

CHAPTER 1

Para 1.1 Office: -The office originally, known as Office of the Accountant General, Punjab, was set up at Shimla after the partition of the country in 1947. On re-organization of the States from 1st November, 1956 the office of the Comptroller, PEPSU, was also merged with the office. On further re-organization of the States with effect from 1st November, 1966 the office was named as the Office of the Accountant General, Haryana. After restructuring of Indian Audit and Accounts Department from 1st March, 1984, the office was renamed as the Office of the Accountant General (A&E) Haryana, Chandigarh. The office has been upgraded as office of the Pr. Accountant General (A&E) Haryana, Chandigarh w.e.f. 27th September, 2010.

Para 1.2 Main Branches on functional basis- The office is divided into the following main branches on functional basis:-

- (i) Administration Wing
- (ii) Welfare
- (iii) Internal Test Audit
- (iv) Fund Wing
- (v) Accounts Wing
- (vi) Finance and Appropriation Accounts
- (vii) Pension Wing
- (viii) Work Compilation Wing
- (ix) Work Misc. WM (A)

These branches comprise sections, each under the immediate charge of an Assistant Accounts Officer. Each section is allocated staff on the basis of functional requirements and administrative convenience with the approval of competent authority.

NOTE:- Cadre wise Sanctioned Strength of this office in different categories is given in Annexure-I to this chapter.

Para 1.3 The work done by each department will be mentioned in the manual of the respective department and the duties assigned to each member of the staff will be mentioned in the distribution lists maintained in each section. The details of the various items of work dealt within the Administration Sections are given in Annexure II to this Chapter.

Para 1.4 Distribution of work among Gazetted Officers-The sanctioned strength of the Gazetted officers as on 1st March 2011 consists of the Pr. Accountant General, three Deputy Accountants General, one Welfare Officer, one Assistant Accountant General, 16 Sr. Accounts Officers, 07 Accounts Officers and 76 Assistant Accounts Officers.

(2) The distribution of work among the Pr. Accountant General, Deputy Accountants General and the Welfare Officer is as under: -

(i) Pr. Accountant General	General supervisory charge of whole of the office and direct supervisory charge of Appropriation Accounts cum Budget, Grievance Redressal Cell and Internal Test Audit sections.
(ii) Deputy Accountant General (Administration, Funds & Works).	Supervisory charge of Administration, Fund, Works groups.
(iii) Deputy Accountant General (VLC and Accounts).	Supervisory charge of VLC & Accounts Wing including IT security and maintenance of office website.
(iv) Deputy Accountant General (Pension).	Supervisory Charge of Pension Group.
(v) Welfare Officer	

The prescribed duties are detailed below:-

(a) Staff Welfare-

- (i) Solving personal difficulties or grievances of staff ;
- (ii) Assistance to staff suddenly falling ill or securing admission to places of treatment;
- (iii) Assistance in securing admission of the children of the staff in educational institutions;
- (iv) Assisting in cases of need, families of person on tour;
- (v) Supply of liveries to Group 'D' (Now MTS), and
- (vi) Assistance to families of Government servants who die in harness for early finalization of their dues under Group Insurance Scheme, Provident Funds, Pension and D.C.R.G etc.; render assistance to the families to get various application forms filled in by them for these purposes including the forms prescribed for assistance from the Compassionate Fund of Government of India and for appointment of dependent family members where they are eligible and deserving.

(b) House Keeping-

- (i) Cleanliness of office buildings, premises and laboratories;
- (ii) Cleanliness of canteens and kitchens and security arrangements;
- (iii) Neatness of work place, furniture, removal of unwanted records, elimination of congestion in sections and proper lighting facilities;
- (iv) Adequacy of drinking water;
- (v) Provision of hot and cold weather arrangements; and
- (vi) Parking lots for cycles, scooters and ensuring their safety and protection.

(c) Recreational, Cultural and Community Activities-

- (i) Encouragement to players for participation in games arrangement of matches and tournaments;
- (ii) Encouragement to persons possessing talent in music, dramatic, art and other cultural activities;
- (iii) Arrangement for get together and picnic; and
- (iv) Liaison with recreation club, co-operative stores, Credit society and house building society, etc.

(3) Further distribution of work among the Assistant Accountants General/ Sr. Accounts Officers/Accounts Officers is approved by the Pr. Accountant General. A monthly statement of distribution of work among the Assistant Accountant General/Sr. Accounts officers/Accounts Officers is prepared by Administration I Section on the 15th of the each month and circulated to all sections in the office.

Para 1.5 Duties of the Welfare Assistant- Welfare Officer is assisted by Welfare Assistant in discharge of his duties. It is integral part of the appointment orders of the Welfare Assistant that he is to assist the Welfare Officer to enable him to discharge his functions efficiently under staff welfare, housekeeping and recreational, cultural and community activities. The Welfare Assistant is directly under the charge of the Welfare Officer. He is to perform such other duties as may be entrusted to him by the Deputy Accountant General (Administration) It is thus obvious that he has to handle variety of duties but with a little bit of planning and concentration he is able to take all the duties comfortably to his stride.

Note: - While making provision of supporting staff to the Welfare Officer, D.A.I desired that Pr. Accountants General/Accountants General should use this opportunity to make welfare a continuous concrete and real function and not merely an exercise to fill the post.

(Authority:- C.A.G.'s circular No. 3030-N. 2/62-83, dated the 13th September, 1983).

Para:-1.6 Sectional duty lists: - With a view to facilitate fixation of responsibility for any lapse on the part of the Senior Accountant, Accountant, etc., it has been decided by the Comptroller and Auditor General that the Section duty lists (separately for each Senior Accountant/Accountant/Clerk) may be properly drawn up and that a continuous record of incumbents with specimen of their signatures and initials with dates and their duties should be carefully maintained. To give effect to this decision, the following instructions are issued for strict compliance by all concerned:-

- (i) Statements showing the detailed particulars of duties on which each member of the office establishment is employed, duly approved by the Deputy Accountant General having the supervisory charge or by the Pr. Accountant General in the case of those sections which are directly under him, should be drawn up and kept upto date in each section of the office.
- (ii) The statements referred to in sub-para (i) should be formally got seen from each individual concerned and his dated signatures and initials obtained on relevant duty lists.
- (iii) Whenever a person in a section is transferred to another section or office or relieved to proceed on leave, etc. the Assistant Accounts Officer/Supervisor should obtain the dated signatures and initials of the relieved and relieving officials on the relevant duty list and submit the duty list to the Branch Officer concerned in the form as given in Annexure III to this chapter.

Besides, the relieved official may also be required to submit a detailed charge report, as at present, showing the state of work on his seat to his Branch Officer through the Assistant Accounts Officer/Supervisor at the time of his transfer. The Assistant Accounts Officer/Supervisor may also submit such a report to the Deputy Accountant General concerned through their Branch Officers at the time of their transfer.

The specific form of Notes to be submitted by the Assistant Accounts Officer/Supervisor on the eve of their transfer or proceeding on leave is given in Annexure IV as appended to at the end of this Chapter.

- (iv) The detailed duty lists may be kept in the personal custody of the Assistant Accounts Officer/Supervisor as hitherto fore. A specific mention to the effect that the duty lists have been made over to the successor Assistant Accounts Officer/Supervisor should invariably be made in the charge reports of the Assistant Accounts Officer/supervisors whenever necessary

Authority- Office Order No Admn. I/A/342.dated 16th January, 1960

Para. 1.7 Gradation List :-(a) Manuscript copy of the Gradation list of the entire establishment of the office (including temporary Group 'A' and entire Group 'B'

Officers) as on 1st March of each year should be prepared. The manuscript list should be prepared on the lines of the uniform pattern prescribed by the Comptroller and Auditor General, as also given in **Annexure V** to this Chapter

(b) Three copies of the gradation list should be sent to the Comptroller and Auditor General, by the 15th June, every year as required under para 10.13.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I.(Third Edition.). One copy of the list may also be sent by the same day to the P.A.O., Office of the Accountant General (Accounts & Entitlement) Punjab. Chandigarh.

Note 1: - The gradation list in respect of cadre of Divisional Accountants is prepared separately by Works Misc. (Admn) Section on the lines mentioned above.

Note 2:- The adhoc Deputy Accountant General may be shown only along with Sr. Accounts Officers in the Sr. Accounts Officers' cadre as there is no separate cadre of adhoc Deputy Accountants General in each office. In the remarks column against such Accounts Officers who are officiating as adhoc Deputy Accountants General, a note may be kept that they are officiating as adhoc Deputy Accountants General, with effect from.....

(**Authority** ; - C.A.G. No 1041.1-Admn II/465-65, dated 20th May, 1969)

Note 3:-It has been observed by Headquarters office that due to delay in finalization of the Gradation Lists by the field offices, the Gradation Lists are not received in time from most of the field offices.

The Gradation Lists being seniority lists is the basic document for reference when confirmation, promotion etc. are decided. It is, therefore, essential that these lists are prepared and brought out in time. If a master copy of the Gradation List is maintained and is updated every time as and when any change occurs, there will not be any delay in the preparation of the next gradation list. It is enjoined that a suitable time schedule may be drawn up for different stages of the work and progress of the work monitored so that every year the list is brought out in time and sent to Headquarters office on the due date positively.

(**Authority**;- C.A.G.'s circular No.233-N-2/34-38, dated the 17th March, 1988).

Para 1.8 Strength of Multi Tasking Staff:- Consequent upon the acceptance of the recommendations of the 7th Central Pay Commission, all the erstwhile Group 'D' posts viz. Safaiwala, Water Man, Chowkidar, Mali, Farash, Peon, Senior Peon, Daftri, Junior Gestener Operator, etc. have been upgraded and merged in Pay Level-1 (` 18000-56900). These posts have been classified as Group 'C' Non-Gazetted. The merged grade has been re-designated as "**Multi Tasking Staff**".

There are 92 posts of Multi Tasking Staff.

Para 1.9 Duties of Multi Tasking Staff:- Following duties have been prescribed for the Multi Tasking Staff:-

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

[**Authority:** - CAG Circular No. 18-NGE/2010, No. 717-NGE(App)/25-2010 dated 28/06/2010]

Para 1.10 Sanitation and cleanliness of the office and Duties of Administration:- The Welfare Officer and Welfare Assistant are generally responsible for the sanitary arrangements and ventilation of the office. In the discharge of these duties they will be assisted by the Caretaker who will attend office at 7.00 A.M. to 11.00 A.M. and 3.30 P.M. to 7.00P.M. A diary of inspections will be submitted to the Welfare Officer on every Monday and to the Deputy Accountant General (Administration) and Pr. Accountant General during the first week of the month. It will be seen that all doors, windows, skylights, etc. are opened by the MTS of section concerned on every morning and early before office hours. The Welfare Officer and the Welfare Assistant must occasionally make a round of the office and see that everything is ship-shaped. Through and free ventilation through the office should be secured by opening up all inside doors, etc. During office hours, windows and doors should also be kept open so far as this can be done without inconvenience to men working. It is not of course, intended that the staff should be exposed to draughts in the cold weather or an excessive heat in the hot weather. The Welfare Assistant will also see to the regular periodical cleaning of the windows and skylights.

Para 1.11 Tidiness and cleanliness of MTS, etc.- The Welfare Assistant and the Caretaker should generally see that all MTS are tidily and cleanly dressed. Those who are provided with liveries must wear them on duty. They should see that all irregularities and faults pointed out to the men have been remedied and that proper

discipline is maintained. They should communicate to these men any orders which may have been passed by the Pr. Accountant General, in regard to their duties or other matters affecting them.

Para 1.12 General watch and care of the office building :-The Comptroller and Auditor General of India has sanctioned one post of Welfare Assistant and one post of Caretaker for this office. They are responsible for the general watch and care of the office buildings and the duties assigned to them in this regard are as under: –

- (i) General watch and care of the office building as a whole including night watch, so as to guard against any theft, fire, damage to the building, or pilferage of records, of furniture etc. (This will include supervision of the work of MTS in regard to opening and closing of the office). General instructions regarding precautions against fire are given in paras 1.13 to 1.15.
- (ii) To keep a control over gate-keeper deputed on the entrance of building, with a view to guard against any unwarranted or unauthorized entry into the office premises, and to arrange for permanent or temporary permits for entry into office, through the receptionist.
- (iii) Supervision of the work of MTS in regard to the office sanitation and general cleanliness of the office and making arrangements connected therewith.
- (iv) Supervision of the work of MTS so far as the dusting of rooms, seats, tables and records etc. is concerned and also to take the attendance of MTSs in the morning.
- (v) To keep an eye that no official document or record is removed and that no doubtful person approach the building with a view to do any harm to it
- (vi) To go round the building of the office by surprise at night, ensure that watch and ward arrangements are in order and there is no danger to the building or the records, etc.
- (vii) To receive any urgent official messages, etc. (including telegrams, or telephone calls) and arrange to communicate to the officer concerned without delay.
- (viii) To keep a watch over the condition of the building and report to the Accounts Officer (CRT) any repair necessary, so that the same may be got conducted immediately.
- (ix) To arrange for proper chart of furniture in different rooms of the office and to fix responsibility in case of any loss.

Duty hours of caretaker will be as follows:-

- (i) On all working days---
From 7.00 A.M. to 11.00 A.M.
From 3.30 P.M. to 7.00 P.M.

- (ii) On Saturdays, Sundays and Holidays:-
Surprise round of the office between 9.00 A.M. and 10.00 A.M. in the morning and between 5.00 P.M. and 6.00 P.M. in the evening in addition to night rounds, if necessary.

Note- Since the posts of Caretakers / Assistant Caretakers are isolated ones it has been decided with the approval of Government of India, Department of Personnel and Administrative Reforms that the posts of Caretakers/Assistant Caretakers be grouped with those of Accountants/Clerks respectively for the purpose of reservation orders for Scheduled Castes/Scheduled Tribes personnel

(Authority:- C.A.G's letter NO. 2078-NGE.II/65-76-II(A), dated the 4th January, 1978, Filed in Admn. 1/46-1/76-78).

1. Consequent upon acceptance of recommendations of the Sixth Central Pay Commission by the Government, the President is pleased to decide that the amount of caretaking allowance may henceforth be paid at the rate of 10% of the aggregate of pay in the pay band and grade pay thereon.
 2. The norms laid down for determining the level of the post vide this Ministry O.M. No. 7(46)/E. III (A)/98 dated 30th June, 1999 pursuant to recommendations of the Fifth Central Pay Commission (Annexure) may continue to be followed mutatis mutandis. The O.M. ibid stipulated that in establishments which continue to retain separate posts of caretakers, these posts shall be merged in the general ministerial cadres in the corresponding scales of pay. It is reiterated that the merger of the posts in this cadre with the ministerial post in corresponding pay scales should be carried out in every organization where it has already not been implemented.
 3. These orders shall take effect from September 1, 2008.
- (a) Group 'D' (Now MTS) and Group 'C' staff borne on the regular establishment and deployed on caretaking duties, which is not to be treated as deputation to an ex-cadre post, may be paid a caretaking allowance @ 10% of the aggregate of pay in pay band and grade pay w.e.f. 05/09/2008 compensation for long hours of work required by them. The number of persons entitled to the allowance should not, however, exceed the existing strength of caretaking personnel in Groups 'C' and 'D' in all the applicable scales of pay taken together.
- (Enhanced vide Govt. of India, Ministry of Finance, Deptt. of Exp. OM No. F No. 7(21)/2008-E. III(A) dt. 22/09/2008.)
- (b) No other additional remuneration in the form of Deputation (Duty) allowance or Special Pay shall be admissible to the personnel so deployed.
- (c) In establishments which continue to retain separate posts of Caretakers, these posts shall be merged in the general ministerial cadres in the corresponding

scales of pay. In other words, there will be no separate cadre of Caretakers anywhere in the Government.

(d) Where no person from the cadre is willing to serve as Caretaker, the post may be allowed to be filled up on loan basis instead on deputation basis from other cadres. For filling up the post on loan basis the employees carrying the same scale of pay as applicable to the post of carrying scale next below with three years of service may be made eligible for appointment. On appointment on loan basis of the employee may be allowed the scale of pay attached to the post (viz- post of Caretaker) in addition to Caretaking Allowance.

(e) The norms and level of care-taking posts to be as indicated below:--

Sr. No	Floor area of building	Scale of pay In rupees	No of Posts
(a)	Up to 2000 Sq. mts.	--	No post to be sanctioned. Group 'C' or 'D' staff may be deployed on part time basis and allowed caretaking allowance of 2% of the aggregate of pay in pay band and grade pay.
(b)	Above 2000 Sq. mts. and upto 7000 Sq. mts.	5200-20200+1900	One post
(c)	Above 7000 sq. mts. and up to 14000 sq. mts.	5200-20200+2400	One post
(d)	Above 14000 sq. mts. and upto 20000 sq. mts.	9300-34800+4200	One post Scale to be decided depending on the complexity of the task.
(e)	Above 20000 Sq. mts.	9300-34800+4200	One post + additional post in lower grade as per these norms.

NOTE:- Pay scale revised to Pay Level w.e.f. 01/01/2016.

(Authority:--G.O.I., M.O.F. Dept. of Exp.F. No. 7(46)/E.III (A)/98 dated the 30th June, 1999 C.A.G's No. 475-Audit (Rules)/77-98/iv-99(91) dated 5th October, 1999 & GOE, MOF, Deptt. of Exp. F.No. 7(21)/2008-E III(A) dt. 22.09.2008, CAG's No. 414 Audit (Rules)/36-2008 dt. 24.09.2008).

NOTE 2 The posts of safaiwalas which are usually filled only by candidates belonging to communities which are recognised as Scheduled Castes, should not be grouped with other Group 'D' (Now MTS) posts for purpose of observance of the reservation orders, with other categories of isolated Group 'D' (Now MTS) posts even though the number of safaiwalas may not be large in an office.

In any other statistical information relating to representation of Scheduled Castes and Scheduled Tribes called for by the department or by the office of the Commissioner for Scheduled Castes and Scheduled Tribes or by any other authority, the information in respect of Group 'D' (Now MTS) should not include the number of safaiwalas appointed in the office/establishment, etc. Such information if necessary, in regard to safaiwalas/scavengers should be given separately.

(Authority:- G.O.I.,M.H.AD.P.&A.R.,O.M No 360/8/76-Estt (SCT), dated the 9th November,1977 received with C.A.G's letter No 2138-NGEII/65-77(II), dated the 26th December,1977).

Para 1.13:- Prevention against fire.

(1) The main causes of fire are as under:-

- (a) Drop light, i.e. little cinder of burning ash from a cigarette, or match or anything of that sort dropped inadvertently and remaining un-noticed.
- (b) Heater/stove or 'Sigri' left alight inadvertently.
- (c) Short Circuit of electricity.
- (d) Over heating the wires by the use of electric heaters on the light circuit.

(2) The following general rules should be observed for prevention against fire:-

- (a) Matches are used with care and that none but safety be allowed in any part of the building.
- (b) Burning matches/cigarettes ends must not be thrown on the floor, but should be extinguished properly and then thrown in ash-trays or some receptacle of iron.
- (c) All greasy rags, waste, etc., should be carefully collected/deposited and not thrown away and allowed to lie in heaps in corridors, as they are liable to spontaneous ignition by careless throwing of burnt 'beedi' and cigarette ends.

- (d) Surplus/unserviceable articles of furniture should not be stored in the office corridors.
- (e) Smoking in office rooms is absolutely prohibited and the Assistant Accounts Officers/Supervisors should see that this rule is observed strictly.

The caretaker and Welfare Assistant will be held responsible for seeing that the instructions mentioned above are strictly observed. New fire extinguishers of chemical type dry have been got affixed in the building of the office. The instructions inscribed on them should be read thoroughly by the Welfare Assistant and by the Caretaker, extinguishers should not be used for other purposes or removed from their position, except in case of fire or recharging. In addition to it 84 number of fire buckets have been installed. Both the said officers should see that 50 percent are filled with water and the remaining 50 percent with sand. They should ensure that no staff member spits in them or dumps torn records or cigarette butts.

(3)The following general rules should be observed in the event of outbreak of fires:-

- (a) Shout “Fire” to warn others, Inform Fire Brigade (Telephone No. 101).
- (b) Rescue any one in danger
- (c) Grasp the nearest extinguisher by the handle, remove from bracket, carry it to the seat of the fire, then and not before, drive in the rod with a sharp blow on a hard surface (floor, door, post, wall) and turn the jet of liquid on the blaze.

OR

Take the nearest bucket of water as close as possible to the fire; then throw the water from the bucket on the blaze in all directions with the hands palms upwards. This method is more effective than emptying the bucket in one spot. Where corridor pumps are kept, run the pump close up to the fire for operation and keep up constant jet of water, keep the pump constantly filled.

- (d) Persons arriving with other extinguishers buckets and pumps should do the same.
- (e) Exclude draught from the fire by closing all doors and windows not required for escape or work on the fire.
- (f) In the case of fire on electric fittings, switch off current and do not use any extinguisher or pump on the outbreak until current is cut off.

- (g) Organize salvage parties; work first on rooms nearest the fire. Do not waste time in trying a safe heavy furniture first.
- (h) Wrap up records in 'durries' curtains, etc. More can be moved safely this way than by men running about with these in their arms.
- (i) The contents of the buildings should be removed, commencing with more inflammable materials.
- (j) If fire-houses are on the premises, they must be run at once from the nearest hydrant to the fire, but water should not be turned on unless the outbreak is beyond control of first-aid appliances. It should be seen that the water strikes the seat of the fire direct. The fire should be attached from the inside of premises, if possible. The water should also be aimed at the highest point of fire.
- (k) Do not shout unless you must.

Do not run about aimlessly.

Do not get in the way of others.
- (l) Every person not working on the fire or salvage must leave the building at once.
- (m) Should any fixture impede the extinction of fire, it should immediately be broken or cut away on outbreak of fire.
- (n) Pending arrival of the Fire Brigade, every endeavor should be made to confine the fire.

Note:--On the first of March each year, a return of losses due to outbreak of fire sustained in the previous calendar year should be sent to the Comptroller and Auditor General

Para 1.14 The staff available and trained in extinguishing fire should be organized in a suitable manner for assistance in the case of outbreak of fire, care being taken that every member is assigned a definite position. It is necessary that a sufficient number of the staff should be trained in First-Aid and to ensure that they are really helpful and know their duties and the use of fire extinguishers. They should attend the Fire Drills, when organized. All the staff (MTS) who live in the office compound should be trained with care in the use of fire appliances so as to be helpful in the case of fire breaks out.

In the new office complex the modern fire fighting system has been provided and the staff has been exposed to the same by arranging various workshops.

