination are circulated so that intending candidates may start their preparation with the knowledge that they will in all probability be permitted to take up the next examination. With a view to determine the suitability or otherwise of the candidates taking Group I of the SAS Examination for the first time, the Director General of Audit should screen the prospective candidates invariably by holding a preliminary test which should not be an elaborate one. This test will include one omnibus paper on General English/Hindi and Constitution of India which is divided into two sections and another omnibus paper on Service Regulations, Financial Rules and Principles of Government Accounts. Both the papers will be of three hours duration each and will be set and evaluated locally by the respective Heads of Departments. Use of Hindi medium is permitted.

3. Staff members who have put in a minimum of 3 years' continuous service in this Office in one or more of the following capacities and who have successfully completed their probation period are eligible to sit for the Examination.

- (i) As a Clerk/Auditor/DEO
- (ii) As a Stenographer
- (iii) As a Senior Auditor
- (iv) As a Junior Translator/Sr. Translator
- (v) As a Personal Assistant

(vi) As a Private Secretary

(vii) As a Supervisor

(viii) As an Assistant Supervisor

The above candidates will be eligible subject to the conditions that (i) they have duly qualified in the preliminary test and (ii) completed the prescribed pre-examination theoretical and practical training.

**(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para No. 9.2.6.)**

4. Subject to any general or special instructions issued by the C&AG from time to time, arrangements for holding training classes should be made by the Director General of Audit for the benefit of the candidates for Group I & Group II of the Examination. The periods of practical training prescribed for the various branches of the Subordinate Audit Services Examination should be completed by the candidates before they are eligible to take the Examination of a particular branch or Group thereof.

5. The normal number of chances for the Subordinate Audit Services Examination will be six irrespective of the candidate being an AAO (Probationer) or a departmental candidate. Moreover, six additional chances may be admissible only to those candidates who have cleared five papers within the first (normal) six attempts. However, the time limit for passing the SAS Examination will be eight years considering two examinations in a year (8 years for 12 chances).

**(Authority: HQ's Examination Wing Circular No. 11 of 2020 dated 19<sup>th</sup> October 2020.)**

6. The number of marks required to secure a pass in each Group of each Branch is as follows;-

In each subject - 45 percent

Any candidate failing the examination but securing 45 percent of the marks in a subject will not be required to appear again in that subject at a subsequent examination. Candidates who are exempted from appearing in certain papers of the SAS Examination by virtue of having passed equivalent papers in other examination will be required to secure 45 % marks in the aggregate in the remaining subject(s) in which they actually appear subsequently for qualifying that group of examination. Each paper would consist of 100 (MCQs) Multiple Choice Questions (except in PC-01, English). There will be negative marking for wrong answers and 0.25 marks would be deducted for each and every wrong answer.

**(Authority: Headquarters' Examination Section Circular No. 255/02-Exam/Progr/SAS/RAI/CPD/Annual/Aug 2014 dated 1<sup>st</sup> April 2014.)**



## **6.2 SCHEME FOR GRANT OF CASH PRIZES TO CANDIDATES SECURING HIGHEST MARKS IN SAS EXAMINATION**

1. The above scheme was introduced with effect from the Subordinate Audit Services Examination held in November/December 1982 on an experimental basis and is subject to review from time to time. It was decided to give Cash Prizes on All India basis to the candidates securing highest marks in respect of Civil, Commercial, Railways, P & T and Defence branches of SAS Examination.
2. The award of Cash Prize will be given only to those candidates who pass all the papers in one attempt regardless of whether it is the first attempt or not. Those candidates who got exemption in certain paper(s) will not be eligible for the grant of Cash Awards.
3. In the event of a tie among two or more candidates for a prize, the prize will be given to each candidate in full.
4. There will be four Cash Prizes of ₹10,000.00, ₹6,250.00, ₹4,000.00 and ₹2,500.00 respectively for first four candidates as per the merit list of successful candidates in each part of the Ordinary Branch.

**(Authority: HQ's Examination Wing Circular No. 17 of 2020 issued under No. 484/19/Exam/Cash Awards/2020 dated 17<sup>th</sup> December 2020.)**

## **6.3 REVENUE AUDIT EXAMINATION FOR AAO/SAO**

1. Revenue Audit Examination is held for SAOs/AAOs borne on the cadre of all branches of the IA&AD (except Civil Accounts Branch). It is optional for the SAOs/AAOs of these branches to appear in this examination. Before a SAO/AAO borne on the cadre of Civil Audit Offices is permitted to take this examination he/she should have put in one year continuous service in the Revenue Audit Branch as AAO or should have had the prescribed training in Revenue Audit as AAO. AAOs of other branches can, however, take this examination provided they have had the prescribed training in Revenue Audit as AAO.
2. The selection of candidates for training in Revenue Audit should be made according to the administrative convenience. Seniority in service should not be the only criterion but merit should also be taken into consideration for selecting candidates for the training. Even after the training,

the Director General of Audit may make selection of the eligible candidates for Revenue Audit Examination to test their capacity for passing the Examination. It is, however, desirable that all AAOs who have put in service for 4 - 5 years in the cadre should be given an opportunity to take the examination during this period.

3. There will be no upper age limit for appearing in the Revenue Audit Examination.
4. AAOs/ Sr. AOs who pass the Revenue Audit Examination would be granted one advance increment with effect from the first of the month in which the examination is held. Advance increment in such case will be sanctioned by the respective Heads of the Department. The normal dates of increment shall remain unchanged.

**(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para 9.3.5.)**

5. The pass marks for each subject is **50%**. Each paper would consist of 100 MCQs. There will be negative marking for wrong answers and 0.25 marks would be deducted for each and every wrong answer. Obtaining pass marks in a subject exempts the candidate from appearing in that paper again.

**NOTE: SAS and RA Exams are computer and MCQ based tests.**

#### **6.4 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TESTS**

1. The scheme of Continuous Professional Development (CPD) for SAS passed SAOs/AAOs, consisting of three tests namely CPD-I, CPD-II and CPD-III, has been introduced in 2013. All SAOs are eligible to sit for CPD-I. AAOs would be eligible for CPD-I after completion of four continuous years of service in the grade. The second CPD can be taken by SAOs/AAOs only after an elapse of four years from qualifying CPD-I. The third and final test can be taken by SAOs/AAOs after an elapse of three years from passing of CPD-II test.
2. Every eligible candidate would be given 6 chances each for qualifying CPD-I, CPD-II and CPD-III.
3. Candidates after qualifying each part of CPD shall be granted one advance increment in their respective scales from the first day of the month in which the examination is held. The advance increment would be sanctioned by the Head of Department.

(Authority: [CAG's MSO \(Admn.\) Vol. I, Ch-9, Para 9.10.3](#) and [Headquarters' Letter No. 1660-Staff\(App 1\)/20-2013 issued under Circular No. 50/Staff \(App 1\)/2016 dated 23<sup>rd</sup> Dec. 2016](#))

**NOTE:** The CPD tests would be computer and MCQ based tests.

## **6.5 EVALUATION TEST FOR AAO FOR EMPANELMENT FOR PROMOTION TO SAO**

1. As per the revised Recruitment Rules for Sr. Audit Officer, the eligibility criteria for promotion to the post of Sr. Audit Officer, is AAO in Level 8 of the pay matrix with 7 years of regular service including service rendered in non-functional grade of Level 9 of the pay matrix and having successfully completed mandatory training of two to four weeks in the field as prescribed by the department.
2. An in-house training program of two weeks as prescribed by the Training wing of Headquarters is arranged every year for all eligible AAOs for empanelment of that year. At the end of training a centralized Evaluation Test is conducted by the Headquarters. The test contains 50 multiple choice question, and a candidate has to secure 50% marks for qualifying in the test.
3. Qualifying the evaluation test is mandatory criteria for successful completion of training and empanelment for promotion to the post of Sr. Audit Officer.

(Authority: [Recruitment Rules for the post of Sr. Audit Officer issued by Headquarters letter No. 1376-Staff \(App 1\)/16-2018 issued under Circular No. 49-Staff \(App 1\)/2019 dated 22<sup>nd</sup> November 2019.](#))

## **6.6 DEPARTMENTAL EXAMINATION FOR AUDITORS**

1. Directly recruited Auditors and Clerks promoted as Auditors on seniority basis are required to pass a departmental examination for confirmation and future promotion to the grade of Sr. Ars. This examination will be arranged to be held by the Director General of Audit once in six months i.e., February and August of each year.
2. Directly recruited Auditors, who have completed one year's continuous service on 1<sup>st</sup> February/1<sup>st</sup> August will be eligible to sit in the examination. Clerks promoted on a seniority basis may take the examination immediately after their promotion. They may, however, not take the examination if it is held within 90 days of their promotion. They may instead take their first

examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within the stipulated time/number of chances will entail discharge from service in the case of direct recruits and reversion to Clerks grade in the case of a promotee Auditor. The reverted Clerks will have three more chances to clear this examination within two years of the reversion.

3. Grant of two additional chances for appearing at the Departmental Examination can be granted on merit alone for those candidates who have exhausted all the six chances but could not avail one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances. If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for special training for such candidate.

4. Graduate Group C officials with combined regular service of three years are also eligible to take this departmental examination for Auditors for being considered for promotion against the promotion quota.

**(Authority: HQ's letter No. 158-Staff (App 1)/18-2020 issued under Circular No. 06-Staff (App 1)/2022 dated 04.02.2022.)**

5. Director General of Audit may, at his/her discretion, condone deficiencies in the prescribed service of one year up to a limit not exceeding two months.

6. All the papers will be set and marked locally by the Heads of Department. The candidates will have the option to answer in Hindi.

7. Candidates will be declared to have passed if they obtain at least **45 percent** marks in each paper. A candidate who does not pass the examination but obtains in any paper at least **45 percent** of the marks, will be exempted from appearing again in that paper at a further examination. There will be negative marking for wrong answers and **0.25** marks would be deducted for each and every wrong answer.

**(Authority: Headquarters' Examination Wing Circular No. 10 of 2022 dated 24<sup>th</sup> March 2022)**

## **6.7 INCENTIVE EXAMINATION FOR SENIOR AUDITORS/ASSISTANT SUPERVISORS**

1. A scheme of Incentive Examination for Senior Auditors in all Audit offices has been introduced. The examination will be conducted by the Head of the Department in the ranks of Director General of Audit every year in April on the dates fixed by him/her.
2. Senior Auditors with one year continuous service in the grade on the first of the month in which the examination is scheduled to be held and Assistant Supervisor (Audit) who has not passed the examination as Senior Auditor will be eligible to appear in the examination.
3. The question paper will be set locally. Candidates securing **50 percent** marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective heads of the department.

**(Authority: [CAG's MSO \(Admn.\) Vol. I Chapter 9, Para 9.8.3](#) and [Headquarters' Circular No. 624-Staff \(App\)-I/13-2021 dated 30<sup>th</sup> March 2021.](#))**

## **6.8 EVALUATION FOR SR. AUDITOR FOR PROMOTION TO ASSISTANT SUPERVISOR**

1. Sr. Auditors in Level 6 of the Pay Matrix with 5 years regular service in the grade, who have successfully completed the training of 2-4 weeks as prescribed by the Training wing of the Headquarters followed by a centralized examination are eligible for promotion to the post of Assistant Supervisor (Audit).
2. Obtaining qualifying marks is a necessary requirement for promotion to the post of Assistant Supervisor.
3. Being a selection post, benchmark for promotion to the post is 'Good'.
4. In accordance with the instructions of Training Wing, Headquarters, field offices arrange in-house training, through SAI Training portal, and at the end of the training, a centralized examination is conducted in-house.

5. The examination will be of two hours with 100 multiple choice questions and the qualifying marks is 40%.

(Authority: Headquarters' letter No. 1201-Staff (App 1)/13-2019 issued under Circular No. 43-Staff (App 1)/2020 dated 15<sup>th</sup> October 2020 and Headquarters' Office Order No. 96 dated 17<sup>th</sup> November 2020.)

#### **6.9 DEPARTMENTAL COMPETITIVE EXAMINATION FOR 12<sup>th</sup> PASS MTS FOR PROMOTION AS CLERKS**

1. There will be a Departmental Competitive Examination for promotion of 12<sup>th</sup> Pass MTS as Clerks under the examination quota in all Audit and Accounts Offices.
2. MTS who are 12<sup>th</sup> Pass and who have put in three years continuous service on the first day of the month in which the examination is held are eligible to appear in this examination.
3. This examination will be held once a year in the month of September. The papers will be set locally by each Head of Office. There is no limit on the number of chances a candidate may avail.
4. All the papers will be set in English and Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.
5. A candidate will be declared to have passed the Examination if he/she has secured **45 percent** marks in each of the three papers. A candidate who secures **45 percent** marks in any paper(s) would be exempted from appearing in that paper(s) in the subsequent examinations.

(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para 9.6 and Headquarters' Examination Wing Circular No. 10 of 2022 dated 24<sup>th</sup> March 2022.)

#### **6.10 EVALUATION TEST FOR DEO GRADE A OFFICIALS FOR PROMOTION TO DEO GRADE B**

1. Data Entry Operator (DEO), Grade A with 5 years' regular service in the grade and who have successfully completed two weeks training followed by evaluation test are eligible for promotion to the post of Data Entry Operator (DEO) Grade B.
2. At the end of two weeks' training an evaluation test would be done in-house by this Office. The test contains two papers, Paper I would be MCQ on Statutory Background of IA & AD and Rules and Regulations, and Paper II would be on EDP skills for testing job skills in MS Word & MS Excel. 40% marks are required to qualify in the test.

3. Imparting training to DEO Grade A is a mandatory requirement for their promotion to the post of DEO Grade B and it is conducted in-house at least once a year with a minimum gap of six months between two successive training programs.

4. All the DEO Grade A officials who have successfully completed their probation period may be allowed to attend the training. On successful completion of the training, they shall be considered for promotion subject to completion of requisite regular qualifying service and availability of vacancies in the cadre of DEO Grade B.

**(Authority: Headquarters' letter No. 1453-Staff (App 1)/11-2014 issued under Circular No. 47-Staff (App 1)/2017 dated 17<sup>th</sup> November 2017.)**

#### **6.11 EVALUATION TEST ON SELF LEARNING MODULE**

1. In order to enable officials of all cadres in IA & AD to work efficiently in the digital environment and to maintain uniformity in training, Training wing, Headquarters with selected Regional Training Institutes/Centres of IA & AD have uploaded Self Learning Modules (SLMs) on 9 topics (MS Word, MS Power Point, MS Excel, MS Access, E-mailing, E-Office, SPARROW, PFMS, BEMS) in SAI Training portal.

2. As instructed by the Headquarters, an evaluation test covering all the topics is conducted in-house on a half yearly basis.

3. The pattern of question, no. of questions, marks for each question, duration of exam, passing marks and total no. of attempts are at the discretion of the Head of Department.

4. A single examination covering all the SLMs except the SLM on SPARROW is conducted in-house.

5. Passing the test would culminate in necessary certification to the successful officials by the field offices.

#### **6.12 INCENTIVE FOR ACQUIRING FRESH HIGHER QUALIFICATIONS**

1. Central Government Servants acquiring fresh higher qualifications after coming into service are granted incentive as follows, in the form of one-time lump-sum amount as per DoPT's OM No. 1/5/2017-Estt.(Pay-I) dated 15.03.2019, for courses that are directly relevant to the employee's job:

Sl. No.	Qualification	Amount (₹)
1.	Ph. D or equivalent	30,000
2.	PG Degree/Diploma of duration more than one year, or equivalent	25,000
3.	PG Degree/Diploma of duration one year or less, or equivalent	20,000
4.	Degree/Diploma of duration more than three years, or equivalent	15,000
5.	Degree/Diploma of duration three years or less, or equivalent	10,000

2. The incentive will not be available for qualifications which are laid down as essential or desirable qualifications in the recruitment rules for a post. It will not be admissible where the government servant is sponsored by the Government, or he/she avails himself/herself of Study Leave for acquiring the qualification. No incentives would be admissible if an appointment is made in relaxation of the educational qualification or if the employee acquires the requisite qualification for such appointment at a later date. The acquisition of the qualification should be directly related to the functions of the post held by him/her or the function to be performed in the next higher post.

3. The qualifications meriting grant of incentive should be recognized by the University Grants Commission, respective regulatory bodies like AICTE, Medical Council of India, etc. set up by Central/State Government or recognized by the Government.

4. The incentive shall be limited to a maximum of two times in an employee's career, with a minimum gap of two years between successive grants. The Government servant should prefer the claim within six months from the date of acquisition of the higher qualification.

**(Authority: DoPT OM No. 1/5/2017-Estt. (Pay-I) dated 15<sup>th</sup> March 2019.)**



**CHAPTER-VII**  
**ANNUAL PERFORMANCE ASSESSMENT REPORT**

**7.1 PERFORMANCE APPRAISAL SYSTEM**

1. Annual Performance Assessment Report (APAR) is an important document providing the basic and vital inputs for assessing the performance of the Government servant and for assessing his/her suitability for his/her further advancement in his/her career on occasions like confirmation, promotion, selection for deputation, selection for foreign assignment etc.
2. The APAR is initiated by the Government servant to be reported upon himself/herself, who gives a brief description of his/her duties, specifies the targets set for him/her wherever applicable, achievements against each target, the shortfalls, if any, constraints encountered and areas where the achievements have been greater. The performance is then assessed by the Reporting Officer, who after completing his/her part of the Report submits it to his/her own superior, known as the Reviewing Officer, for review.
3. The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reporting/Reviewing Officer and Accepting Authority wherever such system is in vogue.
4. The Section entrusted with the maintenance of APAR after its receipt shall disclose the same to the officer reported upon.
5. The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
6. The new system of communicating the entries in the APAR came into effect from the reporting period 2008-09, which was initiated after 01.04.2009.

7. The Competent Authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the Reporting and/or Reviewing Officer and shall decide the matter objectively based on the material placed before him/her within a period of thirty days from the date of receipt of the representation.

8. The Competent Authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the Competent Authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

**(Authority: GoI, Department of Per. & Trg. OM No.21011/1/2005-Estt. (A)(Pt.II) dated 14.05.2009)**

## **7.2 MAINTENANCE & CUSTODY OF ANNUAL PERFORMANCE APPRAISAL REPORTS**

The Head of every Department/Office should regard it as his/her personal and special responsibility to ensure that APARs are properly maintained in respect of all persons working under his/her direct or ultimate control.

Performance Appraisal files should be handled like confidential documents. The officer concerned should ensure that no room is given for complaints about any leakage of information. The officer responsible for maintaining the APAR files should hand them to his/her successor in the office when he/she is transferred.

The reports of Group A (other than IAAS) and Group B Gazetted officers should be kept by the Head of Department, or any other authority specified by him/her.

The reports of Group B non-Gazetted and Group C employees should be kept by the authority specified by the Head of the Department.

**(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)**

## **7.3 OBJECTIVE IN PERFORMANCE APPRAISAL AND ASSESSMENT AT MORE THAN ONE LEVEL**

1. In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the performance appraisal report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level

above the officer reported upon. The performance appraisal report be written by the immediate superior and should be submitted by the Reporting Officer to his/her own superior.

2. The Reviewing Officer is free to make his/her remarks on points not even mentioned by the Reporting Officer. Such additional remarks, in fact, are necessary where the report is too brief, vague, or cryptic.

**(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)**

#### **7.4 PERIOD OF REPORTING**

Performance appraisal reports should be recorded annually – preferably for the period covered by the financial year.

**(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)**

#### **7.5 GUIDELINES FOR REPORTING**

(i) **Contents and manner of reporting** – Reporting Officers are to carefully observe the work and conduct of the employee being reported upon for at least three months and provide the required training and guidance. Remarks to be specific under each column and not to be vague. Merely writing ‘Good’, ‘Very Good’, ‘Average’ etc. is likely to be ignored unless substantiated with specific comments. Words and phrases to be chosen correctly to accurately reflect the intention of the Reporting Officer. All the items are to be filled with due care and not in a casual or superficial manner. Before writing the report at the year end, it is necessary to review the performance at regular intervals and take necessary corrective steps by way of advice etc. to ensure that the remarks are realistic and impartial.

(ii) **Assessment should be for the period of the report only** – comments and observations to relate to the period of report only.

(iii) **All columns to be filled** – No column to be left blank. Abstract comments for more than one column bracketing together are to be avoided.

(iv) **Approved course of training** – Mention to be made of approved courses of training, if any, undertaken during the period. Report received from the institution concerned to be placed in original or the substance entered therein. An entry about the ‘report’, if any, submitted by the officer on his/her work abroad also to be mentioned, if it is either exceptionally good or of poor quality.

(v) **Column for effectiveness in the development and protection of SCs/STs** - To be filled only where applicable. Otherwise 'not applicable' may be written against the column.

(vi) **Grading** – 'Outstanding', 'Very Good', 'Good' considered as favourable reports. 'Good' by itself not considered adverse but the Departmental Promotion Committee (DPC) may consider promotions only for cases above 'Good'. Hence grading as 'Good' to be avoided, as far as possible. Grading below 'Good' is certainly an adverse report. Grading given to be consistent with the remarks against various columns.

(vii) **Integrity** – If the official's integrity is beyond doubt, it may be stated so against the column. In case of doubt or suspicion, prescribed procedure for recording a secret note separately to be followed up. Such column to be filled up suitably if doubts are cleared. If suspicions are confirmed, fact to be recorded. In no case 'doubtful integrity' or 'complaints received against the official' to be mentioned. If there is no material for follow-up action, general practice is to mention 'nothing adverse came to notice'.

(viii) **Signature** – Report to be signed and dated indicating designation (preferably with a rubber stamp) and handed over to the Reviewing Officer.

## **7.6 GUIDELINES FOR REVIEWING**

(i) **Period of report** – Reviewing Officers are to watch the work and conduct of the official for at least three months in the year. Hence the Report for the entire year can be reviewed if the Reviewing Officer had observed the working at least for a short period of 3 – 4 months. No part report is necessary in such cases. (In some cases where the Reviewing Officer has no contact with the official, he/she should verify the correctness of the remarks of the Reporting Officer after making necessary enquiries).

(ii) **To ensure correct Reporting** – Reviewing Officers are to carefully see that Reporting has been done as per instructions/guidelines. If any vague/ambiguous remarks are contained, the report is to be returned to the Reporting Officer for necessary revision. If the Reviewing Officer disagrees with any part of the report, he/she may state so with suitable remarks. If he/she 'agrees with the assessment of the Reporting Officer', his/her remarks should not be at variance with the report.

(iii) **Reviewing Officer's remarks final** – Where the Reviewing Officer disagrees and gives his/her own remarks duly substantiated, such remarks are treated as 'final' and only these will be taken into account by the DPC etc.

### **7.7 FREQUENCY OF REPORTING AND ELIGIBILITY TO WRITE A REPORT**

While normally there should be only one report covering the year of the report, there can be situations in which it becomes necessary to write more than one report during a year. There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year, provided that no report should be written unless a reporting officer has at least three months' experience on which to base his/her report. Where an officer has taken earned leave for a period of more than 15 days, the total period spent on leave can be deducted from the total period spent on any post, for purposes of computing the period of 3 months, which is relevant for writing of entries in the APAR. Leave taken for short durations shall not be treated as relevant for this purpose. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining APARs in such cases should be that of the Head of the Department or the Office.

**(Authority: C.S. OM No.51/5/72-Ests. (A) dated 20.05.72 and GI, Deptt. of Per. & Trg. OM No.21011/1/2006-Estt.(A) dated 16.01.2006)**

### **7.8 TRANSFER OF REPORTING AND/OR REVIEWING OFFICER IN THE MIDDLE OF THE REPORTING YEAR**

If an officer is transferred during the middle of the reporting year, he/she should immediately write the APARs of his/her subordinates in respect of the year for the period up to the date of his/her transfer, provided that the period is at least six months, and the reports should be submitted to the Reviewing Authority who will retain them in his/her custody and record his/her remarks in the reviewing portions in the last of the reports for the year, taking into account the reports for the previous portions of the year also, submitted to him/her by the transferred officers, at the time of their transfer. If the Reviewing Authority is transferred not simultaneously with the reporting officer, but after some time, he/she will hand over such reports to his/her successor and the successor will review the reports if he/she happens to have three months' experience. Otherwise, the previous Reviewing Authority will review the reports at the end of the year. If, however, a Reviewing Authority retires while there is no change in the Reporting Officer and the subsequent Reviewing Authority does not have three months experience of the work and conduct of the

reportee, the reviewing portion will be left blank with a suitable note, recorded therein. This note can be recorded by the new Reviewing Authority who could not review the report because he/she did not have even three months' experience or by the Reporting Officer himself/herself.

#### **7.9 REASONS FOR GAP IN THE APAR TO BE INDICATED**

When an APAR does not cover any period of less than 3 months during the year, the Reporting Officer should, at the top of the report, mention the period of gap indicating the reasons for which a report for that period has not been written.

#### **7.10 APAR TO BE WRITTEN WITHIN ONE MONTH OF THE EXPIRY OF REPORT PERIOD**

The APAR should be recorded within one month of the expiry of the report period and delay in this regard on the part of the Reporting Officer should be adversely commented upon. If the officer to be reported upon delays submission of self-appraisal, this should be adversely commented upon by the Reporting Officer.

**(Authority: GI, D.P. & A.R. OM No.21011/1/77-Estt. Dated 30.01.78)**

#### **7.11 WHEN THERE IS NO REPORTING OFFICER HAVING THE REQUISITE EXPERIENCE**

A question has been raised as to the course of action to be adopted when, in the case of an officer, there is no Reporting Officer having the requisite experience of three months or more during the period of report, as a result of which no Reporting Officer is in a position to initiate the report. It has been decided that where for a period of report there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing Officer himself/herself may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he/she is in a position to fill in the columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reporting Officer, it will have to be reviewed by the officer above the Reporting Officer.

**(Authority: GI, Deptt. of Per. & Trg. OM No.21011/8/85-Estt. (A) dated 23.09.85)**

**7.12 AUTHORITY OTHER THAN REPORTING/REVIEWING AUTHORITY PRECLUDED FROM MAKING ENTRIES**

Under the present scheme of writing of performance appraisal reports, there are only two levels for writing reports, namely, the Reporting Officer and the Reviewing Officer. There is no provision for any other authority for writing his/her remarks/comments about the work and conduct of an officer in his/her APAR. The Department of Personnel has advised that since there are only two levels for writing the APARs i.e., reporting and reviewing authorities, the remarks by an officer other than the Reporting Officer and Reviewing Officer in the APARs is not in order.

**7.13 WRITING OF APARs BY OFFICERS UNDER SUSPENSION**

No officer under suspension should be allowed to write/review the APARs of his/her subordinates, if during major part of writing/reviewing he/she is under suspension as he/she might not have full opportunity to supervise the work of his/her subordinates.

**(Authority: GoI, Department of Per & Trg OM No.21011/8/2000-Estt.(A) dated 25.10.2000)**

**7.14 WHETHER A RELATIVE OF GOVERNMENT EMPLOYEE CAN WRITE THE APAR OF THE LATTER**

A question had arisen whether a Reporting Officer could write reports on his/her close relative, who may happen to be his/her subordinate officially. The matter has been examined carefully and the following decision taken:

- (i) The administrative authority may take care that, to the extent possible, a close relative of an officer is not placed under the direct charge of that officer where the latter has to write the APAR of the former.
- (ii) Should such a situation become inescapable, it should not be allowed to continue beyond the barest minimum time possible.
- (iii) In such a situation, the officer should abstain from writing the APAR of the employee who is his/her close relative and instead, the Reviewing Officer should take on the role of the Reporting Officer.

(iv) If a similar relationship exists between the Reviewing Officer on the one hand and the official reported upon on the other, the same would apply in respect of the Reviewing Officer and the role of the Reviewing Officer would be transferred to the authority next higher up.

(v) In cases of this nature, where there is any doubt, it would be incumbent upon the Reporting Officer to consult the next higher authority before he/she writes the APARs.

**(Authority: GoI, D.P. & A.R. OM No.21011/3/78-Estt.(A) dated 31.03.78)**

#### **7.15      REPORTING OFFICER CAN WRITE APAR OF HIS/HER SUBORDINATE WITHIN ONE MONTH OF RETIREMENT**

When the Reporting Officer retires or otherwise demits office, he/she may be allowed to give the report on his/her subordinates within a month of his/her retirement or demission of office. This provision is extended to the Reviewing Authority also to enable him/her to review the APARs of his/her subordinates within one month of his/her retirement or demission of office.

**(Authority: GoI, DP & AR OM No.21011/1/77-Estt. Dated 30.01.78, Min. of I & B UO No.A.280-22/2-85-Vig. Dated 02.01.86 and Deptt. of Per. & Trg. OM No.21011/1/93-Estt. (A) dated 14.01.93)**

#### **7.16      MANNER OF DISPOSAL OF REPRESENTATIONS**

The following procedure should be adopted in dealing with representations from the employees against the adverse remarks communicated to them:

(i) Representations against adverse remarks should be examined by the competent authority in consultation, if necessary, with the Reporting Officer and the countersigning authority, if any.

(ii) If it is found that the remarks were justified and that the representation is frivolous, a note may be made in the APAR of the petitioner that he/she did not take the correction in good spirit.

(iii) If the competent authority feels that there is no sufficient ground for interference, the representation should be rejected, and the petitioner informed accordingly.

(iv) If, however, the competent authority feels that the remarks should be toned down, he/she should make necessary entry separately with proper attestation at the appropriate place of the report, the correction should not be made in the earlier entries themselves.



(v) In the rare event of the competent authority coming to the conclusion that the adverse remarks were inspired by malice or were entirely incorrect or unfounded, and therefore deserves expunction, it should order accordingly. Before, however, taking such action, it should bring it to the notice of the head of the administrative office (if he/she does not occupy that position) and obtain his/her concurrence.

When a representation against adverse remarks is wholly or partially upheld, the particulars of the orders based thereon should be recorded in the report itself. If it is decided to tone down the remarks, the competent authority may make the necessary entries at the appropriate place of the report under proper attestation, but the past entries should not be corrected. If the remarks are ordered to be expunged, they should be effectively obliterated both in the APAR as well as in the copy of the letter communicating those remarks. A copy of the order based on such a representation should not be kept in the APAR file. Where a penalty is set aside on an appeal or review, the copy of the punishment order should be removed from the APAR file as well as the adverse remarks recorded on the basis of the penalty expunged. In a case where the penalty is modified by the appellate or revising authority, the entry in the APAR originally made on the basis of the penalty awarded should also be immediately modified accordingly.

**(Authority: GoI, D.P. & A.R.OM No.51/5/72-Ests. (A) dated 20.05.72)**

#### **7.17 COLUMNS OF APAR SHOULD NOT BE KEPT BLANK AFTER EXPUNCTION OF ADVERSE REMARKS**

It is essential that the APARs are complete in all respects. In the circumstances, where on consideration of a representation against adverse remarks, the competent authority comes to the conclusion that the remarks deserves to be expunged, it should see whether total expunction of the remarks will leave the relevant column(s) blank; and if it finds the position to be so, it should order modification of the relevant remarks in a suitable manner so that the column(s) in question does/do not remain blank.

#### **7.18 FURTHER APPEAL AGAINST REJECTION OF REPRESENTATION**

No appeal against the rejection of the representation against adverse entries should be allowed six months after such rejection.

**(Authority: GoI, D.P. & A. R.OM No.21011/1/77-Estt. Dated 30.01.78)**

**7.19 SELF APPRAISAL NOT NECESSARY FOR A PERIOD OF LESS THAN THREE MONTHS**

The Reporting/Reviewing authority can write/review the APAR of an officer if it has at least an experience of three months of work and conduct of the officer reported upon. The officer reported upon need not submit his/her self-appraisal if the period of observation of his/her work and conduct by the Reporting/Reviewing authority is less than three months.