Para 1.15 First Aid hints regarding the use of Minimax appliances:-

- (1) At the first intimation of the fire run to the nearest 'Minimax' and bring it as near to the fire as possible.
- (2) Then and not till then drive in the knock at the base by a good hand blow on the floor or against the wall.
- (3) Concentrate the chemical jet on the base of the fire till the effect becomes apparent. This effect is lessened or lost by doing otherwise
- (4) If there are not sufficient number of "Minimax" to extinguish the outbreak use them to prevent the fire spreading. The jet can be stopped occasionally with the finger or thumb so as to save waste of fluid and enable the operators to judge the result of its work.
- (5) Do not stand by the fire 'shouting for someone else to fetch the 'Minimax'. This will waste valuable time, bring it yourself. The longer the fire burns the more damage it does and the more difficult it is to extinguish.
- (6) Do not hesitate to use plenty of extinguishers. Three or four 'Minimax' used together are worth more than double that number when applied in succession.
- (7) Do not hang up the 'Minimax' uncleaned and empty after use. See that have been thoroughly washed and refilled ready for next time.

Para 1.16 Duties of Receptionist:-No separate post of Receptionist. has been sanctioned by the Headquarters office. However, the duties of Receptionist are detailed below: -

- (i) **Visitors to see officers:** -The Receptionist will issue temporary permit to visitors, if the officer concerned is prepared to see them. They will be escorted up to the officer's room by the Receptionist's MTS who will bring back the permit, signed by the Officer concerned and hand it over to the Receptionist.
- (ii) **Visitors to see non-gazetted employees of the office;**-On the arrival of such a visitor, the Receptionist will note in the register, the visitor's particulars as well as the name and the section of the person he wishes to see. Thereafter, the Receptionist will call the person, whom the visitor wishes to see and that interview will take place in Receptionist's room.
- (iii) Issue of temporary passes to officials of other Departments, who attend this office in connection with reconciliation of departmental accounts and other official business.

- (iv) Receptionist is required to keep with him/her, a complete and up-to-date list of all the members of the office including officers, along with their residential addresses and phone numbers.
- (v) Receptionist is required to maintain telephone register in respect of local private telephone calls made by the officials of the office and put up the register to the concerned Accounts Officer (Administration) at the end of each day. A sum of ` 1/- should be recovered for each call and deposited with office cashier.
- (vi) The Receptionist will maintain a register in which the names of all sections in the office will be noted. Each sectional Assistant Accounts Officer/Supervisor will be required to spare one Accountant/Clerk from his section for duty by rotation. The Assistant Accounts Officer/Supervisor of the section concerned will be called upon to nominate Accountant/Clerk for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take the necessary charge of the Receptionist's room, along with the list of addresses and telephone in the evening, before the holiday and ascertain from Administration Section names of the MTS put on duty.

ANNEXURE-I

(Referred to note Para 1.2)

The sanctioned strength of the office in different cadres is an under:-

Sr. No.	Cadre	Sanctioned Strength
1.	Sr. AO	24
2.	AAO	77
3.	AAO's (Regular/Temporary)	0
4.	AAO (Adhoc)	0
5.	Sr. P.S.	01
6.	Hindi Officer	01
7.	Supervisor	14
8.	Welfare Asstt.	01
9.	Personal Assistant	04
10.	Assistant Supervisor	41
11.	Sr. Accountant	88
12.	Jr. Hindi Translator	02
13.	Accountant	137
14.	Stenographer	05
15.	Clerk	31
16.	Staff Car Driver	01
17.	Selection Grade Record Keeper	0
18.	MTS	92
19.	Manager Gr-II (Departmental for Canteen)	01
20.	Assistant Manager cum Store Keeper	01

21.	Halwai-cum-Cook	01
22.	Asstt. Halwai cum Cook	01
23.	Clerk	02
24.	Canteen Attendant	07
	EDP Cadre Posts	
1.	Admn. Asstt. (AA)	24
2.	Accounts Asstt. Grade-II	06
3.	Accounts Asstt. Grade-I	03
4.	DEO-‘B’	17
5.	DEO-‘A’	29
6.	ISM Grade-II	01
7.	ISM Grade-I	01

Note:- The posts of AAO (RT) & AAO (Adhoc) have been operated by keeping in abeyance the equal no. of posts in Sr. Acctt./Acctt./Clerk cadre.

1. 55 Regular Temporary and 41 adhoc posts of AAO were sanctioned vide Hqrs. Office letter No. 1993-BRS/Creation/AAO/326-2009 DT. 08/07/2009. There will be no addition to the total sanctioned strength as per Hqrs. Letter dt. 25/03/2009 with the stipulation that the particular post, whose incumbent gets regularized to the post of AAO, will stand with-drawn.
2. 7 Posts in Clerk cadre have been held in abeyance for operation of one post of Accounts Officer and 2 posts of AAO for Treasury Inspection Party.
3. One post of car Driver operated w.e.f. 12.06.97. As such one post of Clerk has been also abolished.

ANNEXURE II

(Referred to in para 1.3)

DISTRIBUTION OF WORK AMONG THE SECTIONS

Administration I Section:-

1. Maintenance of permanent and regular events registers in respect of gazetted and non gazetted staff.
2. Deputation of staff to outside offices and connected correspondence and returns, etc.
3. Recruitment of Group 'C' staff and correspondence connected thereto, Medical Examination of new recruits.
4. Resignation, discharge and dismissal of staff.
5. Promotion of all grades against Group 'B', 'C' posts.
6. Maintenance of special roster of appointment and register of appointments
Maintenance of permanent special roster.
7. Preparation of office Budget and Revised Estimates and all work relating thereto.
8. Reconciliation and control of expenditure.
9. Sanction of staff (Gazetted and Non-Gazetted) and maintenance of sanction Register.
10. Review of expenditure on Establishment.
11. Issue of certificates under "Next below Rule (All Grades)".
12. Preparation and circulation of Gradation List of the office.
13. Distribution of work among Group 'A' & Group 'B' (upto Accounts Officers) in this office under various categories.
14. Matters connected with Service Associations.
15. Arrangements and correspondence relating to the S.A.S. (Including preliminary test) and other matters connected therewith.
16. Representations against S.A.S. results.
17. Maintenance of the Register of appeals withheld and connected returns.
18. Memorials of general nature.
19. Statement showing names of Army Personnel serving in this office (quarterly returns).
20. All work relating to Gazetted Officers.

21. Statistics of employment and quarterly returns of vacancies to be sent to the Employment Exchanges.
22. Maintenance of History sheets.
23. Training of S.A.S. (Part-I) passed Accountants S.A.S. Accountants and new recruits/promoted Clerks.
24. Distribution of staff among sections and maintenance of register in this respect.
25. Distribution and collection of Character Rolls and correspondence relating to movement of Character Rolls. Watch over receipt of special reports.
26. Collection of material/statements required by the Accounts Officer (Administration).
27. Property return of Group 'A' and Group 'B' officers.
28. Inter seniority lists of the staff and correspondence/representations connected there with.
29. Substantive confirmations in respect of all grades.
30. Verification of character and antecedents by Police (Stenographers).
31. Departmental Examination for Accountants.
32. Statement of Assistant Accounts Officers as on 1st April each year , for preparing panel of promotion to the Accounts Officer's grade (annual returns)
33. Upkeep of the Manual of General Procedure and of the Administration Branch.
34. Seniority and confirmation of Group 'B' Officers and officials of Group 'C' (other than Divisional Accountants).
35. Postings and transfer of the office staff within the office.
36. Maintenance of casualty register and sending of returns, connected therewith to Comptroller and Auditor General.
37. Oath of allegiance on entry into Government service.
38. Correspondence regarding the grant of Qualifying Pay in respect of Departmental Examination for Accountants passed employees.
39. Forwarding of applications of the staff to other offices including mutual and unilateral transfers.
40. Work relating to General Elections.
41. All work relating to training of different faculties at Regional Training Institute, Jammu.
42. Recruitment, promotions and reversions etc. of MTS Government servants and all correspondence, connected thereto (Now MTS).

43. Grant of leave to the non gazetted staff including MTS.
44. Work relating to Property return.
45. Conducting of all Examinations.
46. In-house training topics, relating to working of different wings of the office.
47. In house training of the E.D.P. courses.
48. Honorarium Register for watching limit of ` 2500/- in individual case and seeking approval from Headquarters for sanction in excess of ` 2500/-.
49. Maintenance of guard files in term of T. M. circular No. 1182 dated 31.12.2002.
50. Receipt fee under RTI Act, 2005.
51. Issuance of Residence Certificate for wards of employees desiring admissions to educational/professional institutes in Haryana.

Administration II section:

1. Preparation and computerization of Pay Bills of gazetted/non gazetted establishment of the office including Group 'A' officers of the office and connected correspondence.
2. Preparation of bills of General Provident Fund, Advances of all the Gazetted/non gazetted staff members.
3. Sanction and payment of Children Education Allowance, House rent Allowance, City Compensatory Allowance, Reimbursement of Tuition Fees, Payment of Overtime Allowances, Honorarium, etc.
4. Work of miscellaneous nature, i.e. calculation of income tax in respect of gazetted/ non gazetted staff including Group 'A' officers.
5. Maintenance of General Provident Fund broadsheet (s) of MTS employees of this office and issue of annual General Provident Fund statement to MTS employees.
6. Scrutiny of bills on account of L.T.C., T.A., Medical reimbursement claims, etc. in respect of the gazetted/non-gazetted staff including those of Group 'A' officers.
7. Correspondence with Cooperative Societies.
8. Maintenance of register of attachment of pay etc., of the gazetted/non-gazetted staff.

9. Sending of yearly return of Income Tax deduction in respect of gazetted /non-gazetted staff including of Group 'A' officers of this office to the Income Tax Officer, Chandigarh.
10. Processing of cases of House Building Advance and Scooter Advance**.
11. Preparations of bills of leave encashment/terminal leave.
12. Preparation of bills of General Provident Fund final withdrawals.
13. Maintenance of documents registers in respect of Scooter Advance and House Building Advance cases.
14. Preparation of monthly expenditure statement and submission thereof to Administration I Section. To keep watch on the flow of expenditure with reference to Budget grant allotted under all the heads being dealt within the section and supply of figures for revised estimates/budget estimates.
15. Supply of materials from Budget Estimate and Revised Estimate in respect of receipt heads to the P.A.O.
16. Supply of daily expenditure of salary head to Admn I for further transmission to C.A.G.
17. Handling Defined Contributory Pension Scheme Cases.

** As per 7th CPC recommendations, all the advances interest bearing and interest free except HBA and PCA have been abolished and discontinued vide Ministry of Finance, Department of Expenditure OM dated 07.10.2016.

Administration III Section: -

- 1 Maintenance of Service Books and Personal Files of all the Gazetted officers and Non-Gazetted officials of this office.
- 2 Posting of all types of leaves in the respective leave accounts of the concerned officers/officials in their service books.
- 3 Fixation of Pay on promotion/MACP of all the cadres of this office except Divisional Accountants.
- 4 Removal of anomalies in fixation of pay.
- 5 Grant of Annual Increment on 1st January or 1st July as the case may be.
- 6 Grant of Advance Increment to Incentive & CPD passes candidates.
- 7 Grant of special increment in the form of Personal Pay for participating and showing excellence in sports event of National Importance.
- 8 Grant of qualification pay to the Accountants on passing Departmental Examination for Accountants.

- 9 Grant of special allowance to those officials who have passed Subordinate Audit/Account Services (SAS) Examination and awaiting promotion as Assistant Audit Officer/Assistant Accounts Officer.
- 10 Annual Verification of Service and entry of CGEGIS in the service book of all the officers/officials.
- 11 Verification of Service rendered by a Government Servant on his completion of eighteen years of service and on his being left with five years of service before the date of superannuation under Rule 30 of CCS (Pension) Rules, 2021.
- 12 Processing and finalization of pension/family pension cases of all Gazetted and Non-Gazetted including Group 'A' officers and send it to Pay and Accounts Officer for authorization. Other work related to Pension cases of the officials/officers retired from this office and covered under CCS (Pension) Rules, 2021.
- 13 Redressal of Grievance related to the Pensioners of IA&AD.
- 14 Revision of pension of retired employees as per instructions of Government of India.
- 15 Processing and finalization of Pension Cases of the officials/officers due to retire from this office and who are covered under CCS (NPS) Rules, 2021.
- 16 Forwarding of applications through proper channel for :-
 - (a) Competitive examinations advertised through UPSC/SSC.
 - (b) Employment in other organization/offices.
 - (c) Territorial Army/ Ceremonial Parades/Air Defence Personnel/ Auxiliary/Air Force/ Army & Air Force Reservists/India Naval Volunteers Reserve/Emergency Commission/Home Guards.
- 17 Grant of Permission to the Gazetted officer and Non-Gazetted officials required under CCS (Conduct) Rules, 1964 viz. Permission for purchase of movable/immovable property, house building permission, Bank Loan permission.
- 18 Grant of Permission to take up higher academic studies/examination.
- 19 Issue of Prior Intimation Letter in Annexure 'H' or Issue of No Objection Certificate in Annexure 'G' for obtaining ordinary passport or renewal of passport.
- 20 Issue of No Objection Certificate for obtaining Visa for foreign travel and grant of permission and leave to travel abroad (Ex-India) through the competent authority.
- 21 Issue of office order to grant 10 days leave encashment during LTC.
- 22 Permission to Change of Hometown for the purpose of LTC.

- 23 Calculation of Leave Salary and pension contribution of the officials/officers who are on Foreign Service and sent it to PAO.

GA-I SECTION

- 1 Work relating to purchase of electric, water appliances and sanitary etc.
- 2 Work relating to Hiring of Building and payment of rent thereof.
- 3 Work relating to contingent expenditure which includes preparation of contingent bills and preparation of monthly expenditure statement.
- 4 Work relating to purchases and repairs of furniture, issue of furniture to sections and officers.
- 5 Work relating to purchase of computers and consumable computer items and issuing to the sections /quarter concerned
- 6 Work relating to awarding of A.M.C. in respect of computers/hardware's etc. and repairs if any.
- 7 Work relating to control of Dak receipt/dispatch.
- 8 Proposals of revised estimates and budget estimates for the Head O.E.
- 9 Maintenance of Record Branch.
- 10 Library.

Note:--The other items of work entrusted to the section are given in C.R.T Manual.

HINDI CELL:-

1. Promotion of Hindi in office/work.
2. Arranging workshops on Hindi, celebration of Hindi Pakhwara and other functions.
3. Preparation and submission of various returns to Headquarters and other offices.
4. Generally meetings with Branch Officers chaired by Pr. Accountant General to review the progress of Hindi Work.

WELFARE SECTION:-

- 1 Placement of casual labour.
- 2 Supply of Liveries.
- 3 Management and working of office Canteen.

- 4 Provision of Hot and Cold weather arrangements.
- 5 Cleanliness of office building, bath-rooms including adequacy of water supply.
- 6 Removal of old records.
- 7 Giving personal hearing to individual members of staff regarding their difficulties or grievances.
- 8 Assistance to staff suddenly taken ill or those chronically ill and helping in securing admission in places of treatment.
- 9 Helping in cases of need in securing admission of children in schools, colleges and other educational institutions.
- 10 Assistance in case of need of families whose members are on protracted tour.
- 11 Encouragement to players for participation in games etc., arrangements for matches and tournaments.
- 12 Maintenance of the register of seeking interviews with the Welfare Officer.
- 13 Encouragement to persons possessing talent in music dramatics, arts, literary and other cultural activities and participation in the arrangement for variety entertainments, dramatic performance art exhibition, Kavi Sammelans, Mushairas, Debates and Publication of office Magazine.
- 14 Arrangements for get together and picnics.
- 15 Laisons with Recreation Club, Co-operative Stores, Credit Societies, House Building Societies, office Council Benevolent Fund Committee and Co-ordination Committee of Central Offices body Chandigarh
- 16 House Keeping including caretaking.
- 17 Realization of Benevolent Fund Contribution.
- 18 Maintenance of Stock Register of Liveries and their issue to Multi Tasking Staff; correspondence relating to office sanitation.
- 19 Grant-in-aid to the staff recreation club of the office.
- 20 Work connected with the meetings of the High Powered Committee.
- 21 Service of summons.
- 22 Seating arrangements of sections etc. in the office.
- 23 Assistance to the families of the Government servants who die in harness for early finalization of their dues under Group Insurance Scheme, Provident Fund, Pension and D.C.R.G. etc. Render assistance to the families to get various forms

filled in by them for these purposes including the forms prescribed for assistance from the Compassionate Fund of Government of India and for appointment of dependent family members where they are eligible and deserving.

- 24 Security arrangements for the office.
- 25 Fire fighting equipments and training.
- 26 Preparation of losses due to outbreak of fire and submission to Comptroller and Auditor General of India on first March of each year.

Legal Cell

- 1. Dealing with cases of termination, dismissal, suspension of the staff and connected correspondence etc.
- 2. “C.C.S (Conduct) Rules, (C.C.A) Rules and (Temporary Service) Rules”, Disciplinary cases.
- 3. Confidential (Disciplinary or court) cases and secret enquires.
- 4. Instructions regarding Government servants seeking redress in Courts of Law of their grievances arising out of their employment conditions of service.
- 5. Deal all court cases.
- 6. Dealing with appeal under RTI Act.

ANNEXURE-III

(Referred to in para 1.6)

Handing over note of Senior Accountant/Accountant/Clerk on the eve of his transfer or proceeding on leave:-

1. Name of the Section.
2. Name of Senior Accountant/Accountant/Clerk.
3. Date of transfer or proceeding on leave.
4. Items of work being done on the seat.
5. State of work in respect of the following items of work.
 - (i) Accounts.
 - (ii) Broadsheets, O. Bs. etc.
 - (iii) Correspondence.
 - (iv) Returns outstanding.
 - (v) Any other item specific to the seat.
 - (vi) Position of Outstanding Complaint cases.
 - (vii) List of files sent to other sections for comments/remarks.
 - (viii) Details of Outstanding Pension /GP.F. final payment cases.
 - (ix) To what extent targets fixed have been achieved and reasons for short fall thereof, if any.
6. List of documents, files, articles handed over to Shri _____ whose signatures have been obtained is attached.
7. Important features.
8. Any other item.

Dated Signatures of Senior Accountant/Accountant/Clerks.

1. Handed over
2. Taken over.

Remarks by the Assistant Accounts Officer/Supervisor.

Sr. Accounts officer/Accounts Officer

Note:- Item not applicable may be left blank and if there are some items peculiar to any section, necessary insertions may be made to meet with the requirement of that section. Three copies may be made out. One may be kept by B.O. others by relieving/relieved officials.

ANNEXURE IV

(Referred to in para 1.6)

Handing over note of the Assistant Accounts Officer /Supervisor on the eve of his transfer or proceeding on leave:--

1. Name of section.
2. Date of transfer or proceeding leave.
3. State of work with particular reference to the following items of work:--
 - (i) Accounts.
 - (ii) Broadsheets, O.Bs etc.
 - (iii) Reconciliation.
 - (iv) Audit (position in respect of progress of central audit and month upto which completion of audit certificate receive).
 - (v) Correspondence:-
 - (a) No. of diary letters outstanding in the report last due.
 - (b) No. of other urgent D.O. letters, U.Os., etc. outstanding.
 - (c) No. of complaint cases received through the office of the Comptroller and Auditor General of India outstanding.
 - (vi) Returns outstanding in the calendar of Returns.
 - (vii) Position of director of Inspection note and review note of I.T.A.
 - (viii) No. of outstanding Pension/G.P.F. final payment which are more than one month old.
 - (ix) Position of preparation of Appropriation Accounts/Finance Account/Finance Schedule, etc
 - (x) To what extent targets fixed have been achieved and reasons for short fall thereof, if any.
4. The following articles have been handed over to Shri _____, Assistant Accounts officer/Supervisor or senior most Senior Accountant and his dated signature obtained on one copy of the handing over note :-
 - (i) Secret Memorandum of Audit inspection, if issued.
 - (ii) Glass pad.

- (iii) Pen Stand.
 - (iv) Key in duplicate of iron Almirah.
 - (v) Register of books along with books mentioned therein.
 - (vi) Following important files/confidential files/registers.
 - (a) Register of quality of work done.
 - (b) Register of selection of review.
 - (c) Court case files etc.
 - (vii) Distribution (duty) list of the section.
5. The work of the sections totally/fairly correct.
 6. The following items of work comprising of _____ mandays arrears are outstanding.
 7. Important features and remarks.
 8. Suggestions made by the outgoing Assistant Accounts Officer/Supervisor.

The above note is correct to the best of my knowledge and belief.

Full dated Signature of
Assistant Accounts Officer/
Supervisor

1. Handed over
2. Taken over

Remarks of the Branch officer.

Note:- Items not applicable may be left blank, and if there are some items peculiar to any section, necessary insertions may be made to meet the requirement of that section. Three copies of the note may be made out. One may be kept by B. O., one by relieving officer and the last one by relieved officer.

ANNEXTURE V

(Referred to in para 1.7)

Preparation of gradation list of Establishment of the office

It has been decided by the Comptroller and Auditor General that gradation list of the office under his control should be prepared in the following form:-

1. Serial no.
2. Full name and educational qualifications (in case of Holder of degree and higher qualifications only.)
3. Whether belongs to SC or ST
If not say neither.
4. Date of birth.
Date of commencement of continuous Government service.
5. Date of continuous appointment/
Promotion to the cadre (In case of promoted incumbents the fact may be indicated by linking up an asterisk mark in the date in this column with the word, “promotion” at the top of the column).
6. Date of successful completion of probation
(This column is to be filled up where probation is prescribed.
If the period of probation is extended the word “Extended” should be written).
7. Post in which confirmed and date of confirmation.
8. Pay and date of last increment.
9. Remarks (this column will be utilised to include miscellaneous information in respect of the person).

Note :- In the list of Accounts Officer, Assistant Accounts Officer there will be an additional column to note the year of passing the SAS Examination/Revenue Audit Examination for Assistant Accounts Officers

{Authority :- C.A.G.’S letter No. 2/1-89,dated the 20th April, 1989 and No. 749-N. 2/1-89, dated the 6th September, 1989}

CHAPTER 2

Office Discipline

Para 2.1 Hours of attendance :-Normal office hours of attendance, on all working days are from 9.00 A.M., to 5.30 P.M., with lunch break from 1.00 P.M. to 1.30. P.M. However, Assistant Accounts Officer /Supervisors have power to require early or late attendance, when the work is in arrears or the interest of public service requires it. In the case of compulsory attendance on holidays, Assistant Accounts Officers/Supervisors should obtain prior sanction of the Branch Officer concerned.

(ii) It has been noticed that some members of staff continue to sit in office even after 7 P.M. the time upto which office Chowkidars are required to be on duty. This not only causes inconvenience to the caretaking staff of this office but also renders the security arrangements difficult. If in the interest of the office work, it becomes absolutely necessary for some members of the staff to sit after 7. P.M. in future, they should obtain the prior permission of the Deputy Accountant General concerned and communicate it to Administration Section concerned for information.