**(Authority: D.G. P & T Letter No.27/3/80-Vig.II/Pt. II dated 11.09.80 issued in consultation with Department of Personnel)**

**7.20 APARs RECEIVED IN RESPECT OF APPROVED COURSE OF TRAINING UNDERGONE TO BE IN APAR DOSIER**

1. The following principles are laid down for guidance of all concerned regarding the procedure to be observed for recording the APARs of officers who had undergone an approved course of study or training at an institution in India or abroad:

(i) Whenever an officer attends an approved course of study or training, the fact of his/her having done so should be entered in his/her APAR. Approved course of training includes courses sponsored by the Government, financed wholly or partly by the Government, attended with the permission of the Government or for which the Government has granted Study Leave.

(ii) The report, if any, received from the Head of the Institution should either be placed in original in the APAR dossier of the officer or the substance of it entered therein.

(iii) An entry about the report, if any, submitted by the officer on his/her work abroad should also find mention in his/her APAR, if it is either outstandingly good or of poor quality indicating that the officer had not made good use of his/her period of study or training.

2. During the course of review of the APARs of officers who had attended an approved course of study etc., it has been observed that the instructions cited in the preceding paragraph are not being followed strictly. In view of the fact that entries regarding courses of study or training undergone by an officer in his/her APAR would be useful in giving a more complete picture of the officer's experience and accomplishments, it is essential that the points enumerated above should always be kept in view. The report received from the Head of the Institution in which the training course was undergone should also be placed in original in the APARs or the substance of it entered therein.

**(Authority: GoI, D.P. & A.R. OM No.21001/13/75-Ests.(A) dated 14.01.75)**

## **7.21 RETENTION/CUSTODY OF APARs OF RETIRED AND DECEASED OFFICERS**

Some retired officials whose case was pending in court and the proposal was sent to the UPSC for consideration of promotion after their retirement, the UPSC faced problems for not having the concerned APARs with them. Accordingly, it has been decided that the APARs of the officers who have retired will be preserved/kept in safe custody till the time for filing of an appeal has lapsed or till a final decision in the appeal, filed by an officer in the court, has been taken. APARs or copies thereof should not be given to a retired officer or anybody who has relinquished Government Service. However, on request from such a person, there should be no objection to issue of an objective testimonial on his/her work and conduct.

APARs relating to a deceased officer may be destroyed after a period of two years from the date of his/her death and that of a retired Government servant, five years after his/her date of retirement.

## **7.22 APARs OF OFFICERS ON DEPUTATION**

In the case of Central Government Officers who are deputed to other Departments/State Governments or are on Foreign Service, the APARs should be maintained by their parent departments and the periodicity of such APARs should be the same as in the parent department. It will be the responsibility of the parent department to obtain the reports of their officers on deputation and maintain them.

**(Authority: C.S.OM No.51/5/72-Ests.(A) dated 20.05.72)**

## **7.23 PROFORMA OF APARs IN BILINGUAL**

The APARs in respect of all officers irrespective of their Group shall henceforth be written in bilingual format (*not printed*) and the officer reported upon and the Reporting Officer/Reviewing Officer shall give their self-appraisal or assessment, as the case may be, in either English or Hindi, as they may so desire.

**(Authority: GoI, Dept. of Per. & Trg. OM No.21001/17/88-Estt.(A) dated 20.01.89)**

## 7.24 WRITING OF APARs OF OFFICIALS APPOINTED ON CONTRACT

APARs may be written in respect of an officer appointed on contract by his/her immediate superior i.e., the officer under whose supervision he/she is placed, and it should also be get reviewed by the officer superior to the Reporting Officer, where applicable.

(Authority: GoI, D.P. & A.R.OM No.21011/1/84-Estt. (A) dated 26.04.84)

## 7.25 TIME SCHEDULE FOR PREPARATION/COMPLETION OF APAR

Sl. No.	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned (i.e., to officers to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31 <sup>st</sup> March. (This may be completed even a week earlier)
2.	Submission of self-appraisal to Reporting Officer by officer to be reported upon (where applicable)	15 <sup>th</sup> April
3.	Submission of report by Reporting Officer to reviewing officer	30 <sup>th</sup> June
4.	Report to be completed by Reviewing Officer and to be sent to Confidential Section/DG's Secretariat or accepting authority, wherever provided.	31 <sup>st</sup> July
5.	Appraisal by accepting authority, wherever provided	31 <sup>st</sup> August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority	01 <sup>st</sup> September
	(b) Disclosure to the officer reported upon where there is accepting authority	15 <sup>th</sup> September

7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication.
8.	Forwarding of representations to the competent authority (a) where there is no accepting authority for APAR	21 <sup>st</sup> September
	(b) where there is accepting authority for APAR	06 <sup>th</sup> October
9.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation.
10.	Communication of the decision of the competent authority on the representation by the APAR Cell (Confidential Section/DG's Secretariat).	15 <sup>th</sup> November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30 <sup>th</sup> November

**(Authority: GoI, Deptt. of Per & Trg. OM No.21011/1/2005-Estt.(A) dated 23.07.2009, read with Confidential Section's Order No. Confdl./C/APAR/Vol-I/2022-23/144 dated 28.03.2023.)**

#### **7.26 ONLY PHOTOSTAT OF APAR DOSSIER SHOULD BE SENT TO**

Whenever it becomes necessary to send the APAR dossiers to an outside authority for various purposes, it would be advisable to keep the original APAR dossiers with the cadre authorities and send out only a photocopy. If the APAR is required simultaneously at more than one place, the requisite number of photocopies may be prepared and sent. However, sufficient safeguards should be taken to ensure that the confidentiality of the APAR is not lost, and the minimum number of copies are made under the supervision of a responsible Government servant.

**(Authority: GI, Deptt. of Per. & Trg. OM No.21011/85-Estt. (A) dated 23.08.85)**

**7.27      COPIES OF APAR DOSSIERS OR THE SUBSTANCE OF THE REPORTS SHOULD NOT BE SENT TO PRIVATE PARTIES**

Copies of the Performance Appraisal Reports dossier or the substance of the Reports contained in the dossier should not be sent to private bodies in connection with any purpose whatsoever. However, where a request is received from a public undertaking or an autonomous body controlled by Government, a gist of the relevant Performance Appraisal Reports may be supplied, unless Government's own interest requires that the management of the public undertaking or autonomous body should see the performance appraisal report in full. In such cases, the full dossier may be furnished to the offices concerned after taking the orders of administrative Ministry/Department in the case of Group A or Group B Government servant.

**(Authority: GoI, Dept. of D.P. & A.R.OM No.51/5/72-Estt. (A) dated 20.5.72)**

**7.28      DELAY IN SUBMISSION OF APAR BY THE REPORTING/REVIEWING OFFICER**

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

**(Authority: DoPT OM 21011/02/2009- Estt.(A) dated 16.02.2009)**

**7.29      SMART PERFORMANCE APPRAISAL REPORT RECORDING**

A new system has been introduced for online recording of Annual Performance Appraisal Report (APAR) on 'SPARROW' (Smart Performance Appraisal Report Recording Online Window) application in respect of Sr. Administrative Officers/Sr. Audit Officers/Sr. Accounts Officers in IA&AD beginning with the APAR reporting year 2020-21. To implement the same, name-based

e-mail IDs have been created for all the Sr. AOs and all of them have been advised to link their Aadhar to their mobile number. Presently APARs of all the Sr. AOs of this Office are recorded through SPARROW.

[\(Authority: Headquarters' Letter No. 204-Staff \(Disc.-I\)/11-2020 issued under Circular No. 49-Staff \(Disc.-I\)/2020 dated 6<sup>th</sup> November, 2020.\)](#)

### **7.30 Performance Management System- 'Macro Profile Review' and e-Learning Module (e-LM)**

1. Headquarters office had issued guidelines, vide Circular No. 44-Staff (Disc-I)/2020, endorsed under letter No. 186- Staff (Disc.-I)/06-2020 dated 21.10.2020, that Cadre Controlling Authorities in every office shall fix targets representing 'Key result areas' for all officers before March 15 each year and submit the same to the functional DAI/ADAI in Headquarters office by 30<sup>th</sup> of March every year. Furthermore, a report of 'macro profile review' of performance reporting, which will give an overall grading profile at various levels of reporting, may be submitted to the functional DAI/ADAI at the end of the APAR reporting year.

2. For compliance of the above, the Central & Accounting section has been entrusted with the work of compiling and fixing targets for all officers of the office based on relevant information received from each Wing/Section/Branch Offices of the office and submit to the Director General, for further intimation to the Headquarters office. In this regard, the said Section has been advised to follow Headquarters office's correspondences, received time to time, regarding inclusion of completion of various self-paced e-Learning Module in the targets to be set for staff during the exercise of finalizing the Macro profile review. For example, the Headquarters office, vide letter no. 297/Staff (Disc. I)/03-2021 dated 03/02/2023, had directed to make completion certificate of e-learning module on 'Prevention of Sexual Harassment of Women at Workplace', a compulsory part of target set for staff, so that all the staff gets this training by March 2024 positively.

## **CHAPTER-VIII**

### **CAREER PROGRESSION**

#### **8.1 ASSURED CAREER PROGRESSION SCHEME**

The Assured Career Progression Scheme for Central Government employees was introduced by the Government of India on the recommendation of the Fifth Central Pay Commission to deal with the genuine problem of stagnation and hardship faced by the employees due to lack of adequate promotional avenues. This scheme became operational from 9<sup>th</sup> August 1999.

*The ACP Scheme has been discontinued on implementation of the Modified Assured Career Progression Scheme (MACPS) with effect from 01.09.2008.*

#### **8.2 MODIFIED ASSURED CAREER PROGRESSION SCHEME**

The Modified Assured Career Progression Scheme (MACPS) for Central Government Civilian Employees was introduced with effect from 01.09.2008 on acceptance of recommendations of the Sixth Central Pay Commission. With the introduction of 7<sup>th</sup> CPC, the Scheme has also been adopted with some modifications.

##### **I. The Scheme**

1. Envisages grant of three financial upgradations to Group A, B and C employees on completion of 10, 20 and 30 years of continuous regular service.
2. This Scheme is not applicable to the Organized Group A Services.
3. Casual employees (including those with temporary status), ad-hoc and contract employees are not eligible for benefits under the Scheme. However, the scheme is applicable to work-charged employees if their service conditions are comparable with regular establishment.
4. The Scheme will in no case affect the normal (regular) promotional avenues available on the basis of vacancies.

##### **II. Conditions for grant of benefits**

- (i) The Scheme envisages merely placement in the immediate next higher level in the Pay Matrix of 7<sup>th</sup> CPC in the hierarchy of the Central Civil Services (Revised Pay) Rules, 2016.



- (ii) The financial upgradation under the MACP Scheme would be applicable to all employees up to Level 15, except members of Organized Group 'A' services.
- (iii) There shall be three financial upgradations under the MACPS as per 7<sup>th</sup> CPC recommendations, counted from the direct entry grade on completion of 10, 20 and 30 years of services respectively or 10 years of continuous service in the same level in the Pay Matrix, whichever is earlier. Three financial up-gradations under the Scheme in the entire career of an employee will be counted against regular promotions availed from the grade in which an employee was appointed as a direct recruit.
- (iv) If an employee in Pay Level 2 gets the first regular promotion in the Pay Level 4 on completion of 8 years of service and then continues in the same Pay Level for further 10 years without any promotion, then he/she would be eligible for second financial upgradation under the MACPS in the Pay Level 5 after completion of 18 years (8 + 10 years).
- (v) In case, he/she does not get any promotion thereafter, then he/she would get third financial upgradation in Pay Level 6 on completion of a further 10 years of service i.e., after 28 years (8 + 10 + 10).
- (vi) The period of regular service for grant of benefits under the Scheme will be counted from the grade in which an employee was appointed as a direct recruit.
- (vii) Financial upgradation under the Scheme will be given to the next higher Pay Level in the recommended revised Pay Matrix of the 7<sup>th</sup> CPC without creating new posts for the purpose.
- (viii) The financial upgradation under the Scheme will be purely personal to the employee concerned and will have no relevance to his/her seniority position.
- (ix) On upgradation under the Scheme, pay of an employee will be fixed under PART A of Schedule of the CCS (Revised Pay) Rules, 2016. Thus, the level in the Pay Matrix at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive levels in the Pay Matrix, be different than what is available at the time of regular promotion. In such cases, the higher level in the Pay Matrix attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotion.
- (x) If an employee had been offered regular promotion but the said promotion was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed, as such an employee has not been stagnated due to lack of opportunities.

(xi) If an employee, after availing the financial upgradation under the MACP Scheme subsequently refuses to accept the regular promotion, the financial upgradation already granted will not be withdrawn. However, the subsequent financial upgradation will get postponed.

(xii) Wherever an official, in accordance with terms and conditions of transfer on own volition to a lower post, is reverted to the lower Post/Grade from the promoted Post/Pay Level before being relieved for the new organization/office, such past promotion in the previous organisation/office will be ignored for the purpose of MACPS in the new organisation/office.

(xiii) Regular service includes all periods spent on deputation/foreign service/study leave and all kinds of sanctioned leave.

(xiv) Past service rendered in a State Government/Statutory Body/Autonomous Body/Public Sector organization should not be counted towards regular service.

(Authority: [GoI, Department of Pen & Trg OM No.35034/3/2008-Estt.\(D\) dated 19.05.2009](#) and [GoI, Department of Pen & Trg OM No.35034/3/2015-Estt.\(D\) dated 27<sup>th</sup> Sept., 2016 Para 5.1.44 of the 7<sup>th</sup> CPC Report.](#))

### **8.3 PROMOTION**

**Multi Tasking Staff (MTS):** Promotional aspects of MTS are as below:

a. Multi Tasking Staff who are 12<sup>th</sup> passed and have put in three years' continuous service in the grade are eligible to get promotion to the grade of Clerk. There are two methods for the said promotion.

i. The eligible MTS should have passed departmental examination for promotion to the post of Clerk against 10% examination quota.

ii. The eligible MTS may get promotion to the post of Clerk against 5% quota on the basis of seniority-cum-fitness.

b. Graduate MTS with combined regular service of three years who have passed Departmental Examination for Auditors are eligible for promotion to the post of Auditor.

( Authority: i. [Revised Recruitment Rules for Clerks dated 14.10.2014](#)

ii. [Recruitment Rules for Auditors dated 24.02.2000](#)

iii. [Relaxation in RRs for Auditors dated 04.02.2022](#))

**Clerk:** Promotional aspects of Clerks are as below:

- a. Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit, are eligible for promotion to Auditor against 25% promotion quota.
- b. Rest 25% (50% quota is retained for Directly Recruited Auditors) promotion quota:
  - i. SAS Group I passed Clerks are eligible for promotion to Auditor.
  - ii. Graduate Clerk with combined regular service of three years who have passed Departmental Examination for Auditors.
- c. Clerks with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying Subordinate Audit Services (SAS) Examination.

( Authority: i. [Recruitment Rules for Auditors dated 24.02.2000](#)

ii. [Relaxation in RRs for Auditors dated 04.02.2022](#)

iii. [Recruitment Rules for AAOs dated 17.11.2020](#))

**Data Entry Operator (DEO) Grade A:** Promotional aspects of DEO Gr. A are as below:

- a. DEO Gr. A with 5 years regular service in the grade and who have successfully completed two weeks of training are eligible for promotion to the post of DEO Gr. B.
- b. DEO Gr. A can be promoted to the post of Auditor as per following methods:
  - i. On passing SAS Group I
  - ii. Graduate DEO Gr. A officials with regular service of three years who have passed Departmental Examination for Auditors.
- c. DEO Gr. A with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for DEO Grade “B” 27.01.2016](#)

ii. [Recruitment Rules for Auditors dated 24.02.2000](#)

iii. [Relaxation to RRs for Auditors dated 04.02.2022](#)

iv. [Recruitment Rules for AAOs dated 17.11.2020](#))

**Stenographer Grade II:** Promotional aspects of Stenographer Gr. II are as below:

- a. Stenographer Grade II with 10 years regular service in the grade are eligible for promotion to the post of Stenographer Grade I.
- b. Stenographer Grade II with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Recruitment Rules for Steno Grade II dated 25.01.2016](#))

**Stenographer Grade I:** Promotional aspects of Stenographer Gr. I are as below:

- a. Stenographer Grade I with 5 years regular service in the grade and have successfully completed two weeks of mandatory training in the relevant area from the institute(s) specified by the Department are eligible for promotion to the post of Private Secretary.
- b. Stenographer Grade I are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Recruitment Rules for Private Secretary dated 13.02.2017](#))

**Private Secretary:** Promotional aspects of Private Secretary are as below:

- a. Private Secretary with 2 years regular service in the grade and have successfully completed two weeks of mandatory training in the relevant area from the institute(s) to be prescribed by the Department are eligible for promotion to the post of Senior Private Secretary.
- b. Private Secretary are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Recruitment Rules for Sr. Private Secretary dated 22.07.2019](#))

**Auditor:** Promotional aspects of Auditors are as below:

- a. Auditors with 3 years regular service in the grade are eligible for promotion to the post of Senior Auditor.
- b. Auditors with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Recruitment Rules for Senior Auditor dated 09.08.1990](#))

**Senior Auditor:** Promotional aspects of Senior Auditors are as below:

- a. Senior Auditors with 5 years regular service in the grade and have successfully completed two-four weeks' training as prescribed by the Training wing of Hqrs. Office followed by a centralized examination conducted by the examination wing of Hqrs. Office are eligible for promotion to the post of Assistant Supervisor (after fulfilment of other conditions of examination & requisite APAR Grading).
- b. Senior Auditors are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Headquarters' letter No. 1201-Staff \(App 1\)/13-2019 issued under Circular No. 43-Staff \(App 1\)/2020 dated 15th October 2020](#))

**Assistant Supervisor:** Promotional aspects of Assistant Supervisors are as below:

- a. Assistant Supervisors with 7 years of combined service in the grade of Senior Auditor & Assistant Supervisor are eligible for promotion to the post of Supervisor (Audit).
- b. Assistant Supervisors are eligible for promotion to the post of AAO after qualifying SAS Examination.

( Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#)

ii. [Relaxation in Recruitment Rules for Supervisor dated 09.11.2020](#))

**Supervisor:** Supervisors are eligible to appear in the SAS Examination in order to be promoted to AAO subject to the condition that in the event of their passing the Subordinate Audit/Accounts Service (SAS) Examination they will have to seek reversion, in writing, to the posts of Senior Auditors. The undertakings have to be obtained from candidates in writing before allowing them to appear in the Examination.

([Authority: Recruitment Rules for AAOs dated 17.11.2020](#))

**Junior Hindi Translator:** Promotional aspects of Junior Hindi Translators are as below:

- a. Junior Hindi Translators with 5 years regular service in the grade and who have successfully completed the training of five days conducted by the Central Translation Bureau, Department of Official Language, Ministry of Home Affairs are eligible for promotion to the post of Senior Hindi Translators.

b. Junior Translators with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying SAS Examination.

(Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#))

ii. [Recruitment Rules for Senior Hindi Translator dated 11.05.2018](#))

**Senior Hindi Translator:** Promotional aspects of Senior Hindi Translators are as below:

a. Senior Hindi Translators with 3 years regular service in the grade or Junior Hindi Translators with 8 years regular service in the grade are eligible for promotion to the post of Hindi Officer.

b. Senior Hindi Translators are eligible for promotion to the post of AAO after qualifying SAS Examination.

(Authority: i. [Recruitment Rules for AAOs dated 17.11.2020](#))

ii. [Recruitment Rules for Hindi Officer dated 06.05.1991](#))

**Assistant Audit Officer:** AAOs with 7 years of regular service including service rendered in non-functional grade of Level - 9 of the pay matrix and who have successfully completed mandatory training of two weeks in the field as prescribed by the department are eligible for promotion to the post of Senior Audit Officer subject to consultation with the Union Public Service Commission in each occasion.

(Authority: [Recruitment Rules for Senior Audit Officer dated 22.11.2019](#))

**Remarks: All promotions are subject to availability of vacancy.**

## **CHAPTER-IX**

### **OFFICE ESTABLISHMENT AND SERVICE MATTERS**

#### **9.1 CONTROL AND ATTENDANCE OF MTS**

1. The attendance of MTS (non-caretaking) will be watched through the Attendance Register of the section to which they are posted. The attendance of the other MTS posted under BOs will be watched through the Attendance Register of the Coordinating/Control Section under their respective charges. Attendance of MTS engaged in Watch & Ward duties at the Main Office, Kolkata, will be watched through the Attendance Register maintained for this purpose by the Welfare Wing.
2. Group Officers shall also be provided with a portion of leave reserve of MTS for the purpose of posting of substitutes.
3. The deployment of personnel engaged on an outsourcing basis for MTS related duties at the Main Office, Kolkata, will be the responsibility of the Record- I Section.

#### **9.2 SANCTION TO THE CONTINUANCE OF THE EXISTING TEMPORARY POSTS**

1. The Director General of Audit is competent to sanction the continuance of the regular temporary posts up to the level of AAOs and Sr. Personal Assistants initially sanctioned by the C&AG. In respect of the post of Sr. Audit Officer, the Headquarters office should be approached for sanctioning continuance of the post(s) till the posts are converted into permanent posts.
2. Vide Circular No. 1- 2014 endorsed under letter No. 537/SS&R/Conversion/436-2013 dated 14.10.2014, the Headquarters office has converted all Gazetted Group 'B' Regular Temporary posts in existence in IA&AD into permanent ones w.e.f. 15.10.2014.
3. The number of temporary posts in this Office at present are as follows:

<b>Post</b>	<b>Total number of posts</b>	<b>Number of temporary posts out of the previous column</b>
Junior Hindi Translator	3	2
Clerk/Typist	57	5
DEO Grade 'A'	42	42
DEO Grade 'B'	11	11
MTS	114	2

**(Authority – Sl. No. 5 of Section A of MSO (Admn.) Volume-II)**

### **9.3 CONVERSION OF TEMPORARY POSTS INTO PERMANENT POSTS**

1. As per Sl. No. 3(a) of Section A of the MSO (Admn.) Volume- II, the Director General of Audit is competent to sanction conversion of 90 percent of Group 'C' posts into permanent ones subject to *inter alia* the following conditions:

- (i) The temporary posts have been in existence for 3 years.
- (ii) They are required for work of a permanent nature.
- (iii) These have been included in the approved Budget.

2. The sanction of the Headquarters office should be solicited for conversion of temporary posts in the higher cadres to permanent ones.

### **9.4 ESTABLISHMENT REGISTER**

1. An Establishment Register will be maintained in the Administration Section of this office in which the sanctioned strength of each Class or Grade or Group of the Gazetted and non-Gazetted establishment of this office should be shown.

2. The Register will be divided into two parts – one in which the strength of the permanent establishment will be shown and the other showing the strength of the temporary establishment. Each part will be divided into as many sections as there are grades or classes or groups and there will be an index to the register to show to which grade or class or group each sanction relates. The scale of pay of each class or grade or group should be shown at the head of each section.



3. Part I of the Register in which the strength of the permanent establishment as well as Part II in which the strength of the temporary establishment is reflected shall be maintained in the prescribed form appended as **Annexure X**.

4. Entries will be made in both parts of the Register on the last day of each month on receipt of sanctions regarding addition to, or reduction from the establishment. All entries in the Register will be attested by the BO of the Administration Section.

5. The Register should be submitted to the BO of the Administration Section/Group Officer (Admn.) on the 5<sup>th</sup> day of each month. The date should be entered in the Calendar of Returns of Administration Section.

#### **9.5 LEAVE RESERVE**

1. No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. It is, of course, essential that all members of the leave reserve should be attached to sections, and at times, when a few members of staff are on leave, the temporary result will be to raise the number of men working in a section beyond the sanctioned strength. This is, however, quite a different thing from a permanent enlargement of the particular section at the expense of the leave reserve. If a permanent enlargement is necessary, sanction should be obtained for it in the normal way. It should not be achieved by sacrificing the leave prospects of members of the establishment.

#### **9.6. METHOD OF CALCULATION OF LEAVE RESERVE**

The method of calculation of leave reserve in different cadres is enumerated at Paras 5.13, 6.4 and 8.6 of the MSO (Admn.), Vol. I. The web location of the MSO (Admn.), Vol. I is given below for reference.

<https://cag.gov.in/uploads/media/Manual-of-Standing-Orders-Administration-Volume-I-MSO-Admin-062bc546ddce0e9-72149304.pdf>

#### **9.7 DURATION OF TEMPORARY POSTS**

1. All rules, sanctions or orders shall come into force from the date of issue unless any other date, from which they shall come into force, is specified therein.

2. Orders sanctioning the creation of a temporary post should, in addition to the sanctioned duration of the temporary post, invariably specify the date from which it is created.

3. When a temporary establishment is engaged for any special work, the daily out-turn of work required should be worked out and a daily progress report of the work actually done, should be maintained by the AAO/Supvr. which should be submitted to the BO once a week/fortnight and to the Director General of Audit once a month through the Group Officer.

**9.8 Comprehensive database regarding residential address, occupation of Government Quarters and CGHS coverage in respect of officials of this office**

1. All the Sections at the Main Office, Kolkata would furnish a six-monthly return to the Administration Section as well as to the Entitlement Section in the following format furnishing relevant details in respect of all officials under posting in that Section as on 1<sup>st</sup> of April and 1<sup>st</sup> of October every year:

Sl. No.	Name	Designation	Whether residing in Government Quarters (Yes/No)	Present complete residential address (including PIN number)*	Date/Month/Year since which residing at present address **
(1)	(2)	(3)	(4)	(5)	(6)
Whether the present residential address is covered under CGHS (Yes/No)		If answer to previous column is 'Yes', then whether holding CGHS card(s)/CGHS beneficiary ID(s) (Yes/No)		If answer to previous column is 'Yes', then CGHS Card No(s)/Beneficiary ID(s) with date of issue shown against each	
(7)		(8)		(9)	

\*In the case of Salt Lake, Block No. should also be maintained.

\*\*In case exact date is not available, month/year should be mentioned.

2. The above returns would be forwarded to the Administration and Entitlement Sections by all Sections within 15<sup>th</sup> of April (for return as on 1<sup>st</sup> of April) and 15<sup>th</sup> of October (for return as on 1st of October) every year.
3. The Administration and Entitlement Sections would maintain a comprehensive database in exactly the same format given above.
4. The Entitlement Section would use the information received through the said returns to ascertain whether recovery of CGHS subscription and Licence Fee is being done in all applicable cases. The information would also be used by the Entitlement Section to confirm that House Rent Allowance is not paid to any official who is residing in Government Quarters.
5. The onus of keeping the office informed regarding their present residential address rests with the officials themselves. Hence, all officials should ensure that they keep the Administration and Entitlement Sections informed of changes, if any, in their residential address.
6. The Branch Offices at Port Blair and Guwahati would maintain similar databases (with modifications, as considered necessary under approval of the respective Group Officer).

**[Authority: Office Order (Admn. Series) No. 30 circulated vide letter No. Admn./C/CGHS/Vol-III/427(1-29) dated 22.04.2016]**

#### **9.9 REVERSAL OF PERMANENT ARRANGEMENTS IN CONSEQUENCE OF ORDERS PASSED BY THE APPELLATE AUTHORITY**

1. If an officer having been dismissed or removed from service and reduced in rank or superseded by another officer has a right to appeal against the penalty imposed on him/her and his/her appeal is allowed and equally if there is an authority competent to interfere in revision with orders passed by lower authorities imposing any of those penalties and that authority sets aside the orders imposing that penalty, the reversal of any permanent arrangement made in the meantime may be considered to be the automatic consequence of the orders passed by the appellate or revisional authority as the case may be, and that the provisions of FR15 according to which a government servant shall not be transferred substantively to a post carrying less pay, except under the circumstances mentioned in that rule are not attracted in such a case.
2. While the technical position is as stated above, there is no doubt that the reversal of permanent arrangements made in the vacancies caused by the dismissal, removal, or reduction etc. of the

government servant, pending final decision on their cases may cause considerable hardship to the government servants to be reverted and also administrative inconvenience.

3. With a view to avoid the aforesaid inconvenience, the Government of India have decided that vacancies arising from dismissal, removal or reduction etc. should not be permanently filled when an appeal is pending or is expected to be submitted and until a final decision thereon has been reached.

4. In case of transfer to a lower Level of post in the Pay Matrix under FR 15(a) on his/her own request w.e.f. 1.1.2016, the pay of the Government Servant holding a post on regular basis will be fixed in the revised pay structure at the stage equal to the pay drawn by him/her in the higher Level of post held regularly. If no such stage is available, the pay will be fixed at the stage next below in the lower Level with respect to the pay drawn by him/her in the higher Level of post held regularly and the difference in the pay may be granted as personal pay to be absorbed in future Increment(s). If maximum of the vertical range of pay progression at the lower Level, in which he/she is appointed, happens to be less than the pay drawn by him/her in the higher Level, his/her pay may be restricted to that maximum under FR 22(I)(a)(3).

[\(Authority – GoI, Ministry of Per PG & Pen, DoPT OM No.12/1/2016-Estt.\(Pay-I\) dated 31.03.2017\)](#)

#### **9.10 RESIGNATION FROM SERVICE**

1. **Authority competent to accept resignation** – The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the government servant.

2. **Circumstances under which resignation should be accepted** – It is not in the interest of the Government to retain an unwilling staff/officer in service. The general rule, therefore, is that a resignation from service should be accepted except in the circumstances indicated below:

(i) Where the officer concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightway but only when alternative arrangements for filling the post have been made.

(ii) Where a government servant who is under suspension, submits a resignation, the competent authority should examine with reference to the merits of the disciplinary case pending against the government servant, whether it would be in the public interest to accept the resignation. Normally,

as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from an official under suspension. Exceptions to this rule would be where the alleged official do not involve moral turpitude or where the quantum of evidence against the accused is not strong enough to justify the assumption that if the departmental proceedings were confirmed, the official would be removed or dismissed from service or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

**3. Date when a resignation becomes effective** – The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by 2(i) above, the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should decide whether he/she will accept the resignation with immediate effect or with effect from the date following the expiry of leave. Where a period of notice is prescribed which a government servant should give when he/she wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from some prescribed date. In the latter case, the date should be specified.

**4. Authority competent to permit withdrawal of resignation** – A resignation becomes effective when it is accepted, and the employee relieved of his/her duties. Where a resignation has not become effective and the employee wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the employee to withdraw the resignation or to refuse the request for such withdrawal. Where, however, a resignation has become effective, the officer is no longer in government service and acceptance of the request for withdrawal of resignation would amount to re-employing him/her in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of Finance should be obtained before a request for withdrawal of resignation which has already become effective is accepted.

**(Authority: Headquarters Office's Endorsement No. 641-A.II/280-P/57 dated 01.06.59)**

**5. Notice of resignation by temporary Government servants** – Under Rule 5 of CCS (Temporary Services) Rules, 1965, temporary employees wishing to resign their appointment must give one month's notice. It is not open to him/her to give one month's pay in lieu of notice. If a

temporary employee requests to be released immediately, it is for the appointing authority to determine whether; having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the government servant must continue in service for the period of notice and if he/she remains absent from duty during that period, it is open to the appointing authority to take such disciplinary action against him/her as it may deem fit, in addition to treating the period of absence as extraordinary leave without pay. If on the other hand, the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision, the government servant should be released forthwith.

To ensure uniformity of procedure the following further instructions have been issued by the C&AG:

In cases where the appointing authority is satisfied that sufficient cause exists for waiver of the provision for notice, the government servant may be relieved forthwith and the question of withholding pay or both pay and allowances for the period he/she has actually worked does not arise. In other cases, i.e., cases where it is decided not to release the employee forthwith, the latter would be required to continue on duty and suitable disciplinary action should be taken if he/she absents himself/herself from duty. The salary for the period that the employee has actually worked should not, however, be withheld.

**(Authority: C&AG's Office's Letter No.3183-NGE.II/308-53 dated 17.09.53)**

## **9.11 Technical Resignation**

9.11.1 The resignation is treated as a technical formality where a Government servant has applied through proper channel for a post in the same or some other Department, and is on selection, required to resign the previous post for administrative reasons. The resignation will be treated as technical resignation if these conditions are met, even if the Government servant has not mentioned the word "Technical" while submitting his resignation. The benefit of past service, if otherwise admissible under the rules, may be given in such cases.

Resignation in other cases including where competent authority has not allowed the Government servant to forward the application through proper channel will not be treated as a technical resignation and benefit of past service will not be admissible. Also, no question of the benefit of a resignation being treated as a technical resignation arises in case of it being from a post held on *ad hoc* basis.

9.11.2 This benefit is also admissible to Government servants who have applied before joining the Government service and on that account the application was not routed through proper channel. The benefit of past service is allowed in such cases subject to the fulfillment of the following conditions:

(i) The Government servant should intimate the details of such application immediately on their joining;

(ii) The Government servant at the time of resignation should specifically make a request, indicating that he is resigning to take up another appointment under the Government for which he applied before joining the Government service;

(iii) The authority accepting the resignation should satisfy itself that had the employee been in service on the date of application for the post mentioned by the employee, his application would have been forwarded through the proper channel.

**(Authority: DOPT's O.M.No.13/24/92-Estt(Pay-1) dated 22.01.1993)**

9.11.3 The DoPT issues consolidated instructions on Technical Resignation and Lien from time to time, which may be consulted for study of other details relating to the subject. The web address of their OM No. 1669266628362 dated 24.11.2022 in this regard is given below for reference.

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=279&headid=>

## **9.12 Lien**

9.12.1 Lien, as defined in F.R. 9(13) represents the right of a Government employee to hold a regular post, whether permanent or temporary either immediately or on the termination of the period of absence. The benefit of having a lien in a post/service/cadre is enjoyed by all employees who are confirmed in the post/service/cadre of entry or who have been promoted to a higher post, declared as having completed the probation where it is prescribed. It is also available to those who have been promoted on a regular basis to a higher post where no probation is prescribed under the rules, as the case may be.

The above right will, however, be subject to the condition that the junior-most person in the cadre will be liable to be reverted to the lower post/service/cadre if at any time the number of persons so entitled is more than the posts available in that cadre/service.

**(DOPT's O.M.No.18011/1/86-Estt (D) dated 28.03.1998)**

9.12.2 The DoPT issues consolidated instructions on Technical Resignation and Lien from time to time, which may be consulted for study of other details relating to the subject. The web address of their OM No. 1669266628362 dated 24.11.2022 in this regard is given below for reference.

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=279&headid=>

### **9.13 HOUSE RENT ALLOWANCE TO A CENTRAL GOVERNMENT SERVANT WHO RESIGNS FROM GOVERNMENT SERVICE WITHOUT JOINING DUTY AFTER A SPELL OF LEAVE**

Where government servants, after availing of leave, whether on medical ground or otherwise, resign from Government service on the expiry of such leave without joining duty, they are **not** eligible for House Rent Allowance for the entire period of leave. The entire amount drawn on this account should, therefore, be recovered before acceptance of resignation.

**(Authority: GoI, MoF OM No.F.2 (26)-E.II (B)/69 dated 05.01.71 and C&AG's Office's endorsement No.77-Audit/216-70 dated 14.01.71)**

### **9.14 RESIGNATION/TRANSFER/RETIREMENT ETC. OF EMPLOYEE – RECOVERY OF CODES AND MANUALS**

All officers and other members of the staff must return all Codes and Manuals, marked for official use only, supplied to them by the office prior to their resignation, retirement etc. or transfer to other offices (including offices within IA& AD). All the Sections where the official was posted before resignation, retirement or transfer should take necessary action, after ascertaining from the Administration Section the requisite information, to get back the books supplied to officers/staff of the above category. The Administration Section should furnish necessary information to the Record Section before a person actually leaves office. A suitable note should also be kept in the Administration Section, so that this can be done in each case of resignation/retirement/transfer etc.

**(Authority: C&AG's Office's Letter No.1077-Admn.II/567-59 dated 21.06.60)**



## **9.15      APPLICATIONS FOR APPOINTMENT OUTSIDE IA&AD**

1. Applications submitted by the officials of this office for appointments outside IA&AD, should not be put up by the Administration Section with a forwarding note without obtaining the prior concurrence of the competent authority, in each case.

2. It has been decided that the question as to whether a particular application for an outside job should be forwarded or not will rest with the authority through whom the application has to be forwarded. The underlying principles are as follows:

(i) A person permanently appointed to a post is under normal obligation to devote his/her energies wholeheartedly to the performance of his/her duties in that post and he/she cannot justifiably complain of hardship if his/her application is withheld.

(ii) Applications from temporary personnel, who have no reasonable prospect of being made permanent, should readily be forwarded unless there are compelling grounds of public interest for withholding them. Application from persons who have good prospect of being made permanent in due course should be dealt with on the merit of each case.

(iii) Applications of persons who have been given some special technical training at Government expenses may be withheld.

(iv) Where a Government servant seeks permission to apply for employment in private business and commercial firms, he/she should first offer to resign or retire from Government service.

3. It has been decided that a government servant on leave should not ordinarily be permitted to accept employment in any office under the Central Government (in or outside India) or under a State Government.

4. If the grant of such permission is considered desirable in any exceptional cases, the Government servant concerned may either be required to resign his/her appointment or to have his/her service transferred temporarily from his/her parent office.

**(Authority: Headquarters Office's Endorsement.No.699-A/158-54 dated 10.06.54)**

5. It has been decided that persons already in Government service who wish to appear at a competitive examination conducted by the Union Public Service Commission or wish to apply for a post, recruitment to which is proposed to be made by selection through the Commission may

submit their completed applications in the prescribed printed form directly to the Commission. They should, however, immediately inform the Head of their Office/Department giving details of the examination/post for which they have applied, requesting him/her to communicate his/her permission to the Commission directly. In case the Head of the Office/Department considers it necessary to withhold the requisite permission, he/she should inform the Commission within 30 days of the closing date for the receipt of the applications. In case no such communication is received from the Head of the Office/Department, it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the government employee in question to be considered by the Commission.

**(Authority: GoI, MHA, UP & AR OM No.42015/4/Estt.(C) dated 01.01.79 received with Headquarters Office's Endorsement No.330-NGE.III/79-77.I dated 07.02.79)**

6. The DoPT issues consolidated instructions on Forwarding of Applications from time to time, which contain the various conditions subject to which applications for outside employment could be forwarded. The web address of their OM No. 1669271204071 dated 24.11.2022 in this regard is given below for reference.

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=282&headid=>

#### **9.16 LIBERALISATION OF THE CASES OF PERMANENT EMPLOYEES FOR THE PURPOSE OF REGISTRATION WITH EMPLOYMENT EXCHANGE FOR HIGHER POSTS – ISSUE OF NOC**

It has since been decided that along with temporary employees, permanent employees may also be allowed to register their names with the Employment Exchange for posts under the Government/Public Sector Undertakings/Autonomous Bodies on production of a 'No Objection Certificate' from their employees. The grant of such certificates to such permanent employees will, however, be subject to the following conditions:

(i) The employee should be registered only for a post higher than the one he/she is holding under the Government. In cases of doubt as to whether the post for which a permanent employee intends to register his/her name with the Employment Exchange is higher than the one he/she is holding under the Government, the decision of the Head of the Office/Department shall be final.

- (ii) On being selected for appointment by the Government/Department/Public Sector Undertaking/Autonomous Bodies for the higher post, he/she may be treated as on deputation/Foreign Service for a period of one year only. On the expiry of this period, he/she should either revert to the parent department or resign from his/her post under the Government.
- (iii) Once an employee has reverted to the parent Department, he/she should not be allowed a 'No Objection Certificate' against a period of 2 years.
- (iv) The Employment Exchange would sponsor only those permanent/quasi permanent employees for higher posts under the Government etc. for which the employee is eligible on the ground of age, educational qualifications etc.

**(Authority – GoI, MHA Memo No.14/1/69-Estts.(A) dated 29.07.70)**

The Government officials - permanent or temporary - should immediately inform the Head of the Office or Department giving details of the posts for which they have been sponsored by the Employment Exchange requesting him/her to communicate his/her permission to the appointing authority directly. In case the Head of the Office or Department considers it necessary to withhold the requisite permission, he/she should inform the appointing authority concerned immediately after getting information from the government official. In case no such communication is received from the Head of the Office or Department, it shall be presumed by the appointing authority of the Department in which he/she has been sponsored by the Employment Exchange that there is no objection on the part of the present employer to the government employee being considered for appointment.

#### **9.17 SPONSORING CANDIDATES FOR DEPUTATION/FOREIGN SERVICE**

It has been decided that action should be taken for sponsoring candidates for deputation as soon as the requisition from the borrowing department is received in this office directly or from the Principal Accountant General (A & E) or from the C&AG. If the requisition is received from the C&AG, the names of the officials should be recommended to the C&AG. If it is from the Principal Accountant General (A&E), the names should be recommended to them. If it is received directly in this office, the names should be recommended directly to the foreign body. The Director General of Audit (Central), Kolkata is competent to sanction the retention of the government officials up to four years in the foreign body after which the case should be referred to the C&AG of India.

## **9.18      OFFICIATING APPOINTMENT FOR SHORT PERIODS**

1. Following the instructions issued by the Government of India, Ministry of Finance on the subject, the C&AG has directed that the Directors General of Audit, who are the Heads of Department, on their respective spheres will exercise, in future, the powers to fill vacancies for two months duration or less without making a reference to the C&AG.

2. It has been decided that, with immediate effect, short-term vacancies may be filled in the normal manner only if their duration exceeds two months. It does not mean, however, that vacancies exceeding two months by just a few days, should be filled as a matter of course; this would indeed be contrary to the spirit of the above decision. Officiating promotions should be made in the normal course only when the vacancies exceed two months by an appreciable margin. Officiating promotions in vacancies of two months' duration or less may, however, be made only in very exceptional circumstances, and after obtaining the prior personal approval of the Head of the Department.

**(Authority: C&AG's Office's Endorsement No.6002-GE.I/413-59 dated 03.12.51 read with No.551-GE.I/413-59 dated 04.02.61)**

3. It has further been decided that a continuous chain of vacancies in the same grade, each of duration of two months or less should not be filled, except in the manner prescribed above.

**(Authority: C&AG's Office's endorsementt.No.170-394-A.II/59 dated 12.02.60)**

4. As regards the grant of extra remuneration to the promoted officer, it shall be regulated as follows:

(i) In cases, which are covered by FR 49, additional pay sanctioned to an officer appointed to hold additional charge of the full duties of the post may be granted only for a maximum period of three months, as otherwise it would lead to the justifiable inference that the need for the second post, in respect of which additional pay is drawn, does not exist. If in any particular case, it is desirable that the additional pay should be continued for a longer period, the prior concurrence of the Ministry of Finance will be necessary.

(ii) In case where an officer is formally appointed to hold full charge of the duties of a higher post on the same establishment as his/her own, in addition to his/her ordinary duties he/she can draw the pay that would have been admissible to him/her, if he/she was appointed to officiate in the higher post (unless the competent authority reduces his/her officiating pay under FR 35) but not additional pay. Such officiating pay may be drawn for the entire period the dual charge lasts.

**(Authority: C&AG's Office's Memo No.6487-NGE/569-55 dated 12.09.55)**

**Note:**

The administrative department of Government concerned has complete discretion to appoint an officer:

- a. To officiate fully in a vacant post,
- b. To hold additional charge of the full duties of the post,
- c. To hold current charge of the routine duties of the post,
- d. To leave it vacant.

Pay in such cases may be fixed in the manner indicated below:

- (i) FR 31 will apply when it is considered essential to make full officiating arrangement,
- (ii) FR 49 will apply when an officer is appointed to hold additional charge of the full duties of the post. In that case, the officer can draw the pay of the higher of the two posts and be granted additional pay which should not ordinarily exceed one fifth of the pay of the lower post *vide Para 4 of Finance Department OM No.F.15 (II)-R.1/31 dated 02.06.31.*
- (iii) Where an officer is appointed to hold current charge of routine duties of the higher post, he/she may be granted a special pay (excluding overseas pay).
- (iv) It should not be necessary to make a formal appointment sanctioning the combination of posts and additional remuneration in cases where the vacancy does not exceed 14 days.

**9.19 SERVICE BOOKS**

1. Service Books in prescribed format should be maintained for all permanent members of the office establishment as well as for those temporary officiating government servants who have been or are likely to be employed for a period exceeding one year. The Service Book in respect of the Gazetted Officers will remain in the custody of the Administration Section and those of the non-Gazetted staff members with the Entitlement Section. The AAOs/Supvrs. will be responsible for the correctness of the Service Books and for keeping them up to date. Anyone requiring an inspection of his/her service book may see it in the presence of the AAOs/Supvrs. of the above Sections.
2. Since the year 2014, this office has been digitizing the Service Books of the officials of this office, by scanning the same and preserving the scanned copies, in CDs, in fire-proof safe. The

purpose of the said exercise is to ensure that important service records of the employees can be retrieved in the unfortunate event of fire, theft etc.

#### **9.20 ALTERATION OF DATE OF BIRTH**

The date of birth as declared by the government servant and accepted by the appropriate authority shall not be subject to any alteration except as specified in Note 5 below FR 56. An alteration of date of birth of a government servant can be made, with the sanction of C&AG of India, if:

- (a) a request in this regard is made within five years of his/her entry in Government service;
- (b) it is clearly established that a genuine bonafide mistake has occurred; and
- (c) the date of birth so altered would not make him/her ineligible to appear in any School or University or UPSC examination in which he/she had appeared for entry into Government service on the date on which he/she first appeared at such examination or on the date on which he/she entered Government service.

#### **9.21 VERIFICATION OF SERVICES**

The procedure for verification of service of the Government servants has been outlined in the GFRs 2017. Detailed Rules for maintenance of Service Books are contained in SR 197 to 203. Service Books maintained in the establishment should be verified every year by the Head of Office who, after satisfying himself/herself that the services of government servants concerned are correctly recorded in each Service Book shall record the following certificate:

*"Service verified from ..... (the date record from which the verification is made)..... up to ..... (date)....."*

#### **9.22 VERIFICATION OF THE STOCK OF SERVICE BOOKS**

The stock of Service Books should be verified twice a year, once in January and again in July. The verification should be conducted to see that no Service Books are missing, and the fact of verification should be recorded in the 'Register of Service Books' over the dated initials of a Gazetted Officer, not connected with office administration, as selected by the Group Officer (Admn.). For the purpose of selection of the Gazetted Officer, the section(s) maintaining the Service Books should obtain the approval of the Group Officer (Admn.) sufficiently in advance.

After the name is selected, the section(s) should convey the orders of the Group Officer (Admn.) to the Gazetted Officer concerned.

The 'Registers of Service Book' should be maintained cadre-wise for Group A, B, and C staff in the Proforma in **Annexure XI**. The item of work should be included in the Sectional Calendar of Returns.

### **9.23      PROCEDURE FOR VERIFICATION OF SERVICE FOR PENSION**

1. Test check of the Service Books of the staff of this office shall be conducted by the ITA Section. The quantum of check as prescribed by the C&AG in letter No.928-Admn.II/348-61 dated 26.06.62 will be 25% including therein the Service Books of all government servants who are due to retire during the next five years. For this purpose, the Registers of Service Books maintained in the Administration and Entitlement Sections should be submitted on the 10<sup>th</sup> of each month to the Group Officer (Admn.) indicating the names of the government servants who are due to retire within the next five years for selection and check by the ITA Section. The ITA Section will check the Service Books and record a certificate of check therein over the dated initials of the AAO/Supvr. The work should be completed by the 25<sup>th</sup> of each month and the Register submitted again to the Group Officer (Admn.) by the end of that month.

2. The check of Service Books should be to ensure that they have been kept up to date and that they contain a certificate of annual verification of service with reference to Cut list/Pay bills etc. The entries in the (pay) column should also be verified with reference to the office copies of the pay bills for the month in which the Service Books will be checked. It will also be necessary for the ITA Section to verify with reference to the Gradation List that the list of government servants due to retire within the next five years has been correctly prepared by the Administration and the Entitlement Sections. The check of Service Books of the staff of ITA Section will be done by OAD in the same way as above.

3. The submission of Register of Service Books and completion of work every month by the ITA Section and OAD (Works) should be watched through the Calendar of Returns of the Administration and the Entitlement Sections.

**(Authority: C&AG's Office's endorsement No.2469-Admn.I/558-63 dated 17.09.62)**

#### **9.24 RE-ATTESTATION OF SERVICE BOOKS**

The signature of government servants in the Service Books should be dated and all entries therein should be re-attested every five years.

#### **9.25 MERIT CERTIFICATES – MAINTENANCE OF REGISTER**

1. The C&AG has decided that the AAO/Supvrs. and BOs should maintain a Register in the form prescribed in **Annexure XII** for keeping a continuous record of the instances of good work done by the staff under their charge. The material contained in the register should be made use of by them while writing the APARs.
2. It has further been decided by the C&AG to introduce a scheme of issue of 'Merit Certificate' with a view to recognizing outstanding work done by the staff. All BOs should therefore submit their recommendations with reference to the entries recorded in the register referred to above, through their Group Officer, to the Group Officer (Admn.) by 15<sup>th</sup> February each year for necessary action.

#### **9.26 GRANT OF INCREMENTS TO MTS**

The BO in-charge of the routine work of the Entitlement Section will grant all increments to MTS posted at the Main Office, Kolkata. If the increment is withheld, the orders of the Group Officer (Admn.) will be necessary.

#### **9.27 PROCEDURE FOR GRANT OF INCREMENTS AND THE MAINTENANCE OF INCREMENT REGISTER**

1. On the recommendation of the 7<sup>th</sup> Pay Commission, there will be a uniform date of increment for all government servants either 1<sup>st</sup> July or 1<sup>st</sup> January in each year. An Increment Register in Form SY 229 appended as **Annexure XIII** should be maintained by the Administration Section/Entitlement Section in respect of Gazetted and Non-Gazetted officials respectively. In order to facilitate the work, the names may be written according to categories of staff and sufficient space left after each category in order to accommodate the addition of more names.



2. The register should be submitted to the BO (Admn.) and BO (Entitlement) on the 18<sup>th</sup> of July and 18<sup>th</sup> of January in each year after the entries therein are completed by the concerned section for admission of the increment. All increments formally admitted should be drawn in the Pay Bills. The officer who passes the bills should see that the increments have been duly drawn for all those whose increments are due.

3. In the case of revival of an increment, withheld or deferred, the orders of the sanctioning authority should be noted in the register after orders are obtained in each case. These entries should be attested by the respective BO when the register is submitted to him/her monthly. A separate register in the same form should be maintained for the MTS of the office establishment and the above procedure should be followed *mutatis mutandis* for the maintenance of this register.

#### **9.28 NOTING OF ARREARS CLAIMS AND ATTESTATION THEREOF**

The claims of arrears pay and allowances will be drawn separately and a note to this effect will invariably be made in the remarks column of the Pay Bill Register against the entries of the period to which they relate.

#### **9.29 EXTENSION OF SERVICE, Re-employment and hiring on short-term contract basis**

1. **Extension:** FR 56 (d) states that no Government servant shall be granted extension of service beyond the age of retirement of 60 years. However, provisos below FR 56(d) allow for making an exception in certain category of Government servants, subject to the prescribed conditions.

2. **Re-employment:** No proposal for employing a Government servant beyond the age of superannuation of 60 years shall be considered. Further, no person can be appointed/re-appointed to Central Government Service after the age of superannuation of 60 years through contract.

**(Authority: FR 56 & DoPT's OM No. 26012/6/2002-Estt. (A) dated 9<sup>th</sup> December, 2002.)**

3. **Hiring on short-term contract:** In terms of Headquarters office Circular No. 06-2015 circulated vide letter No. 150-Staff (App)/22-2012 dated 10.03.2015, read with letter No. 763-Staff (App)/22-2016 dated 27.05.2019 and other instructions issued by the Headquarters office from time to time, retired officials can be hired on short-term contract basis against vacancies in

the cadre of Sr. Audit Officer/PPS/AAO/PS/Sr. Auditor/Stenographer Gr. I etc., subject to the stipulated conditions.

### **9.30 PROVISIONAL PAYMENT OF PAY & ALLOWANCES**

In order to avoid hardship, the Head of the office may sanction provisional payments of substantive pay, for a period of three months in the first instance which may be extended up to 6 months on further request, to a non-Gazetted staff pending receipt of LPC either on reversion from a Gazetted post or on transfer from one non-Gazetted post to another. The official concerned will furnish the details of his/her pay and allowances, advance if any drawn in the previous post and deductions on account of G.P. Fund, Income Tax, and refund of advances etc. in the declaration form appended as **Annexure XIV**.

**(Authority: GI, MF (Dept. of Expdr.) OM No. F.7 (15)-E.III (A)/64 dated 18.05.64)**

### **9.31 DEATH OF ANY EMPLOYEE TO BE REPORTED TO THE DGA**

The death of any employee in the office should be reported to the Director General of Audit as soon as intimation is received.

### **9.32 ISSUE OF LETTER OF CONDOLENCE**

On receipt of the confirmed report of death of an employee up to the level of Sr A.O., the Director General of Audit may issue a letter of condolence to the bereaved family. Similar action may be taken by the Group Officer (Admn.) in case of MTS.

**(Authority: C&AG's Office's letter No.1430-NGE.II/99-69 dated 10.07.67 and 737-GE.II/41-67 dated 18.07.67)**

### **9.33 REPORT OF SETTLEMENT OF DUES IN RESPECT OF DECEASED GOVERNMENT SERVANTS**

It has been decided that the Family Pension, Death Gratuity and other dues are to be settled within a period of one month from the date of death of a Government servant. Accordingly, a report should be sent to the C&AG intimating the settlement of the case.

**(Authority: Min. of P,P.G.&P, Deptt of P&PW OM No.1/11/2021-P&PW(E) dated 03.06.2021, read with Headquarters Office's letter No. 115-Staff Entt. (Rules)/A.R./08-2018 dated 17.06.2021.)**

### **9.34**      **PROCEDURE FOR CHANGE OF NAME**

The following procedure for a change of name by government servants have been decided upon in consultation with the Ministry of Law:

(i) A government servant wishing to adopt a name or to effect any modification in his/her existing name, should be asked to adopt the change formally by a deed (Specimen in **Annexure XV**) for changing his/her name. In order that the execution of the document may not be in doubt, it is desirable that it should be attested by two witnesses, preferably those known to the Head of the Office in which the government servant is serving. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as the Gazette of India publication, this being undertaken by the government servant at his/her own expenses. In both cases, for publication of the advertisement in the Gazette of India, the Government of India Publication Branch, Civil Lines, Delhi may be approached.

(ii) It is only after formalities described in the foregoing paragraph have been complied with and a satisfactory evidence of identity and execution of the document adduced by the government servant, the adoption of the new name or change in the existing name should be recognized officially. Entries in Government records, as far as may be necessary, be amended accordingly. True copies of the relevant documents should be retained by the Head of the Office concerned. The same procedure also applies for change in the religion by a government servant with suitable modifications in the Deed Form.

**(Authority: C&AG's Office's endorsement No.753-NGE.II/69-48.II dated 29.12.48 and Memo No.2685-NGE.II/69-48 dated 20.09.52)**

### **9.35**      **SECOND TA ADVANCE**

A second advance of Travelling Allowance (TA) on tour to the Inspection Field Parties (SAOs/AAOs and Non-Gazetted Officers) is admissible pending receipt of the adjustment bills for the first advance.

### **9.36**      **INTIMATION REGARDING LEAVE TRAVEL CONCESSION**

When the journey to the Hometown or to any place within India is undertaken by Government servants and/or members of their families, the Government servant concerned should intimate

beforehand their intention of availing of the benefits under the Leave Travel Concession Scheme in the form appended as **Annexure XVI**.

**9.37 TA FOR APPEARING IN THE SAS EXAMINATION**

Traveling Allowance may be granted to candidates at outstations for the to and fro journeys to appear at the SAS Examination under SR 132 only in respect of any two attempts at each Group of the Examination.

**(Authority: C&AG’s Office’s letter No.936-NGE.I/29-55 dated 17.05.55 and No.349-B.GE.I/29-55 dated 23.02.56 read with clarificatory orders No.2432-NGE.I/31-60 dated 01.02.60 and No.617-NGE.I/73-71 dated 11.03.71)**

**Note 1:** Passing the SAS Examination (Commercial) is not a condition of preferment in Government service for an AAO of Civil Branch and as such the period spent by such person for journey to and from an outstation to take the Group II of SAS Examination and the day or days of the Examination cannot be treated as duty.

(Authority: C&AG’s Office’s letter No.1911-NGE.I/207-54 dated 08.09.54)

The position is clarified as under:

Query	SAS of any branch for candidates not having already qualified in a branch of the SAS Exam	SAS of any branch for candidates having already qualified in another branch of SAS Exam
Whether the period of examination is treated as duty	Yes. (Since it is a condition of a preferment in Government service)	No. (Since it is not a condition for further preferment in Government service)
Whether the period spent in the to and fro journey to appear at the examination is treated as duty.	Yes, as above.	No, as above.

**(Authority: C&AG’s Office’s letter No.2298-NGE.I/207-54 dated 05.11.54)**

**Note 2:** It has been decided that the period spent in the journey and the days of examination in connection with the Revenue Audit Examination will also be treated as duty and TA will be allowed to the same extent as admissible to the persons appearing at the SAS Examination.

**(Authority: C&AG’s Office’s letter No.696-NGE.I/8-63 dated 27.04.64)**

**Note 3:** It has also been decided that TA for appearing at both the SAS and RA Examination in respect of Government servant while on Deputation/Foreign Service, will be borne by the borrowing department.

**(Authority: C&AG's Office's letter No.531-NGE.I/294-65 dated 14.02.66)**

**Note 4:** It has been decided that if the periods of training of the candidates in connection with Group I and II of the SAS Examination shall be less than 3 months at a particular station (irrespective of the fact whether the total period of training at different outstations is more than 3 months). Traveling allowance, as on transfer, will, however, continue to be admissible when the period of training at an outstation is three months or more. The actual rates of daily allowance to be paid to the candidates where the period of training is treated as on tour may be decided by the Head of the Department in IA&AD in terms of SR 164 according to the conditions of each case.

**(Authority: C&AG's Office's letter No.1596-NGE.I/8-63 dated 21.07.65)**

**Note 5:** No TA is admissible for journeys performed to appear at the SAS Examination in the same station.

### **9.38 COUNTERSIGNATURE OF TA BILLS**

1. The Director General of Audit countersigns all Travelling Allowance bills of Group Officers of the office. The respective Group Officer countersigns all Travelling Allowance bills of the other Gazetted Officers belonging to his/her Wing.
2. The BO (Entitlement) has been authorized to exercise the powers of Controlling Officer for countersigning the TA Bills of non-Gazetted staff.

**(Authority: O.O. No. Central/23-25/Vol.2/478 dated 24.09.96)**

### **9.39 COUNTERSIGNATURE OF CLAIMS OF NON-GAZETTED STAFF ON ACCOUNT OF MEDICAL CHARGES**

The BO (Entitlement) is authorized to exercise the powers of Controlling Officer for countersigning the medical reimbursement bills of non-Gazetted staff subject to the following conditions:

- (i) That the bills for an amount of ₹1000.00 or more will continue to be countersigned by the Group Officer (Admn.);

- (ii) Cases of the government servants whose progressive total of medical bills exceeds ₹10,000.00 per annum, should be brought to the notice of the Group Officer;
- (iii) Reports of the ITA Section, if any, on the medical bills and replies thereto should be submitted to the Group Officer (Admn.) for information.

#### **9.40 CLAIMS OF TRAVELLING AND OTHER ALLOWANCES ON RETURN FROM DEPUTATION**

Claims for traveling allowance and other allowances on return from deputation, should be submitted immediately on their return to this office and claims for luggage freight will not be passed, unless supported by Railway Receipts. A cash receipt can be obtained on application at the time of booking from Railways.

#### **9.41 PROCEDURE FOR PAYMENT OF ARREARS OF PAY AND ALLOWANCES OF A GOVERNMENT SERVANT WHERE LPC HAS BEEN ISSUED**

The following procedure may be adopted in the matter of drawing of arrears of a government servant who has been transferred from one office to another and in respect of whom Last Pay Certificate (LPC) has been issued:

The Drawing and Disbursing Officer of the office in which the government servant is currently working may prepare a 'Due and Drawn Statement' in respect of arrears of pay and allowances of such a government servant and send it to his/her earlier office/parent office, as the case may be for verification of the claim. The latter office may check these statements, make entries in their records (i.e., in the Pay Bill Register) and return to the concerned Drawing Officer a certificate that the arrears relating to the government servant have been noted in the relevant records. On receipt of the 'Due and Drawn statement' duly vetted by the earlier/parent office, the Drawing and Disbursing Officer may prepare the arrears bills of the government servant in proper form, record the necessary certificate as required in Rule 89 of CGA (Receipt and Payments) Rules, 1983 and draw the bills from the PAO and disburse the arrears to him/her. The expenditure on this behalf may be debited against the budget provision of his/her office. In the case of government servants working in Defence/Railways, P & T and other Governments, transferred to Civil Departments and vice-versa the procedure referred to above is further modified to the extent that while accepting

the 'Due and Drawn Statement' of arrears claims, the concerned office should also accept the debit thereof, record the classification and return it to the Drawing and Disbursing Officer of the office in which the government servant is actually working for drawal of arrears and payment to him/her.

**(Authority: GoI, MoF OM No.F.10940-E/73 dated 07.01.74 and Headquarters Office's endorsement No.138-TA.II/298-72 dated 29.01.74)**

#### **9.42 OFFICE CONTINGENCIES**

1. The power to sanction various contingent expenditures by the Head of the Department and/or Head of the Office is contained in Item No.14 of C&AG's MSO (Administrative) Volume-II.
2. The claims on account of taxi hire or other conveyance charges should be got countersigned by the Group Officer in the case of Sr. AOs/AAOs and by the BOs in the case of non-Gazetted Government servants before they are submitted to the Entitlement Section for reimbursement.
3. There is a permanent advance in the office for meeting emergent expenditure. This amount is sanctioned amongst different branches of the office, viz. Administration, Record, Welfare, under the orders of the Director General of Audit. But the acknowledgement for the total amount is furnished to the Pay and Accounts Officer by the routine officer in-charge of the Entitlement Section after obtaining the acknowledgements from different branches by the 15<sup>th</sup> of April every year.
4. The contingent register should be kept by the AAO/Supvr. of the Entitlement Section. It is the duty of the AAO/Supvr. in-charge of the routine work of the Section to watch the progress of expenditure and to draw a fully vouched bill in recoupment of the advance as soon as it is running out. A similar bill is drawn on the last day of each month, in accordance with Rule 111 of CGA (Receipt and Payment) Rules, 1983, if any payments have been made since the last drawal. The bill and sub-vouchers, together with the Contingent register are submitted to the BO of the Entitlement Section for signature.

**Note:** Under Rule 110 of CGA (Receipt and Payments) Rules, 1983, the duty of initialing each entry in the contingent register has been delegated by the Director General of Audit to the BO of the Entitlement Section.

5. Director General of Audit has declared the Group Officer (Admn.) of this office to be the Head of the office for the purpose of Part III, Section IV of CGA (Receipt and Payment) Rules, 1983 Vol. I.