(iii) It has further come to the notice that some officials attend office on Saturdays, Sundays and holidays even, when their Assistant Accounts Officers/Supervisors do not attend the office, and experience inconvenience when the Chowkidars refuse to open the sections for them. As the Chowkidars have been given instructions to open the rooms of the sections on Saturdays, Sundays and holidays only if a members of the supervisory staff also attends the office, or if the official concerned is in possession of written permission from the Branch Officer/Deputy Accountant General concerned to attend office without his Assistant Accounts Officer /Supervisor, necessary arrangements should be made well before the members of the staff attend office on Saturdays, Sundays and holiday.

(Authority :- Office order No. B/44, dated the 30th August, 1958)

(iv) 1. It has been decided that duty staff consisting one Clerk, 2 MTS should remain in the office on all holidays, Saturdays and Sundays. The Clerk on duty will sit in the room of the Receptionist so that he may be available personally or on telephone if required by any member of the office staff or outsiders for an urgent work. He will remain on duty form 9 a.m. to 5.30 p.m. with a lunch break from 1.00 p.m. to 1.30 p.m., and 2 MTS will be with him to assist him. In lieu of this attendance, the officials concerned will be allowed compensatory leave which will be credited to their casual leave account by the Assistant Accounts Officer/Supervisor with due approval of the Branch Officer incharge concerned.

Note:- Till the 2nd June, 1985 this office observed office timings from 10.00 A.M. to 5.00 P.M. with half an hour lunch break form 1.30 P.M. to 2.00 P.M. In pursuance of Government of India decision for improving efficiency in administration, this office in consultation with the Central Government

Employees Welfare coordination Committee Chandigarh switched over to revised office timings from 9.00 A.M. to 5.00 P.M. with effect from the 3rd June, 1985 with half an hour lunch break from 1.00 P.M. to 1.30 P.M. The office would work for five days in a week from Monday to Friday and all Saturdays and Sundays would be closed. Further on the recommendations of the Fourth Pay Central Commission Report. Government of India decided to increase the working hours in all its offices through out India. As a result of this decision this office in consultation with the committee revised the office working hours from 9.00 A.M. to 5.30 P.M. w.e.f. the 17th November, 1986 with lunch break from 1.00 P.M. to 1.30 P.M. as usual.

(**Authority:-**G.O.I., Dept. of Per and Trg letter No. 13/4/85-JCA, dated the 21st May, 1985 and C.A.G.'s circular No. 1903-NGE III /76-89, dated the 27th May, 1985 and G.O.I Deptt of Per and Trg. ,circular No. 13/11/86-JCA, dated the 7th November, 1986 received through C.A.G.'s Telex message No 7954, dated the 11th November, 1986.)

(2) To give effect to the above orders the Receptionist will keep with him a complete list of all the members of this office including officers, along with their residential addresses and phone numbers. This list should be upto to date. Any change of address of officials /officers should be intimated to Receptionist by the officials/officers concerned

(3) A register will be maintained in Administration Section concerned in which the names of all section in this will be noted Each Assistant Accounts Officer/ Supervisor, will be required to spare one clerk from his section for duty in rotation. According to one's turn the Administration Section will call upon the Assistant Accounts Officer/Supervisor of section concerned to nominate the Clerk for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take necessary charge of the Receptionist's room along with the list of addresses and telephones on the evening before the holiday and enquire from the Administration Section the names of 2 MTS nominated. The duty with regard to the proper maintenance of register and to see that the duty staff is properly nominated and orders noted by them before the holiday would rest with the concerned Administration section.

Para 2.1 A:- Observations of proper decorum by Government servant during the lunch-break. –

- (i) No Government employee should play cards on the lawns and such other places inside and outside office buildings.
- (ii) The game of cards should be confined to the recreation rooms or places approved for such purposes.
- (iii) No indoor games should be played in office buildings after 7:00 p.m. except on special occasions such as tournaments, etc.

Persons found violating these instructions will be liable to disciplinary action.

Staff in some offices is found to be playing card games, etc., during lunch-break in the lawns and open places outside the office premises as also on the lawns of the traffic islands and roundabouts located in busy thoroughfares close to the various office premises. They have also been seen loitering around even after lunch break time is over. This creates an unfavorable impression on the public.

Instructions also exist to the effect that the half hour limit for lunch-break must be scrupulously observed not only by the subordinate staff but also by supervisory officers and that periodic; surprise checks should be made to ensure that this limit is not exceeded by any one.

[**Authority:** G.I., M.H.A., D.O. No. 15/45/67-SSO, dated the 11th August, 1967 read with G.I., M.H.A., Dept. of Per. & A.R., O.M. No. 11013/20/83-Estt. (A), dated the 21st November, 1983.]

Para 2.2 Leaving office during office hours:-

No official should leave office during the day without the permission of his Assistant Accounts officer/Supervisor nor should an Assistant Accounts Officer/ Supervisor do so without the knowledge of his Branch Officer.

Note:- Leave to Muslims for Juma Prayers:-

Leave of absence should be given to Muslim employees for a period sufficient to enable them to attend Juma Prayers, provided the time so spent is made up, if necessary, outside the office hours, on the same or other days of the week.

Authority:- G.O.I., M.H.A., Deptt. O.M. No. 74-D/39-Public dated the 20th March, 1939, received with the Auditor General's endorsement No. 251-Rec/46-39, dated the 21st April 1939.

Para 2.3 Observance of silence on the 30th January:-

The following procedure is to be observed in this connection:-

- (i) Silence should be observed and work and movement stopped for two minutes throughout the country at 11:00 a.m. on 30th January every year.
- (ii) The silence should be observed in all State Capitals and towns at 11.00 a.m. on every 30th January of two minutes in the memory of those who gave their lives in the struggle for India's freedom. The State Governments, however, will have full discretion in laying down the details in the light of ceremonies to be observed in Delhi

- (iii) A signal should be sounded on hearing of which all those inside office, schools and other places of assembly should stand up where they are, for observing the silence. It would be more effective and impressive if people working in office gather in same room in the office itself for two minutes instead of each person remaining in his room to observe the silence. If the number of employees is large in an office there may be more than one gathering. No efforts need to be made for people to collect together if it will involve serious dislocation. All workshops and factories should stop work where practicable and All India Radio/Doordarshan should stop broadcasting for two minutes. The traffic on roads would come to a stand still, aeroplanes, ships and trains scheduled for a departure at 11 a.m. would be detained for two minutes, at their respective stations.

(Authority:- G.O.I, M.H.A., circular letter No. 2/1/62-Pub. II, dated the 16th January, 1963, copy received with C.A.G. No. 185-NGSI/21-62 dated the 28th January, 1963 and G.I., M.H.A., O.M. No. 2/1/88-Public, dated the 19th December, 1988, circulated under O.M. No. 2/1/93 Public, dated the 19th January, 1993)

Para 2.4 Attendance Register:-

- (i) All officials are expected to be in their places punctually at 9.00 A.M. An Attendance Register in Form S.Y .302 will be maintained for each branch of the office and kept on the table of the Assistant Accounts Officer/Supervisor. As and when each person arrives, he should initial in the Attendance Register of his section and then commence work.
- (ii) At 9.10 a.m. the Assistant Accounts Officer / Supervisor will make a Red Cross mark against the name of the absentees under his initial and submit the register to the Branch Officer-in-charge. In the case of the directly controlled sections by the Accountant-General, the Attendance Register will be submitted to the Branch Officer-in-charge of the routine work of those sections. Any member of the staff coming late, should put down in red ink, his exact time of attendance below the cross mark, in the presence of the Branch Officer.

Note:- The names of permanent incumbents making up the sanctioned strength of the department or section, should invariably be shown in order of seniority in the Attendance Register and below them the names of the temporary or officiating Clerk working in the section on leave or other vacancies. The nature of the absence should be stated in the case of all absentees. After the register is seen by the Branch Officer-in-charge, it should be kept under lock and key by the Assistant Accounts Officer/Supervisor.

Para 2.5 Punctuality and efficiency in the Central Government offices:-The Government of India, have, with a view to ensure the observance of punctuality and efficiency in the transaction of work in Central Government offices, decided to

discontinue the practice of allowing a Government servant to attend office late, and have for future guidance, laid down the following instructions:-

(i) 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 upto one hour on not more than two occasions in a month may be condoned by the authority if he is satisfied that it is due to unavoidable reasons like illness in the family, cycle puncture, late running of buses/trains etc. In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action may be taken against him in addition to debiting half day's casual leave to his casual leave account, on each occasion of such late attendance.

Note:- It has been decided that if an official who has no casual leave to his credit, comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late-coming but does not, at the same time, propose to take disciplinary action, it may inform the official that he will be treated as on unauthorised absence for the day on which he has come late, and leave it to the official himself either to face the consequences of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

(Authority:-G.O.I, M. H., (D. P. & A. R.) O.M. No. 28034/3/82-Ests. (A), dated the 5th March, 1982)

- (ii) Half day's casual leave for the first-half or second-half may be granted if applied for by a Government servant to attend to some urgent private work which does not required a full day's casual leave, e.g., when one has to go to Railway Station or Bus Stand to receive a guest or a friend or to go to dispensary to have himself or a member of his family treated.
- (iii) For the grant of half-a day's casual leave, as mentioned in sub-para (ii) above, the lunch break will be dividing line, e.g., a person who takes half-a-day's causal leave for the forenoon session, is required to come to office at 1.30 p.m. Similarly if a person takes leave for the afternoon session, he can be allowed to leave office at 1.00 p.m. In offices which follow different timings, the Head of offices may decide as to what should be the dividing line for the grant of half day's casual leave.
- (iv) In view of the decision contained in the preceding paragraphs, the balance at credit in the casual leave account of some Government servants may be in terms of full days or half-a-day In such cases, there is no objection to the grant of half-a-day's causal leave in conjunction with full day's casual leave, if so applied for. Like wise, even when the casual leave at the credit of Government servant is in terms of full days, there is no objection to the grant to half day's casual leave in conjunction with full day's leave. The existing restriction imposed on the number

of day's casual leave that can normally be granted at a time will, however, continue to apply.

- (v) In the case of a Government servant who having exhausted his casual leave attends office late upto one hour at a time for unavoidable reasons mentioned in para (i) above, such late attendance may be condoned on not more than two occasion(s) in a month, If, however, he attends office late on subsequent occasions, in a month, disciplinary action may be taken against him.
- (vi) As no orders regarding punctual attendance would be fully effective unless strict measures are taken for their enforcement, the supervisory staff should be very particular in scrutinizing the Attendance Register. The lunch break must be scrupulously observed even by the supervisory staff. Surprise check must be daily carried out in one or two sections.

Note:- It has, however, been noticed that in spite of above instructions, the staff in some offices are found to be playing card games, etc., during lunch break in the lawns and open places outside the office premises and also on the lawns of the traffic islands and roundabouts located in busy thoroughfares close to the various office premises. They have also been seen loitering around even after the lunch-break time is over. As all these necessarily create an unfavorable impression on the public the need for strict compliance with the existing instructions is once again reiterated.

(Authority:-G.O.I, M.H.A., D. P. & A. R., O.M. No 11013/20/83-Estt. (A). dated the 21st November, 1983).

Para 2.6 Combination of Half casual leave with Regular Leave:- In case where a Government servant has got only half-a-day's casual leave due in his casual leave account and avails of the same after the lunch break and is unable to resume duty on the next day due to unexpected illness or some unforeseen compelling grounds, he may as an exception to the general be permitted to combine half-a-day's casual leave with regular leave. Those who have only half casual leave due to them and will not attend office on the next working day (having already applied for the leave of kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the last half-a-day's casual leave for the afternoon.

In cases where an official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, there should be no objection to the grant of half-a-day's casual leave in combination with regular leave, if the other condition mentioned in the last sentence of sub-para above are satisfied. In such a case it has been held by the Comptroller and Auditor General of India that, since the casual leave does not constitute absence from duty and the pay is not intermitted, the Government servant should hand over charge on the afternoon of the date of commencement of casual leave. In the case of non-gazetted officers, it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the commencement of casual leave.

(**Authority :-** G.O.I., M.H.A, O.M. No. 60/17/64-Estt (A), dated the 4th May, 1963 and No. 60/45/65-Ests (A) dated 4th February, 1966. received with the C.A.G. Nos. 1940-NGE 1/194-65, dated the 11th February, 1965 and No. 388-NGE. 1/194-65, dated the 16th February, 1966 and C.A.G.'s letter No. 1911-NGE(1)-194-65, dated the 8th august, 1966.)

Note 1:-According to the orders issued vide Government of India, Ministry of Home Affairs, O.M. No. 60/17/64-Acts (A), dated the 4th August, 1965, late attendance upto an hour due to reasons like late running of buses/trains etc. could be condoned by the competent authority on not more than two occasions in a month. The Railway Board issued orders that late attendance of Railways Employees due entirely too late running of trains may be condoned by the competent authority.

On a question have been raised in regard to the number of occasions and the number of hours for which late attendance can be condoned and also whether the Railway Board's orders could be made applicable to other Central Government Offices, it has been clarified by the Ministry of Home Affairs, that there may be no objection to the administrative authorities condoning late attendance if they are satisfied in each individual case that the late attendance was due to late arrival of trains

(**Authority :-**G.O.I, M.H.A., U.O. No. 4292-63 Ests. (A) dated the 11th June, 1960 copy received with C.A.G.'s letter No. 1006-AGE. I/149-67, dated the 18th June, 1968.)

Para 2.7 Absence without Leave :-Staying away from office without leave renders a person liable to disciplinary action except when the cause is sudden illness, unforeseen circumstances of a pressing nature. In every case of the absence without prior sanction the reason of absence should be communicated at once and, if it is due to illness, a medical certificate should be produced, if so directed by the Branch Officer concerned.

Para 2.8 It is necessary and desirable that Branch Officers visit their sections periodically. This will enable them to form a personal appreciation of the quality of the work done by staff under them. It will also enable to give personal directions and help the staff in the disposal of their work. Any small difficulty that the section may be facing will also come to his notice without delay and without the need for submission of note. Every section should be visited at least once a week. A diary should be maintained in which the findings of the visit to the sections will be recorded briefly. This diary should be submitted to the Deputy Accountant General once a fortnight. Any important point that the Branch Officer may wish to bring it to the notice of the Deputy Accountant General properly underlined in the diary. There may be small matters where the help of the Deputy Accountant General is required but on which it may not be appropriate to put up a note, which will be circulated freely in the office. The diary will be a convenient

mean of bringing such items to the notice of the Deputy Accountant General confidentially. The diary should be handed over to the successor at the time of handing over charge.

(Authority: - A.G.'s Sectt. Office Order No. 1257, dated the 18th February, 1971)

Para 2.8A: Oral instructions by Superior Officer not to be avoided. –

The role of oral instructions in the transaction of business of Government as given in sub rule (iii) and (iv) of Rule 3 of the CCS (Conduct) Rules, 1964, which *inter alia*, provides as follows:-

“No Government servant shall, in the performance of his official duties or in the exercise of powers conferred on him, act otherwise than in his best judgment except when he is acting under the direction of his official superior and shall, where he is acting under such direction, obtain the direction in writing, wherever practicable, and where it is not practicable to obtain the direction in writing, he shall obtain written confirmation of the direction as soon thereafter as possible.”

Para 2.9 Conduct Rules:- Every Government servant is bound to observe certain rules of conduct and discipline in the discharge of duties. The Standing Orders of the Government of India regarding the conduct of all public servants holding or exercising any civil office (other than a menial office) under the Government are contained in a separate pamphlet entitled “The Central Civil Services (Conduct) Rules, 1964”. These rules are applicable to all members of the office including all gazetted officers and they should make themselves acquainted with these.

Para 2.10 Act, Conduct and Commissions which amount to misconduct—

(a) The act or conduct of a servant may amount to misconduct:-

- (i) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the master or to the reputation of the master.
- (ii) If the act or conduct is inconsistent or incompatible with the due or peaceful discharge of his duty to his master.
- (iii) If the act or conduct of a servant makes it unsafe for the employer to retain him in service.
- (iv) If the act or conduct of the servant is so grossly immoral that all reasonable men will say that the employee cannot be trusted.
- (v) If the act or conduct of the employee is such that the master cannot rely on the faithfulness of his employee.

- (vi) If the act or conduct of the employee is such as to open before him temptations for not discharging his duties properly.
- (vii) If the servant is abusive or if he disturbs the peace at the place of his employment.
- (viii) If he is insulting and insubordinate to such a degree as to be incompatible with the continuance of the relation of master and servant.
- (ix) If the servant is habitually negligent in respect of the duties for which he engaged.
- (x) If the neglect of the servant though isolated, tends to cause serious consequences.

(b) The following acts and omissions amount to misconduct:-

- (i) Willful in-subordination or disobedience, whether alone or in combination with others, to any lawful and reasonable order of a superior;
- (ii) Infidelity, unfaithfulness, dishonesty, untrust-worthiness, theft and fraud, or dishonesty in connection with the employer's business or property ;
- (iii) Strike, picketing, gherao, striking work, inciting others to strike work in contravention of the provisions of any law or rule having the force of law;
- (iv) Gross moral misconduct, acts subversive of discipline, riotous or disorderly behavior during working hours at the establishment or any act subversive of discipline;
- (v) Riotous and disorderly behavior during and after the factory hours or in business premises;
- (vi) Habitual late attendance;
- (vii) Negligence or neglect of work or duty amounting to misconduct-Habitual negligence or neglect of work;
- (viii) Habitual absence without permission and overstaying leave;
- (ix) Conviction by a criminal court;

Authority :-Notes on C.C.S (Conduct) Rules, 1964 published by G.O.I M.H.A., D. P. & A. R., 3rd Edition, 1980)

Para 2.11 Borrowing money from Subordinates:-The Ministry of Home Affairs have examined the question whether it would be proper for Government servants

to stand surety for loans taken from private sources by their official superiors. Where a Government servant stands surety for loans taken by his official superiors or their friends or relatives, it might create an impression that official pressure has been exerted for this purpose. Apart from this, the superior officer will be putting himself under obligation to the subordinate and such a situation not conducive to efficient office management and maintenance of discipline. It has, therefore, been decided that all officers should be advised not to approach their subordinates for standing surety for loans taken from private sources either by them or by their relatives or friends.

(Authority:-G.O.I, M.H.A., O.M. No. 25/5/65-Ests.(A), dt. the 25th May, 1966)

Para 2.12 Auction of property :-A question has been raised whether a specific provision should be added to the Central Civil Services (Conduct) Rules, 1964, regarding participation by Government servants in auctions of property owned or confiscated by Government. Even if the transaction, is, in fact, free of any element of undue influence or dishonesty, the suspicion that all is not above board is bound to arise in cases where property sold at Government auctions is purchased by Government servants particularly by buyers belonging to the same Ministry or Department as the one by which or under whose orders the auction is conducted. While, therefore, it may not be necessary to frame a specific Conduct Rules for the purpose, it is obviously undesirable for Government servants to bid at auctions arranged by their own Ministries or Departments. Any Government servant who does so would be regarded as indulging in conduct unbecoming of a Government servant within the meaning of the Conduct Rules.

(Authority:-G.O.I., M.H.A.,O.M. No.25/12/57-Ests.(A), dated the 21st January, 1958 and Department of Per. & Trg. O.M. No. 11013/20/87-Est. (A), dated the 18th February, 1988.).

Para 2.13 Contract with business firms:- Attention is invited to Note (II) below Rules 13(i) of the Central Civil Services (Conduct) Rules, 1964, which lays down that a Government servant shall avoid accepting lavish hospitality or frequent hospitality from any commercial firms, organizations, etc. Rule 4 (3) of the Central Civil Services (Conduct) Rules, 1964, *inter alia*, envisages that no Government servant shall in the discharge of his official duties deal with any matter concerning any company or firm or any other person if he or any member of his family is interested in such matter in any manner. These instructions have been issued to ensure that Government servant are extremely careful and discreet while coming in contact with business men and business firms so as to avoid situations, which might cause embarrassment to the Government or to the Government servants concerned, while dealing with matters relating to those business firms/business in their official capacity.

- (ii) It may some times so happen that a Government servant is required to maintain contact with outsiders to gain information, in the public interest, about the violation of rules, regulations, etc. In such cases the Government servant concerned has to exercise adequate care and discretion in making use of such

outside contact so that neither the Government nor the Government servant personally becomes obliged or committed to the said contact in any manner.

(Authority :-G.O.I., Department of Per. & Trg., O.M. No. 11013/1/88-Est. (A), dated the 10th May, 1988.)

Para 2.14 Public demonstration in hour :- Rule 14 of the Central Civil Services (Conduct) Rules, 1964, lays down that no Government servant will receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his hour or in the hour of any Government servant except with the previous sanction of the Government. The said provision will not apply to a farewell entertainment of a substantially private and informal held in hour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any Government. In this connection it is clarified that it would not be in consonance with the spirit of this rule for Government servants to accept invitations to declare buildings, etc., open or to lay the foundation stones of new buildings or to allow roads, bridges, buildings, parks, or public institutions, such as hospitals, schools or colleges to be named after them..

(Authority:- G.O.I., M.H.A., O.M. No. 25/24/57-Ests (A),dated the 16th September, 1957)

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

(Authority:-Note below Rule 14 of Central Civil Services (Conduct) Rules 1964)

Para 2.15 Permission for Medical practice during spare time:- Only Government servant holding recognised qualifications in any system of medicine and registered under the relevant law in force in the State or Union Territory concerned, should be allowed to undertake medical practice. Heads of Departments may grant the required permission, provided the practice is undertaken during spare time, on a purely charitable basis, without detriment to the official duties of the Government servant concerned. These instructions are applicable only in those cases where Government servants qualified in modern or any other system of medicine are employed in posts, the duties of which do not require the possession of any such qualifications

(Authority:-G.O.I, M.H.A., O.M. No. 25/4/64-Ests.(A), dated the 29th February, 1964 & G.O.I., M.H.A., O.M. No. .F 25/4/64 Ests .(A), dated the 12th August, 1965)

Para 2.16 Clarification regarding Homeopathic practitioners :-A question has arisen whether Government servants who are registered as practitioners of Homoeopathic system of medicine even though they do not possess recognised qualifications in Homoeopathy, can be granted permission to practise in Homoeopathic system of medicine.

The question has been examined in this department. There is a provision for registration of practitioners in Homeopathy on qualifications as well as on experience basis. It is not necessary that a person registered as a practitioner in Homoeopathic system of medicine should have recognised qualifications. Registration is also done on the basis of experience. A person so registered either on qualification basis or experience basis is entitled to practise in Homoeopathic system of medicine in the State of registration.

In view of the above, it is considered that a Government servant who is registered as a practitioner in Homoeopathic system of medicine under the relevant law of the State concerned may be granted permission to practise in Homoeopathic system of medicine subject to the conditions laid down in para 2.15 above, even though he may not possess recognised qualifications.