6. The Sr. Ar./Ar. dealing with Contingent Register will maintain a Liability Register in which are noted sanctions exceeding ₹20.00 and the date of their adjustments. As soon as such sanctions are received, they are entered in this book and submitted to the AAO/Supvr. for his/her initials. When these sanctions are adjusted either by cash payment or by cheque or by book adjustments, the mode of adjustments is noted in the register under the initials of the AAO/Supvr. The register is submitted to the BO on the 5<sup>th</sup> of every month.

7. All indents for purchase or repair of office furniture or for any article required for office use should be sent to the BO (Record) for compliance through the BO of the Section indenting for the articles, and the BO (Record) will arrange for the supply of the articles required.

8. Annually, in March, all broken and useless articles of furniture, such as chairs, stools etc. will be sold under the orders of the Director General of Audit by public auction to be held in presence of BO (Record) after notice has been widely circulated. The sale proceeds, immediately on realization, are to be credited in the office accounts.

9. Unless very satisfactory explanations are given for the loss of keys, the BO (Record) will not provide new ones but will recover their cost from the parties, indenting for them. The cost of chairs etc. broken by careless use will similarly be recovered from the persons responsible.

#### **9.43      CONTINGENT PAYMENTS**

**Advance contingent payments:** Application for advance payments out of the permanent advance for meeting contingent expenses must be sanctioned by the BO in-charge and adjustment bills in respect of such advances submitted within a week from the date of drawal thereof.

**Petty Contingent Vouchers:** - Petty contingent vouchers must in all cases indicate the names of persons to whom the payments are to be made. They must not be allowed to pass into the hands of the payees concerned. After they are properly countersigned by the BO-in-charge they should be made over to the concerned Ar. who after satisfying himself/herself that they are in order will enter them in a subsidiary register to be opened under the heading 'Petty Contingent Vouchers received and passed for payment', number them serially and put them up to the BO of the Entitlement Section together with the said register through the AAO/Supvr. of the Entitlement Section. Except in very urgent cases, the concerned Auditor will receive the vouchers at 3.00 PM daily and put them up to the BO-in-charge of the routine work of the Entitlement Section the following morning. The vouchers, after they have been passed by the BO of the Entitlement Section, are subsequently



put to Group Officer (Admn.) for his/her final approval. These vouchers are then made over to the Cashier for payment. The Cashier will, after closing the Cash, make over the paid vouchers to the Auditor dealing with Contingent Register who will then enter them in the contingent register and submit the register to the BO of the Entitlement Section through the AAO/Supvr. for attestation of the entries made therein.

All contingent bills must be entered in the Bill Register with the relevant numbers quoted therein. This will facilitate a thorough check through a single register of the encashment of bills drawn and paid by the Entitlement Section.

#### **9.44 TELEPHONE CONNECTION AT THE RESIDENCE OF OFFICERS**

The power to sanction telephone connections at the private residence of officers working in the IA&AS cadre is contained in Serial No.18 (xvii) Section A of MSO (Administrative) Volume II.

#### **9.45 SECURITY DEPOSIT OF CASHIER**

The C&AG has decided that when a person is appointed substantively or in an officiating capacity as a Cashier in IA&AD, he/she should be required to execute a policy of Fidelity Bond and a Security Bond, which should contain a specific provision to the effect that he/she will remain responsible for any loss that may be caused during his/her absence on leave by the action or neglect of his/her substitute, if the latter, though appointed by the Head of the Office, be the Cashier's nominee. The Director General of Audit may however exempt the Cashier from furnishing Fidelity Bond provided the officiation in the post of Cashier does not exceed the period of three months and the government servant is permanent.

**Note:** The Security Bond does not require registration.

**(Authority: Letter No.4079/51 dated 01.06.57 from the Solicitor to the Central Government at Kolkata)**

#### **9.46 APPOINTMENT OF CASHIER**

It has been ordered by the Government of India that the practice of appointing temporary Auditors/Clerks to handle cash is objectionable and risky. Only permanent government servants may be appointed to the post of Cashier.

**Note 1:** The term Cashier should include Assistants entrusted with the duty of handling cash.

**(Authority: GI, Min. of Finance OM No.3452-E.G.I/49 dated 02.07.49 and notes/orders thereunder)**

**Note 2:** All payments of premium should be made through the Administration Section. The BOs in charge of Sections, in which there are posts of Cashiers or Assistant Cashiers should promptly report to the Group Officer (Admn.) any event necessitating the appointment of substitutes in place of anyone entrusted with the duty of handling cash. None should be allowed to handle cash without the prior approval of the Group Officer (Admn.). Immediately on receipt of the BO's report, the Administration Section will take necessary steps to get the name of the approved substitute incorporated in the collection of Fidelity Bond for the office. If it is possible, the name of the approved substitute should be intimated to the Insurance Company before the actual appointment is made.

#### **9.47 CHANGE OF RELIGION OF SC/ST OFFICIALS**

Under existing orders of the Government of India, Scheduled Caste and Schedule Tribe officials, who subsequently change their religion (from Hinduism to another) are not entitled to the benefit of their caste in the matter of promotion etc. It is, therefore, required that all the members of the staff and officers of this office belonging to the Scheduled Caste/Schedule Tribe community may submit a certificate, in writing, to the effect that they have not changed their religion which they professed at the time when caste certificates were issued in favour of them by the prescribed authorities.

**(Authority: Headquarters Office's letter No.1460-N.II/8-82/I dated 29.05.82 and No.2163-N.III/13-85/I dated 02.07.87 circulated under O.O. No. Admn/I/1272/70 dated 25.06.87)**

#### **9.48 TRANSFER POLICY FOR BRANCH OFFICES**

1. The officials of this Office who are below 56 years of age, are eligible for transfer to the Branch Offices at Port Blair and Guwahati on the basis of a seniority-based roster for a period of two years. However, the officials transferred to the Branch Office, Port Blair, will have an option to seek repatriation, after completion of tenure of one and a half years. The application for repatriation may be considered on the basis of the facts and circumstances of the case.

2. Officials in a particular cadre would be transferred against vacancies/requirement at the Branch Offices for a second time when all the available officials in the transfer roster of that cadre have already been transferred to either of the Branch Offices or the erstwhile Resident Audit Office (RAO), Farakka Barrage Project, Farakka in their existing cadre or any other cadre. The tenure of officials transferred to the Branch Offices for a second time would be a minimum of one year for the Branch Office, Port Blair, and a minimum of one and a half year for the Branch Office, Guwahati.

3. The officials who continue at the Branch Offices beyond their prescribed tenure (during the first time or second time posting) may be granted additional House Rent Allowance (HRA) up to the third year of posting, subject to fulfilment of extant provisions in this regard. However, the same would be paid only in those cases where the officials are retained in official interest.

**Note: For detailed information regarding present Transfer Policy, the Office Orders (Admn. Series) [No. 139 dated 06<sup>th</sup> August 2019](#) and [No. 246 dated 6<sup>th</sup> December 2022](#) may be consulted.**

#### **9.49 UNILATERAL TRANSFER**

The scheme of unilateral transfer in all cases within IA & AD and from Ministries/Departments to IA & AD has been dispensed with.

**(Authority: Headquarters Office's Circular No. 24-NGE/97 issued vide No. 1005-N(App) / 24-97 dated 27.08.1997)**

#### **9.50 MUTUAL TRANSFERS IN Gr. B & C CADRES IN THE IA&ID-REGARDING**

Mutual Transfers in IA&AD are being governed by the instructions/guidelines contained in various circulars. After reviewing existing instructions, following set of comprehensive guidelines will supersede all the existing instructions/guidelines on the subject:

(i) Mutual Transfers may be permitted in respect of all the regular Gr. B & C posts, excluding the posts of Sr.AO/AO, in the department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Sr. Auditor and an Accountant and Sr. Accountant may also be permitted subject to the condition that the concerned Sr. Auditor/Sr.

Accountant will have to seek reversion to the lower post of Auditor/Accountant. On reversion to the lower post, the pay will be fixed in terms of the DoPT's OM No.16/4/2012-pay-I dated 05.11.2012. Such Sr. Auditor/Sr. Accountant who will seek reversion to the post of Auditor/Accountant may be considered for promotion to the post of Sr. Auditor/Sr. Accountant in the new office only after completion of the minimum length of service required for promotion to the post of Sr. Auditor/Sr. Accountant in the new office. However, in such cases, at the time of promotion as Sr. Auditor/Sr. Accountant in the new offices, the benefit of pay fixation in terms of FR-22 (I) (a)(1) would not be admissible.

(ii) Mutual transfers allowed will not be in public interest and the officials mutually transferred will be the junior-most in the respective cadre on the dates of their joining in the new offices.

(iii) If the officials willing for mutual transfer belong to different categories (UR, SC, ST, OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the officials of different categories.

(iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.

(v) In case of officials recruited under sports quota, mutual transfers during first 10 Years of their service would be allowed between the same discipline of sports.

(vi) Mutual Transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned officials will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with the exemptions, if any, would be carried forward in the new office.

(vii) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.

(viii) Mutual Transfers may be permitted only once in the entire service career of an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.

(ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/ Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.

(x) The concerned head of the Department will have to initiate action within 10 days from the date of receipt of the application and dispose of the case within 60 days.

(xi) The case of mutual transfer in respect of non-Gazetted Gr. B & C posts would be finalised by the local Head of Department at their own level and intimate the details to the headquarters for information. However, the cases of mutual Transfer of Gazetted Gr. B officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.

(xii) These instructions will come into force from the date of issue. However, the cases of mutual transfer already finalised need not be reopened.

**(Authority: Headquarters Office's Circular No. 16 Staff Wing/2013 issued under letter No. 885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013)**

(xiii) Officials joined on mutual transfer shall be eligible for availing un-availed consecutive chances on attaining the eligibility i.e., after completing requisite length of service in new office.

**(Authority: Headquarters Office's Letter No. 12/241-Exam/SAS/Reg/(Supp)/Feb.Mar 2013 dated 07/01/2019)**

## **9.51 TRANSFER ON DEPUTATION/FOREIGN SERVICE**

9.51.1 Deputation/Foreign Service is guided by the instructions issued by the DoPT from time to time. The web address of the DoPT's OM No. 1667555503571 dated 08.09.2022 is given below for reference:

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=145&headid=>

One of the important OMs in this regard is DoPT's OM No. 6/8/2009-Estt. (Par II) dated 17.06.2010. Web address of the same is also given below for reference:

[https://documents.doptcirculars.nic.in/D2/D02est/6\\_8\\_2009-Estt.Pay-II-B-17062010.pdf](https://documents.doptcirculars.nic.in/D2/D02est/6_8_2009-Estt.Pay-II-B-17062010.pdf)

The instructions regarding 'Deputation Within India' and the instructions regarding 'Deputation/Delegations Abroad' are also contained in Appendices 5 and 6 respectively of the Fundamental Rules and Supplementary Rules (FRSR) Part I.

The officers and staff members may consult the above webpages/FRSR for detailed information on the subject.

9.51.2 Further, Headquarters Office has issued the following Deputation Policy for non-IAAS officers for deputation outside IA&AD.

1. Directly recruited officials shall be eligible to apply for deputation only after completion of 5 years of regular service since appointment. On promotion, officials shall be eligible to apply for deputation after completion of two years' regular service to the promotional post.
2. Deputation of officials outside IA&AD shall be permitted if the vacancy is up to 15 percent of sanctioned post in the Cadre Controlling Office. The vacancy position for this purpose would be calculated on a half yearly basis, as on 1<sup>st</sup> January and 1<sup>st</sup> July of the year.
3. While calculating vacancy for the cadre of SAO, number of SAO (Ad-hoc) shall be counted along with PIP of regular SAO against the sanctioned strength of SAO, AAO (RT) and SAS passed officials waiting for promotion to the post of AAO shall be counted along with PIP of regular AAO against the sanctioned strength of AAO.

4. Officials may apply for deputation 4 times in a calendar year. In case of officials, whose applications have already been forwarded for deputation outside IA&AD, and who subsequently apply for another deputation, while forwarding the application, the borrowing organisation would be kept informed that the official has already applied for deputation in other organisation also and his/her selection is pending.
5. On fulfilling of criterion mentioned in aforesaid para (1) and (2), the Cadre Controlling Authority may forward the application of officials working under their control for posts in other Central/State Government Departments, Public Sector Undertakings and Autonomous Organizations owned or controlled by the Government, against open advertisement. However, prior approval of HQs is required before relieving the Gazetted Officers.
6. Deputation/ Foreign Service outside IA&AD shall be restricted to a period of 5 years and another 2 years will be considered on a case-to-case basis. There shall be a mandatory cooling off period of 3 years after completion of each period of deputation outside IA&AD as per the extant guidelines issued by the DoPT.
7. Cadre clearance/vigilance clearance would be granted by the Cadre Controller. No objection certificate for extension in the tenure of deputation up to 4<sup>th</sup> year would be granted by the Cadre Controller.
8. No objection certificate for extension in the tenure of deputation beyond 4<sup>th</sup> year would be granted by the DAI (HR) in the Headquarters if the vacancy is up to 15 percent of sanctioned post in the Cadre Controlling Office.
9. Other terms and conditions of deputation will be governed by DoPT's instructions, as applicable to the IA&AD.
10. In case of administrative exigencies, the above guidelines may be relaxed by the DAI (HR) as the Competent Authority.

**(Authority: Headquarters' letter No. 1050-Staff (App)-I/05-2022 dated 28<sup>th</sup> June 2022.)**

Additionally, it has been decided that requests for deputation/extension in the tenure of deputation of officials whose spouse is working in Central Government, State Government and Public Sector Undertaking may be considered sympathetically and the Heads of Department should strive to post the official at the station of the spouse. In case of inability to accept the requests for deputation of officials on spouse grounds, specific reasons along with case details,

may be forwarded to the Headquarters office for taking final decision by the Competent Authority. The deputation in such cases will, however, not be treated in public interest.

Detailed guidelines in this regard are available in [DoPT OM F. No. 28034/9/2009-Estt.\(A\) dated 30.09.2009.](#)

[\(Authority : Hqrs' Letter No. 1009-Staff \(App-1\)/08-2016 dated 06.08.2021\)](#)

#### **9.52 TRANSFER OF STAFF WORKING CONTINUOUSLY IN THE SAME SECTION FOR MORE THAN FIVE YEARS**

No staff member will ordinarily be left to work in the same section for more than five years continuously without the specific approval of the Director General of Audit. The AAO/Supvr. will submit a proposal twice every year (in April and October) for the transfer of Sr. Audit Officer/AAO/Supvr./Asstt. Supv./Sr. Ar./Ar./DEO/Clerk-Typist/MTS etc. who has continuously worked in the same section for more than 5 years. Transfers will be made, through the respective Transfer & Posting Board, at suitable opportunities in such a way that the work of no section is dislocated to any appreciable extent.



## **CHAPTER-X**

### **GOVERNMENT PROPERTIES**

#### **10.1 OFFICE BUILDING**

The Central Public Works Department (CPWD) is responsible for the proper running and maintenance of the Government of India (GI) Press Building on payment of sum on annual contract basis. The amount has to be determined with reference to CPWD's estimate of cost for the works, subject to approval by the Director General of Audit. The administrative approval and expenditure sanction of C&AG is required to be obtained wherever necessary.

#### **10.2 GENERAL RULES TO BE OBSERVED IN PUBLIC BUILDING FOR AVOIDANCE OF FIRE AND IN CASE OF OUTBREAK OF FIRE**

1. Due observance of cleanliness, and of the rules of hygiene is obligatory on the part of each and every employee while in the office. Spitting except in spittoons is strictly prohibited. The Lavatories, Water Coolers and Water Purifiers should be properly used. Unsanitary conditions, anywhere within the office premises, should be at once brought to the notice of the Welfare Officer, Officer-in-Charge of the Record Section and BO (Admn.).
2. During power failure etc. no attempt should be made to burn paper to light up the area.
3. All greasy rags, waste papers etc. should be carefully collected and deposited and not thrown away or allowed to be kept in heaps, as these materials are inflammable.
4. Smoking in office buildings is strictly prohibited.
5. Records, bundles, and papers should not be kept near the wiring and connector boxes behind the racks, as in the opinion of the Electrical Engineer, CPWD, there is every possibility of a fire originating from the pressure of such records on the wiring.
6. Should any fixture impede the extinction of fire, it should immediately be broken or cut away in case of an outbreak of fire. An alarm signal should at once be announced and a message sent to the nearest Police Station and Fire Brigade. Pending the arrival of the Police and Fire Brigade personnel, every endeavor should be made to contain the fire. All doors, windows and other openings should be closed. Power lines should be cut off to prevent spreading of fire by means of

electricity and the contents of the building should be removed from the places near the fire, as soon as possible and as far as practicable, with special attention to the more inflammable materials.

7. As a further precaution against fire, the last person to leave a section on every working day should see that all switches for fans and lights are turned off before he/she leaves the room.

8. It is suggested that at least once a year there should be a “fire drill” to check the efficacy of the firefighting equipment and to keep the staff well conversant with the rules and procedures.

9. The sick room of GI Press Building shall be properly maintained.

### **10.3 INSPECTION OF OFFICE ROOMS BY BRANCH OFFICERS**

1. Every BO should inspect the sections under his/her charge at least once a month and the fact of his/her having done so should be recorded in the monthly arrears report submitted to the Director General of Audit.

During these inspections, it should be particularly seen:

- a) that the sections are being kept tidy;
- b) that no unnecessary records are being kept on the tables;
- c) that the racks and almirahs are being made proper use of and that the records which are not required for immediate use are being neatly stowed away; and
- d) that all the books of reference and office order files have been properly maintained.

2. AAOs/Supvrs. are also personally responsible for ensuring that the following instructions are carried out:

- a) Vouchers, files, registers and other records obtained from the Record Room or other Wings of the office for reference should be returned without any avoidable delay;
- b) No records, which can be sent to the Record Rooms under the rules of office procedure, should be kept in office rooms;
- c) Records, which are to be sent periodically to the Record Rooms, should be made over to the Old Record Section on the due dates prescribed in the Record Manual of the office.

3. The BO (Record) will inspect the general condition of each room once a month (without fixing any particular date) and will report the result of his/her inspection to the Director General of Audit, if necessary.

#### **10.4 PRECAUTION AGAINST FIRE**

The staff, and in particular the AAOs, are to familiarize themselves through fire drills with the instructions issued by the Government of India from time to time relating to the procedure to be followed if fire breaks out and should act accordingly when necessity arises. The fire extinguishers placed in the office as precaution against fire must always be kept updated.

All officers and employees should familiarize themselves with the rules for the protection against outbreak of fire and the general arrangement for the protection of lives and documents.

#### **10.5 CUSTODY OF KEYS**

The MTSs in charge of caretaking duty are responsible for the custody of keys of all the rooms in the respective floors of the office. In case of fire or such other emergency during office hours, the Caretaker will get hold of the keys from the MTS. Beyond office hours, the watchmen on duty would inform about the incidence of fire to the personnel deployed at the Main Entrance of the Office/Fire brigade/Higher Authorities. Keys of Almirahs, Drawers should be carefully preserved by officials handling them and not left behind.

#### **10.6 SECURITY OF OFFICE FURNITURE AND FIXTURES**

With a view to ensure the security of the office furniture and fixtures e.g., Computers, Printers, Scanners, Projectors, electrical gadgets, Light & Fans, ACs etc. including other computer peripherals in different rooms as well as of the records of this office, the following instructions should be strictly followed:

- (1) At the close of the office at 6.30 PM, MTS engaged in caretaking duty in charge of different floors of the office building should give frequent rounds in their respective floors at short intervals to see which section is empty and should be closed up. Before closing a room, he/she should examine it to see if everything is all right.
- (2) If there are officials working in any Section after 6.30 PM, the last person leaving section should inform the MTS allotted for that floor about the approximate time of leaving, so that the MTS may come at that time to close the room. The MTS should examine the room in the presence of the official and then shut the doors.
- (3) Sometimes before the opening of the office the MTS should also examine the rooms to see whether everything is in their proper place.

(4) In case anything is amiss, the MTS during his/her examination of the rooms in any of the above cases should report it to the Caretaker. The AAO/Supvr., Record I should also be informed by him/her.

#### **10.7      SECURITY OF COMPUTERS**

In the present day's official works, computers play the most vital role as far as data capturing/storing/retrieval as well as receiving and transmission are concerned. This is furthermore important for an Audit Office where confidentiality of data at different stages is crucial. Thus, every single user of computers (Desktops/Laptops) in this office must ensure proper data storage and security. Following guidelines in this respect must be followed by all:

- 1) Shutting down the computer properly each and every day when one leaves office. No computer should be left open so that data is lost/found altered.
- 2) A backup copy of the entire day's work done should always be kept either in pen drive or in another computer. This minimizes the risk of accessing the data saved earlier in case one computer goes out of order the next day.
- 3) Do not allow unauthorized users to use computers meant for use by specific user(s).
- 4) Use of any spurious/ unauthorized software/games/packages/applications etc. leading to loss of existing data due to virus infection is prohibited.
- 5) Officials entitled to use internet, must use it very cautiously as it is the principal source of virus which not only affects the particular computer through which internet is accessed, but causes threat to the entire network/system.
- 6) Use password wherever possible, especially for data which are of secret/confidential nature.
- 7) Keep downloading of materials to the barest minimum.
- 8) Take printout of the official documents/materials only. Use of colour printouts is prohibited except where it is absolutely necessary for official work.
- 9) Surfing/Downloading/Printing of objectionable/Obscene sites/material/picture (a prime source of virus as well) is strictly prohibited and may invite disciplinary action.
- 10) Sending e-mails containing derogatory or indecent messages/materials pictures is totally prohibited and any complaint in this regard, both from the office as well as from outside, will be dealt with severely. This will also attract disciplinary/legal actions.

The above provisions will also apply *mutatis mutandis* to all Laptop users to whom Laptops have been provided by the office for official work/use. Further, the Computers (Desktops/Laptops), Printers, Scanners and other computer peripherals distributed to Sections/Officers/Staff should be handled with care as these machines are very sensitive and costly and mishandling of these equipment delays the work substantially.

## **10.8 DATA SECURITY**

Individual Sections/Wings/Officials issued with the IT assets by this Office are solely responsible for the storage as well as preservation of their respective data, considering the importance and future use of data.

Further, regarding data policy for handling official data, Headquarters has implemented the following provisions:

1. **For all Budget/Finance/PBR related data:** All financial data and procurement related correspondence is being maintained online through Public Financial Management System (PFMS)/Integrated Budget & Expenditure Monitoring System (iBEMS)/Government e-Marketplace (GeM) portal, hosted and maintained by National Informatics Centre (NIC) under Ministry of Electronics and Information Technology.
2. **Field Audit:** All field audit related data, e.g., Audit Tour Programmes, Inspection Reports/Local Audit Reports etc. have been ported to OIOS platform, which is a cloud-based storage maintained by NIC.
3. **Administrative Data:** All administrative orders and policies are published online on the DGAC website (<https://cag.gov.in/cen/kolkata/en>) as well as circulated to concerned NIC email ID.
4. **Employee Records:** Annual Performance Appraisal Reports (APAR) of Sr. Audit Officers are maintained in Smart Performance Appraisal Report Recording Online Window (SPARROW) maintained by NIC and APARs of other officials, maintained physically, are scanned, and sent to individual official through NIC email.
5. **e-Office:** It is another web-based online provision by NIC, to process office files/correspondence digitally.
6. **Training:** System Automation Initiative Training (SAI Training) portal is an online application for the purpose of training to the officials.

As far as the storage and security of data is concerned, it is the responsibility of the individual official to protect the integrity and confidentiality of data in his/her possession.

**CHAPTER-XI**  
**DUTIES AND RESPONSIBILITIES**

**11.1 GENERAL**

The duties and responsibilities in general of the main categories of staff viz AAOs/Supvrs., Hindi Officer, Asstt. Supvr., Sr. Ars./Ars., Clerks, DEOs and MTS are enumerated in the following paragraphs.

**11.2 DUTIES AND RESPONSIBILITIES OF AAOs/SUPERVISORS**

- (1) The AAO/Supvr. is responsible for the control and supervision of the work in the section. He/she should see that the work (in every aspect) in the section is carried out smoothly, is up to date and no item of work falls into arrears except under unavoidable circumstances. He/she should take or propose immediate action/steps to bring the situation under control if any item of work under any circumstances lags behind the schedule.
- (2) The AAO/Supvr. should give utmost importance to Calendar of Returns and monthly arrears report as the work of the section is controlled and watched through these two returns. He/she should keep them in his/her personal custody and close them on the due dates and ensure that every member of the section adheres to the due dates.
- (3) The AAO/Supvr. is responsible for enforcing strict punctuality in attendance on the part of the members of the section. He/she is personally responsible for the safe custody of the Attendance Register. He/she should strictly follow the instructions regarding marking of late attendance and daily closing of the Attendance Register.
- (4) He/she should maintain strict discipline in the section. He/she should ensure that members of his/her section do not absent themselves from their seat unauthorisedly during office hours except during lunch hour and scrupulously observe the prescribed lunch interval. He/she should promptly bring to the notice of the Group Officer, through his/her BO, any act of indiscipline, misconduct, or disorderly behaviour on the part of any staff of the section.
- (5) As a Reporting Officer in regard to APARs, it is the duty of the AAO/Supvr. to make an objective assessment of the work and conduct of every member of staff in his/her section, by

careful and constant watch all through the year. He/she should also report to the BO/Group Officer instances of good and outstanding work done by the members of the section.

(6) The AAO/Supvr. is responsible for the safe custody of the books issued from time to time and for keeping them up to date.

(7) He/she should see that the section presents a neat and tidy appearance. He/she should see that records in section are kept neatly arranged in the rack/almirah etc. and are not allowed to remain in heaps or in a disorderly fashion or strewn on the floor.

(8) He/she should see that all old records which are no longer required in the section are sent to the Old Record at frequent intervals.

(9) He/she should go through the inward dak register daily and mark and make note of important communications on letters requiring urgent or immediate reply, letters from C&AG etc. and keep special watch over their disposal.

(10) The AAO/Supvr. is responsible for the safe custody of the furniture, office computers, printers, scanners, calculators etc. in the section. He/she should see that those are properly shut down/safely kept under lock and key before leaving the section.

(11) The AAO/Supvr. should examine the seats of the members of the section each week in such a way that the seats of all the members of the section are covered within the month. The object of the examination is to ensure that the seats of all the members in the section are kept up to date.

(12) The AAO/Supvr. should see that the register showing the position of each seat is to be put up to the Group Officer as per instructions contained in **Headquarters Office's DO letter No.105-O & M/9-89 dated nil and orders of Director General of Audit thereon circulated under Memo No. Central/1-3/1988-89/4464 dated 21.03.89.**

(13) In addition to the duties and responsibilities mentioned above, an AAO/Supvr. should discharge such duties and responsibilities as are enjoined upon him/her in the codes, manuals, and office orders etc.

(14) He/she should also discharge such specific duties and responsibilities, as are entrusted to him/her by the BO, Group Officer, or the Director General of Audit.

**Note:** In sections, where there are more than one AAO/Supvr., the duties and responsibilities mentioned above may be assigned to a single AAO/Supvr., while other(s) may be entrusted with duties of purely technical nature, or the duties may be divided and entrusted to all AAOs/Supvrs.

### **11.3 POWERS VESTED IN AAOs/SUPERVISORS**

The AAOs/Supervisors have been delegated with the following powers:

- 1) Granting Casual Leave and Restricted Holiday to Sr. Ars./Ars., Clerks and MTS working under them up to a maximum period of 3 days at a time.
- 2) Condonation of late attendance of the staff under them for a maximum of two days in a month.
- 3) Signing of routine acknowledgements and also reminders under their own designation (except to Headquarters office).
- 4) Issue of half-margin memos, conveying routine remarks such as calling for certificates and other wanting documents.
- 5) All routine correspondence calling for information or communicating the information of general nature.
- 6) Attestation of events recorded in the register, ledgers etc.
- 7) Attestation of entries in the Service Books of non-Gazetted officials including AAOs (except first page of the Service Book, which will be attested by the BO).

### **11.4 DUTIES & RESPONSIBILITIES OF HINDI OFFICER**

The following duties have been entrusted with the Hindi Officer:

- 1) The translation work from English to Hindi and vice versa and vetting thereof.
- 2) To acquaint the staff of the Office with the provisions of the Official Languages Act, Government rules & orders relating to Official Language and Hindi training and to implement the same.
- 3) To make suggestions from time to time for promoting the progressive use of Hindi and to keep liaison with the Department of Official Language through proper channel.
- 4) To organize Hindi Workshops and to assist the officers/officials in learning Hindi and using Hindi in official business.
- 5) To utilize the services of Hindi Translators in performing the above duties with respect to official work.

**(Authority: “Manual Regarding the Use of the Official Language Hindi” of Department of Official Language, Ministry of Home Affairs, Govt. of India.)**



## **11.5 DUTIES & RESPONSIBILITIES OF ASSISTANT SUPERVISOR**

The Assistant Supervisor should be assigned responsibilities that require more professional experience than what is required from a Senior Auditor.

### **1) Field Audit:**

- Audit of Stores and Stock,
- Examination of cash book,
- Audit of vouchers exceeding a threshold level,
- Checking of reconciliation with treasury/bank,
- Pay fixation of staff in the audited entity,
- Examination of contracts up to a threshold level,
- Verification of account balances in the Profit & loss Account in financial attest audits etc.

### **2) Central Audit:**

- Coordinating sections of functional audit wing associated with the process of audit planning which would include collection and updating of data on the audit universe,
- Preparation of the initial versions of annual audit plan in headquarters,
- Checking of selected schedules of finance and appropriation accounts and cross checking of arithmetical accuracy,
- Sampling of vouchers submitted by Accountant General (A&E) to audit office for detailed checking etc.

### **3) Administrative Duties:**

- Compliance with statutes/rules like
  - Preparation of replies under the Right to Information Act,
  - Recruitment procedures
  - Budget related matters including operation of Public Finance Management system (PFMS), Budget and Expenditure Monitoring System (BEMS),
  - Procurement through Government E-market Application etc.
  - Calculation of income tax of staff,
  - Legal Work

4) Any other work assigned by the Group Officer/Head of the Department.

**(Authority: Headquarters Letter No. 1201-Staff (App 1)/13-2019 issued under Circular No. 43-Staff (App 1)/2020 dated 15<sup>th</sup> October 2020.)**

## **11.6 DUTIES & RESPONSIBILITIES OF SR. AUDITORS/AUDITORS**

- 1) Every Sr. Ar./Ar. is expected to possess a fairly good degree of knowledge of the working in the office as a whole and a thorough knowledge of the work in the particular group/section in which he/she is working.
- 2) He/She should be thoroughly conversant with all Branch Orders, Rules, Codes and Manuals pertaining to the work in his/her Section/Group. In the event of his/her transfer from one Group/Section to another, he/she should first make himself/herself conversant with the rules, Codes, Manuals and Branch Orders etc. of that Section/Group in order to acquire a good working knowledge of the Group. He/She should endeavour to always keep his/her knowledge of Rules, Codes and Manuals etc. up to date.
- 3) It is the prime duty of the Sr. Ar./Ar. to keep his/her seat up to date without any arrears. He/She should maintain a register for his/her seat and enter into it the letters diarised in different diaries of the section received by him/her and regularly watch their timely disposal. In the cases, where due to some reason(s), a letter/case cannot be disposed of within the stipulated time allowed for disposal, he/she should put it up to the AAO/Supvr./BO stating the facts and obtain orders for keeping it pending for the requisite period of time.
- 4) He/She should promptly file cases, letters etc. which have been finally disposed of and on which file orders have been obtained.
- 5) He/She should obtain the office copies of the letters dispatched and promptly place them in the relevant files.
- 6) He/She should keep his/her seat neat and tidy, should keep registers, files, cases and other records in the credenzas, racks, cupboards etc. neatly arranged and should not allow any records to remain on the floor. He/She is responsible for safe custody of all records pertaining to his/her seat.
- 7) He/She should properly maintain and close/submit, on the due dates, the registers and returns etc. prescribed/required to be maintained in his/her charge.
- 8) He/She should promptly weed out records not required to be kept in the section and arrange to transmit them to Old Record. He/She should also ensure that all the records obtained by him/her from Old Record for reference etc. in a case are returned to that section immediately after disposal of the case.

9) The Sr. Ars./Ars. are required to discharge any duty or responsibility specifically assigned to him/her in his/her incumbency register or in any provision of any Code, Manual, Office Order, Branch Order or by any Superior Officer.

10) He/She should not leave his/her seat for any reason without prior permission of the AAO/Supvr. of the Section and should maintain the office decorum and discipline.

11) He/She should always be regular and punctual in attending the office and perform his/her duties honestly, efficiently, and sincerely. He/She should not indulge himself/herself in any act which may cause bad name for the section or the office.

### **11.7 DUTIES AND RESPONSIBILITIES OF DEOs**

1) The DEO should enter data, through a computer or other standard office equipment, pertaining to the work related to the Section where he/she is attached to. He/she should update database information to reflect most current source information and follow established practices or standards for the input and presentation of information.

2) It is the duty of DEO to proof-read and verify the data entered by him. He/she should ensure the accuracy of all information entered by him as well as the format of the presentation. He/she should also make corrections as and when needed.

3) It is the duty of DEO to assist with routine office duties such as typing, filing, record maintenance etc. as workload permits. It is his/her duty to print, submit and distribute database information, if required and serve as back-up for other clerical positions in the concerned section.

4) DEO should prepare Monthly State of Work Report, Report on outstanding letters (CAG's & Ordinary), Monthly Outward Report, Cut List, Late Attendance Report and Casual Leave Register as well as Regular Leave Register.

5) DEO should prepare a Quarterly Progress Report regarding the use of Hindi in the work.

6) DEO should submit a monthly progress report on the implementation of e-Office.

7) It is the duty of the DEO to collect monthly stationary articles and forms from the Record Section.

8) He/she should perform any other work assigned by the Supervisor/AAO/SAO.

## **11.8 DUTIES AND RESPONSIBILITIES OF CLERKS**

- 1) The Clerks of a section should receive the inward dak intended for the section, sent by Record Wing and other transit registers by acknowledging them in respective registers after they are seen by the AAO/Supvr. He/She should diarise these letters and other letters also received from DGA's Secretariat, Group Officer or BO or any other letters, representations/complaints/ applications etc. which pertains to the section.
- 2) It is the duty of the Clerk of the section that he/she should diarise all the letters received on the day or by the next working day. He/She should ensure that letters diarised are received by the dealing assistant(s) concerned on the same day or the next working day and acknowledgement given against letter diarised. Where, under any circumstances, the letters are not received by the dealing assistant(s) concerned for any reason, the matter must be brought to the knowledge of the AAO/Supvr. immediately. He/She should also prepare the weekly reports of outstanding letters and submit them in time to AAO/Supvr./BO/Group Officer.
- 3) He/She should ensure that dak pad and other transit registers etc. of other sections are returned to those sections promptly and also see that outstanding letters in sectional transit registers are received by the sections concerned with due acknowledgement.
- 4) He/She should collect the office copies of the draft and letters issued from the Record Section and distribute them to the concerned dealing assistant(s) immediately.
- 5) He/She should keep a watch and ensure that the letters dispatched from the section are received in general dispatch (e.g., Record Section) in time and action is taken promptly and in time. Registered letters and Parcels are to be sent to Record II (Dispatch) between 10.00 AM and 3.30 PM. Speed Post letters should be sent between 10.00 AM to 5.00 PM.
- 6) He/She should close the Attendance Register on the 5<sup>th</sup> of each month and submit it along with the CL/RH Account to the AAO/Supvr. to enable them to certify the same before submission to the BO.
- 7) He/She should maintain the Old Record Transit Register and Register of Requisition of Records. He/She should arrange for stitching of old records of the section due for transmission to Old Record and also arrange for their transmission to Old Record after pasting the Index Slips and making entries in the Transit Register etc. On requisition of records by the Sr. Auditors/ Auditors, the Clerks of the section should send the same to the Old Record through Register of Requisition

of Records. He/She should receive the records and also watch their return to Old Record after their use is over.

8) He/She should prepare annually in duplicate an inventory of furniture in the section and after approval by the AAO/Supvr., send a copy thereof to the Record Section.

9) It is the duty of the Clerk of the section to prepare the monthly indent of stationery and forms for the section in the prescribed form/Indent Register/Stationery Indent Register and send it to the Record Section on due date after approval by the AAO/Supvr. Supplementary/special indents for stationery articles required over and above the monthly indent or not covered by the prescribed monthly quota of stationery should also be prepared by him/her. It is also his/her duty to collect the articles from the Record Section and distribute them among the members of the section.

10) It is the duty of the Clerk to maintain efficiently the diary and dispatch registers, transit registers, indent registers, sectional library and such other common registers which are not required to be maintained by AAO/Supvr. alone.

11) He/She should discharge any duty or responsibilities specifically assigned to him/her under any provision of any code, manual (local or otherwise), and office orders or as instructed by the AAO/Supvr. or BO from time to time.

12) He/She should assist the AAO/Supvr. in maintaining the sectional books properly and updating them by pasting correction slips etc.

13) Knowledge of Typing being compulsory for the post of Clerk, any Clerk may at any time be called upon to do the typing work.

### **11.9 DUTIES AND RESPONSIBILITIES OF CARETAKER/ASSISTANT CARETAKER**

The principal duties of the Caretaker/Assistant Caretaker of the office building of the office of the Director General of Audit (Central), Kolkata are as under:

1) General supervision of security of the office and the work of the caretaking establishment placed under his/her charge.

2) Personal inspection every day of all verandahs, corridors, compounds, drains of the building, lavatories of office/staff. He/She should see that they are kept thoroughly clean and free from bad odours.

- 3) Personal supervision of the washing of floors and roofs, filling of fire buckets and the testing of hose pipes and hydrants on Sundays.
- 4) Daily inspection of all fire buckets to see that they have not been stained by anything being thrown into or washed in them.
- 5) Personal attention to the issue of permits to persons who wish to leave the building or return to it after 9.00 PM as well as to any disturbance which may be caused by the caretaking staff living in the premises.
- 6) Investigation of all thefts reported to him/her.
- 7) Attending to all reports made by officers in respect of any matter connected with his/her duties.
- 8) Attending to all petty repairs to doors and windows reported to him/her.
- 9) Preparing regularly with proper approval of the Welfare Officer the roster of duties of the caretaking staff and making reports of any non-compliance with the orders.
- 10) Keeping proper attendance of the caretaking staff and, supplying monthly, all information regarding their leave, leave arrangements and engaging, with due approval, of substitutes when necessary. Issuing disinfectants, dusters, kerosene oil etc. to those working under him/her and keeping correct account of the same.
- 11) Ensuring that all main switches are put off by 10.00 PM each night. Making surprise visits round the office in the course of the night or at daytime to ensure that the persons are on their respective duties and that everything else is otherwise in order and making weekly reports about the result of his/her visit and inspection.
- 12) Personal supervision of the drilling of the firemen in fire drill and immediately attending to any outbreak of fire.
- 13) Examining any defects or suspicious matters coming to his/her notice, taking preventive measures, and reporting immediately to the BO (Record)/Welfare Officer/Group Officer (Admn.).
- 14) Preventing any unauthorized construction within the office premises.
- 15) Ensuring that the walls of the office building are kept in tidy condition and preventing any posters being pasted thereon and reporting any such cases with full details to the BO (Record)/Welfare Officer/Group Officer (Admn.).
- 16) Maintaining an up-to-date list of residential telephone numbers of the officers of the office and some other important telephone numbers such as that of Fire Brigade, Police Headquarters, Police Commissioner, Ambulance etc.

17) Flying the National Flag in the Flag mast according to the orders on the subject.

18) Any other duty relating to caretaking arrangement etc. which may be entrusted to him/her by the BO (Record), Welfare Officer or any other higher authority.

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

It has been decided that the 2<sup>nd</sup> of October (Gandhiji's Birthday) each year should be observed as the National Cleanliness Day. As the 2<sup>nd</sup> of October is a National Holiday, 'Cleanliness Week' should be observed from the 3<sup>rd</sup> of October each year. The caretaker is primarily responsible for maintaining cleanliness in the office building. Such cleanliness cannot, however, be maintained merely by the staff employed for the purpose. Every member of the staff is, therefore, required not only to see that his/her seat/section is kept clean and tidy, but also to see that the other parts of the office building *viz.* the corridors, tiffin rooms, staircases, lavatories are kept clean. The purpose is not to maintain cleanliness for one day or one week in the year but to focus attention on the need to keep one's surroundings neat and clean always and at all times.

#### **11.10 DUTIES AND RESPONSIBILITIES OF MTS**

All the erstwhile Gr. 'D' Posts and one Gr. 'C' post, namely the post of Record Keeper, have been upgraded/merged and re-designated as Multi Tasking Staff (MTS). The posts which have been merged/upgraded and re-designated as MTS are as under:

1. Record Keeper
2. Duftry
3. Jr. Gestetner Operator
4. Peon
5. Chowkidar
6. Sr. Peon
7. Safaiwala
8. Waterman
9. Farash

**(Authority: Headquarters Office's Circular No. 18-NGE/2010 issued under letter No. 717-NGE(App)/25- 2010 dated 28.06.2010 and O.O. (Admn. Series) No. 245 dt 16.11.2011)**

### **Duties of MTS officials**

An MTS shall have to discharge the following duties:

1. General cleanliness and upkeep of the Section/Unit
2. Sanitation work of building/office
3. Cleaning of rooms
4. Cleaning of building, fixtures etc.
5. Watch and ward duties
6. Opening and closing of rooms
7. Upkeeping of parks, lawns, potted plants etc.
8. Dusting of furniture etc.
9. Carrying of files and 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
13. Photocopying, Faxing etc.
14. Other non-clerical work in the Section
15. Assisting in routine office work like diary, despatch etc. including work on computer.
16. Maintenance of office equipment/fixtures & fitting and providing necessary assistance for running of such equipment
17. Driving of vehicles, if in possession of valid driving licence.
18. Any other work(s) assigned by the superior authority.

#### **NOTES:**

Cleaning of toilets, urinals and mopping of floors do not come under the ambit of duties attached to the post of MTS.

MTS attached to DGA(C)/Group Officers/BOs etc. should attend office half an hour earlier than scheduled hours of commencement of office and should stay half an hour beyond the prescribed closing hours of office. In the morning they should switch on lights/ fans/ACs, arrange the table and records etc. before the officer comes and in the evening after the officer leaves, switch off the lights/fans/ACs. They should attend to all official orders given by the officers and perform the duties ordered to him/her. They should come to the office in the prescribed uniform. These instructions would also apply *mutatis mutandis* to the MTS posted in the sections.



## **11.11 DUTIES AND RESPONSIBILITIES OF WELFARE ASSISTANT**

- 1) It is the duty and responsibility of the Welfare Assistant to look after the welfare, recreation, cultural and community activities of the staff members of the office.
- 2) He/She should give personal hearing to individual staff members on their difficulties and grievances and also take steps to secure the help of the Administration to alleviate the distress of the individuals as far as practicable.
- 3) He/She should also render necessary assistance, to the extent possible, to members who suddenly fall ill or are chronically sick, to secure admission to hospitals, nursing homes or such other places of treatment.
- 4) He/She should initiate the process in the cases of appointment on compassionate grounds, of the dependent family members of deceased government servants, who die in harness, before their submission to the Administration.
- 5) He/She should arrange for all the formalities connected with retirement of personnel on the last working day of a month when retirement is due.
- 6) Any other item of work as entrusted by the Welfare Officer/Head of Office in public interest.

## CHAPTER - XII

### LEAVE

#### **12.1 CASUAL LEAVE**

1) Casual Leave (CL) will be calculated by the Calendar Year. The staff of the office will be entitled to a maximum of 8 days' Casual Leave in a year, the scope of which may be extended to cover leave for the purpose of celebrating a particular festival, which is not observed as a closed holiday.

**(Authority: GoI, MHA OM No.12/9/94-JCA dated 14.01.98 circulated vide office order No. Central/17-1/IV/1015 dated 20.02.98)**

2) Casual Leave cannot be claimed as a right and its grant is subject to the exigencies of public service. Public Holidays, Weekly Offs, Saturdays and Sundays falling within Casual Leave will not be counted as part of casual leave and the same preceding the period of casual leave or coming at the end of casual leave will be prefixed or affixed to such leave subject to the discretion of the sanctioning authority, but this discretion should be exercised sparingly on the merit of the circumstances of each individual case and also with regard to the state of work.

3) In the case of persons joining service during the course of the year, the sanctioning authority will have the discretion to grant, either the full 8 days' casual leave, or proportionately less, after taking into account all the circumstances of each case. It would, for example, be administratively inappropriate to sanction 8 days' casual leave to a person who joins service in the month of December.

4) A Government servant may have some urgent private work, which does not require a full day's casual leave. In that case, half a day's casual leave, if applied for by the government servant, may be granted to him/her.

5) A person, who takes half a day's casual leave for the forenoon session is required to come to office at 2.30 PM and one who takes half a day's casual leave for the afternoon session, can be allowed to leave the office at 2.00 PM (lunch interval being from 2.00 PM). Casual leave can be taken in continuation with regular leave only in the following circumstances:

An officer, who avails himself/herself of half a day's casual leave in the afternoon session, but has no further casual leave to his/her credit and is unable to resume duty on the next working day or days, may be permitted to combine half a day's casual leave with regular leave, if his/her absence

on the next working day or days is due to sickness or other compelling reasons. Those who have only half a day's casual leave at their credit and who will not attend office on the next working day or days for which the leave is due and admissible has already been sanctioned, should not be allowed the last half a day's casual leave in the afternoon.

6) In a case, where half a day's casual leave is combined with regular leave, a Gazetted officer should hand over charge on the afternoon of the date on commencement of the casual leave. In the case of non-Gazetted officer, it would be assumed that the officer concerned has been deemed to have been relieved from the afternoon of the date of commencement of the casual leave.

**Note 1:** The powers of different officers to sanction casual leave at a time would be as follows:

Sl. No.	Categories of staff in respect of whom C.L. may be sanctioned	Sanctioning authority	Maximum number of days
1.	(a) Group Officer	Director General of Audit	Full period of CL
	(b) Sr. Audit Officer	Group Officer	Not exceeding 6 days
	(c) Sr. Audit Officer under the direct charge of Director General of Audit	Director General of Audit	Full period of CL
2.	AAOs/Supvrs. and Welfare Assistant.	BO/Welfare Officer, as the case may be	Not exceeding 6 days
3.	(a) Stenographers	AAO/Supvr.	Not exceeding 3 days
	(b) Asstt. Supv., Sr. Ars./Ars., Clerk, Data Entry Operator, MTS including Caretaking staff.	AAOs/Supvrs./Welfare Assistant	Not exceeding 3 days
	(c) In respect of (a) and (b) above	BO	Exceeding 3 days but not exceeding 6 days.
4.	All staff under Welfare Officer	Welfare Officer	Exceeding 3 days but not exceeding 6 days.
5.	Staff directly under supervision of Group Officers	Group Officer concerned	Not exceeding 6 days
6.	Secretary and PS/Sr. PS to Director General of Audit	Director General of Audit	Full period of CL
7.	Other staff in DG's Secretariat	Secretary to DG or the Sr. Audit Officer (Admn.), with the knowledge of Director General of Audit	Not exceeding 6 days
8.	All categories of staff and officers	Director General of Audit	Exceeding 6 days

As regards Restricted Holiday (RH), application of intention to avail RH should invariably be submitted in advance to the same authority as is competent to grant casual leave.

**Note 2:** Application for Casual Leave/Restricted Holiday for days of Bandh, demonstration etc. in respect of Sr. Audit Officers, Group B and C employees and MTS, shall be put up to the Group Officer (Admn.), who will act under the orders of Director General and other competent authorities, as the case may be, whenever necessary.

**(Authority: O.O. (Admn. Series) No. Admn.I/C/447/114 dated 05.12.89 and Admn.I/C/447/139 dated 23.01.90)**

**Note 3:** It has been decided that MTS working as caretaking staff who are entitled to 9 holidays (inclusive of 3 National Holidays) instead of 17 holidays in a calendar year as enjoyed by the other categories of staff in general, should be allowed 10 days casual leave in a year on the analogy of orders contained in D.F. & A.R. OM No.27/6/73-Estt. (E) dated 06.07.74.

**(Authority: GoI, MHA, DP & AR OM No.28016/3/79-Estt.(A) dated 10.09.79 received with Headquarters Office's letter No.3056-NGE.I/84-79 dated 18.10.79)**

**Note 4:** When Restricted Holiday is availed of in continuation of Casual Leave, it should not be taken into account for computing limits.

**(Authority: Headquarters Office's letter No.F.4-OSD (P)/73-Vol.II dated 17.07.73 and O.O.No.Admn.I/C/447/114 dated 05.12.89)**

**Note 5:** For sanction of half a day's Casual Leave in combination with full day's Casual Leave, the limit laid down above will be observed.

**(Authority: Para 3 of Headquarters Office's letter No.1940-NGE.I/104-65 dated 11.08.65)**

**Note 6:** Work may be managed internally during the period of absence on Casual Leave and Restricted Holiday.

**(Authority: O.O. No. Admn.I/C/447/114 dated 05.12.89)**

**Note 7:** Casual leave may be granted in combination with Special Casual Leave but where Special Casual Leave is granted in combination with regular leave, Casual Leave in such case, should not be granted in combination with Special Casual Leave and regular leave.

## **12.2 TIMELY SUBMISSION OF APPLICATIONS FOR CASUAL LEAVE/ RESTRICTED HOLIDAYS – MAINTENANCE OF ACCOUNTS THEREOF**

1) Each and every member of staff (including those attached to field parties) of this office should invariably submit applications in time for granting/allowing CL and RH in advance. The

exception to this would be considered only in cases of illness of government servant concerned, where a proper intimation should be submitted on the first day of absence or within the next working day.

2) Each section should maintain its casual leave and restricted holiday account in the prescribed register scrupulously along with a related file, where applications/intimations thereof should be kept arranged serially and date wise. The AAO/Supvr./Welfare Assistant concerned of the section will compulsorily review the register once a week to satisfy himself/herself on the proper maintenance, putting his/her dated initials in token of such check.

3) The register containing CL/RH account should be submitted to the Group Officer concerned through the BO quarterly for his/her check on the 7<sup>th</sup> of April, 7<sup>th</sup> of July, 7<sup>th</sup> of October and 7<sup>th</sup> of January. In the case of BOs, the necessary check of the register will be conducted by the Group Officer at the time of his/her tour and visit to the concerned BO. In regard to the Branch Office at Port Blair, the register will be submitted to the Director/Deputy Director of Audit (ANI). The due dates for such submission should be kept noted in the Calendar of Returns.

**(Authority: O.O. No. Admn.I/C/356-III/160 dated 19.02.90)**

### **12.3 SPECIAL CASUAL LEAVE**

The grant of Special Casual Leave (Special CL) shall be subject to general principles and orders laid down in Appendix III of the CCS (Leave) Rules, 1972. The power of granting Special CL shall be exercised by the Head of the Department as defined in SR 2 (10).

**Note 1:** The period of Special CL granted for each purpose should be noted in Casual Leave Register so as to watch the limit prescribed in each case by the Government of India.

**Note 2:** As the maximum limit in respect of number of days for each purpose of Special CL has been fixed after very careful consideration, it is not desirable to exceed the limit. The period of absence in excess of the time limit should be treated as regular leave. Only in very rare and exceptional cases, requests for Special CL exceeding the prescribed limits should be entertained, but such cases would have to be recommended to the Ministry of Home Affairs for concurrence.

**Note 3:** Special CL for participating in sporting events of national or international importance may be allowed to a Government servant for a period of not exceeding 30 days in each calendar year. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible

under the existing rules applicable to the persons concerned. For this purpose, government servants may, as a special case, be permitted to combine Special CL with regular leave.

The special casual leave may be allowed only 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 All India Council of Sports and approved by the Ministry of Education; or

(ii) In respect of events of National Importance, when the sporting event in which participation takes place, is held on an inter-state, inter-zone 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 participation either in a national or international sporting event in which such participation of the government servants concerned takes place in his/her personal capacity and not in a representative capacity.

The grant of Special CL will be subject to the general principles laid down in Section (V)(2) of the Administrative Instructions in Appendix 3 of P & T Compilation of Fundamental Rules and Supplementary Rules, Volume- II except for the modification indicated in Sub-para (I) of Note 3 above. The power of granting Special CL under these orders will be exercised by Heads of Department, as defined in SR 2 (10), in the cases of government servants under their administrative control and by the Ministries of the Government of India in other cases.

**(Authority: GoI, MHA, Deptt. of Per. & Admn. Ref. OM No.46/7/50-Ests dated 05.04.54 received with C & A.G. circular letter No.191-NGE.I/102-78 dated 05.02.80)**

**Note 4:** *Special CL for attending coaching camps and trekking expeditions -*

1. Special casual leave for a period not exceeding 30 days in a calendar year may be allowed to Central Government employees for purposes of:

(i) attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes,

(ii) attending coaching or training camps at the National Institute of Sports, Patiala,

(iii) participating in mountaineering expeditions,

(iv) attending coaching camps in sports organized by National Sports Federation/Sports Boards recognized by Government/Department of Youth Affairs and Sports, and

(v) participating in Trekking expeditions.

2. The quantum of Special CL for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes indicated at items (i) to (v) above will cover also their attending the pre-selection trials/camps connected with sporting events of National/International importance.

3. Special CL is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

**Note 5:** *Participation in International / National level events to be treated as duty -*

1. In the case of Central Government servants who are selected for participating in sporting events of national/international importance, the period of the actual days on which they participate in the events as also the time spent in traveling to and from such tournaments/meets may be treated as duty. Further, if any pre-participation coaching camp is held in connection with the said events and the government servant is required to attend the same, the period may also be treated as duty.

**(Authority: GoI, Ministry of Per & Trg. Admn. Reforms and P.G. & Pension letter No.6/1/85-Estt (Pay-I) dated 16.07.85 received with C & A.G. letter No.631-Audit.I/101-85/1-25 (82) dated 10.09.85)**

2. Participation by Central Government employees in the AICS Tournaments is to be treated as on duty.

**(Authority: Central Civil Services Sports Board, Deptt. Of Per. & A.R. (Min. of Home Affairs letter No.20/5/26-CCSSB dated 03.04.86)**

3. National Championships being conducted by the recognized National Sports Federation in individual disciplines and National Games conducted by Indian Olympic Association should be recognized as events of National Importance.

**(Authority: GoI, Min. of Per. P.G. & Pension (Deptt. of Per. & Trg.) letter No.6.1.25-Estt.(Pay-I) dated 07.11.88)**

**Note 6:** Managers/Coaches/Masseurs/Doctors as may be approved or required by the Federation under rule to administer/coach/manage the teams participation in sports event of National/International Importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sports-persons for such participation except that the question of grant of rewards in the form of advance increments could be considered on merits, if and when sponsored by the Departments concerned. However, the technical official concerned with the administration of the tournaments will not be treated as part of the teams but will be given the facilities of availing of special casual leave as is admissible in the case of persons

covered in para 1(iii) to (vii) of Ministry of P.P.G. & Pension O.M.No.6/1/85-Estt(Pay-I) dated 16.07.85).

**(Authority: GoI, Min. of P.P.G. & Pension, Deptt. of Per. & Trg. OM No.6/1/85-Estt (Pay-I) dated 07.11.88 received with C & A.G. No.1127-Audit.I/101-85/III-88 (172) dated 21.12.88)**

**Note 7:** *Special CL for participation in artistic & cultural activities -*

1. Government servants who participate in cultural activities like, Dance, Drama, Music, Poetic Symposium etc. of an All-India or Inter-State character organized by the Central Secretariat Sports Control Board or on its behalf, may be granted Special CL not exceeding 30 days in any calendar year, provided that such special casual leave will not be admissible for practice, or for participation in cultural activities organized locally.
2. Government servants who participate in dancing and singing competitions organized at Regional, National, or International level by Government of India/Government sponsored bodies may be granted Special CL not exceeding 15 days in any calendar year. It is clarified that the special casual leave will not be admissible for practice in connection with such cultural activities.
3. The term 'Government sponsored body' denotes institutions and organizations substantially controlled by Government and which received substantial assistance from the Government in the form of Grant-in-aid.

**(Authority: GoI, MHA OM No.27/3/68-Estt (B) dated 28.06.69 and GI, Min. of P.G. & Pensions (Deptt. Of Per & Trg) OM No.28016/1/87-Estt.(A) dated 09.09.87 received with C & A.G. No.1149-Audit.I/65-87/III-87(195) dated 20.09.87)**

**Note 8:** It has been decided that the concession of special casual leave subject to the conditions mentioned in the Ministry of Home Affairs O.M.No.46/7/509-Estt. dated 05.04.54, may also be extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournaments conducted on zonal and inter zonal level, 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.

**(Authority: Headquarters Office's letter No.2150-NGE.I/102-78 dated 22.06.81)**

**Note 9:** Government servants participating in mountaineering expeditions/trekking expeditions may be granted Special CL, not exceeding 30 days in one calendar year provided the expedition has the approval of the Indian Mountaineering Foundation, in the case of Trekking expeditions also organized by Youth Hostel Association of India and there will be no change in the overall



limit of 30 days of Special CL for an individual government servant in one calendar year for participation in sporting events of National/International importance.

**(Authority: GoI, MHA OM No.27/4/68-Estt.(B) dated 06.09.69 and OM No.28016/2/84-Estt.(A) dated 11.04.85 received with C&AG's Office's circular letter No.1564-N.3/N.1/1-81 dated 14.05.85 and GoI, Min of PPG & Pension OM No.28016/3/89-Estt.(A) dated 25.10.89)**

**Note 10:** A list of National Sports Federations recognized by the Government of India for the purpose of grant of Special CL for a period of 30 days in a calendar year as per Government of India, Ministry of Human Resources Development (Department of Youth Affairs and Sports) letter No.F.20-2/87-Sports.IV (Vol. II) dated 29.07.87 received with Headquarters Office's letter No.3411-NGE.III/88-85 dated 15.10.87 is as indicated below:

1. Indian Olympic Association
2. Indian Hockey Federation
3. All India Women's Hockey Federation
4. Board of Control for Cricket in India
5. Swimming Federation of India
6. Amateur Athletic Federation of India
7. All India Football Federation
8. Volleyball Federation of India
9. Badminton Association of India
10. Wrestling Federation of India
11. All India Lawn Tennis Association
12. Table Tennis Federation of India
13. Basketball Federation of India
14. Amateur Kabaddi Federation of India
15. Weightlifting Federation of India
16. National Rifle Association of India
17. Gymnastic Federation of India
18. Ball Badminton Federation of India
19. Indian Polo Association
20. Indian Golf Union
21. Squash Rackets Association of India

22. Indian Style Wrestling Federation
23. Indian Amateur Boxing Federation
24. Aero Club of India
25. Archery Association of India
26. Billiards and Snooker Federation of India
27. Women's Cricket Association of India
28. All India Chess Federation
29. All India Carrom Federation
30. Cycling Federation of India
31. Equestrian Federation of India
32. Amateur Handball Federation of India
33. Kho-Kho Federation of India
34. Federation of Motor Sports Club of India
35. Indian Powerlifting Federation
36. Softball Association of India
37. Yachting Association of India
38. Cycle Polo Federation of India
39. Women's Football Federation of India
40. Judo Federation of India
41. All India Sports Council of Deaf
42. Tennikoit Federation of India
43. Rowing Federation of India
44. School Games Federation of India
45. Indian Mountaineering Federation
46. Bridge Federation of India

**Note 11:** *Special privilege and incentives to Government servants selected for participating in sporting events of national / international importance –*

**1.** 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 are entitled to travel by economy class by air.

2. 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 events and two increments for International events. The total number of increments to be awarded to an individual should not exceed five in his/her entire career.

3. The increments so granted would continue to be drawn at the same rate till retirement, but they will not count for any service matter like pay fixation on promotion, retirement benefits or DA, HRA etc.

**(Authority: GoI Ministry of Per & Trg Admn Reforms and PG & Pension's letter No.6/1/85-Estt.(Pay-I) dated 16.07.85 received with Headquarters Office's letter No.631-Audit.I/101-85/1-85(82) dated 10.09.85)**

**Note 12:** Saturdays/Sundays/Holidays intervening the period of Special CL admissible for sporting events are counted as Special CL and these are not excluded from the admissible limit of Special CL granted for the purpose of sporting events. There is, however, no objection to prefix and/or suffix Sundays/Holidays with Special CL admissible for the purpose. In a case, where Special CL is combined with regular leave, the Saturdays/Sundays/Holidays thus intervening the two kinds of leave will have to be counted as Special CL if it is due; otherwise, as regular leave, if Special CL is not due.

**(Authority: Headquarters Office's letter No.1361-NGE.1/19-66 (II) dated 30.05.68)**

**Note 13:** Special CL in excess of 10 days is not admissible for attending All India Association Meeting by adjustment of the excess requirement against the limit of 20 days prescribed for an office bearer, in the case of a person who is at the same time, an office-bearer of a recognized association as also an outside delegate/member of Executive Committee.

**(Authority: Headquarters Office's letter No.1436-NGE.II/10-71 dated 21.06.71)**

**Note 14:** The facility of 20 days' special casual leave is available to 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. A local association should not be confused with a branch or unit of a recognized association.

**(Authority: Headquarters Office's endorsement No.2476-NGE.II/10-71 dated nil)**

**Note 15:** *Special CL for office bearers of Service Associations/Unions -*

1. Those office-bearers of recognized Service Associations/Unions of Central Government employees who are getting special casual leave up to a maximum of 10 days in a calendar year for

participation in the activities of Associations may be allowed special casual leave subject to the same conditions laid down in Home Ministry's O.M.No.24/33/59-Estt. (B) dated 04.01.60 up to a maximum of 20 days in a calendar year.

**(Authority: GoI, MHA OM No.27/3/69-Ests.(B) dated 08.04.69)**

2. The special casual leave stated above is available to the office-bearers only. The office-bearers would be those who are specially defined or mentioned in the approved constitution or Byelaws/Rules of the Associations/Unions, which have been accorded *de facto* recognition by the C&AG of India.

**(Authority: Headquarters Office's letter No.477-NGE.II/10-71 dated 25.02.72 and 1188-NGE.II/10-71 dated 19.05.72)**

3. Special CL up to 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognized Associations/Unions/Federations.

**(Authority: GoI, MHA OM NO.27/3/69-Ests.(B) dated 08.04.69)**

4. The facility of special casual leave stated above will not, however, be available for attending meetings of the executive committees.

**(Authority: Headquarters Office's letter No.477-NGE.II/10-71 dated 25.02.72 and 1188-NGE.II/10-71 dated 19.05.72)**

**Note 16:** In cases where an association/union/federation follows a year other than the calendar year for the purpose of its annual elections, the entitlement of Special CL should be regulated in terms of the year actually followed by an association/union/federation in places of calendar year and in regard to the cases of office-bearers coming into office during the course of a year in casual vacancies, the competent authority may, at its discretion, grant Special CL up to the maximum entitlement in a full year having regard to the genuineness and merits of each particular case.

**(Authority: Headquarters Office's endorsement No.2429-NGE.II/10-71 (72) dated 16.09.72)**

**Note 17:** It has been decided that the concessions of Special CL subject to the conditions mentioned in Government of India, Ministry of Home Affairs O.M.No.46/7/50-Estt. Dated 05.04.54 may also be extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournament conducted on Zonal and Inter Zonal level as well as in the other sporting events of 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.