(Authority:- G.O.I., C.S. Dept. of Per. O.M. No. 11013/3/77-Est.(A), dated the 22nd March, 1977.)

Para 2.17 Acting as regular correspondents of Newspapers and Journals:-

- (i) Government servants are forbidden to act as regular correspondents of newspapers and journals. Every application for permission to act as such should be referred to the Government of India, Ministry of Home Affairs, through the Comptroller and Auditor General.
- (ii) No Government servant shall, except with the previous sanction of the Government or of the prescribed authority or except in the *bonafide* discharge of duties-
 - (a) Publish a book himself or through a Publisher, or contribute an article to a book or a compilation of articles ; or
 - (b) Participate in a radio broadcast, or contribute an article, or write a letter to a newspaper or periodical or either in his own name or anonymously, or pseudonymously or in the name of any other person:

Provided that no such sanction shall be required-

- (i) If such publication is through a publisher and is of a purely literary, artistic or scientific character ; or

- (ii) If such contribution, broadcast or writing is of a purely literary, artistic or scientific character.

(**Authority;-** G.O.I., M.H.A., O.M. No. 25/10/67-Ests. (A)dated the 23rd November, 1967, received with C.A.G.'s No. 2527-NGE III/81-66, dated the 2nd December, 1967.)

Para 2.18 Terms and conditions for grant of permission for publication of Books/Guides in term of rule 8(2) and 15(1) of Central Civil Service (Conduct) Rules, 1964:-

(i) For obtaining sanction of the Comptroller and Auditor General under Rule 15(1) of Central Civil Service (Conduct) Rules, 1964, the Government servant concerned should submit his application through proper channel supported by manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, number of copies proposed to be published and the monetary benefit expected there from. The Head of the Department may scrutinize the application and then forward it to the Comptroller and Auditor General's office along with his remarks.

Under S.R.12 the full fee received upto a limit of ` 1500/- by way of Royalty/Sale of publication may be retained. If the fee exceeds these limits, one third of the fees received, subject to the condition that the fee retained does not fall short of ` 1500/- should be credited to the Government unless it can be established that the book reveals the scholarly study of the author and not the ordinary knowledge derived by him during the course of service. In the later case it is permissible for Government servants to apply for exemption from the operation of S.R. 12 When a Government servant requests for such an exemption the same may be sent to Comptroller and Auditor General's office along with the recommendation of the Head of the Department to enable Head quarters Office to examine the merits of the case and forward the same to the Finance Ministry.

(ii) After obtaining sanction of the Comptroller and Auditor General in the foregoing manner, Accountants General etc. may accord permission for publication of the book/guide under Rule 8(2) of Central Civil Services (Conduct) Rules, 1964.

While according permission under this Rule the following term and conditions should be prescribed:-

- (a) The permission is subject to the provisions of the Rule 9 and 11 Central Civil Services (Conduct) Rules, 1964.
- (b) The official duties of the Government servant should not there by suffer and he should not bring out a subsequent edition of the book without obtaining a similar permission at that time.
- (c) The official should submit two copies of the publication and subsequent amendments to the Accountants General free of cost when published (one for record in the parent office and the other in the Headquarters Office.)

- (d) No. reference to the permission given by the Accountants General or the Comptroller and Auditor General shall be quoted anywhere in the book.
- (e) The grant of permission does not lend any official authority to the views expressed or conclusion reached by the author.
- (f) The administration is not responsible for any mistakes (grammatical or technical) in the book.

If in individual cases it is felt that any new condition is necessary, the same may also be added.

(Authority:- C.A.G's letter No. 428-NGE. III/1-73(I), dated the 4th March, 1978, as amended under G.O.I., M.H.A., Deptt. of Per. & Trg., O.M. No. 16013/1/93 Estt. (Allowance), dated the 30th March 2001

Para 2.19 Leakage of information in respect of official or personal cases:-

Under Rule 11 of Central Civil Services (Conduct) Rules, 1964, members of the staff are warned against the leakage of any information in respect of official or personal cases, etc., of which the disposal or custody is entrusted to them in the course of their public duties. Any observation etc., on the work or conduct of any member of the staff whether recorded by the Branch Officer or by an Assistant Accounts Officer /Supervisor will not be shown to (or quoted by) the person concerned or any other unauthorised person, unless otherwise ordered in writing in any particular case.

Note:-The explanation below the said rule provides that quotation by a Government servant in his representation or from the notes from any file to which he is not authorised to have access or he is not authorised to keep in his personal capacity or for personal purpose shall amount to unauthorised communication of information. This provision will not apply to quotation by a Government servant of any order passed in the case of another Government servant whose case is similar to his own provided that the quotation in such a case is from the final orders passed and not from the nothing on the file.

(Authority:-G.O.I. C..S., Dept. of Per., O.M. No. 11013/18/76-Estt. (A), dated the 7th February, 1977 and Paras 3.3 and 3.4).

Para 2.20 Communication with Members of Legislatures.:-Members of the staff are also prohibited from approaching Members of the Legislature with a view to having their individual grievances made the subject of interpolation in the chambers, as this practice entails the disclosure to a non-official persons, of information which has come into the possession of a Government servant in the course of his official duties and involves a breach of Rule 11 and consequently a risk of disciplinary action against the Government servant concerned.

Para 2.21 Property transactions:--(i) 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 regarding -

(a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;

(b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired, or held by him;

(c) other movable property inherited by him or similarly owned, acquired or held by him; and

(d) debts and other liabilities incurred by him directly or indirectly.

NOTE I.- Sub-rule (1) shall not ordinarily apply to Group 'D' servants but the Government may direct that it shall apply to any such Government servant or class of such Government servants.

NOTE II.- In all returns, the values of items of movable property worth less than Rs. 10,000/- may be added and shown as a lump sum. The value of articles of daily use such as clothes, utensils, crockery, books, etc. need not be included in such return.

NOTE III.- Where a Government servant already belonging to a service or holding a post is appointed to any other civil service or post, he shall not be required to submit a fresh return under this clause.

18(ii) 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 mortgage either in his own name or in the name of any member of his family or in the name of any other person.

(2) 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:

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.

(3) 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:

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.

(4) The Government or the prescribed authority may, at any time, by general or special order, require a Government servant to furnish, within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which, such property was acquired.

(5) The Government may exempt any category of Government servants belonging to Group 'C' or Group 'D' from any of the provisions of this rule except sub-rule (4). No such exemption shall, however, be made without the concurrence of the 11Cabinet Secretariat (Department of Personnel).

Explanation I. - For the purposes of this rule -

(1) the expression "movable property" includes-

- (a) jewellery, insurance policies, the annual premia of which exceeds Rs. 42'two months' basic pay of the Government servant , shares, securities and debentures;
- (b) all loans, whether secured or not, advanced or taken by the Government servant;
- (c) motor cars, motor cycles, horses or any other means of conveyance;
- and
- (d) refrigerators, radios radiograms and television sets.

2. "Prescribed authority" means-

(a) (i) the Government, in the case of a Government servant holding any Group 'A' post, except where any lower authority is specifically specified by the Government for any purpose;

(ii) Head of Department, in the case of a Government servant holding any Group 'B' post;

(iii) Head of Office, in the case of a Government servant holding any Group 'C' or Group 'D' post;

(b) in respect of a Government servant on foreign service or on deputation to any other Ministry or any other Government, the parent department on the cadre of which such Government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

Explanation II.- For the purpose of this rule 'lease' means, except where it is obtained from, or granted to, a person having official dealings with the Government servant, a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent.

2. (i) According to Rule 18 (4), *ibid* the Government or the prescribed authority may at any time, by general or special order, require a Government servant to furnish

within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which such property was acquired.

Note:-The statement of annual return of immovable property shall be submitted by Group 'A' and Group 'B' officers as on 31st January every year giving full details of the immovable property inherited/owned/acquired/held by them on dependent as on date. The phrases such as "same as previous year" or no change are to be avoided. Even if there is no change in any return the detailed return showing particular of immovable property inheritance/acquired/held by the Govt. servant is required to be furnished annually.

Authority:-G.O.I., M.H & S, O. M. No. A.U.(168), dated the 8th November, 1968 and G.O.I., M.H.& S, O.M. No 11013/12/93/Estt (A) dated 24.1.94 read with Hqrs letter No. 1992/GE-1/14-2011/IPR dated 20.04.2011)

(ii) The statements of immovable property showing position as on the date of their appointment as on 31st January, every year of the Indian Audit and Accounts Service officers should be submitted to the Comptroller and Auditor General of India by the end of each year in the proforma given at **Annexure –I** to this chapter. Similar statements in the said proforma should be obtained from the Sr. Accounts Officer/Accounts Officers/Assistant Accounts Officers working in the Office or elsewhere and kept on a record in the secret file in the custody of the Deputy Accountant General (Administration)

(Authority:- C.A.G's circular No. 1386-G.E. II/565-54, dated the 9th March, 1957 and A.A.G., (A)'s order, dated the 15th September, 1965 (File Admn. I /Confid.. I/12(6) Vol. II)

3. (i) In accordance with the provisions of sub-rule (2) of Rule 18 of the Central Civil Services (conduct) Rules, 1964, all Government servants are required to make a report to the prescribed authority before entering into any transaction of immovable property in their own name or in the name of a member of family. If the transaction is with a person having any official dealing with the Government servant, the Government servant is required to obtain prior sanction of the prescribed authority. Sub-Rule (3) *ibid* provides that all Government servants should give an intimation to the prescribed authority within one month of entering into any transaction of movable property, the value of which exceeds the monetary limits prescribed in that Rule, viz., ` 20,000 in the case of Government servants belonging to any service or holding any post included in Class-I and Class-II and ` 15000/ to Class-III and Class-IV respectively. In case any such transaction is with a person having official dealing with the Government servant, prior sanction of the prescribed authority is necessary.

(ii) It has been decided that all requests for obtaining prior sanction and making intimation about transactions in immovable and movable property may be made in the Forms given at **Annexures II and III** respectively to this chapter. These forms contain the basic information required by the prescribed authority in all cases for considering a request for grant of permission or taking note of an intimation given by the Government servant. The prescribed authority concerned, if it so desires, may seek any additional information/ clarification about the transaction entered into by the Government servant, depending upon the facts and circumstances of the case.

(iii) The applications for obtaining sanction or making prior intimation regarding construction of house, or addition to a house and after completion report to the prescribed authority will continue to be made in the prescribed forms given at **Annexures IV and V** respectively to this chapter.

(Authority:- G.O.I, Dept. of Per & Trg., O.M. No. 11013/11/85-Est.(A), dated the 23rd June, 1986 read with their O.M. No. 11013/7-Est. (A), dated the 20th June, 1975). Substituted by G.O.I, Dept. of Per & Trg., O.M. No. 11013/4/93 Estt. (A) dated 16.8.1996)

Note:- Transactions entered into by the spouse or any other member of family of a Government servant out of his or her own funds (including stridhan, gifts, inheritance, etc.) in their own names, need not be reported to Government as such transaction do not attract the provisions of sub-rule (2) and (3), of Rule 18 of Central Civil Service (Conduct) Rules, 1964.

(Authority:- G.O.I. M.H.A., Deptt. of Per. & A.R., O.M. No. 11013/13/78-Est. (N), dated the 11th September, 1978).

2.21(A) Intimation of transaction in Shares, Debentures, etc.

The provisions of sub-rule (4) of Rule 18 of the CCS (Conduct) Rules, 1964, provide that the Government or the prescribed authority may, at any time, be general or special order, require a Government servant to furnish within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which or the source from which, such property was acquired.

2. Sub-rule (1) of Rule 16 also provides that no Government servant shall speculate in any stock, share or other investment. It has also been explained the frequent purchase or sale or both, of shares, securities or other investments shall be deemed to be speculation within the meaning of this sub-rule.

3. A number of employees are investing in shares, securities and debentures, etc., frequently. With a view to enable the administrative authorities to keep a watch over

such transactions, an intimation is to be sent in the enclosed pro forms (see Appendix-V “FORMS”) to the prescribed authority in the following cases: -

- (i) Groups ‘A’ and ‘B’ Officers. – If the total transactions in shares, securities, debentures or mutual funds scheme, etc., exceeds ` 50,000 during the calendar year.
- (ii) Groups ‘C’ and ‘D’ Officers. – If the total transactions in shares, securities, debentures or mutual funds scheme, etc., exceeds ` 25,000 during the calendar year.

4. Shares, securities, debentures, etc., are treated as movable property for the purpose of Rule 18(3) of the CCS (Conduct Rules, 1964, if an individual transaction exceeds the amount prescribed in Rule 18(3), the intimation to the prescribed authority would still be necessary. The intimation i.e., sale, purchase or both in shares, securities, debentures or mutual funds, etc., in a year exceed the limits indicated in Para 3.

[**Authority:-**G.I., Dept. of P&T, O.M. No. 11013/6/91-Estt. (A), dated the 8th April, 1992.]

2.21B. Transaction through General Power of Attorney attracts the provisions of Conduct Rules. –

Transactions in immovable properties made by Government servants through Power of Attorney will attract the provisions of sub-rule (2) of Rule 18 of the CCS (Conduct) Rules.

[**Authority:-**G.I., Dept. of P&T, O.M. No. 11013/9/98-Estt. (D), dated the 29th December, 1998.]

2.21C. Provision regarding expenditure incurred on repairs or minor construction work in respect of immovable property. –

In respect of the expenditure incurred on repairs and minor additions to an immovable property by a Government servant, an intimation shall be necessary to be given to the prescribed authority only if the estimate exceeds ` 10,000. However, prior sanction of the prescribed authority should be obtained in all cases regardless of amount involved, where the transaction regarding the material purchased or contract for such repairs or minor construction, is with a person with whom the Government servant concerned has official dealings.

[**Authority:-**G.I., Dept. of P&T, O.M. No. 11013/9/89-Estt. (A), dated the 27th November, 1990.]

Para 2.22 Acceptance of dowry by Government servants:-

1. Dowry is no longer treated as a customary gift. However, any presents made at the time of the marriage to either party to the marriage in the form of cash, ornaments, clothes or other articles, shall not be deemed to be dowry within the meaning of section 2 of Dowry Prohibition Act, 1961.
2. Government Servants shall not give or take, or abet the giving or taking of dowry, nor should they demand dowry directly or indirectly from the parents or guardian of a bride or bridegroom, as the case may be. Any violation of these provisions will constitute a good and sufficient reason for instituting disciplinary proceedings against him/her, in addition to such legal action as may be taken against them in accordance with the said Act.
3. Receipt of presents, mentioned in sub-para 1 above, by Government servants from relatives, personal friends or from persons other than relatives and friends are regulated by Rule 13 of the Central Civil Services (Conduct) Rules, 1964. Purchase of items of movable property for giving presents at the time of marriage will be regulated by Rule 18(3) *ibid*.

(Authority :-G.O.I., M.H.A., O.M. No. 25/37-65-Ests. (A), dated the 30th August, 1965, received with C.A.G's No. 2320-NGE-III/Vol. .II/95-NGE. II/64, dated the 25th September, 1965)

Note:-If a case has been registered by the Police against a Government servant in a case of “dowry death” as defined in Section 304-B of the I.P.C., he shall be placed under suspension in the following circumstances by the competent authority by invoking the provisions of sub-rule (I) of Rule 10 of the CCS (CCA) Rules, 1965:-

- (i) If the Government servant is arrested in connection with the registration of police case, he shall be placed under suspension immediately irrespective of the period of his detention.
- (ii) If he not arrested, he shall be placed under suspension, immediately on submission of a police report under sub-section (2) of Section 173 of the Code of Criminal Procedure, 1973, to the Magistrate, if the report *prima facie* indicates that the offence has been committed by Government servant.

(Authority:-G.O.I, Deptt. of Per. & Trg., O.M. No. 11012/8/87-Estt. (A), dated the 22nd June, 1987).

Para 2.23 Receipts and acceptance of gifts from foreign dignitaries/sources and retention thereof:- The Foreign Contribution (Regulations) Act, 1976 and the Foreign Contribution (Acceptance or Retention of Gifts or Presentations) Regulations, 1978, govern the acceptance, by any person covered under the Act of any gift/presentation, made to him by any foreign source including foreign dignitaries and

the procedure/conditions for its retention. The Department of Personnel and Training have also amended the relevant provisions of the CCS (Conduct) Rules, regarding acceptance of gifts from foreign dignitaries *vide* their Notification No. 11013/18/87-Estt. (A), dated the 18th September, 1990, to bring these provisions in line with the provisions under the Foreign Contribution (Regulations) Act, 1976.

2. the relevant excerpts from the Foreign Contribution (Regulations) Act, 1976, CCS (Conduct) Rules and a copy of the Foreign Contribution (Acceptance or Retention of Gifts or Presentations) Regulations, 1978, regarding acceptance of gifts, etc., as members of an Indian delegation from a foreign source, as these exist on date, are enclosed for ready reference.

3. As would be observed from Section 2(1) (C) of the Foreign Contribution (Regulations) Act, an article of gift, the market value of which, in India on the date of such gift, does not exceed one thousand rupees, is not treated as “foreign contribution” and is out of the purview of the Act. Acceptance of such gifts is to be regulated under Rule 13 of the CCS (Conduct) Rules. All other gifts, received by any Government servant from a foreign source otherwise than as a member of an Indian delegation shall be dealt with under Section 4 of the said Act.

4. This issues in supersession of this Ministry’s O.M. No. Q/TK/461/9/90, dated 26-10-1990.

Para 2.24: Activities requiring prior permission/sanction

Prior permission of the prescribed authority is necessary in respect of the following activities: -

(1) To join the Civil Defence Service in Delhi or elsewhere outside the office hours.

(2) To join as members of St. John Ambulance Brigade and to receive training subject to the condition that it does not interfere with the efficient discharge of official duties.

(3) To join officially sponsored auxiliary police organizations like Home Guards, National Volunteers Corps, Praniya Raksh Dal, Territorial Army, etc.

(4) To join non-official, non-political organizations like Bharat Sevak Samaj whose object is to contribute to the National Development Plan.

(5) To join Samyukts Sadachar Samiti provided the Government Servants restrict their activities to the improvement of the ethical standards and the moral tone of the society only and should not use the forum of the Samiti to lodge information or complaints against Government servants/agencies.

(6) To join foreign language classes conducted by Indo-Foreign Cultural Organizations.

(7) To own or conduct or participate in the editing or management of any newspaper or any other periodical publication.

(8) To publish a book by himself or through a publisher or contribute articles to a book.

(9) To participate in a radio broadcast or contribute article to such broadcast.

(10) To give evidence in connection with any enquiry conducted by anybody other than the Central/State Government or Parliament or a State Legislature or a Judicial authority or a departmental authority subordinate to the Government.

(11) To accept contributions for a fund or to associate with raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever.

Exception. – Collections during the Flag Day celebrations and to the National Defence Fund are exempted.

(12) Acceptance of employment in a foreign organization by a family member.

(13) To accept gift from the members of the staff at the time of retirement.

(14) To accept membership of book clubs run by Foreign Agencies. If membership of the book club entitles the Government servant to receive books by way of gifts, the acceptance of such gifts is governed by Rule 13 of CCS (Conduct) Rules, 1964.

(15) To receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in honour of any other Government servant.

Exception 1. – Farewell parties of informal character.

Exception 2. – Acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

(16) To engage directly or indirectly in any trade or business or negotiate for or undertake any other employment – To participate or associate in a sponsored (TV/Radio) programme.

Exception. – Work of a social or charitable or literary or scientific character. Participation in sports activities as amateur is also exempted.

(17) To take part in the registration, promotion or management of any Bank or other company or Co-operative Society for commercial purposes. However, if the purpose of such a company or Co-operative Society is to promote literary, scientific, sports, cultural or recreational activities, prior permission is not necessary. No permission is necessary to become a member of a Co-operative Society substantially for the benefit of the employees registered under the relevant law in force.

(18) To undertake a part-time job of lectureship in an educational institution on regular remunerative occupation basis.

(19) To undertake the work of Honorary Accountant of Co-operative Societies.

(20) To negotiate for commercial employment while in service.

(21) To acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of the family.

(22) To acquire or dispose of any immovable property situated outside India by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of the family.

(23) To approach the Court of Law or Press for the vindication of any official act this has been the subject-matter of adverse criticism or an attack of a defamatory character.

(24) To stay as guests with foreign diplomats or foreign nationals abroad.

NOTE. – Government servants should not stay as guests with foreign nationals in India. Similarly, they should not invite foreign diplomats to stay with them as guests.

(25) To be a member of or actively participate in the activities of Indo-foreign Cultural Organizations.

(26) In the case of pensioners, who were Group 'A' officers immediately before their retirement, to accept any commercial employment, within one year from the date of their retirement.

(27) To hold an elective office or canvass for a candidate(s) for an elective office in Co-operative Societies, etc.

(28) To accept awards from foreign Governmental organizations, international official bodies and academic institutions including universities.

(29) To make publication of books, by Group 'A' Officers who worked in any Intelligence or Security-related Organization, after retirement.

Para 2.24A:- Activities which are not totally permissible. –

(1) No Government servant should act otherwise than in his best judgment except when he is so directed by his official superior.

(2) Government servants should so conduct themselves in public as to leave no room for an impression to arise that they are likely to favour persons belonging to any particular religion, in their official dealings. Therefore, participating in proselytizing activities or the direct or indirect use of official position and influence in such activities on the part of the Government servant would invite disciplinary action.

(3) Government servant should not be a party to a joint representation relating to matters of common interest.

(4) Using official position or influence directly or indirectly to secure employment for any member of his family in any company or firm.

(5) Dealing with any matter or giving or sanctioning any contract to any company or firm or any other person if any member of his family is employed in that company or firm or under that person or interested in the matter or contract. In such cases the Government servant shall refer every such matter or contract to his official superior and his orders complied with in such cases.

(6) Being a member of or associated with any political party or any organization which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity. Canvassing or otherwise interfering with or using his influence in connection with an Election is also prohibited.

(7) Proposing or seconding the nomination of a candidate at an Election acting as a Polling Agent.

(8) Participating in the activities of the Indo-Foreign Cultural Organizations such as the Indo-German Association, Indo-Soviet Cultural Society, etc.

(9) Participating in the activities of RSS and the Jamaat-e-Islami or any of its organizations.

(10) Participating in the activities of Dharma Parcharak Sanstha and Door Darshi Party.

(11) Joining or being a member of an association the objects of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality.

(12) Participating in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign states, public order, decency or morality, or which involves contempt of Court, defamation or incitement to an offence.

(13) Resorting to or abetting any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

(14) Making any statement to Press or for a broadcast in radio or in a public utterance which –

- (a) has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government;
- (b) is capable of embarrassing the relations between the Central Government and the Government of any State or a foreign country.