**(Authority: Headquarters Office's letter No.2150-NGE.I/102-78 dated 22.06.81)**

**Note 18:** The benefit of the Special CL as mentioned above may be extended also to those Government employees who are members, office-bearers etc. of such Co-operative Societies and who are posted at the same place as the headquarters of the Co-operative Societies subject to the following conditions:

- I. Special CL 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 CL may be granted for a half day only to cover the actual period of absence.
- II. The government servant concerned should furnish a certificate from the Co-operative Society concerned to the effect that he/she actually attended the meeting, indicating the time and duration of the meeting.
- III. The grant of Special CL under this OM would be subject to all other conditions laid down in the Ministry of Home Affairs OM No.46/22/63-Estt.(A) dated 14.01.64.

**(Authority: GoI, MHA OM No.28016/1/84-Estt.(A) dated 19.06.84 received with Headquarters Office's letter No.1955-NGE.III/N.I/1-81 dated 28.07.84)**

#### **12.4 COMPENSATORY LEAVE**

Compulsory attendance on Saturdays, Sundays, or other holidays under specific orders of the AAO/Supvr. in order to dispose of urgent work will entitle an employee to Compensatory Leave for the corresponding number of days. Officials required to attend in order to clear off their own arrears are ordinarily not entitled to such leave, but the Group Officer may make exceptions in special cases. Such compulsory attendance counting for Compensatory Leave should be certified by the AAO/Supvr. of the section at the time it is earned and entered in the attendance register in red ink.

**Note 1:** As Compensatory Leave is a leave of informal character like Casual Leave, the same should not be allowed to be prefixed or affixed to earned leave etc. The combination of Compensatory Leave with Casual Leave, Sundays, Saturdays, or other closed holidays may, however, be allowed at the discretion of the Group Officer but the normal rule should be not to combine Compensatory Leave with Casual Leave, Sundays, Saturdays and other closed holidays.

**(Authority: Headquarters Office's letter No.2622-NGE.I/295-60 dated 27.12.60)**

**Note 2:** The accumulation of compensatory leave will not be subject to any limit, but such leave should be allowed within a month of its becoming due. The condition may be relaxed in

exceptional circumstances, e.g. due to sudden spurt of work, when a full section of a wing of the office consisting of a sizeable number of employees has been put on work during holidays, if the Head of the Department is satisfied that the grant of Compensatory Leave to all the staff within a month would cause serious dislocation of current work provided that not more than two days Compensatory Leave is allowed to be availed of at a time.

**(Authority: GoI, MF OM No.F.9 (17)-E.II (B)/65 dated 20.03.67)**

**Note 3:** When the office is closed for special reasons such as the demise of a dignitary, at or before 2.00 PM, full day's compensatory leave, and where it closes after 2.00 PM half a day's compensatory leave should be allowed to the staff required to work on such a day.

**(Authority: Headquarters Office's letter No.652-NGE.I/36-70 dated 18.03.71)**

## **12.5 CASUAL LEAVE/RESTRICTED HOLIDAY ACCOUNT**

The record of all Casual Leave and Restricted Holidays granted should be kept in Casual Leave/Restricted Holiday Account in Form S-189.

- (i)** Names should be entered in order of seniority, the first name being that of the AAO/Supvr.
- (ii)** To avoid over-writing/deletion, no entries should be made in the account on the first report. On return of the official, the necessary entries should be made, and the account submitted to the sanctioning authority for orders with the application.
- (iii)** If, however, an official asks beforehand for Casual Leave, the application should be submitted along with the leave account for orders and attestation. In cases where orders of higher authority are required to be obtained a note of the leave granted should be made in the account along with the remarks 'granted under separate orders' being entered therein and duly attested.
- (iv)** In case of transfer of any official up to the rank of AAO from one section to another, the official so transferred should obtain a certificate showing the number of CL/RH availed in the previous section. Thereafter, the section to which the incumbent is transferred should record in the account the number of CL/RH availed of on the basis of the certificate over the signature of the Sr. AO/AAO/Supvr.

## **12.6 CL/RH ACCOUNT OF GROUP OFFICERS/BRANCH OFFICERS**

1. Applications for Casual Leave or extension thereof in respect of Group Officers and BOs are submitted to the Director General of Audit and Group Officers respectively for sanction. These applications after sanction will go to the Director General of Audit/Group Officer, who will approve proposals for the distribution of the Gazetted Officers' work. After noting by the Group Officer/BO concerned, the application is sent to the PS to the Director General and Steno to the Group Officer concerned for record in a Register maintained for the purpose.
2. In the case of transfer of a Group Officer from one office to another, the PS to the Director General of Audit, who maintains the Casual Leave/Restricted Holiday account of Group Officers, is required to send a report stating the number of CL/RH availed of by the Group Officer to the office to which the Group Officer has been transferred for noting in the register as to the number of CL/RH availed of by the Group Officer in his/her former office.

## **12.7 LEAVE TO IA&AS OFFICERS/WELFARE OFFICERS**

The Director General is empowered to grant leave other than Special Disability Leave, Study Leave, Leave Not Due, Leave Preparatory to Retirement to the following Officers to the extent indicated below, subject to local arrangements:

- (i) Director – up to 45 days.
- (ii) Deputy Director & equivalent – up to 60 days.
- (iii) Permanent Assistant Director – up to 120 days.
- (iv) Temporary Assistant Director and equivalent – up to 180 days.

All cases of leave exceeding the above limit as also cases of Special Disability Leave, Study Leave, Leave Not Due, Leave Preparatory to Retirement and leave for cash equivalent of leave salary in respect of IA&AS Officers should be forwarded to the C&AG along with the recommendations of the Director General for sanction.

The Director General has full powers to sanction all kinds of leave to the Welfare Officer (other than Study Leave) and for sanctioning the leave for cash equivalent of leave salary.

**(Authority: Headquarters Office's letter No.5-GE.I/209-86 dated 01/69 and 6265-GE.I/209-68 dated 10.10.74)**

## **12.8 CERTIFICATE OF OFFICIATION**

In the case of an officiating government servant proceeding on leave, where no officiating arrangement is made through leave vacancy and the government servant returns to the same post after leave, the certificate that he/she would have actually continued in the post but for his/her proceeding on leave may be issued by the leave sanctioning authority instead of the appointing authority; but in all other cases the certificate will be issued by the appointing authority.

## **12.9 REPORT OF GRANT OF LEAVE TO IA&AS OFFICERS**

In the case of Director General of Audit, his/her Casual Leave/Restricted Holiday, all kinds of regular leave as also his/her absence from office on duty should be reported to the C&AG's office. In the case of other IA&AS Officers working under him/her, where the sanctioning of leave rests with the Director General, this need not be reported to the C&AG's office. Where, however, a substitute is required, leave may be sanctioned by the Director General and the substitute asked for, from the C&AG's office after the leave is sanctioned.

**Note:** In the event of an IA&AS Officer proceeding on leave, the Director General is competent to distribute his/her charge among the other Group Officers. In case the Group Officer in charge of Administration is transferred, the Director General may select an IA&AS Group Officer to act as Group Officer (Admn.), who will exercise all powers regarding authentication of appointment, confirmation etc. and also administer CCS (CCA) Rules. The Group Officer so selected for running the Administration of the office will be declared 'Head of the Office' [under the powers delegated to the Director General (Central), Kolkata under Sl. 8 of Section A to the MSO (Admn.) Volume-II] and a copy of such order will be sent to the C&AG. Where a local arrangement made involves payment of additional pay to an officer, the issue of a formal order by the C&AG is necessary.

## **12.10 CHARGE REPORT OF IA&AS OFFICERS**

When an IA&AS Officer makes over charge of his/her duties in the office on transfer to another office, the Administration Section will take out additional copy of his/her charge report and send it immediately to the Office of the C&AG of India. In the case of leave etc. of the Director General of Audit only, the charge report is required to be sent to the C&AG.



### **12.11 GRANT OF COMMUTED LEAVE TO GAZETTED OFFICERS**

At present commuted leave to a Gazetted Officer can be granted only on production of Medical/Fitness Certificate from an Authorised Medical Attendant (AMA). It has been clarified under **O.M.No.A.17011/11/84-85/MA dated 08.09.86 (GoI, Ministry of H&FW)** that the expression AMA will have the same meaning as defined in the CCS(MA) Rules, 1944. Thus, Commuted Leave to a Gazetted officer can also be granted on the strength of a certificate from a Hospital/Doctor attached to the Hospital/Medical authority recognized under these rules.

### **12.12 SELECTION OF SENIOR AUDIT OFFICER FOR SHORT TERM VACANCY OF DEPUTY DIRECTOR**

Where there is short term vacancy in the post of Deputy Director and where the C&AG has approved for the selection of a Sr. Audit Officer for the post of Deputy Director on ad-hoc basis, a Sr. Audit Officer may be appointed by the Director General for the post of Dy. Director in the short term vacancy with Pay Level of Sr. Audit Officer and Special Pay per month as fixed by the Headquarters, provided the period of officiation exceeds 30 days. In that case, procedure as laid down in C&AG's Office's letter No.4936-GE.I/183-82 dated 01.09.82 should be followed.

### **12.13 GRANT OF REGULAR LEAVE**

#### **I - When no substitute is required**

1. Regular leave (other than Special Disability Leave, Study Leave, Leave Not Due) may be sanctioned by the respective BOs, as under:
  - a. The BOs may grant regular leave to MTS working under their charge (except those in the caretaking establishment) irrespective of the period of leave involved.
  - b. The BOs may grant regular leave of up to 30 days to all Group C staff working under their charge.
2. The Welfare Officer may sanction regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) to the caretaking MTS and other Group C staff working under him/her.).

3. The Group Officers may sanction Regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) exceeding 30 days to Group C staff working under them.
4. The Group Officers may sanction Regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) to Sr. Audit Officers and all Group B Officers/staff working under them.
5. In respect of Sr. Audit Officers and Group B Officers/staff holding charge of Sections directly under the Director General or working in such Sections, regular leave may be sanctioned by the Director General.

#### **II - When substitute is sought for**

1. Regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) to MTS, irrespective of the period involved, except those in the caretaking establishment, may be sanctioned by the respective BO.
2. Regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) to the MTS under Caretaking Establishment, irrespective of the period involved, may be sanctioned by the Welfare Officer.
3. Regular leave (other than Special Disability Leave, Study Leave and Leave Not Due) to all Group B and C staff including AAOs/Supvrs./Welfare Assistant, irrespective of the periods involved, may be sanctioned by Group Officer (Admn.). Leave applications in respect of such staff working under a separate Group Officer/Welfare Officer will, however, have to be initially recommended by the concerned Group Officer/Welfare Officer.
4. In respect of Sr. Audit Officers and Group B Officers/staff holding charge of Sections directly under the Director General or working in such Sections, leave may be sanctioned by the Director General.

#### **III - Special Disability Leave/Study Leave/Leave Not Due**

1. Applications for Special Disability Leave, Study Leave, and Leave Not Due may be forwarded in respect of Group C and Group-B non-Gazetted staff (Supvr./Welfare Assistant) to the Entitlement Section with the recommendation of the Group Officer/Welfare Officer and in respect of Hindi Officer/AAOs/SAOs to the Administration Section with the recommendation of the Group Officer/Welfare Officer for further action.

2. All applications for Special Disability Leave and Leave Not Due shall be sanctioned by the Group Officer (Admn.) with the knowledge of the Director General of Audit. In respect of Sr. Audit Officers and Group B Officers/staff holding charge of Sections directly under the Director General or working in such Sections, Special Disability Leave and Leave Not Due may be sanctioned by the Director General.

3. As per the First Schedule of the CCS (Leave) Rules, 1972, the power to sanction Study Leave rests with the C&AG. Hence, all Study Leave applications should be forwarded to the Headquarters Office with appropriate recommendation.

#### **IV - Leave to members of staff under orders of transfer**

1. Whenever an Officer or a member of staff is under orders of transfer, no leave should be granted to him/her by the Section/Wing responsible for his/her release. In such cases, the leave applications may be promptly sent to the Administration Section in respect of Sr. Audit Officers and Group B Gazetted Officers and to the Entitlement Section in respect of Group B non-Gazetted and Group C staff (including MTS) for further action.

2. All leave applications for the members of staff under orders of transfer shall only be sanctioned by the Group Officer (Admn.) with the knowledge of the Director General of Audit. In respect of Sr. Audit Officers and Group B Officers/staff holding charge of Sections directly under the Director General or working in such Sections, leave may be sanctioned by the Director General.

#### **Notes: Admissibility of leave**

1. In all cases of Group C and Group-B non-Gazetted staff (Supvr./Welfare Assistant etc.) (other than those posted in the Branch Offices), admissibility certificate of leave may be signed by the BO (Entitlement) on verification of leave account. Similarly, in case of AAOs/SAOs/other Gazetted officials (excluding those posted in the Branch Offices), the admissibility certificate may be signed by the BO (Admn.) on verification of leave account. The admissibility certificate of leave in respect of Group B, C staff and MTS posted in the Branch Offices, may be signed by the Sr. Audit Officer (Admn.) of the Branch Office on verification of the leave account.

2. At the time of applying for leave, admissibility of such leave at credit may be ensured by the applicant to avoid its change of nature subsequently.

3. All leave applications of Group B non-Gazetted and Group C staff (excluding those posted in the Branch Offices) duly sanctioned, where necessary, and complete in all respects may be sent to the Entitlement Section without delay. All leave applications for AAOs/SAOs/other Gazetted officials (excluding those posted in the Branch Offices), duly sanctioned, where necessary and complete in all respects may be sent to the Administration Section without delay.

In respect of the members of staff posted in the Branch Offices, the leave applications need not be sent to the Main Office, unless so required. The leave sanctioning authority in this case will be the Branch Officer/Group Officer of the Branch Office concerned, and Service Books will also be maintained in that Branch office.

4. On the date of resumption of duty, the joining report and fitness certificate, where necessary, may be put up to the sanctioning authority.

5. Leave applications on medical ground must invariably be accompanied by a medical certificate in prescribed Form 3 (for Gazetted Officers)/Form 4 (for Non-Gazetted officers) and Form 5 (fitness certificate).

6. On return from leave, permission of leave sanctioning authority may be obtained to join duty.

7. In the case of leave on private affairs, prior sanction of leave may be ensured. In case of illness of self (concerned government servant), intimation (preferably by email or message through mobile) with medical certificate should be sent to the leave sanctioning authority within 2 days. Absence without report may entail disciplinary action by the competent authority.

**(Authority: O.O. (Admn. Series) No. Admn.I/C/447/1666 dated 22.09.83)**

#### **12.14 PROCEDURE FOR PREFIXING OR AFFIXING HOLIDAYS TO LEAVE ON MEDICAL GROUND**

The following procedure should be adopted in prefixing and/or affixing holidays to leave on medical ground:

(a) When a government servant is certified medically unwell to attend office, holiday(s) if any, immediately preceding the day he/she is so certified shall be allowed automatically to be prefixed to leave and the holiday(s) if any, immediately succeeding the day he/she is so certified (including that day) shall be treated as part of leave; and

(b) When a government servant certified medically fit for joining duty, holiday(s) if any, succeeding the day he/she is so certified (including that day) shall automatically be allowed to be suffixed to the leave, and holiday(s) if any, preceding the day he/she is so certified shall be treated as part of the leave.

**(Authority: Rule 22(I) (ii) of CCS (Leave) Rules, 1972)**

## **12.15 TIMELY SUBMISSION OF LEAVE APPLICATIONS**

1. In terms of Rule 7(1) and Rule 19(5) of the CCS (Leave) Rules, 1972, leave cannot be claimed as of right, and possession of medical certificate does not in itself confer any right to leave. Hence, it must be understood that any member of the staff and officers, who absents himself/herself from duty without the approval of his/her superior officer, does so at his/her own risk. He/She cannot assume that leave will be automatically sanctioned to cover his/her absence. Accordingly, members of staff and officers should not absent themselves from duty on private affairs without prior sanction of leave.

2. All Sections/Wings including field parties will ensure that applications/intimations for regular leave are invariably submitted in advance. The exception to this would be considered only in cases of illness of concerned government servant where proper intimation should be made (preferably by email or message through mobile) on the 1<sup>st</sup> day of absence or within the next working day. The intimation/application should be supported invariably by a certificate from a doctor in a Central Government Health Scheme (CGHS) Dispensary/a Government Hospital/an AMA/an Authorized Doctor of the private hospital recognized under CGHS or Central Services (Medical Attendance) Rules, 1944/Registered Medical Practitioner, as the case may be. However, where the nature of indisposition is such that an employee can reasonably be expected to attend to his/her duty for a short time (*e.g.*, cataract operation etc.) to enable his/her application for leave considered and sanctioned by the leave sanctioning authority, he/she should proceed on leave after the leave has been sanctioned.

3. It is made clear that a deliberate breach of the prescribed procedure for submission of leave applications might entail unauthorized absence resulting in loss of pay and allowances under proviso FR 17(1) and relevant rules and orders relating thereto.

## **12.16 LUMPSUM CASH PAYMENT IN LIEU OF LEAVE AT THE TIME OF AVAILING LTC**

The Government servants are permitted to encash earned leave up to 10 (ten) days on each occasion, without any linkage to the number of days and nature of leave availed, at the time of availing LTC, subject to the following conditions:

- (i) the total of such encashment during entire service will be limited to 60 days;
- (ii) the balance at credit (after adjusting the availed earned leave) is not less than 30 days;
- (iii) this will not be taken into account for encashment at the time of quitting service;
- (iv) Both husband and wife who are Central Government employees can avail the encashment of leave up to 10 days at a time subject to maximum of 60 days each during their service.

**(Authority: Rule 38-A, CCS (Leave) Rules, 1972, GoI, Deptt. of Per & Trg OM No.F.No.31011/4/2008-Estt. (A) dated 23.09.08 and OM No.14028/4/2009-Estt. (L) dated 03.06.09)**

## **12.17 MATERNITY LEAVE**

1. A female government servant (including an apprentice) with less than two surviving children may be granted maternity leave for 180 days from the date of its commencement.
2. During such period, leave salary will be equal to the pay drawn immediately before proceeding on leave.
3. Maternity leave not exceeding 45 days in the entire service may be granted to a female government servant (irrespective of number of surviving children) in case of miscarriage, including abortion, on production of medical certificate. Such maternity leave availed before 16.06.94 shall not be taken into account for this limit.
4. Maternity leave may be combined with leave of any other kind. Leave of the kind due and admissible (including Commuted Leave for a period not exceeding 60 days and Leave Not Due) up to a maximum of two years may be granted in continuation of Maternity Leave granted under Para (1) above.
5. Maternity leave shall not be debited in the leave account.
6. Maternity leave may be granted to unmarried female government servant also.

7. A Special Maternity Leave of 60 days to a female government servant may be granted in case of death of a child soon after birth/stillbirth subject to conditions laid down in [DoPT's OM No. 13018/1/2021-Estt.\(L\) dated 2<sup>nd</sup> September, 2022.](#)

**(Authority: Rule 43 of CCS (Leave) Rules, 1972, OM No.13018/2/2008-Estt.(L) dated 11.09.08 and G0I, Deptt. of Per. & Trg. OM No.13018/1/86-Estt.(L) dated 28.04.1986 05.05.86)**

#### **12.18 PATERNITY LEAVE**

1. A male government servant (including an apprentice) with less than two surviving children may be granted Paternity Leave for a period of 15 days during the confinement of his wife or when his spouse adopts a child, with leave salary equal to pay drawn immediately before proceeding on leave. Paternity leave will not be debited to leave account and it can be combined with any other kind of leave. It may not normally be refused under any circumstances.

2. It can be availed up to 15 days before or up to six months from the date of delivery of the child. If this leave is not availed within this period, it will be treated as lapsed.

**(Authority: Rule 43 A, CCS (Leave) Rules, 1972 and OM No.13018/1/2009-Estt.(L) dated 22.07.09)**

#### **12.19 CHILD ADOPTION LEAVE**

1. A female government servant with fewer than two surviving children, on valid adoption of a child below the age of one year may be granted Child Adoption Leave for a period of 180 days immediately after the valid date of adoption.

2. Leave salary during Child Adoption Leave will be as in the case of Earned Leave.

3. Child Adoption Leave can be combined with other regular leave.

4. No separate account is maintained for Child Adoption Leave. Only a note is made in the Remarks column of the Leave Account in red ink.

**(Authority: Rule 43-B of CCS (Leave) Rules, 1972 and OM No.13018/1/2009-Estt.(L) dated 22.07.09)**

#### **12.20 CHILD CARE LEAVE**

Women employees having minor children may be granted Child Care Leave (CCL) by an authority competent to grant leave, for a maximum period of two years (i.e., 730 days) during their entire service for taking care of up to two children, whether for rearing or to look after any of their needs

like examination, sickness etc. Child Care Leave shall not be admissible if the child is eighteen years of age or older. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. In this regard it is to be mentioned that CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days. It may be availed of in more than one spell. CCL shall not be debited against the Leave Account. CCL may also be allowed for the third year as Leave Not Due (without production of medical certificate). It may be combined with leave of the kind due and admissible.

- (i) Child Care Leave shall be admissible for two eldest surviving children only.
- (ii) Child Care Leave cannot be demanded as a matter of right. Under no circumstances can any employee proceed on Child Care Leave without prior proper approval of the leave by the leave sanctioning authority.
- (iii) The leave is to be treated like Earned Leave and sanctioned as such.
- (iv) Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave would also count for Child Care Leave, as in the case of Earned Leave.
- (v) Child Care Leave can also be availed if the employee concerned has Earned Leave at her credit, subject to the following conditions:
  - (a) CCL may not be granted in more than 3 spells in a calendar year.
  - (b) For single female Government servants, the CCL may be granted for 6 spells in a calendar year.
  - (c) CCL may not be granted for less than 5 days at a time.
  - (d) CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of CCL to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.
- (vi) The leave account for CCL shall be maintained in the proforma enclosed, and it shall be kept along with the Service Book of the government servant concerned.
- (vii) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (viii) Further, it is to be noted that-



- a. An employee on CCL may be permitted to leave headquarters with the prior approval of appropriate competent authority.
- b. LTC may be availed while an employee is on CCL.
- c. An employee on CCL may proceed on foreign travel provided clearances from appropriate competent authorities are taken in advance.

**Pro forma for maintaining Child Care Leave Account**

Period of Child Care Leave taken		Balance of Child Care Leave		Signature and designation of the Certifying Officer
From	To	Balance	Date	
(1)	(2)	(3)	(4)	(5)

(Authority: GoI, Department of Per & Trg OM No.130`8/2/2008-Ewstt.(L) dated 11.09.08, 29.09.08, 18.11.08 and Ministry of Per PG & Pen OM No.13018/1/2010-Estt.(Leave) dated 07.09.10, [Ministry of Per PG & Pen OM No.11020/01/2017-Estt.\(L\) dated 30.08.2019](#), [Ministry of Per PG & Pen OM No.13018/6/2013-Estt.\(L\) dated 03.04.2018](#) & [Ministry of Per PG & Pen OM No.13018/6/2013-Estt.\(L\) dated 22.06.2018](#))

**12.21 MAINTAINANCE OF SEPARATE RECORD FOR REGULAR LEAVE**

1. Each section of this office, including Branch Offices, will have to maintain a separate record where all regular leave applied for and sanctioned to the sectional staff is to be kept noted, also indicating the date of submission of application. This record will be maintained in manuscript form in a blank notebook/Register and each entry therein will be attested both by the AAO/Supvr. and the BO.
2. The Co-Ordination Sections of the functional Wings will maintain the said register on this account in respect of members and officers of field parties under their respective jurisdiction in addition to maintaining leave records of Headquarters staff.

(Authority: O.O. (Admn. Series) No. Admn.I/C/356-III/160 dated 19.02.90)

## **12.22 APPLICATIONS FOR LEAVE**

1. Application for all kinds of regular leave must invariably be put up in the prescribed form and sent to the Administration Section in respect of Gazetted staff and Entitlement Section for non-Gazetted staff, fully sanctioned/recommended by the BO/Group Officer through Transit Register. The Administration Section should submit the applications with certificate of admissibility of leave to the AAO (Admn.) for attestation of entries both in Service Book and Leave Account in respect of the AAOs/Hindi Officer/Sr. PS and to the BO (Administration) above level of the AAO. Similarly, Service Books and Leave Accounts in respect of non-Gazetted staff should be put up to AAO (Entitlement) for attestation of entries both in Service Book and Leave Account.
2. Where the leave is to be sanctioned by the Director General of Audit or by Group Officer (Admn.), the case should be sent to the Director General or Group Officer (Admn.) through BO (Admn.) along with certificate of admissibility. After the leave is sanctioned, the entry should be attested both in the Service Book and Leave Account by the BO (Admn.).

## **12.23 PERMISSION TO LEAVE HEADQUARTERS**

1. It is absolutely necessary that formal permission to leave headquarters should be obtained before any member of the staff leaves the station except during regular leave.
2. Ignorance of these orders will not be accepted as a plea for not obtaining such permission. Any infringement of these orders will be severely dealt with. When anybody obtains permission to leave the station, he/she should keep the office informed of his/her address during his/her absence.
3. The members of staff, including Gazetted Officers of this office, should obtain permission from the leave sanctioning authority before leaving their headquarters during Casual Leave/Restricted Holidays and/or holidays. The address during such absence from headquarters should invariably be left with the office. During regular leave also, address should be left with the office but no formal permission to leave the headquarters is necessary.
4. The foregoing procedure applies also to members of staff including Gazetted Officers residing away from their headquarters and coming to headquarters stations from their residence situated at outstations in the event of change of residence during absence on Casual Leave/Restricted Holidays and/or holidays and regular leave.

**(Authority: Headquarters Office's letter No.278-NGE.I/37-60 dated 10.02.60)**

#### **12.24 EXTENSION OF LEAVE**

1. Request for extension of leave should be avoided as far as possible.
2. Applications for extension of leave should be submitted well in advance of the date of expiry of leave already granted so that they may be considered, and orders communicated to the applicant in time. It should not be assumed that an extension will always be granted.
3. If a person is prevented from resuming duty on account of any unforeseen occurrence immediately before the due date, he/she must send an immediate intimation to the leave sanctioning authority giving full reasons of his/her inability to attend office on the due date.
4. A government servant who remains absent after expiry of his/her sanctioned leave is not entitled to any leave salary for the period of such absence unless regularized by grant of the kind of leave applied for by the government servant and sanctioned by the leave sanctioning authority and that period will be debited against his/her half pay leave account to the extent such leave is due, the period in excess thereof being treated as extraordinary leave.
5. Willful absence from duty after the expiry of leave renders a government servant liable to disciplinary action apart from the period being treated as unauthorized absence or *dies non*.

#### **12.25 RETURN TO DUTY ON EXPIRY OF LEAVE**

1. All members of staff, including Gazetted Officers, on return to duty from leave (other than Casual Leave) must report themselves to their respective sections from which they went on leave. The joining reports duly endorsed by the BO/Group Officer concerned, as the case may be, along with the medical fitness certificate, wherever necessary, will be sent to the Administration/Entitlement Section, as the case may be, for further necessary action.
2. In respect of staff including Gazetted Officers serving in the Branch Offices, joining reports duly endorsed by the BO/GO will be passed on to the leave group of Administration Section of the Branch Office for necessary action.

#### **12.26 PAYMENT OF LEAVE SALARY**

All government servants proceeding on Earned Leave/Commutated Leave shall be entitled to leave salary equal to the pay drawn immediately before proceeding on such leave. In the case of Half Pay Leave, the leave salary will be equal to half of the pay drawn immediately before proceeding on such leave. In the case of Extraordinary Leave, no such leave salary is admissible.

**(Authority: GI, MF (DE) OM No.F.6 (3)-E.IV (A)/75 dated 04.03.76**

**CHAPTER XIII**  
**THE RIGHT TO INFORMATION ACT, 2005.**

**13.1 OBJECTIVE OF THE RIGHT TO INFORMATION ACT**

With the aim to promote transparency and accountability in the working of the Government, to contain corruption, and make our democracy work for the people in real sense, Central Government enacted the Right to Information (RTI) Act, 2005. The RTI Act was passed by the Parliament on 12 June 2005 and became effective from 11 October 2005. It is expected that an informed citizenry will be better equipped to keep necessary vigil on the instruments of governance and make the government more accountable to the governed. The Act has created a practical regime through which the citizens of the country may have access to information under the control of public authorities. This office essentially being a public authority, the duties and responsibilities of its staff and Officers in this regard are dealt with in this Chapter.

**13.2 WHAT IS INFORMATION**

Information is any material in any form. It includes records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form. It also includes information relating to any private body which can be accessed by the public authority under any law for the time being in force.

**13.3 RIGHT TO INFORMATION UNDER THE ACT**

a. A citizen has a right to seek such information from a public authority which is held by the public authority, or which is held under its control. This right includes inspection of work, documents, and records; taking notes, extracts or certified copies of documents or records; taking certified samples of material held by the public authority or held under the control of the public authority. A citizen has a right to obtain information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts provided information is already stored in a computer or in any other device from which the information may be transferred to diskettes etc.

b. The public authority under the RTI Act is not supposed to create information; or to interpret information; or to solve the problems raised by the applicants; or to furnish replies to hypothetical questions. Only such information can be provided under the Act which already exists with the public authority. The information to the applicant shall ordinarily be provided in the form in which it is sought. However, the information should be supplied in the form in which it is available and no request for making it available in a pre-defined form/format is to be entertained.

**Note:** Some Information Seekers request the Public Information Officers (PIO) to cull out information from some document(s) and give such extracted information to them. While a citizen has a right to get 'material' from a public authority which is held by or under the control of that public authority, the Act, however, does not require the PIO to deduce some conclusion from the 'material' and supply the 'conclusion' so deduced to the applicant. It means that the PIO is required to supply the 'material' in the form as held by the public authority, but not to do research on behalf of the citizen to deduce anything from the material and then supply it to him.

c. Further, if the supply of information sought in a particular form would disproportionately divert the resources of the public authority or may cause harm to the safety or preservation of the records, supply of information in that form may be denied.

d. The Act gives the right to information only to the citizens of India. It does not make provision for giving information to Corporations, Associations, Companies etc. which are legal entities/persons, but not citizens. However, if an application is made by an employee or office-bearer of any Corporation, Association, Company, NGO etc. who is also a citizen of India, information shall be supplied to him/her, provided the applicant gives his/her full name. In such cases, it will be presumed that a citizen has sought information at the address of the Corporation etc.

#### **13.4 SUO MOTO DISCLOSURE**

The Act makes it obligatory for every public authority to make *suo moto* disclosure in respect of the particulars of its organization, functions, duties etc. as provided in section 4 of the Act and every public authority should provide as much information *suo moto* to the public through various means of communications so that the public have minimum need to use the Act to obtain information. Internet being one of the most effective means of communication, the information may be posted on the website.

### **13.5 METHOD OF SEEKING INFORMATION**

A citizen who desires to obtain any information under the Act, should make an application to the Central Public Information Officer (CPIO) of the concerned public authority in writing in English or Hindi or in the official language of the area in which the application is made. The applicant can send the application by post or through electronic means or can deliver it personally to this office. The application can also be sent through the Central Assistant Public Information Officer (CAPIO) posted at the Branch Offices of this Office at Port Blair and Guwahati.

### **13.6 FORMAT OF APPLICATION**

1. There is no prescribed form of application for seeking information. The application can be made on plain paper. The application should, however, have the name and complete postal address of the applicant. Even in cases where the information is sought electronically, the application should contain the name and postal address of the applicant.
2. The information seeker is not required to give reasons for seeking information. In effect, this means a Public Authority cannot question 'why' the information is sought for.

### **13.7 FEE FOR SEEKING INFORMATION**

1. The applicant seeking information under RTI Act may apply by paying the application fee of ₹10 by way of cash against proper receipt or by Demand Draft (DD) or Banker's cheque or an Indian Postal Order in favour of the Sr. A.O. (Entt.) and submit the same to the Public Information Officers as mentioned above. The payment of fee to the Central Ministries/departments can also be made online through internet banking of State Bank of India or through Master/Visa Debit/credit cards. The public authority should ensure that payment by any of the above modes is not denied or the applicant is not compelled to draw IPO etc. in the name of any officer other than the Accounts Officer. If any public authority does not have any Accounts Officer, it should designate an officer as such for the purpose of receiving fee under the RTI Act and Rules made thereunder.
2. Apart from the application fee as above, fee shall also be charged at the rate given below for providing information:
  - a. For supplying information under sub-section (1) of section 7 of the RTI Act:
    - i. ₹2 for each page (in A-4 or A-3 size paper) created or copied,

- ii. Actual charge or cost price of a copy in larger size paper,
  - iii. Actual cost or price for samples or models;
  - iv. So much of postal charges involved in supply of information that exceeds fifty rupees and
  - v. For inspection of records, no fee for first hour; and a fee of ₹5 for each subsequent hour (or fraction thereof)
- b. Under sub-section (5) of section 7 of the RTI Act:
- i. For information provided in diskette or floppy @ ₹50 (fifty only) per diskette or floppy; and
  - ii. For information provided in printed form, at the price fixed for such publication or ₹2 per page of photocopy for extracts from the publication.
3. If the applicant belongs to below poverty line (BPL) category, he is not required to pay any fee. However, he should submit a proof in support of his claim as belonging to the below poverty line category. The application not accompanied by the prescribed fee or proof of the applicant's belonging to below poverty line, as the case may be, shall not be a valid application under the Act. However, the PIO should consider such an application sympathetically and try to supply information sought by way of such an application.

### **13.8 CENTRAL PUBLIC INFORMATION OFFICERS**

Application for seeking information in the Central Govt. Office should be made to an officer of the public authority who is designated as Central Public Information Officer (CPIO). The Group Officer (Administration) of this Office holds the charge of CPIO and the particulars on the same has been uploaded to the official website, besides showing it prominently at the Entrance of the Office (Northern Gate).

### **13.9 ASSISTANCE AVAILABLE FROM CPIOs**

The Central Public Information Officer shall render reasonable assistance to the persons seeking information. If a person is unable to make a request in writing, he may seek the help of the CPIO to write his application. Where a decision is taken to give access to a disabled person to any document, the Central Public Information Officer shall provide such assistance to enable access to information, including providing such assistance to the person as may be appropriate for the inspection.

### **13.10 TIME PERIOD FOR SUPPLY OF INFORMATION**

1. The following table shows the **maximum** time (from the receipt of application) which may be taken to dispose of the applications in different situations:

<b>Sl. No.</b>	<b>Situation</b>	<b>Time limit for disposing off applications</b>
1.	Supply of information in normal course.	30 days
2.	Supply of information if the application is received through APIO.	05 days shall be added to the time period indicated at Sl. No. 1
3.	Supply of information if it concerns the life or liberty of a person	48 hours
4.	Transfer of application to other public authority under section 6(3) of the Act	05 days
5.	Supply of information if application/request is received after transfer from another public authority:  (a) In normal course  (b) In case the information concerns the life or liberty of a person.	(a) Within 30 days of the receipt of the application by the concerned public authority.  (b) Within 48 hours of receipt of the application by the concerned public authority.
6.	Supply of information where the applicant is asked to pay additional fee.	The period intervening between informing the applicant about additional fee and the receipt of such fee by the public authority shall be excluded for calculating the period of reply.
7.	Supply of information by organizations specified in the Second Schedule:  (a) If information relates to allegations of violation of human rights (after approval of the Central Information Commission)  (b) In case information relates to allegations of corruption.	(a) 45 days from the receipt of application.  (b) Within 30 days of the receipt of application.

2.If the Public Information Officer fails to give decision on the request for information within the prescribed period, he/she shall be deemed to have refused the request. It is pertinent to note that if



a public authority fails to comply with the specified time limit, the information to the concerned applicant would have to be provided free of charge.

### **13.11 TRANSFER OF APPLICATION**

1. The Act provides that if an application is made to a public authority requesting for an information, which is held by another public authority; or the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or relevant part of it to that other public authority within five days from the receipt of the application. The public authority should sensitize its officers about this provision of the Act lest the public authority is held responsible for delay.

2. If a person makes an application to a public authority for information, a part of which is available with that public authority and the rest of the information is scattered with more than one other public authorities, in such a case, the PIO of the public authority receiving the application should give information relating to it and advise the applicant to make separate applications to the concerned public authorities for obtaining information from them. If no part of the information sought is available with it but is scattered with more than one other public authorities, the PIO should inform the applicant that information is not available with the public authority and that the applicant should make separate applications to the concerned public authorities for obtaining information from them. However, if the details of public authorities who may have the information sought by the applicant are available with the PIO, such details may also be provided to the applicant.

3. If a person makes an application to a public authority for some information which is the concern of a public authority under any State Government or the Union Territory Administration, the Central Public Information Officer (CPIO) of the public authority receiving the application should inform the applicant that the information may be had from the concerned State Government/UT Administration. Application, in such a case, need not be transferred to the State Government/UT Administration.

4. BO in charge of Administration Sections at Port Blair and Guwahati have been designated as CAPIOs of our office for rendering all-round assistance to the CPIO to discharge his/her duties in a timely manner. They are to receive the applications on behalf of the CPIO at their end and arrange for sending them to the CPIO at our Kolkata Office immediately (not later than 2 days of

receiving the application). Additionally, if the material to be supplied is available with them/within the jurisdictional area of functioning of the Branch Offices, (e.g. IRs related to those offices), as soon as possible, they should make an estimate about the number of pages of information to be supplied and inform the main office early so that the CPIO is enabled to inform the applicant about the additional fees to be deposited by him to have the relevant information.

### **13.12 DISPOSAL OF THE REQUEST**

- a. The CPIO is required to provide information to the applicant within 30 days from the receipt of a valid application. If the information sought for concerns the life or liberty of a person, the information shall be provided within 48 hours of the receipt of the request. If the CPIO is of the view that the information sought for cannot be supplied under the provisions of the Act, he would reject the application. However, while rejecting the application, he shall inform the applicant the reasons for such rejection and the particulars of the appellate authority. He would also inform the applicant of the period within which appeal may be preferred.
- b. If an applicant is required to make payment for obtaining information, in addition to the application fee, the CPIO would inform the applicant about the details of further fees along with the calculation made to arrive at the amount payable by the applicant. After receiving such a communication from the CPIO, the applicant may deposit the amount by any way as mentioned in Para 13.9.1. The CPIO is under no obligation to make available the information if the additional fee intimated by him is not deposited by the applicant.
- c. If the CPIO fails to send a decision on the request on the information within the period of thirty days or forty-eight hours, as the case may be, the information may be deemed to have been refused.

### **13.13 EXEMPTIONS FROM DISCLOSURE/SUPPLYING OF PART INFORMATION**

1. The right to seek information from a public authority is not absolute; Sections 8 and 9 of the Act enumerate the categories of information which are exempt from disclosure. At the same time Schedule II under Rule 24 of the Act contains the names of the Intelligence and Security Organizations which are exempt from the purview of the Act (**list provided below**). The exemption of the Organizations, however, does not cover supply of information relating to allegations of corruption and human rights violations.

2. Under Section 8 (1) (j) of the Act, information which has been exempted is defined as: “information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:”

Examples of such personal information: Amount of GPF balance of a Govt. employee in his account, APAR Grading of an employee given by the competent authority etc. Further, the Central Information Commission in one of its decisions has held that information about the complaints made against an officer of the Government and any possible action the authorities might have taken on those complaints, qualifies as personal information within the meaning of provision of section 8 (1) (j) of the RTI Act, 2005.

**(Authority: Min. of Per, PG & P, DoPT OM No. 11/2/2013-IR (Pt.) dated 14.08.2013)**

3. Where a request is received for access to information which is exempt from disclosure but a part of which is not exempt, and such part can be severed in such a way that the severed part does not contain exempt information then, access to that part of the information/record may be provided to the applicant. Where access is granted to a part of the record in such a way, the PIO should inform the applicant that the information asked for is exempt from disclosure and that only part of the record is being provided, after severance, which is not exempt from disclosure. While doing so, he should give the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based.

**Names of Intelligence and Security Organizations established by the Central Government which are exempt from the purview of the Act**

1.	Intelligence Bureau	2.	Research and Analysis Wing including namely, the Aviation Research Centre of the Cabinet Secretariat
3.	Directorate of Revenue Intelligence	4.	Central Economic Intelligence Bureau
5.	Directorate of Enforcement	6.	Narcotics Control Bureau
7.	Special Frontier Force	8.	Border Security Force
9.	Central Reserve Police Force	10.	Into-Tibetan Border Police
11.	Central Industrial Security Force	12.	National Security Guards
13.	Assam Rifles	14.	Sashtra Seema Bal

15.	Director General of Income Tax (Investigation)	16.	National Technical Research Organisation
17.	Financial Intelligence Unit, India	18.	Special Protection Group
19.	Defence Research and Development Organisation	20.	Border Road Development Board
21.	National Security Council Secretariat	22.	Central Bureau of Investigation
23.	National Investigation Agency	24.	National Intelligence Grid
25.	Strategic Forces Command		

### **13.14 THIRD PARTY INFORMATION AND ITS DISCLOSURE**

1. Third party in relation to the RTI Act means a person other than the citizen making a request for information. The definition of third party includes a public authority other than the public authority to which the request has been made.

2. Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, is exempt from disclosure. Such information should not be disclosed unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.

3. The third party should be given full opportunity to put his case for non-disclosure if he desires that the information should not be disclosed.

4. If an applicant seeks any information which relates to or has been supplied by a third party and that third party has treated that information as confidential, the PIO shall consider whether the information should be disclosed or not. The guiding principle in such cases is that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party. However, the Public Information Officer would have to follow the following procedure before disclosing such information.

5. If the Public Information Officer intends to disclose the information, he shall within five days from the receipt of the application, give a written notice to the third party that the information has been sought by the applicant under the RTI Act and that he intends to disclose the information. He shall request the third party to make a submission in writing or orally, regarding whether the information may be disclosed. The third party shall be given a time of ten days, from the date of receipt of the notice by him, to make representation against the proposed disclosure, if any.

6. The PIO shall make a decision regarding disclosure of the information keeping in view the submission of the third party. Such a decision should be taken within forty days from the receipt of the request for information. After taking the decision, the Public Information Officer should give a notice of his decision to the third party in writing. The notice given to the third party should include a statement that the third party is entitled to prefer an appeal under section 19 against the decision.

7. The third party can prefer an appeal to the First Appellate Authority (FAA) against the decision made by the PIO within thirty days from the date of the receipt of notice. If not satisfied with the decision of the First Appellate Authority, the third party can prefer a second appeal to the Information Commission.

8. If an appeal has been filed by the third party against the decision of the PIO to disclose the third-party information, the information should not be disclosed till the appeal is decided.

### **13.15 ASSISTANCE AVAILABLE TO CPIO**

1. The Public Information Officer may seek the assistance of any other officer as he or she considers necessary for the proper discharge of his or her duties. The officer, whose assistance is so sought by the Public Information Officer, would render all assistance to him. Such an officer shall be deemed to be a Public Information Officer and would be liable for contravention of any provisions of the Act the same way as any other Public Information Officer. It would be advisable for the Public Information Officer to inform the officer whose assistance is sought, about the above provision, at the time of seeking his assistance.

2. Some Public Information Officers, on the basis of above referred provision of the Act, transfer the RTI applications received by them to other officers and direct them to send information to the applicants as deemed Public Information Officer. Thus, they use the above referred provision to designate other officers as Public Information Officer. According to the Act, it is the responsibility of the officer who is designated as the Public Information Officer by the public authority to provide information to the applicant or reject the application for any reasons specified in Sections 8 and 9 of the Act. The Act enables the Public Information Officer to seek assistance of any other officer to enable him to provide information to the information seeker, but it does not give him authority to designate any other officer as Public Information Officer and direct him to

send reply to the applicant. The import of the provision is that, if the officer whose assistance is sought by the Public Information Officer, does not render necessary help to him, the Information Commission may impose penalty on such officer or recommend disciplinary action against him the same way as the Commission may impose penalty on or recommend disciplinary action against the Public Information Officer.

### **13.16 APPEAL**

1. If an applicant is not supplied information within the prescribed time as mentioned above or is not satisfied with the information furnished to him by the CPIO, he/she may prefer an appeal to the First Appellate Authority (FAA). Director General is the FAA of this office. Such an appeal should be filed within a period of thirty days from the date on which the limit of 30 days of supply of information is expired or from the date on which the information or decision of the CPIO is received.

2. The appellate authority of the public authority shall dispose of the appeal within a period of thirty days or in exceptional cases within 45 days of the receipt of the appeal.

**(Authority: RTI Act, 2005 and Guide on the RTI Act, 2005 issued by Min. of Per, PG & P, DoPT, OM No. 1/32/22013-IR dated 28.11.2013.)**

## **CHAPTER-XIV**

### **IMPLEMENTATION OF OFFICIAL LANGUAGE POLICY**

#### **14.1 COMPULSORY TRAINING IN HINDI**

In-service training in Hindi has been made obligatory of all Central Government Employees and officials of Group C and above by the Union Government of India. According to the Official Languages Act, 1963 (as amended from time to time) a stage of bilingualism has been created in the Ministries/Departments of the Government of India and their attached and subordinate offices. In order to make the bilingual phase a success, it is necessary that all the non-Gazetted and Gazetted officers possess knowledge of Hindi. With this object in view, intensive training in Hindi Language, Hindi Typing and Hindi Stenography are provided, as the case may be, to the newly recruited employees in this Office. Further, arrangements are also made for refresher training courses for Officials and Translators to enhance the usage of Official Language in Hindi in Official work. Regular attendance in classes held under the scheme and appearing in the prescribed examinations at the end of each term is obligatory for all employees nominated to any one of the courses.

#### **14.2 TRAINING COURSES**

The following three courses are being run by the Kendriya Hindi Parikshan Sansthan:

- I. **Praveen** - This is an intermediary course; its standard of Hindi Teaching is equivalent to the Middle School level.
- II. **Pragya** - This is the third course under the Scheme and corresponds to Matriculate level of Hindi.
- III. **Parangat** – This is the last course under the Scheme implemented from the financial year 2015-16 for the officials who possess ‘working knowledge of Hindi’ to make them proficient to carry out their official work in Hindi.

(Authority: [Circular No. 12012/03/2015-OL \(Policy\) of Rajbhasa Bibhag, Ministry of Home Affairs, GoI dated 22<sup>nd</sup> April, 2015.](#))

### 14.3 INCENTIVES FOR HINDI LANGUAGE TRAINING

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

#### **Facilities:**

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

#### **Incentives:**

(a) **Personal Pay:** (equal to the amount of one increment for 12 months)

To all staff for passing Pragya examination.

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

Sl No	Hindi Language Examination of Hindi Teaching Scheme	Rate of cash award
<b>A</b>	<b>Praveen</b>	
1	For securing 70% or more marks	₹1800
2	For securing 60% or more marks but less than 70% marks	₹1200
3	For securing 55% or more marks but less than 60% marks	₹600
<b>B</b>	<b>Pragya</b>	
1	For securing 70% or more marks	₹2400
2	For securing 60% or more marks but less than 70% marks	₹1600
3	For securing 55% or more marks but less than 60% marks	₹800



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

SI No	Hindi language Examination of Hindi teaching Scheme, through own efforts	Rate of cash award
1	Praveen Examination of the Hindi Teaching Scheme	₹1500
2	Pragya Examination of the Hindi Teaching Scheme	₹2400

(Authority: [Min. of Home Affairs, Dept. of Official Language OM No. 21034/66/2010-O.L. \(Trg.\) dated 29.07.2011.](#))

#### **14.4 FACILITIES AND INCENTIVES FOR LEARNING HINDI TYPING/HINDI STENOGRAPHY**

##### **Facilities:**

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

##### **Incentives:**

(a) Personal pay (equal to the amount of one increment for 12 months).

1. To all non-Gazetted employees for passing Hindi typing/Hindi stenography examinations.
2. To such Gazetted stenographers who pass the Hindi Stenography examination securing 90% or more marks.

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

(b) Cash Awards:

Sl. No.	Hindi Typing and Stenography Examination of Hindi Teaching Scheme	Rate of cash award
<b>A</b>	<b>Hindi Typing</b>	
1	For securing 97% or more marks	₹2400
2	For securing 95% or more marks but less than 97% marks	₹1600
3	For securing 90% or more marks but less than 95% marks	₹800
<b>B</b>	<b>Hindi Stenography</b>	
1	For securing 95% or more marks	₹2400
2	For securing 92% or more marks but less than 95% marks	₹1600
3	For securing 88% or more marks but less than 92% marks	₹800

(c) Lump sum award: (for passing the examination through one's own effort).

Sl. No.	Hindi Typing and Stenography Examination of Hindi Teaching Scheme, through own efforts	Rate of cash award
1	Hindi Typewriting Examination of the Hindi Teaching Scheme	₹1600
2	Pragya Examination of the Hindi Teaching Scheme	₹3000

**Remarks:** The candidates who qualify the Hindi Language, Typewriting and Stenography Examinations of the Hindi teaching Scheme through own efforts will be eligible for the above-mentioned benefits even if they secure 5% less marks than the prescribed percentage, while granting them the Cash Award in addition to Lumpsum Award.

(Authority: [Min. of Home Affairs, Dept. of Official Language OM No. 21034/66/2010-O.L. \(Trg.\) dated 29.07.2011.](#))

#### 14.5 TRAINING CENTRE

A Hindi Teaching Centre is operative in the Commercial Library Building at Council House Street, Kolkata by the Rajbhasha Vibhag, Ministry of Home Affairs. Employees of this office who require

Hindi training in different courses as per guidelines prescribed by the Rajbhasha Vibhag, are sent there for being trained in Hindi for their official work. After the requisite training, Examinations are conducted by the Centre. The Training and Examination in different Courses are held batch-wise, usually twice a year.

#### **14.6 TRAINING IN TRANSLATION**

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

#### **14.7 INCENTIVE SCHEME FOR ORIGINAL HINDI NOTING/DRAFTING IN OFFICIAL WORK**

A new Incentive Scheme, effective from 1st April 1988, has been introduced where all the Ministries/Departments/Attached and Subordinate Offices can independently introduce the scheme for their Officers/Employees.

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

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

#### **(a) Independently for each Ministry/Deptt./Attached office of the Central Government.**

First Prize (2 prizes)	₹5000 each
Second Prize (3 prizes)	₹3000 each
Third Prize (5 prizes)	₹2000 each

(Authority: [Min. of Home Affairs, Dept. of Official Language OM No. 12013/01/2011-OL \(Policy\) dated 14.09.2016.](#))

**14.8 GRANT OF HINDI 'INCENTIVE ALLOWANCE' TO THE STENOGRAPHERS AND HINDI TYPISTS FOR DOING THEIR OFFICIAL WORK IN HINDI IN ADDITION TO ENGLISH**

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

(Authority: [Min. of Home Affairs, Dept. of Official Language O.M.No.13034/12/2009-OL \(Policy\) dated 06.05.2014](#))

**14.9 USE OF BOTH HINDI AND ENGLISH FOR CERTAIN PURPOSES**

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

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

(Section 3(3) of the Act)

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

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

#### **14.10 OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEE**

The Official Language Implementation Committee functions under the Chairmanship of Director General of Audit (Central), Kolkata. Quarterly meetings on progressive use of Official Language are organised to review the implementation of various Rules and Acts of the Official Language Department.

#### **14.11 ORGANISING HINDI WORKSHOPS**

With a view to impart working knowledge or proficiency in Hindi, Hindi Workshops are organised in this office for officials to impart them initial knowledge in Hindi. The main objective of these workshops is to overcome the hesitation of employees in doing their work in Hindi and the main emphasis is on actual practice of doing the official work in Hindi.

#### **14.12 ORGANISING HINDI DAY/HINDI PAKHWARA**

With a view to creating consciousness, accelerating and propagate the Official Language Hindi in this office as 'Official Language', Hindi Day is observed on 14<sup>th</sup> September each year. If 14<sup>th</sup> September happens to be a holiday, celebrations are to be held on the next working day.

Each year the Hindi Pakhwara (Hindi Fortnight Programme) is observed from 1st September to 14<sup>th</sup> September. During the Fortnight various competitions and programmes like Book Exhibition, Shruti Lekhan, Debate Competition, Typing Competition etc. are held to promote Hindi in this office.

#### **14.13 PUBLICATION OF HINDI MAGAZINE**

An annual Hindi magazine named "Subah" is published by the Director General of Audit (Central), Kolkata on the 'Rajbhasha Diwas' every year.

## **CHAPTER XV**

### **MISCELLANEOUS**

#### **15.1 PROCEDURE FOR OBTAINING LEGAL OPINION**

The Central Government court cases of IA&AD in Kolkata are dealt with by the empanelled Standing Govt. Counsels, engagement of such empanelment being approved by the Headquarters. In this regard the Office of the Principal Accountant General (A&E), West Bengal, Kolkata has been made the Nodal Office through which selection is done for engagement of such Counsels for this Office. Fees for such Counsels are fixed as per Orders issued by the Ministry of Law & Justice, Department of Legal Affairs with the terms and conditions laid down therein.

**[Authority: i. Para 2.36 to 2.40 of M.S.O. (Admn) Vol. I**

**ii. Headquarters Office's Letter dated 12.03.2020**

**iii. O/o the Pr. AG (A&E), WB's letter No. Legal Cell/Misc./Adv. Eng./05-06/131/O/59 dated 26.06.2018]**

**Note:** The Lawyers' fees should be finally settled prior to his/her engagement on behalf of the Central Government. If the fees claimed by the Lawyer are in excess of or on a basis different from the scale fixed by the High Court and if such claim is on the higher side, the Ministry of Law should be consulted before settling the fees.

**(Authority: Headquarters Office's Memo No.216-NGE.I/42-45 dated 01.02.55)**

#### **15.2 SUBMISSION OF COURT CASES TO THE DGA**

1. Details of all court cases must invariably be put up to the DGA for his/her orders.
2. Advocate and other legal practitioner engaged on behalf of the Government of India should not settle out of Court on compromise in any suit or civil proceedings without the express sanction of the Government save in exceptional circumstances when there isn't sufficient time to consult the appropriate authorities and when not to settle or compromise the matter should be definitely prejudicial to the interest of the Government. When in exceptional circumstances, such compromise or settlement is made without express authority of the Government of India, the Advocate or other legal practitioner engaged on their behalf, should record in writing the special reasons for entering into compromise or settlement on his/her own authority. Similar instructions

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

3. If a 'Vakalatnama' or Power of Attorney is to be executed in favour of the advocate or other legal practitioner on behalf of Government, care is to be taken to incorporate the above condition therein.

**(Authority: GoI, MoF No.F.1A (34)-AD.I/55 dated 02.05.55)**

### **15.3 SUIT AGAINST THE CENTRAL GOVERNMENT: PROCEDURE TO BE FOLLOWED**

1. The office may deal with a variety of lawsuits in connection with the running of the office. A number of these arise from Court Injunctions/Petitions against disciplinary proceedings, transfers, promotions and other matters relating to staff administration, theft, fraudulent claims and encashment, encroachment. There may also be cases/lawsuits/petitions relating to personal claims against the Government in which the Director General of Audit is also cited as a respondent.

2. In all such matters this office usually avails itself of the facilities provided under the instructions meant for 'Appointment/Extension of Standing Counsels for IA & AD in Kolkata'. Details of the guidelines in this connection have been provided in **O/o the Pr. AG (A&E), WB's Circular No. PAGAEWB/02/07/01/O/02 dated 04.05.2020.**

3. After introduction of the IA & AD Panel, at present, advice/Legal opinion is taken from the empanelled Counsel/C&AG's Office wherever necessary. Such advice or opinion should, ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Government of India or to persons affected by such advice or opinion or any authority, who is not administratively concerned with the matter, without the Headquarters' knowledge or consent. If in any special case it becomes necessary to communicate the views of the C&AG's Office, it should be discrete in doing so and only a paraphrase thereof may be conveyed without disclosing that they are the views of the Headquarters.

**(Authority: Ministry of Law and Justice and Company Affairs)**

#### **15.4 CENTRAL ADMINISTRATIVE TRIBUNAL**

1. As a measure to provide speedy and inexpensive relief to the Central Government servants in the matter of deciding their complaints and grievances on recruitment and conditions of service, Government of India has set up Central Administrative Tribunals with benches at various important centres, by virtue of a Parliamentary enactment in February 1985.
2. Details regarding composition of the Tribunal and Benches thereof, Jurisdiction, Powers and Authority of Tribunals and Procedure for making application to Tribunals etc. have been incorporated in the Gazette of India (Extraordinary) published on the 27<sup>th</sup> of February 1985.
3. The Administrative Tribunal Act, 1985 (Act) published on 27.02.1985 in the Gazette of India, (Extraordinary) Part II Section I provides for the adjudication or trial by Administrative Tribunals of disputes and complaints with respect to recruitment and conditions of service of persons appointed to Public Services and posts in connection with the affairs of the Union or of any State or of any other authority within the territory of India or under the control of the Government of India or of any corporation owned or controlled by the Government and for matters connected therewith or incidental thereto. The Central Administrative Tribunal has been constituted under the Administrative Tribunal Act, 1985 with Principal Bench at New Delhi and eighteen other Benches at different States including one Bench in West Bengal at Kolkata.
4. Under the Act, the Central Government is *inter alia*, empowered to appoint one or more persons to act as Presenting Officer(s) and the Advocate appointed and duly authorized in this behalf may present its case with respect to any application before a Bench of the Tribunal.
5. The Advocates will be engaged on a case-to-case basis, as necessary, and their fees for drafting pleadings and for appearances will be paid by the Department concerned directly. To enable them to act as a Presenting Officer, the Department will have to execute in their favour a 'Vakalatnama' or a Power of Attorney, according to the rules or procedure of the Tribunal.
6. At present, payment of fees to Government Counsel engaged for defending cases in the CAT is regulated in terms of Government of India, Ministry of Law and Justice, Deptt. of Legal Affairs, Branch Secretariat, Kolkata's order dated 01.10.2015.
7. The address of Additional Bench of CAT at Kolkata is shown below:  
Central Administrative Tribunal, Additional Bench, CGO Complex,  
Nizam Palace Compound, Judicial Section, AJC Bose Road, Kolkata 700020.



**(Authority: Headquarters Office's letter No.816-LC/49-85 dated 24.10.85, GoI, Ministry of Per &Trg A.R. & Pub. Grievances & Pension OM No.A.11019/38/85-AT dated 28.11.85, and GoI, Min. of Per &Trg & Admn Reforms & Pub. Grievances & Pension OM No.A-11019/38/85-AT dated 01.01.86)**

#### **15.5 PROCEDURE FOR FILING APPLICATION FOR SPECIAL LEAVE PETITIONS**

With a view to systematizing the procedure for filing applications for special leave petitions to appeal before the Supreme Court, it is considered that before a decision on filing the application is taken, the question whether such an application should be made, should be referred to the empanelled Advocate engaged to defend Civil Suits/Writ Petitions along with the relevant papers and the views of the Department concerned. The empanelled Advocate, after examining the question, advises the Department concerned whether such application should be filed.

**(Authority: Headquarters' Letter 41-LC/109-2017 dated 22.01.2020)**

#### **15.6 APPOINTMENT OF CENTRAL GOVERNMENT ADVOCATES FOR CITY CIVIL COURT, KOLKATA**

The Director General of Audit (Central), Kolkata is entitled to utilize the services of the empanelled Government Advocates as per the Panel approved by the Headquarters and recommended by the Nodal Office [O/o the Pr. A.G. (A&E), West Bengal, Kolkata] for the conduct of Central Government cases in City Civil Court, Kolkata. The terms and conditions of their appointment have been set forth in the Government of India, Ministry of Law and Justice, Department of Legal Affairs O.M. No.26(1)/2014/Judl. Dated 01.10.2015.

**(Authority: Headquarters' Letter No.167-LC/109-2017 dated 12.03.2020 read with Headquarters' Letter No. 165-LC/109-2017 dated 05.03.2020)**

#### **15.7 TREATMENT OF THE PERIODS SPENT BY GOVERNMENT SERVANTS IN ATTENDING COURTS TO GIVE EVIDENCE OR TO SERVE AS ASSESSORS OR JURORS**

1. It has been decided by the Government of India, Ministry of Home Affairs that when a government servant is called by Courts etc. to give evidence, the under-mentioned procedure would be followed to regularize the government servant's absence from duty:

(a) When a government servant is summoned by Courts of Law, whether Criminal or Civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India to give evidence regarding facts which came to his/her knowledge while discharging his/her public duties, the period of absence will be treated as duty.

(b) Where a government servant is summoned as witness by the Courts or authorities referred to in (a) above to depose about facts which came to his/her knowledge in his/her private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him/her under the rules. No special leave will be granted for the purpose.

(c) The period spent by government servants in attending Courts of Law as Jurors or Assessors with the permission of their respective Heads of Departments should be treated as Special Casual Leave, which should not be debited to Casual Leave Account.

2. The government servants attending Courts of Law, in circumstances mentioned in Para (1) above during period of leave will not be given any extra leave for such attendance nor will their leave be considered to have interrupted by such attendance.

3. Persons of this office when summoned by Courts or authorities mentioned in 1(a) and (b) to give evidence either in their official or private capacity may remain absent from the office for the part of a day or days or whole day or days required only with the previous permission of the Director General of Audit concerned. For evidence given in their private capacity they must obtain and furnish a certificate from the court which they attend showing what subsistence allowance was granted to them. If the Court pays them any sum of compensation apart from payment of travelling expenses, they must credit that sum to Government before drawing full pay for the day(s) of absence. Prior permission of the Director General of Audit will, however, be necessary before any person may absent himself/herself from office when summoned by a Court to serve as Juror or Assessor. It must also be noted that absence from office for attendance at Court or authorities referred to in Para 1 above, should not in any case be made a ground for non-completion of the allotted work.

**(Authority: Headquarters Office's endorsement No.1424-A/380-56 dated 08.07.58)**

**Note 1:** In respect of officers of the Central Government, Subsistence Allowance or compensation payable under SR 155 and fees deposited under SR154 (b)(ii) should be credited to the corresponding receipt head of the Central Government to which the officer belongs or if there is no such head, to head "0065-Other Administrative Services, A-Administration of Justice –

Services and Fees(Central)”. The travelling allowance under SR154 (b) (i) should be debited to the particular Central Department which pays it and the actual travelling expenses under SR154 (b)(iii) and payment of travelling expenses under SR155 should be charged to the Court. Subsistence Allowance or compensation under SR155 and fees deposited for a servant of the Central Government or of a State Government under SR154 (ii) in a Court should be credited to the Government concerned under the corresponding receipt head or the head “0065-Other Administrative Services” as the case may be.

**Note 2:** If any member of the office is summoned to give evidence in Court of Law by means of summons served at his/her private address, the fact should be brought to the notice of the Administration Branch at once by the AAO of the section concerned.

**Note 3:** The period of absence of a Central Government servant who is summoned to give evidence or to produce official documents in a civil suit will be treated as duty under 1(a) above irrespective of whether the Central Government is a party to the suit or not provided that:

- (i) In a case where he/she is summoned to give evidence, the facts came to his/her knowledge in the discharge of his/her public duties and he/she is authorised by the Head of the Office to give evidence; and
- (ii) In a case where he/she is summoned to produce official documents, he/she is authorized by the Head of the Office to produce such documents.