(15) Communicating, otherwise than in good faith of performance of official duties, directly or indirectly, any official document or any part thereof to any Government servant or any other person to whom he is not authorized to communicate such document or information.

(16) Private or personal correspondence on official matters with Foreign Embassies/Missions/High Commissions.

(17) Collection of subscription for the Jawaharlal Nehru Memorial Fund from others.

(18) Acceptance of passage money and hospitality by officers of Government from contracting firms not permissible.

(19) Canvassing business for Insurance Agency, Commission Agency owned or managed by members of his family shall be deemed to be a breach of sub-rule (1) of Rule 15 of CCS (Conduct) Rules.

(20) Frequent purchase or sale or both, of shares, securities or other investments.

(21) Making himself, or permitting any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in the discharge of his official duties.

(22) Lending or borrowing or depositing money with any person or firm or private company within the local limits of his authority or with whom the Government servant is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private company.

(23) Lending money to any person at interest or in a manner whereby return in money or in kind is charged or paid.

NOTE. - This does not apply to temporary loans taken from personal friends.

(24) Bringing or attempting to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government.

(25) To give or take or abet the giving or taking dowry.

(26) To demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.

(27) Entering into or contracting a marriage with a person having a spouse living. However, the Central Government may permit a Government servant to enter into or contract any such marriage, if such marriage is permissible under the personal law applicable to the Government servant and the other party to the marriage.

NOTE. – A Government servant marrying a person other than an Indian National shall forthwith intimate the fact to the Government.

(28) Employment of children below the age of 14 years.

Para 2.24B: Time-limits for grant/refusal of permission

	Purpose for which permission is sought	Time-limit for grant/refusal of permission
1.	To publish a book himself or through a publisher or contribute an article to a book or compilation or articles	30 days
2.	To Participate in a Radio Broadcast or contribute an article or write a letter to a newspaper or periodical.	30 days
3.	Acceptance of gifts from all persons including near relatives and personal friends, the value of which exceeds the prescribed limit.	30 days
4.	To enter into immovable property transaction if the transaction is with a person having official dealings with the Government servant.	30 days
5.	To enter into transaction in movable property, if the value of such property exceeds the prescribed limit and if the transaction is with a person having official dealings with the Government servant.	30 days

6.	To enter into transactions in immovable property situated outside India.	60 days
7.	To enter into any property transaction with any foreigner, foreign Government, foreign organization or concern.	60 days
8.	To take recourse to any Court of Law or to the Press for the vindication of any official act which has been the subject-matter of adverse criticism or an attack of a defamatory character.	3 months
-

The time-limit is reckoned from the date of receipt of the request of the Government employee. An acknowledgement showing the date of receipt may be given to the employee, whenever the request is received.

If no reply is forthcoming within the time-limit specified, the Government servant is free to assume that permission has been granted.

(Authority:-G.O.I Min of Per., P.G. & Pension (D.P.&T.), O.M.No.110013/2/88-Estt. (A), dated the 7th July, 1988, and C.A.G's Endt. No. 826-AuditI/28-85/I-88(120), dated the 17th August, 1988 and 30 Dec. 1988.)

Para 2.25 Non interference by Government servants in Election propaganda:- Rule 5 of the Central Civil Services (Conduct) Rules, 1964.*inter alia*, prohibits, Central government servants from canvassing or otherwise interfering with, or using their influence in connection with, or taking part in an election to any legislature or local authority, subject to the exercise of the right of franchise and assisting in the conduct of an election in the due performance of a duty imposed on them by or under any law, for the time being in force.

(Authority:-G.O.I., MOHA, No. 25/25/66-Estt.(A), dated the 15th December, 1966, received with C.A.G.'s No 2584-NGE-III/81-66, dated the 26th December, 1966)

Para 2.26 Misconduct of an official. It is the duty of every Assistant Accounts Officer/Supervisor to bring to the notice of the Deputy Accountant General (Administration) any disorderly conduct, irregular habit, or insubordination on the part of any official in his department or section, and to submit after carefully investigating the matter, a full report through the Branch Officer-in-charge for the orders of the Pr. Accountant General/Accountant General.

Para 2.27 Conduct of Government servant in relation to proper maintenance of family:--Although the Government of India, have not considered it possible to make provision in the Conduct Rules, a Government servant is expected to

maintain a reasonable decent standard conduct in his private life and not bring discredit to his service by his misdemeanors. In cases where a Government servant is reported to have acted in a manner unbecoming of a Government servant as for instance, by neglect of his wife and family, departmental action can be taken against him on that score without invoking any of the Conduct Rules. In this connection, a reference is invited to Rule 11 of the Central Civil Services (CCA) Rules, which specifies the nature of penalties that may, for good and sufficient reason, be imposed on a Government servant. It has been held that neglect by a Government servant of his wife and family in a manner unbecoming of Government Servant may be regarded as a good and sufficient reason to justify action being taken against him under this rule.

It should, however, be noted that in such cases the party affected has a legal right to claim maintenance. If any legal proceedings in this behalf should be pending in a court of law, it would not be correct for Government to take action against Government servant on this ground as such action may be construed by the court amount to contempt.

(Authority:-G.O.I., M.H.A., O.M. No. F. 25/16/69-Ests. (A), dated the 1st September, 1959, received under C.A.G.'s Endst. No. 456-NGE-II/253-59/Pt. II, dated the 25th February, 1960).

Para 2.28 Consumption of intoxicating drinks and drugs :-According to Rule 22 of Central Civil Services (Conduct) Rules, 1964 a Government servant is not only forbidden to consume any intoxicating drinks or drugs while on duty but he is also forbidden to appear in public place in a state of intoxication. While it is expected that every Government servant will scrupulously adhere to the provisions of this rule, it is also expected that the disciplinary authorities to keep a strict watch on the conduct of Government servants in regard to matters covered by the aforesaid provisions of the Conduct Rules. The disciplinary authorities should take serious view of any violation of the said rule and should not hesitate to impose severest punishment on such Government servants as are proved guilty of violating the said rules.

(Authority:-G.O.I., D. P. & A. R. O.M. No. 11013/3/84 Est-(A), dated the 29th March, 1984)

Para 2.29 Strike :- Strike means refusal to work or stoppage, or slowing down of work by a group of employees acting in combination, and includes:-

- (i) mass abstention from work without permission (which is wrongly described as "Mass casual leave")
- (ii) refusal to work overtime where such overtime work is necessary in the public interest;
- (iii) resort to practices or conduct which is likely to result in the cessation or substantial retardation of work in any organisation. Such practices would

include, what are called, “go slow” ‘sit down’, ‘pen-down’, ‘stay-in taken’, ‘sympathetic’ or any other similar strikes, absence from work for participation in Bundh or any similar movement

2. Government servants who resort to action of the above kind violate rule 7(ii) of the Central Civil-Services (Conduct) Rules, 1964 and disciplinary action can be taken against them. It may be noted that the list of the activities which are covered under the definition of strike, as enumerated above, is only illustrative and not exhaustive. It only clarifies the position in respect of practices which are often resorted to at present

(Authority:- G.O.I., M.H.A., O.M. No. 25/23/66-Ests(A), dated the 9th December, 1966, received with C.A.G.’s No. 2606-NGE. III/81-66, dated the 26th December, 1966)

Para 2.29A: Participation in any form of strike/mass casual leave/boycott of work etc., by Government servants. –

The instructions issued by the Department of Personnel and Training prohibit the Government servant from participating in any form of strike including mass casual leave go-slow, etc., or in any way abet any form of strike which will be in violation Rule 7 of the CCS (Conduct) rules, 1964. The Supreme Court has also agreed in several judgments that going on a strike is a grave misconduct under the Conduct Rules and that misconduct by the Government employees is required to be dealt with in accordance with law. Any employee going on strike in any form would face the consequences which, besides deduction of wages, may also include appropriate disciplinary action.

2. A Joint Consultative Machinery (JCM) for Central Government employees is already functioning. This scheme has been introduced with the object of prompting harmonious relations and of securing the greatest measure of co-operation between the Government, in its capacity as employer and the general body of its employees in matters of common concern and with the object, further of increasing the efficiency of the public service.

3. Therefore, apart from the fact that any form of strike/mass casual leave/boycott of work would be in violation of the CCS (Conduct) Rules, going on any form of strike will also not be in the interest of the employees. Accordingly, the undersigned is directed to convey that if any employees, under any nomenclature, indulge in any form of strike/boycott of work in pursuance of any alleged demands, or send any letter conveying of their intention to organize any such event, in terms of the provisions mentioned in Para. 1 above, the salary of such employees for the day/days in question shall not be paid and the details of such employees shall have to be intimated by the concerned office where such an event took place to the Administrative Ministry/Department concerned, within 15 days of such incident for a decision on how to treat the unauthorized absence occasioned by such an action by the employees. This

will be without prejudice to any disciplinary action that may be initiated against such employees.

[G.I., Dept. of Per. & Trg., O.M. No. 33012/1 (s)/2008-Estt. (B) (pt.), dated the 12th September, 2008.]

Para 2-30 Gheraos:-Disciplinary action should be taken against the prominent participants in the “Gheraos” for contravention of Rules 3 and 7 of the Central Civil Services (Conduct) Rules, 1964.

Absence from work on account of participation in ‘Gheraos’ should in all cases be treated as unauthorised absence involving break in service. Further, the absence should not be regularized as leave of any kind.

(Authority:- Extract of G.O.I., M.H.A’s., Secret O.M., No. 25/S-II/67/Ests (A), dated the 13th April, 1967, received with C.A.G.’s No.894-NGE-III/81-66, dated the 29th April, 1967).

Para 2-31 Holding of meetings/demonstrations :- Holding of meeting/demonstration by any Government servant (s) without permission within his/their office premises is strictly prohibited and any violation of these instructions will be taken serious note of and those concerned will be dealt with suitably under the disciplinary rules by which they are governed.

(Authority: -G.O.I., Min. of W.& H., A.V. No. 366,dated the 10th June,1969).

Government servants to keep away demonstrating in the vicinity/ neighborhood of Government offices. – It has been noticed that when some demonstrations organized by political parties were held in or passed through, the vicinity of Government offices, the Government employees working in those offices came out to witness the demonstration. In this process, the Government employees sometimes got mixed up with the demonstrator and it became difficult to segregate the demonstrations from the Government employees. In order to avoid such situation in future, Ministry of Finance, etc., are requested to impress upon the employees working under them that it is desirable on such occasions that they stay inside their offices and keep away from the demonstrators or the crowd near the place of demonstration.

[G.I., C.S. (Dept. of Per.), O.M. No. 25/6/73-Ests. (A), dated the 9th March, 1973]

Para 2.32 Treatment of absence of Government servants on account of Bundh:- The absence of Government servants on a day or days of a Bundh may fall under one of the following categories:-

- (i) Where a Government servant had applied or applies for leave for the day or days of the Bundh for genuine reasons, e.g., medical grounds, of which the competent authority is satisfied;
- (ii) Where competent authority is satisfied that the absence of individual concerned was entirely due to reasons beyond his control e.g., due to failure of transport or disturbances or picketing or imposition of curfew, etc.;
- (iii) Unauthorized absence, i.e., where conditions mentioned in (i) or (ii) above are not satisfied.

As regards the first category, leave of the kind due and admissible, including casual leave, may be granted to Government servants concerned. As regards the second category, if the competent authority is satisfied that the absence was due to failure of transport facilities, special casual leave may be granted to such Government servants who had to come from a distance of more than 3 miles to their place of duty. If the absence was due to picketing or disturbances or curfew, then too special casual leave could be granted to regularize the absence, without insisting on the condition that the distance between their place of duty and their residence should be more than 3 miles. Special casual leave in either of the cases mentioned above may be granted with the concurrence of the Ministry/Department concerned.

(Authority:- G.O.I, Department of Personnel, O.M. No.27/6/71-Estt. (B), dated the 1st November, 1971).

Para 2.33 Government servants involved in criminal misconduct departmental proceedings and prosecution:- Following principles should apply in regard to action to be taken in cases where Government servants are convicted on a criminal charge:-

- (i) In a case where a Government servant has been convicted in a Court of Law of an offence which is such as to render further retention in public service of a Government servant prima facie undesirable, the disciplinary authority may, if it comes to the conclusion that an order with a view to imposing a penalty on the Government servant on the ground of conduct which had led to his conviction on a criminal charge should be issued, issue such an order without waiting for the period of filing an appeal, or if an appeal has been filed, without waiting for the decision in the first court of appeal, Before such an order is passed, the Union Public Service Commission should be consulted where such consultation is necessary.
- (ii) As soon as a Government servant is convicted on a criminal charge, he may, in a appropriate case, be placed under suspension, if not already suspended.
- (iii) In a case where the conviction is not for an offence of the type referred to in sub-paragraph (i) above, the disciplinary authority should call for and examine a copy of the

judgement with a view to decide on taking such further departmental action, as might be deemed appropriate.

2. (a) If an appeal/revision in higher court, i.e. the court higher than the first court of Appeal, against conviction succeeds and the Government servant is acquitted, the order imposing a penalty on him and the basis of conviction, which no longer stands, becomes liable to be set aside. A copy of the judgement of the higher court should, therefore, be immediately procured and examined with a view to decide:-

- (i) Whether the acquittal should be challenged in a still higher court; or
 - (ii) Whether, despite the acquittal, the facts and the circumstances of the case are such as to call for a departmental enquiry against the Government servant on the basis of the allegations on which he was previously convicted.
- (b) If it is decided to take the matter to a still higher court, action to institute proper proceedings should be taken with the least possible delay and the penalty imposed should not set aside during the pendency of such proceedings.
- (c) If, on the other hand it is decided that a departmental inquiry may be held, a formal order should be made:-
- (i) setting aside the order imposing the penalty on the basis of the conviction; and
 - (ii) ordering such departmental enquiry.

(Standard Form for such order is annexed at Annexure VI to this chapter).

In cases where the penalty imposed on the basis of the conviction was dismissal, removal or compulsory retirement from service, the order should also state that under rule 10(4) of the Central Civil Services (CCA) Rules, 1965 the Government servant is deemed to be under suspension with effect from the date of dismissal, removal or compulsory retirement from service.

3. For appreciating properly the scope and implications of the work “on the basis of the allegations on which he was previously convicted” occurring in para 2 (a) (ii) above, the point to be taken note of it that one identical set of facts and allegations may be sufficient to constitute a criminal offence as well as misconduct not amounting to criminal offence but punishable under the CCS (CCA) Rules, or similar other rules. If the facts or allegations had come to be examined by a court of competent jurisdiction and the Court has given a finding that the allegations are not true then it is not permissible to hold a departmental enquiry in respect of a charge based on the same facts or allegations. If on the other hand, the Court has merely expressed a doubt as to the correctness of the allegations, then there may be no objection to hold a departmental enquiry on the same allegations if better proof than what was produced before the Court

or was then available is forthcoming. Then again if the Court has held that the allegations are proved, but do not constitute the criminal offence with the Government servant is charged, then also there would be no objection to hold departmental enquiry on the basis of the said allegations if such proved allegations are considered good and sufficient ground for departmental disciplinary action. So also, it is permissible to hold a departmental enquiry after the acquittal, in respect of a charge which is not identical with or similar to the charge in the criminal case, and is not based on any allegations which have been negative by the criminal court. Further more, if the allegations had not yet been examined by a Court of Law but are considered good and sufficient grounds for departmental disciplinary action, there is no bar to take such action.

(Authority:- See proviso under Rule 10 (4) as inserted by G.O.I, M.H.A.,’s Notification No. 35017/2/80-Ests (A), dated 7th September, 1981).

4. In cases where neither of the courses mentioned in para 3 is followed, a formal order should be issued setting aside the previous order imposing the penalty in the Form given at **Annexure VII** to this chapter. In cases where the penalty imposed was dismissal, removal or compulsory retirement from service, full pay and allowances will be paid from the date of acquittal to the date of rejoining duty and the period counted as duty for all purposes, whereas for the period from the date of suspension/removal/dismissal, to the date of acquittal, pay and allowances, will be allowed as directed by the competent authority under F. R. 54(2) or F. R. 54(3) and the period treated as duty or non-duty under F. R. 54(4), or F. R.54 (5) as the case may be.

5. It has been decided that the Union Public Service Commission should continue to be consulted, wherever such consultation is necessary, in all cases of conviction. in a court of law including conviction for an office involving corruption. Although, in such cases, departmental action is taken on the grounds of conduct which has led to an officer’s conviction on a criminal charge, the quantum of punishment to be imposed on the convicted officer had to be considered in consultation with the commission on the merits of each case.

(Authority:- Extract from G.O.I., M.H.A., No. F. 43/57/64-A.W.D.(III), dated the 29th November, 1966, copy received with C.A. G’s endorsement No. 63-NGE. III/279-64, dated the 19th January, 1967 and as amended by G.O.I, C.S.(Departmental of Personal) O.M. No. 371/3/74-A W.D. III, dated the 19th September, 1975).

Para 2.33.1 Improving vigilance administration :- In exercise of powers under Section 8(1) (g) of CVC Ordinance 1999 the Central Vigilance Commission issues the following instructions and stipulates a model time schedule for conducting Departmental Inquiries:.

Time limit for Finalization of Departmental Inquiries.

Sr. No.	State of Investigation or inquiry	Time limit	Authority
(i)	Conducting investigation and submission of report	Three months from receipt of the complaint.	CVC Letter No. 000/VGL/18, dated 23.05.2000.
(ii)	Issue of charge-sheet.	Two months from the date of receipt of investigation report.	--do--
(iii)	Consideration of defence statement	Fifteen (15) days	--do--
(iv)	Issue of final orders in minor penalty proceedings.	Two months from the receipt of defence statement	--do--
(v)	Conducting departmental inquiry and submission of report.	Six months from the date of appointment of IO/PO.	--do--
(vi)	Sending a copy of the Inquiry report along with reasons for disagreement, if any, to the Charged Officer for his representation.	Within fifteen days of the receipt of Inquiry Officer's final report.	--do--
(vii)	Issuance of orders on the Inquiry Report by the Disciplinary Authority.	Two months from the date of receipt of Inquiry Officer's final report.	--do--
(viii)	Issuance of orders on the appeal by the Appellate Authority	One month from the date of appeal.	G.I., C.S., (Dept. of Per.) O.M. No. 39/42/70-Ests. (A) dated 15.05.1971 reproduced as GID No. 1 below Rule 27 of the CCS (CCA) Rules, 1965.

(Authority:- CAG circular No. 28/2008 No. 1063-NGE(Disc.)/11-2008 dated 02/12/2008).

Para 2.34 Conviction of Government servants in Courts of Law-Intimation to departmental superiors :- It should 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 superiors promptly, even though he might have subsequently been released on bail. On receipt of the information from the official concerned or from any other source, the departmental authorities should decide whether the facts and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government 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.

2. The State Government should cause instructions to be issued to the Prosecuting Officer under them that in future they would ensure that prompt intimation is sent to the administrative authorities concerned whenever orders convicting any Government servant of a criminal offence are passed in case handled by them.

(Authority:-G.O.I., M.H.A., Circular letter. No. 39/72/5-Ests., dated the 23rd October, 1951, to the Chief Secretary etc., of Part A & B. States, etc. received with the C.A.G.'s endorsement No. 3020-NGE-II/410-49, dated the 17th December, 1951).

Para 2.35 Extension of co-operation and facilities to special Police Establishment:- Full Co-operation and facilities should be extended by the administrative authorities and the individual public sector servant to the Special Police Establishment during the course of investigation of certain matters in which the Special Police Establishment will need the assistance of the administrative authorities.

The Head of Department/Officers, etc. will ensure that during investigations, whether preliminary or regular, the Superintendent of Police of the Special Police Establishment and his authorised representatives are given full co-operation and facilities to scrutinize all relevant records. Investigations are often held up or delayed on account of reluctance or delay on the part of the departmental authorities to make the requisite records available for various reasons. Sometimes the departmental authorities express their inability to release the records without the prior permission of the superior authority or ask the Special Police Establishment to take Photostat or attested copies of the documents without realizing that the Special Police Establishment necessarily require the original records for the purpose of investigations. In this connection, it has to be borne in mind that the authenticity of the attested or photostat copies can be contested by the delinquent official thereby hampering the progress of investigation.

In asking for the original documents, particularly those forming part of the current files, the Special Police Establishment will exercise due discretion so as to ensure that the day-to-day work in the Department concerned is not impeded. On the other hand the departmental authorities should ensure that the documents asked by the Special Police Establishment should be made available to them with the least possible delay. Where necessary, the departmental authorities may keep attested or photostat copies of the records for meeting their urgent departmental needs or for disposing of any action that may be pending on the part of the department, without prejudice to the investigation being carried out by the Special Police Establishment.

The records required by the Special Police Establishment should be made available to them ordinarily within a fortnight and positively within a month from the date of receipt of the request. If, for any special reasons, it is not possible to hand over the records within a month, the matter should be brought by the authority in possession of the records to the notice of the Superintendent of Police of the Special Police

Establishment Branch concerned, pointing out the reasons for not making the records available within the specified period and also to the notice of the Chief Vigilance Officer of the Administrative Ministry concerned for such further direction as the Chief Vigilance Officer might give.

Even before registration of a preliminary enquiry (PE) or a regular investigation (RC) if the CBI wishes to check the veracity of information in their possession from the official records, they may be allowed to see the records on receipt of a request from the Special Police Establishment.

(Authority :- Extract of Directive on Investigation of case by the Special Police Establishment, received with C.A.G. of India's letter No. 541-Audit-II /58-88, circulated,-*vide* No. 5-Audit, II/89, dated the 19th June, 1989).

Para 2.35A:- Summoning records for evidence and IA&AD officials for obtaining statements from the offices of the IA&AD by the Police/Vigilance Authorities in connection with the investigation of various offences committed in auditee organizations.

Various police/vigilance authorities have been requisitioning for the records as evidence and summoning officials as witness from IA&AD offices in connection with investigation of various offences in Procedure Code, 1973 (Cr PC) empowering them in this regard are reproduced below for the sake of convenience:-

“Section 91(1) Whenever any Court of any officer in charge of a police station considers that the production of any document or other thing is necessary or desirable for the purposes of any investigation, inquiry, that or other proceeding under this Code or by or before such Court or officer, such Court may issue a summons, or such officer, a written order, to the person in whose possession or power such document or thing is believed to be, requiring him to attend and produce it, or to produce it, at the time and place stated in the summons or order.”

“Section 160 (1) Any police-officer making an investigation under this Chapter may, by order in writing, require the attendance before himself of any person being within the limits of his own or any adjoining station who, from the information given or otherwise, appears to be acquainted with the facts and circumstances of the case; and such person shall attend as so required.”