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

**Note 4:** As regard the grant of travel expenses to the Central Government employees attending Courts in West Bengal, it has been decided that if the period of attendance is treated as duty, the travelling allowance to the extent admissible under the court rules will be paid by the Court and in cases where the travelling allowance on tour as admissible under the Central Government Rules is more than that paid by the Court, the difference will be paid by the Department of the Central Government, where the individual is employed. The pay and allowances for the period of absence will also be met by the Department.

**(Authority: GoI, MHA OM No. 15/7/58-Judl.II dated 31.01.61, C & A.G.’s endt.No.167/KW-A.II/39-60 dated 02.02.61)**

## **15.8 GIVING ORAL EVIDENCE IN A COURT OF LAW**

In cases where the government servants are required to give oral evidence in a Court of law, the Government of India, Ministry of Law has advised as below:

- (i) Under Section 64 and 65 of the Indian Evidence Act, oral evidence is not admissible as to the contents of public documents except under the circumstances mentioned in that Act. If, therefore, a government servant giving oral evidence before a court is asked questions about the contents of any public documents, the counsel for the Government will raise the necessary objection as to the admissibility of the question and normally no Court of Law is likely to overrule such objection. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.
- (ii) Where a government servant giving oral evidence is asked questions on matters communicated to him/her in official confidence, he/she can claim privilege under Section 124 of the Evidence Act. The privilege under that Section is not confined to documentary evidence alone and it covers all communications, oral or documentary. As in such cases, the government servant summoned for giving oral evidence will not be in possession of the requisite Affidavit from the competent authority for claiming privilege under Section 124 of the Indian Evidence Act, he/she may explain the position to the Court suitably through the Counsel and if, necessary request the Court to give him/her time to obtain instruction.

**(Authority: Headquarters Office's letter No.2222-Admn.I/603-55.II dated 04.08.59)**

## **15.9 CANDIDATURE OF GOVERNMENT SERVANTS FOR ELECTIONS TO LOCAL BODIES**

1. Rule 5(4) of the CCS (Conduct) Rules, 1964 provides that no Government servant shall canvass or otherwise interfere with or use his/her influence in connection with or take part in, an election to any legislature or local authority.
2. As such, a government servant is only entitled to exercise his/her right to vote at such elections where he/she is qualified to vote. He/She may assist in the conduct of an election in the due performance of duty imposed on him/her by a competent authority functioning under the law. The question of sanction of candidature of a government servant in election to the local bodies, therefore, does not arise.

### **15.10 PRINTING AND BINDING**

Rules for “Printing and Binding” issued with the authority of the Government of India by the Director of Printing, Delhi should be carefully followed when sending out work to the Presses of Government of India.

**Note: In this connection “Chapter V – Printing and Binding” of the Record Manual may also be referred to.**

### **15.11 STATIONERY**

1. The AAO of each section will send requisition to the Record Section on the 1<sup>st</sup> of April each year.

2. The monthly sectional requisitions for the supply of stationery articles, which should be prepared in duplicate, should reach the Record Section by the 7<sup>th</sup> of every month positively. Those requisitions will be scrutinized by the Stationery Keeper thoroughly after which their supply will be made by him/her between 14<sup>th</sup> and 18<sup>th</sup> of every month to the sections according to the programme approved from time to time. The sectional acknowledgement should be recorded on the original copy and retained in the Record Wing.

3. The sections should send their representatives to the Record Section on these dates between 12.30 and 3.30 PM to take delivery of the articles. Supplementary requisitions for the supply of ordinary articles of stationery from section duly sanctioned by the Gazetted Officer In-Charge will be received by the Record Section only once a month up to the 28<sup>th</sup> after which no requisition will be received there. For the articles which are not included in the monthly scale of stationery, special sanction of Group Officer In-Charge of the section is necessary.

### **15.12 TOUR PROGRAMME OF THE DIRECTOR GENERAL OF AUDIT**

Whenever the Director General proposes to leave headquarters, either on duty or Casual Leave or during holidays, to any place within his/her jurisdiction, he/she should intimate the C&AG, in writing, sufficiently in advance. When the absence involves going to a place beyond his/her jurisdiction, he/she should obtain prior permission of the C&AG sufficiently in advance. In either case, the address during the absence from headquarters should also be intimated beforehand.

**(Authority: Para 3.41 of M.S.O. Admn. Vol. I)**

### **15.13 MEDICAL CONCESSIONS**

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

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

3. A female Government servant should, immediately after her marriage, give a declaration as to whether she would like to include her parents or parents-in-law for the purpose of availing of the benefits of medical concessions under reimbursement scheme. She can change her option only once during the entire period of her service.

**(Authority: GoI, MH & FP (DH) OM No.29-116/71-MA dated 06.12.71)**

4. Employees residing outside Kolkata are also entitled to claim reimbursement of medical expenses if the treatment is obtained from an AMA/Hospital.

### **15.14 ISSUE OF BILINGUAL INVITATIONS FOR GOVERNMENT FUNCTIONS ETC.**

It has been decided that invitation cards and programmes etc. of Government functions may be printed both in English and Hindi - English being used on one side and Hindi on the other.

**(Authority: GoI, MHA OM No.12/9/60-OL dated 21.05.60 & Headquarters Office’s letter No.2865-Admn.I/254-61 dated 14.08.61)**

### **15.15 SUPPLY OF COPIES OF ALL ORDERS OF A GENERAL NATURE AFFECTING THE CONDITIONS OF SERVICE OF THE NON-GAZETTED STAFF**

Copies of all orders of a general nature (if they are not confidential) affecting the conditions of service of the non-Gazetted staff should, as far as possible, be supplied to all recognized Audit and Accounts Offices Associations under the specific orders of the Group Officer (Admn.), to be taken on each occasion.

### **15.16 DISCUSSIONS WITH THE REPRESENTATIVES OF THE STAFF ASSOCIATIONS**

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

**(Authority: Headquarters Office's circular letter No.2385-NGE.II/10-71 dated 15.10.71)**

### **15.17 TREATMENT OF RESOLUTIONS IN ALL-INDIA ACCOUNTS AND AUDIT OFFICERS' CONFERENCE**

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

**Note 1:** The procedure for sending representations to Government and other higher authorities has been laid down in Para 10.41 of MSO (Admn.) Volume-I. Telegraphic representations on urgent and important matters can be sent by the Association but only after getting their contents approved by the Head of the Office.

### **15.18 REPLIES TO COMMUNICATIONS ADDRESSED BY RECOGNISED ASSOCIATIONS**

The C&AG has directed that the orders passed by heads of Audit and Accounts Offices on the communications addressed to them by the respective Associations should be communicated to the Associations.

**(Authority: Headquarters Office's letter No.1268-NGE.I/54-36 dated 20.08.36)**

### **15.19 RESTRICTION ON GOVERNMENT SERVANTS WHO ARE OFFICE BEARERS OF SERVICE ASSOCIATIONS, DEALING IN THEIR OFFICIAL CAPACITY, WITH MATTERS CONNECTED WITH THOSE ASSOCIATIONS**

Any government servant who is an office bearer or a member of the Executive Committee of a Service Association should not himself/herself deal, in his/her official capacity, with any representation or other matters connected with that Association.

**(Authority: GoI, MHA OM No.24/1/60-Ests.(B) dated 25.01.60 and Headquarters Office's endorsement No.1138-NGE.II/190-59.Pt.II dated 23.04.60)**

### **15.20 PROMPT SETTLEMENT OF TERMINAL CLAIMS AND OTHER COMPLAINTS OF RETIRING STAFF**

1. The Administration Section will forward quarterly returns regarding prompt settlement of terminal claims and other complaints of retiring staff in the proforma prescribed vide Headquarters Office Circular No. 17-Staff (JCM)/2020 circulated vide letter No. 119-Staff (JCM)/20-2020 dated 27.05.2020.

### **15.21 RECOGNITION OF DEGREES, DIPLOMAS ETC**

It has been decided that no orders are required for the formal recognition of any certificate or diploma awarded by any Board of Secondary and Intermediate Education duly set up and recognized by the Central or State Government. Degrees/Diplomas awarded by Universities in India, which are incorporated by an Act of the Central or State Legislature, should be recognized automatically without any formal order of the Government. If, however, there is doubt whether a particular University is or is not so incorporated, a reference should be made to the Ministry of



Education for clarification. Doubts, if any, concerning Education Boards may be similarly clarified.

**(Authority: Headquarters Office's endorsement No.2851-NGE.II/289-52 dated 14.10.52)**

### **15.22 GRANT OF AWARDS FROM THE COMPASSIONATE FUND OF GOVERNMENT OF INDIA**

1. The Compassionate Fund of the Government of India is intended for the relief of families of government servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support. As the essential object of the grants made from the fund is to enable the dependents of the deceased to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of grant. All references and proposals in regard to grants from the Compassionate Fund should, therefore, be treated as **“Very Urgent”**.

2. All applications in the prescribed format (**Annexure XVII**) are required to be submitted in duplicate. No application will be considered which is not submitted within one year of the death of the government servant unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the government servant.

**(Authority: Para 10.15 of M.S.O.(Admn) Vol.I and GI, MF (Deptt. of Expdr.) OM No.18 (4/AE.V (A) dated 12.09.74)**

**Note:** The concession by way of employment of one of the members of the family on compassionate grounds and retention of Government accommodation are not considered as a bar to the grant of help from the Fund.

**(Authority: GoI, MF (Department. of Expdr.) OM No.3 (14)/70-E.V dated 17.06.75)**

### **15.23 INDEXING OF FILES**

Indexing of files is a must in the office. A proper indexing and file numbering system provides a quick and easily comprehensive guide to the sources of all records containing data/information required for the various activities of the office. A register of cases and files in Form SY 255 is required to be maintained in each Section/Wing. All Group Officers and BOs should ensure that,

in every section, a File Index Register is maintained with full details, and files are indexed subject-wise and are numbered.

#### **15.24 GRADATION LIST**

A Gradation List showing the sanctioned scale of pay of different grades, and the seniority of all members of the Sr. Audit Officers (Group A), Gazetted (Group B) and non-Gazetted establishment should be prepared, duly corrected up to 1<sup>st</sup> March in each year, and published annually. A statement showing the distribution of the staff, both permanent and temporary, amongst the different Sections/Wings of the office should also be included in the Gradation List.

Copy of the Gradation List as on 1<sup>st</sup> March of a year should be submitted to the Headquarters office by 15<sup>th</sup> June of that year.

The staff members should immediately bring discrepancies, if any found in the Gradation List, to the notice of the Administration Section. A Register for this purpose is also maintained in the Administration Section, wherein the staff members may make necessary entries.

**(Authority: Para 10.13 of M.S.O. (Admn) Volume-I and Headquarters office Circular No. 17-Staff (JCM)/2020 circulated vide letter No. 119-Staff (JCM)/20-2020 dated 27.05.2020.)**

#### **15.25 PAY & ACCONTS OFFICE (AUDIT)**

There is a Pay and Accounts Office (Audit) under the administrative control of the Principal Accountant General (A&E), West Bengal, Kolkata, who functions as Treasury-cum-Departmental Accounts Officer in respect of the Audit Offices in Kolkata under his/her payment control. The Pay and Accounts Officer (Audit) is responsible for the payments and accounting of transactions relating to the offices under his/her charge.

#### **15.26 GRANT OF ANNUAL AWARDS TO THE OFFICIALS**

1. The office grants annual awards to the officials for the meritorious works rendered by them during the year, under the following four categories:

- (i) Cash Awards with Merit Certificates
- (ii) Letters of Appreciation with Honorarium
- (iii) Letters of Appreciation
- (iv) Honorarium

2. The awards are considered based upon nominations received in this regard from different Group Officers/Wings/Sections/Branch Offices. The following broad criteria are followed in granting these awards:

(i) Officials having an average APAR grading of 9 and above in the preceding three years are considered for 'Cash Award with Merit Certificate'.

(ii) Officials having an average APAR grading of 8 and above in the preceding three years are considered for 'Letter of Appreciation'.

(iii) While forwarding the nominations for 'Cash Award with Merit Certificate' and 'Letter of Appreciation', proper justification for the nomination should be offered in case of each nominated official so that it is clear what it is recognizing. The performance of the employee for the past 3 years should be taken into account. However, higher weightage be given to the performance of the employee during the year under consideration. Further, it may be ensured that there is a minimum gap of 3 years between two occasions for the grant of 'Cash Award with Merit Certificate' to the same official.

(iv) Apart from 'Cash Award with Merit Certificate' and 'Letter of Appreciation', officials who have performed works of occasional or intermittent character and either so laborious or of such special merit as to justify a special reward may be nominated for grant of Honorarium.

(v) As APAR is not applicable for the cadre of MTS, nominations in this cadre would be considered on the basis of justification offered by the nominating Group Officer/Section.

(vi) The concerned official should be clear from disciplinary/vigilance angle for being considered for the award.

(vii) After shortlisting in the above manner, the final nomination for 'Cash Awards with Merit Certificates' would be submitted to the Group Officers at Main Office, Kolkata for screening in terms of Headquarters Office's letter No. 1236-N.I/35-88 dated 29.06.1988.

(viii) The final list of shortlisted officials under different categories of awards would be submitted for approval of the Director General of Audit.

3. The above guidelines are to be followed in conjunction with the Fundamental Rules and other Orders/guidelines issued by the Government of India/Headquarters Office in this regard.

**[Authority: Office Order (Admn. Series) No. 284 endorsed under letter No. Admn./C/Cash Award/2017-18/Vol. II/4573-4584 dated 16.02.2018.]**

**Annexure I**  
**(Referred to in Para No. 2.5)**

**MEMO**

**Office of the Director General of Audit (Central),  
8, Kiron Sankar Ray Road, GI Press Building,  
Kolkata – 700001**

No.

Dated:

It has been observed that Sri/Smt....., (designation to be mentioned) was late in coming to office on ..... This/These late attendance(s) cannot be regularised by debiting half a day's Casual Leave, as there is no Casual Leave to his/her credit. Sri/Smt.....is thus informed that he/she has been treated as on unauthorised absence for the day(s) on which he/she came late, and it is up to him/her either to face the consequences of such unauthorised absence or apply for earned leave or any other kind of leave due and admissible for the day(s) (including extraordinary leave). In case he/she chooses the latter one, he/she is directed to apply for leave of the kind due and admissible to him/her in the prescribed form within 3 days from the date of receipt of this memo in order to regularise the late attendance(s) in question.

Receipt of this memo may please be acknowledged.

**Branch Officer**  
**.....Section**

**To:**  
**Sri/Smt.....**

**[Authority: Government of India, Ministry of Home Affairs, Department of Personnel & A.R. Memo No. 283034/3/82-Ests (A) dated 05.03.82 and O.O. (Admn. Series) No. Admn.I/C/356-III/143 dated 12.02.86]**

**Annexure II  
(Referred to in Para 2.6)**

.....Section

**Late Attendance Report for the month/quarter.....**

<b>Sl. No.</b>	<b>Name and designation</b>	<b>No. of days attended late</b>	<b>No. of days adjusted against ½ CL</b>	<b>No. of days which could not be adjusted against ½ CL</b>	<b>Whether applied and regularized by grant of regular leave</b>	<b>Remarks (Please indicate whether memo has been issued, if so, quote the number)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

[Authority: O.O. (Admn. Series) No. Admn.IC/356-III/143 dated 12.02.86]

**Annexure III**  
**(Referred to in Para No. 2. 51)**

**Sectional Register for watching the maintenance of Note Books by the AAO/Supvrs./ and  
Asstt. Supvrs./Sr. Ars./Ars.**

<b>Designation of posts or particulars of duty</b>	<b>Name</b>	<b>Date of opening or receiving Note Book</b>	<b>Dated initial of the persons named in Col. 2</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

<b>Date of submission to AAO/Supvr. for review</b>	<b>Dated initial of AAO/Supvr.</b>	<b>Dated initial of the BO after review</b>	<b>Dated initial of the Group Officer</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>

**Annexure IV**  
**(Referred to in Para No. 3.28)**

**Part I – Cases of complaint relating to personal claims received through the C&AG of India**

Sl. No.	Sl. No. of the list of Section/Group Control Section	Name of the complainant, his/her designation, and office to which belongs.	No. and date of letter of complaint/CA&'s forwarding letter No. and date
1	2	3	4

Brief particulars of complaint	Position of the case indicating action taken by the Section	No. & date of reference if any, made by the Section	Remarks.
5	6	7	8

**Part II – Cases of complaints relating to personal claims addressed to the Director General of Audit/Group Officer received directly by Section with Columns as in Part I.**

**Part III- Cases of complaints relating to personal claims which have not been settled within six months from the date on which complaint was first lodged with Columns as in Part I.**

**Annexure V**  
**(Referred to in Para No. 3.45)**

**Disposal of letters marked by DGA as ‘urgent’, ‘immediate’ etc.**

<b>Letter No. &amp; date of DGA's Dy. No.</b>	<b>Subject matter</b>	<b>Section receiving the latter</b>	<b>Group Officer</b>	<b>Action/disposal quote the file number</b>	<b>It still under disposal, the present position of the letter may be stated together with a brief of the case indicating difficulties in the quick disposal of letter</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**AAO/Supvr.**

**Branch Officer**

**To:**

**The DGA's Secretariat**



**Annexure VI**  
**(Referred to in Para No. 3.60)**

**Register for watching the supply of requisitioned documents to outside authorities/Courts**

<b>Sl. No.</b>	<b>No. &amp; date of letter requisitioning the documents</b>	<b>Name of the department – no. of vouchers/documents involved</b>	<b>No. of vouchers documents supplied – no. &amp; date of letter forwarding documents</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

<b>In case of any documents could not be supplied</b>	<b>No. and date of letter with which the documents are received back</b>	<b>Remarks</b>	<b>Group Officer</b>	<b>Director General of Audit.</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>

**Annexure VII**  
**(Referred to in Para 3.65)**  
**Part I**  
**(Left hand side of Guard File)**  
**Index**

**ILLUSTRATIVE BROAD SUBJECTS FOR MAINTAINING GUARD FILES**

- (i) Administration**
  - (a) Entitlements
  - (b) Budget
  - (c) Recruitment
  - (d) Training etc.
  
- (ii) Record**
  - (a) Purchase of Electronic Machinery
  - (b) Economy of Expenditure
  - (c) Issue of articles to the officers and staff members
  
- (iii) Central Audit**
  - (a) Issue of audit certificates in respect of World Bank Assisted Projects
  - (b) Audit of Finance and Appropriation Accounts
  - (c) Special instructions on relaxation of rules in respect of audit checks
  - (d) Audit under computerized system
  - (e) Audit of initial accounting records
  
- (iv) Receipt Audit Wing**
  - (a) Orders of C & A.G. on Administration, Report and Tax matters
  - (b) Government Notifications/orders etc. on tax matters
  - (c) Important decisions of the High Courts and Supreme Court on tax matters
  - (d) Orders of CAG/Government regarding settlement of outstanding objections
  
- (v) Inspection Wing**
  - (a) Delegation of powers on financial, technical and administrative matters
  - (b) Drafting of Draft Paras – methods prescribed by C & A.G.
  - (c) Submission of Audit Report to Government for discussion in the PAC  
Meetings and follow-up actions on PAC's observations.
  - (d) Guidelines on integrated Audit to the Field Parties
  - (e) Orders regarding settlement of outstanding IRs/Paras

**(The above list is illustrative and not exhaustive and should be modified according to requirements of work under orders of the BO)**

**Annexure VIII**  
**(Referred to in Para No. 4.4)**

**Proforma for submission of the claim(s) to the C&AG seeking ad-hoc sanction for arrears payments**

**Proforma**

1. Name of the claimant
2. Nature of the claim  
(Detailed history as to how the claim has arisen should be given)
3. Details of the claim
  - (a) Period
  - (b) Rate per month
  - (c) Amount due

Reasons for delay in settlement (the time taken at various levels should be indicated)

Efforts made by the claimant to get the settlement of the claim expedited and with what result.

Whether the non-payment of the claim will affect pension

Whether claims was referred to the Audit Officer concerned for investigation, and if so, with what result

Detail of records, order and/or other corroborative evidence on the basis of which the claim is considered to be indisputably due. *(Relevant extracts duly attested should be enclosed where it is not possible to submit the records in original).*

**(Authority: Government of India, Ministry of Finance (Department of Expenditure) OM No. 18 (3)-E.II (A) dated 03.12.59)**

**Annexure IX**  
**(Referred to in Para No. 4.9)**

**Register to be maintained by the Cashier for the amounts realized from the staff on  
account of Co-operative dues**

<b>Date</b>	<b>Opening balance</b>	<b>Receipt</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

<b>Amount deposited to the Co-operative</b>	<b>Balance</b>	<b>Branch Officer</b>	<b>Group Officer</b>	<b>Remarks</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>

**Annexure X**  
**(Referred to in Para No. 9.4.3)**

**Establishment Register**

**Part I**

<b>Sanctioned strength</b>	<b>Name of the sanctioning authority</b>	<b>No. &amp; date of sanction</b>	<b>No. of posts added</b>	<b>No. of posts reduced</b>	<b>Final sanctioned strength after addition or reduction</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**Part II**

<b>Month</b>	<b>Sanctioned strength</b>	<b>Sanctioning authority</b>	<b>No. &amp; date of sanction</b>	<b>No. of post added</b>	<b>Period</b>	<b>Strength on the last day of the month shown in Col. I</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

**Annexure XI**  
**(Referred to in Para No. 9.22)**

**Register of Service Books**

<b>Service Book No</b>	<b>Name</b>	<b>Designation</b>	<b>Date of birth</b>	<b>Date of entry in Government service</b>	<b>Remarks, if any.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**Annexure XII**  
**(Referred to in Para No. 9.25)**

**FORM**

- 1. Name of the employees** :
- 2. Designation** :
- 3. Date of appointment to the present grade** :
- 4. Name of the Section** :
- 5. Date of posting in the Section** :
- 6. Brief description of the duties entrusted to the employee.** :

Sl. No.	Period of report	Brief particulars of work commented upon	Signature		
			AAO	BO	Employee
1	2	3	4	5	6

**Annexure XIII**  
**(Referred to in Para No. 9.27)**

**Register of increments**

<b>Name</b>	<b>Designation</b>	<b>Section or Wing</b>	<b>Present substantive pay</b>	<b>Officiating</b>	<b>Rate of Annual increment</b>	<b>Biennial</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

<b>Date of last increment or of appointment to the post</b>	<b>Record of suspension punishment since last increment</b>	<b>Non-qualifying service since last increment</b>	<b>Date of present increment</b>	<b>Pay after present increment</b>	<b>Order of sanctioning authority</b>
<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>



**Annexure XIV**  
**(Referred to in Para No. 9.30)**

**Declaration Form**

I Shri/Smt.....hereby declare that duty pay was last drawn by me at the rate of ₹.....up to and for .....and my substantive pay is ₹..... in the scale of ₹..... from.....

I also declare that deductions and recoveries to be made from pay bill are as detailed below:-

**Deductions**

Provident Fund	₹.....
PLI Premium	₹.....
Income Tax	₹.....

**Recoveries**

(1).....inst. of recovery towards Motor Cycle/Car advances	₹.....P.M.
(2).....installment of House Building Advance	₹.....P.M.
(3).....installment of GPF Advance	₹.....P.M.
(4).....installments of advance of pay	₹....P.M.
(5).....	
(6).....	

**Signature and designation  
of the Government servant**

**Annexure XV**  
**(Referred to in Para No. 9.34)**

**DEED FOR CENTRAL GOVT. EMPLOYEE FOR**  
**CHANGE OF NAME/SURNAME**

BY THIS DEED I the undersigned  
.....lately called  
.....employed  
as

(Former name)

.....  
.....

(Designation of the post held at the time by the Govt. servant)

at.....  
(Place where employed in the Ministry/Department of the Govt. of India)

do hereby:

(1) Wholly renounce, relinquish and abandon on the use of my former name of .....and in place thereof do assume from the date thereof the name of ..... and so that I may hereafter be called, known and distinguished not by my former name of .....but by my assumed name of.....

(2) For the purpose of evidencing such my determination, declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions, private as well as public and upon all occasions whatsoever use and sign the name of ..... as my name in place of and in substitution for my former name of .....

(3) Expressly authorize and request all persons at all times hereafter to designate and address me by such assumed name of.....

(4) In witness whereof I have here unto subscribed my former and adopted name of ..... and.....affixed my seal this.....day of .....

Old Signature.....  
New signature.....

Signed and delivered by the above  
named.....  
formerly..... in the presence of :

Witness No. – 1

Signature.....

Name.....  
Designation.....  
Official Address.....  
(With Rubber stamp)

Witness No. – 2

Signature.....  
Name.....  
Designation.....  
Official Address.....  
(With Rubber stamp)

**Annexure XVI  
(Referred to in Para No. 9.36)**

**FORM**

- 1. Name and designation of the Government servant :**
- 2. Nature and period of leave, if any :**
- 3. Hometown as declared by the Government servant :**
- 4. Whether declaration of Hometown was changed previously :**
- 5. Name of the place proposed to be visited, if it is not Hometown :**
- 6. Whether completed one year's service :**
- 7. Whether Travel Concession was availed of previously (details) :**
- 8. Whether traveling alone or with family :**
- 9. Remarks, if any :**

**Signature of the Government servant**

**Annexure XVII**  
**(Referred to in Para No. 15.22)**

**Application form**

**APPLICATION FOR THE GRANT OF AN AWARD FROM THE COMPASSIONATE  
FUND OF THE GOVERNMENT OF INDIA**

**Part I**  
**(To be completed by the applicant)**

1. (a) Name of the deceased

(c) Particulars of family members with their age and occupation (in the case of.....)

*Persons gainfully employed, income should also be stated.*

(In the case of children receiving education, name of the institution and the classes in which they are studying).

<b>Name</b>	<b>Relationship</b>	<b>Name of Institution</b>	<b>Class</b>	<b>Remarks (Here indicate if in occupation, the date since when, the capacity in and the estab. on which he/she has been employed with the details of pay and allowances drawn in that post</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

(c) Whether the widow/daughter/son was given an employment on compassionate grounds and whether she/he is still continuing in that employment (the details of the employment should be shown in the remarks column above).

2. **Assets.**

(a) Exact amount of Life Insurance

(b) Cash and Bank balance (mention exact amount)

(c) Total value of other assets (Moveable and immoveable property) (In case of immoveable property, details should be indicated)

<b>Nature</b>	<b>Area</b>	<b>Location</b>	<b>Value</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

(d) Income earned from the assets:

Note: In case there is no income, the word 'Nil' should be written. In other cases, the income should be mentioned in figures.

3. (a) Nature and address of the applicant:

(b) Relationship to the deceased Government servant:

4. Reasons for assistance from the Compassionate Fund of the Govt. of India

5. If an applicant is being made after the expiry of one year from the death of the deceased Govt. servant mention reasons for delay and also indicate how the widow and children have been subsisting during the period.

6. Name of the Treasury in which payment is desired.

I certify that the information given above is correct.

**Place:**

**Dated:**

**Signature or Thumb impression  
of the applicant.**

## Part II

**(To be completed by the applicant in duplicate on separate sheet)**  
**Description Roll of the applicant for an award from the Compassionate Fund**

- (a) Height :
- (b) Age :
- (c) Colour :
- (d) Personal marks of identification, if any:

Note: If there are no identification marks, the word 'NIL' should be written

- (e) Signature or thumb and finger impressions.

Small finger	Ring finger	Middle finger	Index finger	Thumb

Attested by (two or more persons of respectability in the Town, Village or Pargana, where the applicant resides)

Signature

Signature

Name

Name

Occupation and  
Address of the  
Attester

Occupation and  
Address of the  
Attester

## **Part III**

**(To be completed by Administrative Authority)**

1. (a) Date of entry into service of the deceased Govt. servant
- (b) Last appointment held by the deceased Govt. servant
- (c) Pay and allowances at the time of death

Pay	-
Dearness Allowance	-

House Rent Allowance -  
Conveyance Allowance -  
Any other allowance with details -

(d) Date of birth

(e) Date of death

2. (a) Total service rendered permanent/quasi-permanent/temporary

Years	Months	Days

(b) Pensionable or non-pensionable

(c) Whether family is eligible for any retirement benefits, if so the following details should be given:

I. Family Pension

- (i) at increased rate - amount ₹.....  
(ii) at ordinary rate - amount ₹.....

II. Balance of PF at the time of death -

- (a) General Provident Fund -  
(b) Contributory Provident Fund -

1. Gratuity
2. Government Contribution
3. Total of Special Contribution, if any
4. Remarks of the Superior Officer on the work of the deceased official on the basis of Character Roll (Character rolls of the whole service time to be furnished with the application).
5. Death due to honesty/extra honesty in duty
6. Recommendations of the Head of the Department, for the amount of grant
7. Additional remarks, if any.

**Place:**  
**Date:**

**Signature of the Head of Office**



## **LIST OF ABBREVIATIONS**

<b>Sl. No.</b>	<b>Abbreviation</b>	<b>Full Form</b>
1	RADT	Revenue Audit Direct Taxes
2	RAIDT	Revenue Audit Indirect Taxes
3	NE	North-East
4	ANI, A&N Islands	Andaman & Nicobar Islands
5	Admn.	Administration
6	DGA	Director General of Audit
7	C&AG	Comptroller & Auditor General of India
8	GO	Group Officer
9	BO	Branch Officer
10	CPWD	Central Public Works Department
11	IA&AD	Indian Audit & Accounts Department
12	IA&AS	Indian Audit & Accounts Services
13	A&E	Accounts & Entitlements
14	MSO	Manual of Standing Orders
15	PAG, Pr. AG	Principal Accountant General
16	PDA, Pr. DA	Principal Director of Audit
17	AG	Accountant General
18	SAO, Sr. AO	Senior Audit Officer
19	AAO	Assistant Audit Officer
20	Supvr.	Supervisor
21	Asstt. Supvr.	Assistant Supervisor
22	Sr. Ar.	Senior Auditor
23	Ar.	Auditor
24	DEO	Data Entry Operator
25	MTS	Multi Tasking Staff
26	OAD	Outside Audit Department
27	OP Manual	Office Procedure Manual
28	CCS	Central Civil Services
29	ITA	Internal Test Audit
30	GoI, GI	Government of India
31	Min.	Ministry
32	MHA	Ministry of Home Affairs
33	Per. & Trg.	Personnel & Training
34	Min of Fin., MoF, MF	Ministry of Finance
35	PS to DGA	Private Secretary to Director General of Audit
36	STD	Subscriber Trunk Dialing
37	NPS	National Pension System
38	SC	Scheduled Caste
39	ST	Scheduled Tribe

40	DO	Demi-Official
41	UO	Un-Official
42	PAO	Pay & Accounts Officer
43	PF	Provident Fund
44	GPF	General provident Fund
45	PPG & P	Personnel, Public Grievance and Pensions
46	P&T	Posts & Telegraphs
47	TA/DA	Travelling Allowance Daily Allowance
48	EL	Earned Leave
50	RH	Restricted Holiday
51	CL	Casual Leave
52	DD, Dy. Director	Deputy Director
53	Dy. No.	Diary Number
54	APAR	Annual Performance Assessment Report
55	SAS	Subordinate Audit Services
56	RA	Revenue Audit
57	CPD	Continuous Professional Development
58	MCQ	Multi Choice Questions
59	DG (I)	Director General (Inspection)
60	OM	Office Memorandum
61	ICD	Indian Council of Doctors
62	Deptt.	Department
63	ITRA	Income Tax Revenue Audit
64	GSTA	Goods & Services Tax Audit
65	CRAD	Customs Revenue Audit Department
66	LTC	Leave Travel Concession
67	LPC	Last Pay Certificate
68	UT	Union Territory
69	Govt.	Government
70	IT	Information & Technology
71	Hqrs.	Headquarters
72	FR	Fundamental Rules
73	SR	Supplementary Rules
74	RRs	Recruitment Rules