2. The department has always considered it necessary to extend all possible cooperation to the investigating agencies in dealing with the corruption cases so long as the independence of the C&AG of India and his officers/officials is not compromised because the purpose of functions of both the organizations is similar. In order to strike a balance in discharge of their duties by both the organizations, initially the Ministry of Home Affairs had issued detailed instructions in consultation with the CAG of India regarding obtaining of documents in possession of the IA&AD offices. Ministry of Home Affairs letter dated 26-5-1952 (copy enclosed), *inter alia*, provided that

investigating authority should be permitted to peruse, scrutinize and copy (including taking of photocopy) of original documents in possession of IA&AD offices. In exceptional circumstances, where the investigating authority requires original documents, the investigating authority would make a reference to the Ministry of Home Affairs who would consider the request in consultation with the CAG for appropriate action and it would be unnecessary for the police to resort to Section 94 (Now section 91) of Criminal Procedure Code for the purposes of requisitioning of the documents. Dispensing the requirement of making reference to the Ministry of Home Affairs, letter dated 15-7-1955 as amended vide letter dated 13-3-1964 (copies of both enclosed) of the Ministry of Home Affairs authorized the officer of the level of the Additional Inspector General of Police to make a request to the Pr. Accountant General/Accountant General for arranging supply of the requisitioned document.

3. The instructions (contained in paragraph 2 above) were issued in the context of the responsibilities of the CAG of India in connection with the maintenance of accounts of the Union as well as the State Governments and were meant for supply of documents created in the combined Accounts and Audit offices in discharge of their accounting functions. As regards the Union Government, these instructions have been incorporated in Chapter V of Vigilance Manual, Volume-I (2005 Edition) issued by the Central Vigilance Commission. Consequent upon the departmentalization of accounts of the Ministries and Departments of the Central Government, Para 5.4.3 of this Manual requires the Principal Accounts Officers etc of the Ministries/Departments concerned to hand over the documents in original to the police authorities. Since the accounts of the State Governments are still being maintained by the Accountants General (A&E) the existing instructions shall continue to be followed as regards the original documents related to the maintenance of accounts of the State Government.

4. As regards the constitutional duties of the CAG of India in relation to audit of accounts, question arose in the past whether copies of Inspection Reports, Local Test Audit Reports, correspondence relating to objection raised in audit etc. fall within the category of 'original documents' and can be supplied to the police and other investigating authorities. It was clarified in this office circular No. 1704-TA I/591-65 dated 16-6-1967 (Copy enclosed) that the Inspection Reports and objection memos etc issued by the IA&AD contain the various irregularities or defects noticed in audit which, according to the prescribed procedure, are issued to department concerned with copies to higher authorities at appropriate levels wherever necessary and are subject to further examination and review on receipt of replies from the department and as such cannot be considered to be final conclusions of audit and therefore, cannot be brought within the scope of the term, 'original document'.

5. However, it has come to the notice of this office that some field offices are not following the instructions regarding production of documents leading to the finalization of the Audit Reports of the CAG of India to the police and other investigating authorities. It has, therefore, been decided that following instructions shall be followed by the field offices in IA&AD in the matter of requisition of any documents related to

the statutory audit functions of the CAG of India by the police and other investigating authorities for the purpose of investigation of various offences:-

- (a) According to existing instructions, Audit Reports are treated as confidential documents till they are presented to Parliament/State/UT Legislature. Accordingly, it was instructed vide this office circular letter dated 30.10.2003 (copy enclosed) that all materials relating to the Audit Reports will have to be treated as strictly confidential right from the stage of issue of preliminary draft paragraphs to Government/Departments till the final stage of presentation to the Parliament/Legislature. Adequate care should be taken at every stage to see that the Audit Report materials are secured against use by outsiders till they are presented to the Legislature. The draft paras/draft reviews which are also considered in order to maintain secrecy, while sending them to the Headquarters Office for approval or to the Government of India, State Government, Departmental Offices, etc., for verification of facts or calling for comments.
- (b) The Audit Report of the CAG of India presented to the President of India, Governor of a State and duly laid before the House(s) of the Parliament of India, Legislature of the State concerned, as the case may be, in terms of the requirements of Article 151 of the Constitution of India is the final and published document and can be made available to the police and the other investigating authorities if so required by them. While making available the Audit Report it may, however, be made clear that findings recorded therein are based on scrutiny of records/documents made available to the audit and may not be conclusive proof of acts of omission and commission of various individual functionaries of the auditee organization.
- (c) In the finalization of the Audit Report laid before the House(s) of the Parliament or the State Legislature, the IA&AD relies on varied records, documents, vouchers, correspondence of the auditee organizations, etc., generally called as 'key documents'. Since IA&AD is not the originator of such records, documents etc, their supply by any official of IA&AD and his testimony thereon is inadmissible under the relevant provisions of Indian Evidence Act. Therefore, the police and the other investigating agencies may be advised to obtain such documents relied on in the finalization of the Audit Report from the concerned authorities of the auditee organizations in case these are requisitioned by them from our Department. However, list of key documents (and not key documents themselves) marked on a copy of the audit para that may form the subject of investigation may be provided to the police and other vigilance authorities on written requests from them so as to facilitate obtaining of the necessary documents from the authorities concerned.

- (d) The IA&AD follows a procedure of giving opportunity to the authorities of the Executives at various levels to explain their position before the audit findings are included in the Audit Report of the CAG of India. In this process a large number of records/documents such as audit memos, half margins, inspections reports, local audit reports, statement of facts, correspondence made between the audit and auditee organization, draft Paragraphs, etc., are created. These being subject to change based on the replies of the appropriate authorities are unpublished official documents that do not reflect the final view of the department. Therefore, these records/documents do not fall in the category of 'original documents' referred to in para 4 above and the police and other investigating authorities should be advised not to insist for their production.
- (e) If the police or investigative authorities insist, a copy of the inspection report or local audit report may be given to them. It should be pointed out to them that the original report was already issued to the concerned auditee organization. They should also be clearly informed that the inspection report of the local audit report has been prepared on the basis of information furnished and made available by the concerned auditee organization. The Audit Office and its officers/officials disclaim any responsibility for any misinformation and/or non-information on the part of the auditee organization.
- (f) Since the Audit Report of the CAG duly placed before the House(s) of the Parliament or State Legislature is the final and the only document reflecting the views of the department, the police and other investigating authorities may be advised not to identify any official/officer of the department performing his official duties at various stages of finalization of the Audit Report. Ministry of Home Affairs letter dated 1.6.1965 is also clear in this regard (copy enclosed).
- (g) The purpose of investigation by the police and other investigating authorities and audit of accounts by the CAG of India is to bring home the acts of omission and commission of various Government functionaries. In other words, there are certain similarities in the functions of police/investigating authorities and the CAG of India. Therefore, it is necessary that all possible help is provided to the police and investigating authorities. Such help shall be in the nature of technical assistance in understanding of the observations made in the Audit Report duly placed before the Parliament/State Legislature. Accordingly, while the officers/officials well acquainted with the observations in the Audit Report may be assigned the work of rendering necessary technical assistance to the police investigating authorities in understanding the observations in the Audit Report, they should be advised to strictly restrict themselves to the final conclusions

made in the Audit Report. As far as possible, necessary interactions with the investigating officers should be held within the premises of the concerned Audit office itself. In this context, it is necessary to bring to notice the incorrect practice followed in one of the field offices. The concerned office provided to the police audit objection and other papers created in the process of inclusion of a paragraph related to a corruption case in the Audit Report. The police also recorded the statement of the audit officers/officials who detected the matter during audit. Subsequently, those officials were made prosecution witnesses by the police. As is evident, making of audit officers/officials as witnesses could cause needless hardship as in some cases the officials would be asked to appear before the police officers and courts even after retirement. It may also be kept in mind that once any audit official disposes before the investigating office, he has to also dispose before the court in case the police rely on his testimony for proving of the charge. Also, testimony of individual officials associated with any particular stage/aspect of inclusion of an audit finding in the Audit Report laid before the Parliament or State Legislature alone would reflect the views of the department. On the contrary, inferences drawn from partial evidence or incomplete thereof, at an intermediate stage, would have neither finally not authenticity. In order to avoid such situation in future, the police and other investigating authorities demanding the production of any of the documents created in the course of inclusion of audit findings in the Audit Report should be appraised of the above guidelines immediately on receipt of their request in this regard. The Heads of Department may also, if necessary, take up the matter with the higher authorities of the police and other investigating authorities for not resorting to Section 160(1) of Cr. PC in such matters.

- (h) If these instructions are followed, there should perhaps not be any need for the police or other investigating authorities to question any officers/officials discharging his official duties in relation to preparation of Audit Reports. The letter No. 242/41/65-AVD dated 1.6.1965 issued by the Ministry of Home Affairs provides for permitting the Investigating Officer of the Police Department to take statement from Pr. Accountant General/Accountant General's officers/officials in the presence of an officer nominated by the Pr. Accountant General/Accountant General for the purpose. Therefore, the police or other investigating authorities may be advised to take statements of officers/officials in the audit office itself in the presence of an officer nominated by the Pr. Accountant General/Accountant General if, in any exceptional case, questioning of such officers/officials is considered necessary by the police.
- (i) Producing documents before police and investigating authorities should not be confused with providing information under the Right to Information Act, 2005,

for separate instructions were issued from Headquarters Office. While the former has legal implications in terms of criminal law, the later mainly operates in the civil law and has different scope and operation.

- (j) In respect of cases of suspected fraud or corruption, the instructions contained in the Standing Order on role of Audit in relation to cases of Fraud and Corruption circulated vide this office letter No. 126/Audit (AP)/2004 dated 6.9.2006 may be kept in view.

6. These instructions are for guidance only and are applicable both to serving as well as former officers/officials. In order to make the position clear the doubts raised by the field offices on various occasions have also been clarified in the enclosed Answers to Frequently Asked Questions. However, in the nature of things, it is neither necessary nor possible to lay down instructions on every aspect of the matter. If any matter cannot be resolved under these instructions, the field offices are advised to report such a matter with full details to Director (Legal) in this office, immediately on receipt of requisition from the police or other investigating authorities, so as to avoid further complications in the case.

7. You may suitably bring these instructions to the concerned authorities in the Home Department of your State, for issuing necessary instructions to the police officers in your State to the extent found necessary.

Answers to Frequently Asked Questions

<u>Question</u>	<u>Answer</u>
1) Can a police officer order a Government office to produce any official document for the purpose of investigation of a case?	According to Section 91(1) of the Criminal Procedure Code, 1973, whenever any Court or any officer in charge of a police station considers that the production of any document or other thing is necessary or desirable for the purposes of any investigation, inquiry, trial or other proceeding under this Code or by before such Court or officer, such Court may issue a summons, or such officer a written order, to the person in whose possession or power such document or thing is believed to be, requiring him to attend and produce it, or to produce it, at the time and place stated in the summon or order a Government office to produce any official document for the purpose of investigation, inquiry, trial or other proceedings of a case.
2) Is it mandatory for a	According to Section 123 of Indian Evidence Act,

Government office to comply with the order of the police for production of official documents?

no one shall be permitted to give any evidence derived from unpublished official record relating to any affairs of State, except with the permission of the officer at the head of the Department concerned who shall give or withhold such permission as he thinks fit. Further, Section 124 of this Act provides that no one shall be compelled to disclose communication made to him in official confidence when he considers that public interest would suffer by the disclosure. Subject to these provisions in the Evidence Act, a Government office is bound to produce official documents to the police for the purpose of investigation, inquiry, trial or other proceedings of a case.

- 3) Is it mandatory for an IA&AD office under the CAG of India, to comply with the order of the police for production of an official document related to administration of its own affairs?

Clarification given against (1) and (2) applies to an IA&AD office under the CAG of India equally if the document or record demanded by the police related to administration of the IA&AD office itself and not to the CAG of India i.e. maintenance of accounts, entitlement functions and audit of accounts.

NOTE:- In regard to FAQs 1 to 3 it is clarified that as and when a request is received from CBI/Police demanding documents or search of the premises, complete details and the circumstances in which such a request is being made may first be obtained and thereafter a reference made to Director (Legal) at Headquarters for prior guidance. As per CAG's letter No. IV/T/19/137-Audit(AP)1-2009 dated 06.05.2010.

- 4) What should an Accounts and Entitlement office in IA&AD do if police or other investigating agencies require for production of a document related to the maintenance of accounts and entitlement functions?

Instructions contained in Ministry of Home Affairs OM dated 26.5.1952 as amended vide OM dated 15.7.1955 and 13.3.964 issued in consultation with the CAG of India shall continue to be followed by the Accounts and Entitlement Offices in the matters of production of documents to the police and other investigating authorities and entitlement functions of the State Government. In case any Accounts and Entitlement office is not in a position to take a decision on the requisition for production of documents considering the specific facts and circumstances of the case, the matter may be referred to Director (Legal) in this office for advice immediately with all relevant details

clearly bringing out the points of doubt.

5) Can the police and other investigating authorities order for production of the Audit Report of the CAG of India which is yet to be laid before the House(s) of the Parliament and State Legislature?

No. Production of the Audit Report of the CAG of India to any other authority prior to its laying before the Houses of the Parliament and the State Legislature shall result into breach of privilege of the Parliament and the State Legislature concerned.

6) What should an audit office do if the police or any other investigating authority demands documents of auditee organizations relied by the audit in finalization of the Audit Reports of the CAG of India?

In the finalization of the Audit Report laid before the House(s) of the Parliament or the State Legislature, the IA&AD relies on varied records, documents, vouchers, correspondence of the auditee organizations etc. generally called as key documents. Since IA&AD is not the originator of such records, documents etc., their supply by any official of IA&AD and his testimony thereon is inadmissible under the relevant provisions of the Indian Evidence Act. Therefore, the police and the other investigating agencies may be advised to obtain such documents relied on in the finalization of the Audit Report from the concerned authorities of the auditee organizations in case these are requisitioned by them from our Department. However, list of key documents (and not key documents themselves) relied on in audit paragraphs/reviews duly marked on a copy of audit report/paragraph may be provided so as to facilitate the police in collecting necessary documents from the concerned authorities.

7) What should an audit office do if the police or any other investigating agency demand documents like audit memo, half margin, inspection report etc. created in an audit office in the process of finalization of the Audit Report of the CAG of India?

The IA&AD follows a procedure of giving opportunity to the authorities of the Executives at various levels to explain their position before the audit findings are included in the Audit Report of the CAG of India. In this process a large number of records/documents such as audit memos, half margins, inspections reports, local audit reports, statement of facts, correspondence made between the audit and auditee organization, Draft Paragraphs, etc. are created. Being subject to change based on the replies of the appropriate authorities, such unpublished official documents would not reflect the final view of the department.

Therefore, these records/documents do not fall into the category of 'original documents'. Section 124 of the Indian Evidence Act bars giving of evidence derived from unpublished official records relating to any affairs of the State, except with the permission of the officer at the Head of the Department (CAG of India). Therefore, the police and other investigating authorities should be advised not to insist for production of such documents. Audit Report of the CAG of India duly placed before the House(s) of the Parliament or the concerned State Legislature alone is the final and published document and can be provided to the police/investigating authorities, while making available the Audit report it may, however, be made clear that findings recorded therein are based on scrutiny of records/documents made available to the audit and may not be conclusive proof of acts of omission and commission of various individual functionaries of the auditee organization.

8) Can a copy of the inspection report or local audit report be given to police investigate authorities?

If the police or investigative authorities insist, a copy of the inspection report or local audit report may be given to them. It should be pointed out to them that the original report was already issued to the concerned auditee organization. They should also be clearly informed that the inspection report or the local audit report has been prepared on the basis of information furnished and made available by the concerned auditee organization. The disclaim any responsibility for any misinformation and/or non-information on the part of the auditee organization.

9) Can the police order a Government servant to appear before them as witness in connection with investigation of any offence?

Yes. Under Section 160 (1) of the Criminal Procedure Code, any police-officer making an investigation under this Chapter may, by order in writing, require the attendance before himself of any person being within the limits of his own or any adjoining station who, from the information given or otherwise, appears to be acquainted with the facts and circumstances of the case; and such person shall attend as so required. The answer against Sl. No. 10 below may also be seen in this connection.

10) What should an audit office do if an official conducting audit or any manner associated with the finalization of the Audit Report of the CAG of India is called upon by the police or other investigating authorities for questioning in connection with investigation of a case?

As already clarified against Sl. No. 7 herein above, various documents created in the process of finalization of the Audit Report are unpublished official records. The privilege recognized by Section 123 of the Evidence Act extends not only to production of documents but also to giving evidence as to their contents or as to facts derived there from. Therefore, the police and other investigating authorities should be advised to identify any individual officer connected at any stage with the finalization of Audit Report of the CAG of India. The letter No. 242/41/65-AVD dated 1st June, 1965 issued by the Ministry of Home Affairs provides for permitting the Investigating Officer of the Police Department to take statement from Pr. Accountant General/Accountant General's officers/officials in the presence of an officer nominated by the Accountant for the purpose. Therefore, the police or other investigating authorities may be advised to take statements of officers/officials in the audit office itself in the presence of an officer nominated by the Pr. Accountant General/Accountant General if, any exceptional case, questioning of such officers/officials is considered necessary by the police.

11) Is there some correlation between the production of documents before police or investigating authorities and providing information under the Right to Information Act, 2005?

No. producing documents before police and investigating authorities should not be confused with providing information under the Right to Information Act, 2005, for which separate instructions were issued from Headquarters Office. They operate in different fields. While the former has legal implications in terms of criminal law and evidence before courts, the latter mainly operates in the civil law and has different scope and operation.

Annexure-I
(Para-2)

Subject:- Utilization by the Police of documents in the possession of Audit Offices.

I am directed to address you on the above subject and to say that, from information reaching the Government of India, it appears that on occasions there has been a certain amount of misunderstanding between the police Officers investigating a case, and the Audit Officers, in respect of the latter making available to the Police documents in their custody which the Police have asked for in connection with the pursuit of the Investigation. In the opinion of the Government of India, any such misunderstandings apart from being unnecessary and avoidable are particularly unfortunate in that they may tend to create the wholly erroneous notion that the ultimate interests of the Police and the Audit are conflicting. In actual facts as the State Government will no doubt agree, no such conflict of interest exists, since the Audit Office is no less vitally interested than the Police in protecting the interests, and differs from the Police and is of no instrument for securing a judicial punishment of offenders. It is difficult to conceive of a case involving documents in the custody of an Audit Office where the alleged offence concerns only the Police and is of no interest to Audit. Both under the Constitution and the well-established and long-standing rules of financial procedure, the Comptroller & Auditor General (and under him the Accountants-General and other subordinate officers) have not only the duty but also the responsibility of ensuring that public funds are administered correctly and in accordance with law, and of conducting a thorough scrutiny into any case where a breach has occurred or is suspected. It is these special and specific responsibilities that have let the Comptroller & Auditor General to issue instructions to his subordinate officers to decline to part with original documents in their possession. This does not imply the slightest intention of placing any unnecessary difficulties in the way of Police investigation, and, in fact, the anxiety of the Comptroller & Auditor General to ensure that Police Investigation should receive every reasonable help from his subordinate officers is demonstrated by his instructing the subordinate officers that original documents are to be made available to the Police freely at the Audit Office for the purpose of perusal, scrutiny, and copying (including the taking of photostatic copies). The Government of India hope that the state Government will readily concede that the instructions issued by the Comptroller & Auditor General go a long way towards assisting Police investigations.

2. The existing instructions of the Comptroller & Auditor General, however, do not fully cover two particular aspects connected with Police investigation; namely, (i) the transmission of original documents to the Government Examiner of Questioned Documents for expert opinion, and (ii) the use of original documents by the Police for identification by witnesses. These aspects have been examined by the Government of India very carefully in consultation with the Comptroller & Auditor General, and the decisions arrived at are explained below. These decisions, it may be explained, aim at achieving a balance between the interests of Police investigation and those of Audit whose interests may extend to a full and formal enquiry into the same transaction that

forms the subject of Police investigation. The Government of India hope and trust that in the implementation of these conclusions they and the Comptroller & Auditor General and from subordinate agencies.

3. Where the Police, in the course of their investigations, require the opinion of the Government of Questioned Documents (at Simla) the following action will taken. The investigating Officer will furnish the Audit Officer with a list of the original documents in the latter's possession on which the opinion of the Government Examiner of Questioned Documents is required, and in making a request to him to forward these document's to the Government Examiner of Questioned Documents also indicate the particular points on which his opinion is being solicited. A copy of this communication will be addressed by the Investigating Officer direct to the Government Examiner of Questioned Documents and will refer in his covering letter to the Investigating Officer's communication, so as to enable the Government Examiner of Questioned Document to link the documents will communicate his opinion to the Investigating Officer and will return to the Audit Officer direct the documents received from the latter. In cases where the Audit Officer has made a request to the Government Examiner of Questioned Documents for being supplied with a copy of his opinion, the request will be complied with. It is necessary that the transfer of documents to and by the Government Examiner of Questioned Document should be executed with extreme care, and detailed instructions in connection therewith, are set out in the Annexure to this letter.

4. In regard to the second item mentioned in para 2 above, it is hoped that in the majority of cases the facility of inspection of documents within the Audit Office and the taking of copies (including photostatic copies) will be found to be adequate for the purpose of Police investigation. Even where the original document has to be shown to a witness during the process of investigation, it may be possible in many cases to have that carried out at the Audit Office. The Government of India however, visualize that there may be some very exceptional cases in which this procedure will not be practicable and the Police may find themselves unable to proceed with their investigation without obtaining temporarily the custody of the original documents. In each case of this type, it is requested that a reference may kindly be made, giving full reasons, to the Ministry of Home Affairs. The Ministry would then decide, in consultation with the Comptroller & Auditor General, whether the case for the original documents being treated handed over by the Audit Officers to the Police has been established, and arrange for the issue of appropriate instructions. Where the Audit Officers are instructed to make over the original document to the Police, a Photostat copy thereof will be taken by the Police to be handed over to the Audit Office for retention, till such time as the original is returned to them. In all cases the Audit Officer will produce the original documents in a Court of Law on a requisition to this effect being received from the Court and if the Court chooses to employ powers of impounding under Sec. 104 Cr. P.C. the document will be left by the Audit Officer in the Court's custody. So far as production of documents before the Police Officer is concerned, the arrangements indicated above would, in the opinion of the Government of India, be in any event wholly unnecessary and inappropriate for the police to exercise these powers in relation to an Audit Officer acting under the instructions of the Comptroller & Auditor General.

5. I am directed to express the hope that the State Government will agree with the Government of India that the procedure indicated in this letter would be conducive to the maintenance and strengthening of mutual co-operation which the State Government, the Comptroller & Auditor General and the Government of India all desire.

6. A copy of the instructions issued by the Comptroller & Auditor General under D.O. No. 132-Admn/51-Pt. III, dated the 26th May 1952 to his subordinate officers is also enclosed, herewith, for your information.

Annexure-II
(Para-2)

Ministry of Home Affairs letter No. 47/4/55-Police (I), dated 15th July, 1955.

In continuation of this Ministry's circular letter No. 22/1/50-P. II, dated the 26th of May 1952, I am directed to say that the views expressed by State Governments have been carefully considered and after consultation with the Comptroller and Auditor General of India, it has been decided that the existing procedure laid down in paragraphs 3 & 4 of the circular letter under reference should be modified to the extent indicated below:

- (a) In cases where the Investigating Officer considers that it is not possible to proceed with the investigation without securing the original documents which are in the possession of Audit Offices, the matter should be reported by him to the Special Inspector General, Special Police Establishment or his Inspector General of Police as the case may be. The Special Inspector General, Special Police Establishment or his Inspector General of Police after carefully examining the request of the Investigating Officer and satisfying himself that there is sufficient justification for obtaining the original documents should refer the matter to the Pr. Accountant General/Accountant General concerned with the request that the required documents be handed over to the Investigating Officer in original. He should expressly mention that copies including Photostat copies would not serve the purpose of the Investigating Officer. The Pr. Accountant General/Accountant General will then arrange for the required documents being handed over to the police, as early as possible after retaining Photostat copies.
- (b) The responsibility for preparing Photostat copies will be that of the Audit Offices. Photo-copying machines have been installed in the audit offices at Bombay, Madras, New Delhi and Calcutta and it is likely that some more offices will be provided with these machines in the future. In the case or audit offices where these facilities do not exist at present such offices will have the Photostat copies prepared in one of the offices where a photocopying machine has been installed.
- (c) Where the State Government has under its direct control Handwriting or a Finger-print Expert and the Police wish to utilize his services rather than refer the matter to the Government Examiner of Questioned Documents at Simla, there would be no objection, the Handwriting or the Finger-print Expert is under the control of the Police, the existing procedure will continue. The existing procedure laid down for the transmission of documents by post to the Government Examiner of Questioned Documents at Simla will apply mutatis

mutandis in cases where such documents are transmitted to the Handwriting or the Finger print Expert working under the control of the State Government.

Annexure-III
(Para-2)

Ministry of Home Affairs letter No. 17/11/64-AVD, dated 13th March, 1964.

In continuation of this Ministry's circular letter No. 47/4/55-Police (I), dated 15th July, 1955, , I am directed to say that in accordance with Para 1(a) of the letter only I.G., S.P.E. and Inspectors General of Police were authorized to requisition original documents from the Audit Offices. With the inception of the Central Bureau of Investigation with effect from 1st April, 1963, the Additional I.G., S.P.E. and Joint Director, C.B.I. is looking into most of the requests for requisitioning documents from Audit in connection with S.P.E. concerned. It has, therefore, been decided in consultation with the Comptroller & Auditor General of India that Addl. I.G., S.P.E. may also be authorized to requisition documents direct from the audit offices.

Annexure-IV
(Para-4)

Subject: Utilization by Police and other investigating officers of documents in the possession of Audit Offices.

With reference to this office D.O. letter No. 132-Admn-52/Pt. II dated 23.2.52 and subsequent instructions issued in this regard on the subject indicated above and to state that it has been brought to our notice that S.P.E. and other investigating officers have been requesting the Audit Officers to furnish copies of Inspection Reports, Local Test Audit Reports, copies of correspondence relating to objections raised in Central Audit, etc. In certain cases draft Inspection Reports and rough notes leading to issue of these reports have also been called for.

2. A question has, therefore, arisen whether these documents fall within the category of 'original documents' and can be supplied to the Police and other investigating officers. The matter has been carefully examined and it has been decided that the Inspection Reports and objection memos etc. issued by the IAAD, contain the various irregularities or defects noticed by Audit, which according to the prescribed procedure, are issued to the Department concerned with copies to higher authorities, at appropriate level, where necessary and the Department and as such cannot be considered to be final conclusions of Audit. They cannot also be brought within the scope of the term 'Original documents' used in this office circular letter No. C-9/321-Admn.I/53-Vol. IV dated 15.7.55 and No. 783-TA.I/147-64 dated 28.3.64. It will not, therefore, be correct to make available the inspection reports etc. to the S.P.E. for their investigation. As the original inspection reports/objection memos have already been issued to the departmental officers concerned, the S.P.E. etc. may, if necessary, contact the departmental officers for copies of the notes, rough notes to the S.P.E. A reference is invited to Shri G. Swaminathan's circular D.O. letter No. 418-Admn.I/165-57 dated 9.2.59 regarding production of Inspection Reports in a Court of law. The S.P.E. may, however, be informed that such assistance as they find necessary in elucidation of any technical details on any specific points taken in the Inspection Reports/objection memos, will be rendered by Audit Officers according to the procedure laid down in para 8 of the note enclosed to the Govt. of India, Ministry of Home Affairs O.M. No. 22/1/50-P. II dated 14.1.54.

The receipt of this letter may please be acknowledged.

Subject:- Confidentiality of materials of Audit Reports.

According to existing instructions Audit Reports are treated as confidential documents till they are presented to Parliament/State Legislature. Accordingly, all materials relating to the Audi Reports will have to be treated as strictly confidential right from the stage of issue of preliminary draft paragraphs to Government/Departments till the final stage of presentation to the Parliament/Legislature. Attention is also drawn to this office letter No. 1752/Reports/256-68 dated 2-9-1968 which provides that Audit Reports are to be treated as confidential documents till these are presented to Parliament/State Legislature.

Adequate care should be taken at every stage to see that the Audit Report materials are secured against use by outsiders till they are presented to the Legislature. The draft paras/draft reviews which are also considered as confidential, should be marked invariably as confidential in order to maintain secrecy, while sending them either to the Headquarters office for approval or to the Government, departmental offices etc. for verification of facts or calling for comments.

These instructions may be strictly followed in future to ensure that the information contained in the Audit Reports are not accessible to the Press, Public or any outside agencies. These may also be brought to the notice of all the officers/staff connected with Audit Report work for strict compliance.

Any breach of the instructions will be viewed seriously.

Subject:- Requisition of documents in the custody of Audit offices.

With reference to the State Government' letter No. 372-PLS dated 22.12.1964/No. 320/AC/1m-4/65 dated 3.2.1965 on the subject noted above. I am directed to say that the Comptroller and Auditor General of India had agreed that the Additional Inspector General of Police, West Bengal, may also be delegated powers to requisition original documents from the Pr. Accountant General/Accountant General in the same manner as the Inspector General of Police viz. as laid down in the Government of India, Ministry of Home Affairs Secret letter No. 47/4/55-Police (1) dated 15.07.1965.

The Comptroller and Auditor General of India are being requested to issue suitable instructions to Audit Officers.

As regards the oral examination of the staff of Indian Audit & Accounts Department by the enquiry officer of the delinquent officer, I am to say that according to the existing arrangements the Investigating Officer of the Police Department is permitted to interrogate and take statements from the AG's staff in the presence of an officer of the Audit Department nominated by the Pr. Accountant General/Accountant General for the purpose. On the other hand the messenger who carries the original records for the production before the Departmental Enquiry Officer cannot be expected to give an oral evidence, at the Inspection Reports or Audit Reports are processed at various stages in the Indian Audit and Accounts Department and they represent the views of the office as a whole, and it will not be correct to identify any particular point raised in the course of inspection with any particular officer or set officers. The Comptroller and Auditor General does not, therefore, agree to proposals contained in the State Government's letter dated 3.2.1965 referred to above and feels that the existing arrangements in this behalf are adequate.

[Authority:- G.O.I., M.H.A letter No. 26011/40/2009-IPS-II, dated 16.10.2009 and CAG'S Circular No. 366-Audit (AP)/1-2009 dated 20.08.2009]

Para 2.36:- Secret enquiries:- When the Special Police Establishment (S.P.E.) desires to see any classified documents/records sanction of the competent authority to release such documents/records should be obtained promptly by the administrative authority in charge of the records and the records should be made available to the S.P.E. in the following manner:-

- (i) "Top Secret" documents should be handed over only to Gazetted Officers of the S.P.E. (Inspectors of the S.P.E. are not gazetted officers).

- (ii) "Secret" and "Confidential" documents should be given to gazetted officers of the S.P.E. or to an Inspector of S.P.E. if he is specially authorised by the Superintendent of Police of S.P.E. to obtain such documents.
- (iii) A temporary receipt should be obtained whenever any graded document is handed over to an officer of the S.P.E. who will be asked to comply with the provisions of Para 27 (a), (b), (c), and (e) of the pamphlet entitled "Classification and Handing of the Classified Documents", and
- (iv) Where original documents cannot be made available to the Investigation Officer for any reasons, he should be supplied with photostat copies or attested copies thereof and a certificate should be given by an officer of appropriate rank that the originals are in safe custody and out of the reach of the suspect official and will be produced whenever required.

2. As regards documents in possession of Accounts Offices/Audit Offices under the control of Comptroller and Auditor General of India, original documents should be made available to the S.P.E. at the Accounts Offices/Audit Offices for purpose of perusal, scrutiny and copying (including taking of photostat copies). Normally the facilities of inspection of documents with in the Accounts Offices/Audit Offices and taking of copies (including photostat copies) should be found to be adequate for the purpose of investigation.

There may be some very exceptional cases in which more inspection of the documents at the Accounts Offices/Audit Offices or examination by the Government Examiner of Questioned Documents will not be adequate and it may be necessary to obtain temporary custody of the original documents to proceed with the investigation. The S.P.E. would not take recourse to Section 91 Cr. P.C. for the purpose.

In each such case the matter should be reported to the Head Office. The Head Office after carefully examining the request and satisfying itself that there is sufficient justification for obtaining the original documents will refer the matter to the Accountants General concerned with the request that the required documents may be handed over or sent to the Investigating Officer in original. The concerned Joint Director, C.B.I. and Special Inspector General, S.P.E. will personally request the Accountants General concerned to make available the original records to S.P.E. for investigation. It should be expressly mentioned in requisition that copies including photostat copies would not serve the purpose of investigation. The Pr. Accountant General/Accountant General concerned will then arrange for the required documents being handed over or sent to the Investigating Officer as early as possible after retaining photostat copies. The responsibility for preparing Photostat copies will be that of the Accounts Offices/Audit offices.

3. In cases investigated by the S.P.E. which are found fit for prosecution, S.P.E. will take further action as follows:-

- (i) In cases in which the sanction for prosecution is required under any law to be issued in the name of President, the S.P.E. will forward their report after completion of the investigation to the Central Vigilance Commission (here-in-after referred to as 'Commission') and endorse a copy to the administrative Ministry/Department concerned for such comments as they may wish to make. Their comments should be forwarded by the Ministry/Department concerned to the Commission within one month or such time as may be fixed by the Commission from the receipt of the report of S.P.E. After considering the report of the S.P.E. and other relevant records as also the comments, if any, received from the Administrative Ministry/Department, the Commission will advise the concerned Administrative Ministry/Department whether prosecution should be sanctioned or not. Appropriate orders will thereafter be issued by the Ministry/Department.
- (ii) If any authority other than the President is competent to sanction the prosecution, the S.P.E. will forward the investigation report to such authority and request for the sanction of the prosecution. The sanction should be issued by the competent authority as soon as possible and in any event, within 14 days from the date of receipt of the report of the S.P.E. In exceptional cases in which the competent authority finds that it will take more than a fortnight to come to a conclusion, the local head of the S.P.E., Branch concerned should be informed about the time by which it would be feasible to communicate the decision. If such authority does not propose to accord the sanction sought by the S.P.E. it will forward the case together with its views and reasons and other relevant records to the Commission, for advice through the administrative Ministry/Department concerned within a fortnight of the date of receipt of the report of the S.P.E. Further action will be taken by the authority concerned on the advice of the Commission.
- (iii) In a case falling under Para 3(i), if the Commission advises grant of sanction for prosecution but the Ministry/Department concerned proposes not to accept such advice, the case should be referred to the Department of Personnel & Training for a final decision.
- (iv) In a case falling under Para 3 (ii), If the Central Bureau of Investigation has sought sanction for prosecution and the Commission has recommended grant of sanction, and yet the competent authority proposes not to grant sanction the cases should be referred to the Department of Personnel and Training for final decision.
- (v) Where two or more Governments belonging to different Ministries/Departments or under the control of different cadre controlling authorities are involved, the CBI will seek sanction from the respective Ministries/Departments or the respective competent authorities in accordance with the procedure laid down in the above paragraphs. Where sanction is granted in the case of one of the Government servants but sanction is refused in the case of the other or others, the

CBI will refer the cases to the Department of Personnel and Training for resolution of the conflict, if any, and for a final decision.

4. When the available evidence is considered insufficient for a criminal prosecution and in cases involving less serious offences or those, revealing malpractices in which the S.P.E. consider that a departmental action under Central Civil Services (CCA) Rule, 1965 should be take against the officer (s) /official(s) involved, the following procedure may be followed:-

In case of Gazetted Officers or officers of the equivalent status involved, the S.P.E. will forward its report to the Commission along with copies of the documents relied upon in the report or extract from them or a gist of their contents, who will advise the disciplinary authority whether action may be initiated for a major penalty or for a minor penalty or whether no further action is warranted.

In cases pertaining to non-gazetted and other personnel, the S.P.E. will forward its report to the disciplinary authority concerned. No further departmental fact-finding should normally be necessary in such cases. However, if there are any points on which some additional information or clarification is desired the S.P.E. may be requested to furnish the required information/clarification, if necessary, by making a further investigation.

5. In cases which are recommended by the S.P.E. for departmental action, if a difference of opinion arises between the concerned authority and the S.P.E. considers that the action by the administrative authority is inadequate, the S.P.E. should refer the case to the Commission. The Commission will call for the records from the administrative authority, if it considers such a step necessary. After examining the proposal of the S.P.E. in the light of the circumstances disclosed by the records or brought to its notice by the administrative authority, the Commission will tender the appropriate advice.

(Authority:-Extract of Directive on Investigation of cases by the S.P.E., received with Headquarters' office letter No. 541-Audit-II/58-88, circulated,-*vide* No 5-Audit-II/89, dated the 19th June, 1989).

Para 2.37 Disposal of disciplinary cases :- Government is much concerned at the undue delay in the disposal of disciplinary proceedings, particularly those relating to major penalty proceedings. The delay, it has been found, generally occurs at the stage of oral inquiry. Several steps had been suggested in K. Ramanujam's D.O. letter No. 134/2/85-AVD I, dated the 2nd May, 1985 to ensure that disciplinary cases are disposed of quickly. It is, however, observed that, inspite of the various measures suggested in that letter, a lot of delay still occurs in the disposal of disciplinary cases. It is advisable that the disciplinary cases are reviewed every month by an officer-in-charge not below the rank of a Joint Secretary to Government of India and necessary steps taken to expedite their disposal.

(Authority:--G.O.I., M.O.P., P.G.& P.(D.P. & T), O.M. No. 134/5/85-AVD-I, dated the 11th July, 1988, received with C.A.G's endst. No. 294-AuditI/143-85/IV-89(44), dated the 15th May, 1989).

Note :-Instructions issued to the Pr. Accountant General/Accountant General by the Comptroller and Auditor General of India-*vide* confidential letter No.944-N. 2/987-II, dated the 19th August, 1987, for the expeditious disposal of disciplinary cases should be followed strictly.

2. It has been decided that the existing rates of honorarium in respect of serving Government servants who are appointed as part-time Inquiry Officer and Presenting Officer may be revised as under:--

Existing Rates	Revised Rates
Inquiry Officers — a minimum of ` 250/- and a maximum of ` 500/- per inquiry.	A minimum of ` 1500/- and a maximum of ` 3000/- per inquiry
Presenting Officers — a minimum of ` 100/- and a maximum of ` 300/- per inquiry	A minimum of ` 750/- and a maximum of ` 1500/- per inquiry
Retired Govt. Servant as Inquiry Officer	` 9750/- (lumpsum) plus 1500 for every additional charged officer

3. The grant of honorarium in the case of serving Government servants who are appointed as Inquiry Officer and Presenting Officer and lump sum remuneration to retired Government servants appointed as Inquiry Officer as mentioned above will be further subject to the following conditions :-

(i) The competent authority should exercise its utmost care in the matter of grant of honorarium and may do so only in absolutely deserving cases. The honorarium in such cases may normally be regulated under the financial powers delegated to the Ministries/Departments and taking into account the quantum of work involved in individual disciplinary cases.

(ii) The number of disciplinary cases may be restricted to 10 cases in a year, with not more than 2 cases at a time for serving Government servants and 20 cases with not more than 4 cases at a time for retired Government servants.

(iii) The full amount of honorarium should be paid only when the inquiry is completed within a period of six months. If there is a delay in completion of the

inquiry which is not due to non-cooperation of the charged officer or due to stay orders, etc. the honorarium should be reduced by 50%.

(iv) Before the honorarium payment is made to Inquiry Officer/Presenting Officer, all case records and inquiry report may be handed over to the Disciplinary Authority by the Inquiry Officer/Presenting Officer.

4. These orders will take effect from the date of issue and will also apply to inquiries in progress.

(Authority :- G.O.I, M.O.P., P.G.& P (D.P.&T), O.M. No. 134/4/99-AVD-I, dated the 29th June, 2001, received with C.A.G.'s Endst. No. 30-Audit (Rules)/25-92 Gr. IV-2001/(59) dated the 16th August, 2001 and G.O.I, M.O.P., P.G.& P (D.P.&T), O.M. No 'NIL' dated 27/7/2009)

Para 2.38 Insolvency and habitual indebtedness:-

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 legal proceedings to the Government. Such reports should be submitted by the Government servant to his immediate superior who should forward it through the normal channels to the authority competent to remove or dismiss him from service. Except where such authority required guidance or clarification from a higher authority, it shall consider the report and pass appropriate orders on it. If any penalty is to be imposed on the Government servant, the procedure prescribed in the Civil Services (Classification, Control and Appeal) Rules will have to be followed. These instructions may be brought to the notice of all Government servants to whom these rules apply.

(Authority:- G.O.I., M.H.A., O.M. No. 25/40/5-5 Ests. (A), dated the 22nd February, 1956).

Para 2.39 The extent up to which the pay of a Government servant while on duty is exempt from attachment is laid down in Rule 225 of the Central Treasury Rules, Vol. I.

Para:- 2.40 The Pr. Accountant General/Accountant General can himself dispose of cases of indebtedness among the members of his establishment. Also see in this connection paragraphs No. 3.32.1 and 3.31.1 of the Comptroller and Auditor General's manual of Standing Orders (Administration) Volume I.

Para 2.41 Submission of memorials:-

The rules regarding the submission of petitions to the Government of India and of memorials to the President are laid down in the documents referred to in paragraph 3.39.1 of the Comptroller and Auditor-General's of standing Orders (Administration) Volume I. These rules do not contemplate the submission direct to the Government of

India, of copies of memorials, and definitely prescribe that such representations should be forwarded through the prescribed authority. It should, therefore, be borne in mind that memorials addressed to the President should not be forwarded to those authorities direct.

(Authority:- G.O.I., F.D, No. P-238/27-Public, dated the 15th June, 1927).

Para 2.42 Memorials, Appeals and Applications should be submitted in duplicate:-

Memorials, appeals and applications addressed to the Comptroller and Auditor-General and other higher authorities must be submitted in duplicate so that copies may be kept on office record. These instructions also apply in case of petitions submitted by the non gazetted staff to the Comptroller and Auditor-General.

Para 2.43 Courts of Law-redress of Grievances:-

Government of India, have issued the following instructions regarding redress in Courts of Law, by Government servants of grievances arising out of their employment or conditions of service:-

- (a) Government servants seeking redressal of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline, first exhaust the normal official channel of redress, before they take the issue to a Court of Law.
- (b) Where, however, permission to sue Government in a Court of Law for redressal of such grievances, is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

(Authority :- G.O.I., M.H.A., letter No. 25/3/59-Ests. (A), dated the 21st April, 1959, and No. 25/29/63 (A), dated the 26th November, 1963, received with C.A.G.'s letter No.18-NGE.II/242-63, dated the 8th January, 1964)

Note:- In order to provide speedy and inexpensive relief to the Government servants in the matter of deciding their complaints and grievances on recruitment and conditions of service, Government of India enacted the Administrative Tribunals Act, 1985. In pursuance of the provisions of the Act, Government of India established Central Administrative Tribunal on the 2nd September, 1985 with its Principal Bench located at Delhi and a number of additional Benches elsewhere to adjudicate the complaints and grievances of the employees in service and posts under the Union. A person aggrieved by an order pertaining to any matter within the jurisdiction of the Tribunal may make an application to

the Tribunal for the redressal of his grievances in the prescribed proforma. (for further details see para 10.31 of this Manual

(Authority :- G.O.I., Deppt. of Per. & Trg., O.M. No. A-11019/37/85-AT, dated the 13th August, 1985 and C.A.G.'s letter No. 816-L-C/49-85, dated the 24th October, 1985).

Para 2.44 The Government of India, have decided that the allotment of Government accommodation to Government servants and recover of rent or damages for the occupation of such accommodation are matters, arising out of Government employment and therefore resort by an allottee Government servant to law courts on these matters, without first seeking redress in the normal official course, would evidently amount to violation of the instructions contained in the Ministry of Home Affairs, Office Memorandum No. 25/52/52-Ests., dated the 11th October, 1952

(Authority :- G.O.I., Min. of Works, Housing and Supply, O.M. No. 10605 W.II/52, dated the 27th December, 1952, received with C.A.G.'s Memo No. 828-NGEI/127-52, dated the 12th March, 1953)

Para 2.45 Sub letting of Government accommodation:-

It has been decided that in all cases where a Government servant has been found guilty of letting out the Government residential accommodation allotted to him/her, the Directorate of Estates will intimate to the Administrative authority concerned the details of the case and action taken against the employee under the Allotment Rules and the concerned disciplinary authority after considering the facts of cases may take suitable departmental disciplinary rules for imposition of a suitable penalty on grounds of unbecoming conduct of the Government employee involving violation of Rule 3(1) (iii) of the Central Civil Services (Conduct) Rules, 1964, or any other similar rule governing them. Similarly, disciplinary action may be taken in those cases also where the accommodation in question is controlled by an authority other than the Directorate of Estates.

(Authority :- G.O.I., M.H.A., Dept. of P. ert & Trg. O.M. No. 11013/14/85-Est. (A), dated the 6th March, 1986).

Para 2.45A: Subletting and vacation of Government accommodation.

(1) Save as otherwise provided in any other law for the time being force, no Government servants shall sublet, lease or otherwise allow occupation by any other person of Government accommodation which has been allotted to him.

(2) A Government servant shall, after the cancellation of his allotment of Government accommodation vacate the same within the time-limit prescribed by the allotting authority.

(1) Departmental action against subletting of Government accommodation.

– The Hon’ble Supreme Court in its order passed on 29-11-1996 in Writ Petition No. 585/94 (*S.S. Tiwari v. Uol & Others*) had directed that disciplinary proceedings be initiated against the Government servants who sublet their accommodation allotted to them by the government. It was also directed that the findings of the Directorate of Estates regarding subletting shall be binding on the disciplinary authority for the purpose of initiating the disciplinary proceedings. The relevant extract from the order of the Supreme Court is reproduced below:

“Rule 15-A has been inserted under the Central Civil Services (Conduct) Rules, 1964 by the Notification, dated August 31, 1996 as published in the Government Gazette, dated August 31, 1996. The said rule is as under:-

It is thus obvious that a Government servant who sublets the Government accommodation or otherwise allows occupation by any other person of the said accommodation, that would *per se* amount to misconduct. Even otherwise, keeping in view the shortage of Government accommodation and thousands of Government employees on wait list for years together (even today, according to Mr. Harcharanjit Singh, the wait list in certain types of houses is 20 years), the subletting of the Government accommodation by the Government servant for pecuniary gain is a grave misconduct. It is, therefore, obligatory for the disciplinary concerned Government servant under Rule 14 of the CCS (CCA) Rules, 1965. As soon as the allotment is cancelled by the Directorate of Estate on the ground of subletting, the disciplinary proceedings against the Government servant concerned. The findings of the Directorate of Estates regarding subletting shall be binding on the disciplinary authority for the purpose of initiating the disciplinary proceedings. Once the disciplinary proceedings are initiated, the procedure laid down under the CCS (CCA) Rules shall take its own course. Since the disciplinary proceedings in such cases would be initiated on a charge of grave misconduct, the competent authority may consider placing the delinquent Government servant under suspension.”

At disciplinary proceedings are initiated against the Government servants in whose cases subletting of allotted Government residential accommodation has been established by the Directorate of Estates. It may be ensured that charge-sheets are issued immediately in cases where persons are likely to retire shortly or those cases which are likely to become time-barred by virtue of the misconduct being more than four years old.

[G.I. Dept. of Per. & Trg., O.M. No. 11012/2/97-Estt. (A), dated the 31st December, 1997]

Para 2.46 Forwarding of Resolutions/Representations by the recognized Service Associations to Headquarters through proper channel:-

Several staff Associations are resorting to addressing the Headquarters directly on service matters and other issues without following the prescribed procedure as laid down in Headquarters circular No. 263 NGE(JCM)/29-2006 dated 09.08.2007. Such practices need to be discouraged.

2. It is therefore, reiterated that all Service Associations should forward their representations/resolutions meant for Headquarters only through prescribed proper channel. It may be impressed upon Service Associations that Headquarters will not take any cognizance of the representations which have been forwarded by the local recognized Associations directly without following the prescribed procedure.

3. It is also reiterated that while forwarding the representations etc. to Headquarters procedure as laid down in Headquarters Circular No. 263 NGE(JCM)/29-2006 dated 09.08.2007, (copy enclosed) may be followed scrupulously which envisage inter-alia that "Explanatory Notes" are enclosed with the representations received from recognized Associations. Further the concerned Heads of Offices should also furnish views/comments on each and every demand, if considered necessary, by holding discussions at appropriate level with the concerned recognized Associations.

[**Authority:-** O/o. CAG NGE Group Circular No. NGE/01/2009, No. 15 NGE(JCM)/7-2004/II (KW) dated 07.01.2009.]

Copy of Circular No. NGE/23/2006 No. 263-NGE(JCM)/29-2006 dated 09.08.2007.

Many field offices have been forwarding to this office Charter of Demands or resolutions in which demands have been raised relating to service matters as a matter of routine, resulting in avoidable correspondence. It has therefore, been decided that whenever Charter of Demands or resolutions are adopted by the recognized Associations of your office for the purpose of forwarding the same to Hqrs. Office, the concerned Associations may be asked to enclose Staff Side Explanatory Notes containing justification for raising each and every demand. Further after the Staff Side Explanatory note is received in respect of the demands raised by the recognized Associations, the concerned Heads of Offices should also furnish views/comments on each and every demand, if considered necessary, by holding discussion, at appropriate level with the concerned recognized Association.

Para 2.47 Representation from Government servants on service matters advance copies:-

The representations from Government servants on service matters may be broadly classified as follows: -

- (1) Representations/complaints regarding non-payment of salary/allowances or other dues;
- (2) Representations on other service matters;
- (3) Representations against the orders of the immediate superior authority; and
- (4) Appeals and petitions under statutory rules and orders (e.g., Classification, Control and Appeal Rules and the petition Instructions).

1. In regard to representations of the type mentioned at (1) & (2) above, if the individual has not received a reply thereto within a month of its submission, he could address, or ask for an interview with the next higher officer for redress of his grievances. Such superior officer should immediately send for the papers and take such action as may be called for, without delay.
2. Representations of the type mentioned at (3) above, would be made generally only in cases where there is no provision under the statutory rules or orders for making appeals or petitions. Such representations also should be dealt with as expeditiously as possible. The provisions of the preceding paragraph would apply to such representations also, but not to later representations made by the same Government servant on the same subject after his earlier representation has been disposed of appropriately.
3. In regard to the representations of the type mentioned at (4) above, although the relevant rules or orders do not prescribe a time-limit for disposing of appeals and petitions by the competent authority, it should be ensured that all such appeals and petitions receive prompt attention and are disposed within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission, an acknowledgement or an interim reply should be sent to the individual within a month.
4. The treatment by the higher authorities to advance copies of representations so received should be governed by the following general principles:
 - (a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground, the reasons being communicated briefly to the Government servant. If the Government servant persists in the pre-maturely addressing the higher authorities, suitable disciplinary action should be taken against him.
 - (b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and exhausted, it should be examined to ascertain whether on the facts as stated, some grounds or interference or for further consideration appear, *prima facie*, to exist. Where no such ground appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the Government servant.
 - (c) Even where some grounds for interference or further consideration appear to exist, the appropriate lower authority should be asked, to forward the original representation within a reasonable time, with its report and comments on the points urged. There is, ordinarily, no justification for the passing any orders on any

representation without thus ascertaining the comments of the appropriate lower authority.

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

The orders contained above have been accepted for application to the staff of the Indian Audit and Accounts department by the Comptroller and Auditor General.

Note:- “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 death or physical disability etc. of a Government servant, it is impossible for the Government servant himself to submit a representation.”

(Authority :- G.O.I., M.H.A., O.M. No. 118/52/Ests., dated the 30th April, 1952 received with C.A.G.'s letter No. 1944-NGE.I/127-52, dated the 21st June, 1952, and C.A.G.'s letter No. 2006-NGE I/127-52, dated the 30th June, 1952 and G.O.I., M.H.A., No. 25/21/63-(Ests) (A), dated the 19th September, 1963, received with C.A.G.'s No. 1135-NGE-II/282-63 dated the 30th September, 1963).

If a Government servant wishes to press a claim or to seek redressal of grievance in any matter connected with his service rights or conditions, the proper course for him is to address his immediate official superior, or the Head of his office, or such other authority at the lowest level as he is competent to deal with the matter. Generally, there has been a tendency on the part of officers at different levels to bypass the prescribed channels of representation and write directly to the high functionaries totally ignoring the prescribed channels. Submission of the representations directly to higher authorities by passing the prescribed channel of communication, needs to be viewed seriously as it can be construed as an unbecoming conduct attracting the provisions of Rule 3 (1) (iii) of CCS (Conduct) Rules, 1964.

[Authority:- G.I., M.H.A. letter No. C. 11012/1/2008-CHS. V, dated the 30th May, 2008]

Some officials resort to the practice of sending repeated representations on the same issue which involves repeated examination of the same blogs down the official machinery to the detriment of consideration of more important and time-bound issues. The matter has been considered by this Department. It needs to be emphasized that Government servants should desist from making frequent and numerous representations on the same issue. The second representation on the same issue will be examined only if it contains any fresh points regarding new developments or facts having a bearing on the issue. It has been decided that when representations have already been considered and

replied, further representations exceeding two on the same issue will henceforth be ignored. A Government servant may make a representation to an authority higher than the lowest competent authority only when he is able to establish that all the points or submissions made therein have not been fully and properly considered by his immediate official superior, or the Head of Office concerned or such other authority at the lowest level competent to deal with the matter. Government servants should desist from prematurely addressing the higher authorities.

[**Authority:** G.O.I., Dept. of P.&T., F. No. 11013/4/2010-Estt. (A) dated the 19th April, 2010]

Para 2.48 Representation on service matters received in the Ministry of Home Affairs from officers serving elsewhere:-

Treatment of the correct procedure to be followed by the Government servants in making representations, in any matter connected with their service rights or conditions is laid down in para 2.47 above. It has been decided, that a representation submitted to the Home Ministry direct will, ordinarily be ignored. There is however, no objection to copies of representations, addressed to the proper authorities being forwarded to this Ministry, where the point of issue concerns the application or interpretation or revision of any rules or order of general application issued by the Home Ministry. Copies of representations, which do not raise such issues, received in the Ministry of Home Affairs will also be ignored. In cases, where grounds for intervention appear to exist, the ministry concerned will be asked to show the papers to the Home Ministry, before final orders are passed on the original representation. However, if it is found that no representation had in fact been received by the Ministry concerned or its subordinate authorities and the representation received in the Home Ministry is a direct one, no further notice will, ordinarily, be taken of such representation.

(**Authority :-** G.O.I., M.H.A., Memo.No.109/54-Ests. dated the 12th August, 1954, received, *vide* C.A.G.'s endst. No. 3322-NGE.II/289-54, dated the 18th September, 1954.)

Para 2.49 Withholding Appeals, memorials, petition, etc:-

The Pr. Accountant General/Accountant General may withhold appeals, memorials, petitions etc., addressed to the Comptroller and Auditor General of India, in cases not covered by Rules 23 of the Central Civil Services (CCA) Rules, 1965.

(ii) Appeals/Petitions, etc. made in terms of the provisions of the Central Civil Services (CCA) Rules, 1965, and CCS (TS) Rules, 1965 have necessarily to be forwarded to the authorities concerned and cannot be with held under any circumstance what so ever.

(**Authority:-** C.A.G.'s letter No. 2178-NGE. III/2-74(I), dated the 8th November, 1974.)

Note:- The Pr. Accountant General/Accountant General are required to submit quarterly reports to the Comptroller and Auditor General of the appeals, memorials, petitions, etc. withheld, Blank returns, however, need not be sent.

(Authority:- C.A.G's letter No. 1588-NGE. I/164-64, dated the 7th September, 1964, addressed to the Pr. Accountant General/Accountant General, (M.P.) Copy endorsed to other Audit Offices).

Para 2.50 Entry of warnings in the service records:-

Copies of warning issued as an administrative action should not be placed in the Confidential Report *ab-initio*. It should be placed in the personal file of the concerned official. At the end of the year, if the confidential report contains adverse remarks on the same ground for which warning was issued, a copy of the warning may be placed as **Annexure** to the Confidential Report if warranted under the circumstances discussed in D.P.A.R.'s O.M. No. 21011/1/81-Estt. (A), dated the 5th June, 1981 (incorporated as para 8.13 in this Manual)

(Authority:- C.A.G.'s circular No. 4/NGE/1988, circulated,-vide No. 375-N. 2/32-88, dated the 23rd May, 1988)

Para 2.51 Tidiness and inspection of office rooms:-

The following rules should be carefully observed and any one infringing them will be severely dealt with :-

- (i) Every official should arrange his table properly every evening before he leaves the office.
- (ii) No files, registers or papers may be kept on the floor.
- (iii) No papers of any sort (vouchers/files, cases, blank forms etc.) should remain on the table of the official when he leaves office in evening. Vouchers should be locked up in the drawer, files and cases should be restored to the racks or almirah when they have been taken. Codes and reference books should be locked in the drawer, or placed neatly in the rack.
- (iv) No papers of any sort should be kept in the section except such as are required for reference or are under disposal or cannot be sent to the record room under the rules of record procedure. Everything else should be returned to the Record Branch as soon as it is done with.
- (v) The almirah should be kept locked, except during office hours, and definite persons should be responsible for each key.

- (vi) Waste papers should be placed in the waste paper basket provided for the purpose and not thrown about the floor.
- (vii) The Assistant Accounts Officers/Supervisors should see that the MTSs regularly dust the tables, racks shelves, etc. in the room. They should also bring to the notice of the concerned Accounts officer incharge of the Administration Branch, all reasonable requirements of their sections in the matter of repairs of broken chairs or tables and similar matters and should see that all almirahs are locked in the evening

Great importance should be attached to tidiness, as it is an indication of careful and methodical work. Every Assistant Accounts Officer/Supervisor must realize that he is personally responsible for the tidiness of the room in his charge, and he should not allow any one to leave it till he has arranged neatly the table and papers etc., belonging to him. Accounts Officers are also advised to inspect the rooms occupied by their sections occasionally.

Para 2.52 Gossiping and loitering in passage :-

The practice of loitering about and talking in the corridors and verandahs, particularly near the rooms of the Group 'A' Officers and of the Accounts Officers, is most objectionable and any one found indulging in this practice, without just reason, will be punished. Assistant Accounts Officers/Supervisors will be responsible to see that order is maintained in their sections.

Para 2.53 Smoking in office:- Smoking in office rooms is absolutely prohibited and Assistant Accounts Officers/ Supervisors will see that this rule is strictly observed. It is permitted only, during the interval, allowed in the tiffin rooms. No 'Husks' or live coal should be brought into the office buildings on any account Disciplinary action will be taken against any one disobeying these orders.

Para 2.54 Spitting :-Spitting about the floor, walls, of on the stairs is strictly prohibited. Any one found indulging in this bad habit will be severely dealt with Care must also be taken to see that floors, walls, etc. are not spoiled by ink-stains.

Para 2.55 Use of electric lights and fans :-Every one should exercise the utmost economy in the use of electric energy. The following are some of the ways in which waste may be avoided :-

Lights :-

- (a) Office rooms should always be swept in the early hours of morning, instead of at night, when it would be necessary to keep lights on.

- (b) Men working late hours should use the minimum number of lights essentially necessary and should take care to switch them off, before leaving the rooms.
- (c) Electric lights should not be kept on during the day time when natural light may be made use of advantageously in certain rooms.
- (d) The lights in the office rooms should be switched off during lunch break, when the rooms remain unoccupied
- (e) The last man leaving the section should ensure that all the lights are switched off properly.
- (f) Electric heaters should not be used on lighting points.
- (g) Fans should be switched on only when the officials concerned arrive and require them. They should in all cases be switched off, before, they leave office.
- (h) Water taps should be turned off immediately after use. The Assistant Accounts Officers/Supervisors should observe these orders and should impress upon their staff the necessity of strict compliance thereto. There will be surprise checks to ensure that the above instructions are being complied with. Non-compliance of these instructions will be viewed seriously.

Para 2.56 Admission of outsiders :-No outsiders shall be allowed into the office whether in or out of office hours, except on business when necessary. Permit will be issued by the Receptionist where necessary.

Para 2.57 Information to outsiders :- Information connected with office matters should not be given to an outsider whether a Government servant or a private person, except with the permission of the Branch officer-in-charge, and no Senior Accountant/Accountant/Clerk or member of another office shall be allowed to have access to any of the office records, unless permission to that effect has been obtained from the Pr. Accountant General/Accountant General by the Head of his office. The files or books which an outsider is permitted to examine, should be examined in the presence of the Senior Accountant/Accountant/Clerk responsible for keeping those records. On no account should any document be removed from the office.

Note 1 :- No secret information is to be furnished to outsiders even with the permission of Branch Officer.

(Authority:-C.A.G.'s letter No. 1463-Admn I/13/54, dated the 13th August, 1954)

Note 2 :-Whenever any official of the Police Department come to the office for making certain enquiries or for the inspection of original records in the possession of this office, the section concerned should immediately obtain the orders of the Senior Deputy Accountant General/Deputy Accountant General before giving any such information or allowing him to inspect the record.

(Authority:-Office Order No. B/6. dated the 10th September, 1954).

Para 2.58 Grant of certificates to strangers:- Gazetted Officers and non-gazetted Government servants should be careful in granting certificates to unknown persons or to act upon certificates produced by strangers whose antecedents are not known to them.

Para 2.59 Responsibility of Government servants for loss to Government: - The responsibility of Government servants for any loss sustained by Government is indicated in Rule 21 of Compilation to the General Financial Rules. Any such loss should, therefore, be immediately reported by the officers concerned to the Pr. Accountant General/Accountant General, through his immediate superior official.

(Authority :- C.A.G.'s letter No. 44-BRS/17-59, dated the 2nd April, 1959).

Para 2.60 Eradication of untouchability :- If any Government servant is guilty of the practice of untouchability in any form, he will be liable to prosecution and such conduct on his part will constitute as sufficient ground for taking disciplinary action against him and considering him unfit for the public service. Government expects its employees not only to observe strictly the law in force but also to set an example to others of complete elimination of the practice of untouchability in any form.

(Authority:- G.O.I., M.H.A., O.M. No. 70/17/61-Ests. (A), dated the 8th December, 1961 as clarified by No. F. 25/29/GG-Ests. (A), dated the 21st January, 1967, copy received with C.A.G's No. 141-NGE. III/81-66, dated the 1st February, 1967).

Para 2.61 Acceptance of fees for private work :- No member of the office establishment is at liberty to take up the audit of accounts or other similar private work, otherwise than under the rules framed by the Government of India under Rules 47 and 48 of the Fundamental Rules and subject to the following conditions :-

- (1) The member concerned must obtain the prior permission of the Pr. Accountant General/Accountant General to undertake the private work
- (2) The Work shall not be done during office hours or at any other time, when his service may be required, and no work shall be undertaken which is connected with his work as servant of Government.
- (3) He shall not in the audit reports other documents, relating to the work sign his name as in any way belonging to the service of Government.

- (4) The orders contained in this behalf in paragraphs 3.36 and 3.37 of the Comptroller and Auditor General's Manual of Standing Orders (Administration) Volume I should be carefully followed.

Para 2.62 Acceptance of part-time employment by Government servants after office hours:-

Instances have come to notice in which Government servants have been allowed to accept regular part-time employment in other Government, quasi-Government or private institutions. Such employment even though it is outside office hours, is contrary to the principle embodied in Rule 15 of the Central Civil Services (Conduct) Rules, 1964 prohibiting engagement in any trade or of undertaking of any employment by a Government servant other than his public duties. It may result in some deterioration in his efficiency because, if he does part-time work in addition to his full working hours in his office, he may not get sufficient time for rest and recreation and will, therefore, be unable to give undivided attention to his work even during office hours. Moreover, such part-time work by Government servants leads generally to depriving or employed people of work, which they would otherwise have got.

(2). Having regard to all these consideration, it has been decided that while the competent authority may permit a Government servant under S.R. II to undertake work of a casual or occasional character, a whole time Government servant should not ordinarily be allowed to accept any part-time employment, whether under Government or else while, even though such employment may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part-time employment, prior sanction of Government should be obtained. In this connection a reference is also invited to the ministry of Finance Office Memorandum No. F. 10 (94)-F. II (B)/58, dated the 13th September, 1958 on the subject.

(3). In so far as the personnel serving in the Indian Audit and Accounts Department are concerned, these orders have been issued after consultation with the Comptroller and Auditor General of India.

(Authority:- G.O.I., M.H.A., O.M. No. 25/42/58-Ests. (A), dated the 16th October, 1958)

Note:- No notice need be taken of any casual assistance that may be rendered by a Government servant outside office hours and without detriment to the discharge of his official duties in the running of his family business, without any pecuniary advantage to himself.

(Authority:- Extract from C.A.G's secret D.O. letter No. 2292 NGE III/74-66, dated the 31st October, 1966).

Para 2.62 A:- Acceptance of gifts by Government servants on the occasion of their transfer or retirement. – No Government servant should be given permission to accept gifts of more than trifling value at the time of his transfer. There is, however, no

objection to his accepting gifts at the time of his retirement from the members of the staff subject, however, to prior permission of Government, wherever such permission is necessary.

[**Authority:-** G.I., M.H.A., O.M. No. 25/22/62-Ests. (A), dated the 12th November, 1962.]

Para 2.62 B:- Acceptance of membership of Books Clubs run by Foreign Agencies. – A Government servant should obtain prior permission of the Government before he becomes a member of such a book club. If membership of the foreign book club entitled the Government servant to receive books, etc., by way of gifts, the question of acceptance of such gifts would be governed by Rule 13 of the CCS (Conduct) Rules, 1964.

[**Authority:-** G.I., C.S. (Dept of Per.), O.M. No. 25/16/73-Estt. (A), dated the 3rd July, 1973.]

Para 2.62 C:- Acceptance of awards/prize by Government servants from private firms and Rotary Clubs. – No official of this Department be permitted to accept any prize/award from a Rotary Club or a private firm, in appreciation of his performance. Any such offer of a prize or award if and when made, should be declined politely.

Para 2.62 D:- Association of Central Government servants with socio-religious bodies. – According to Rule 15 of the Central Civil Services (Conduct) Rules, 1964, no previous sanction of the Government is required for a Central Government servant to undertake honorary work of a social or charitable nature but he should discontinue taking part in such activities, if so directed by the Government. Prior permission is essential only if the Government servant seeks to hold an elective office. As regards participation in purely religious activities, the freedom to profess and practice any religion is guaranteed under the Constitution of India itself. Since, however, the Constitution of India is based on the principle of secular State, the Government servants, while they are free to profess and practice any religion in their private lives, should so conduct themselves in public as to leave no room for any impression to arise that they do not subscribe to the secular philosophy of the State.

2. Some of the organizations and movements claiming to aim at social and religious reforms may have some attributes of sectarian or communal nature. It will, therefore, be desirable on the part of the Government servants to be very cautious in associating themselves with any organization or movement the activities of which are liable to be construed as sectarian or communal in nature. It is not possible to give an exhaustive list of such activities or of the organizations and movements whose aims and objectives may be objectionable. The responsibility for the consequences of the decision to join any organization and participating in its activities will rest with who wishes to join any organization or association to satisfy himself that its activities and objectives are not of such a nature as are likely to attract action under any of the provisions of the Conduct Rules. In the circumstances, any plea of ignorance or misconception as to the Government's attitude regarding participation in the activities of such organizations would not be tenable.

3. The above position may be brought to the notice of all Government employees for information.

[**Authority:** G.I. Dept. of Per. & Trg., O.M. No. 11013/5/88-Estt. (A), dated the 11th July, 1988]

Para 2.62 E:- Appointment as Authorized Agent, National Savings. – In terms of sub-rule (i) of Rule 15 of the CCS (Conduct) Rules, 1964, no Government servant shall, except with the previous sanction of the Government, engage directly or indirectly in any trade or business or undertake any other employment.

A national question was raised whether appointment as Authorized Agent, National Savings, would also attract the provisions of the said sub-rule. The Department of Personnel have clarified that such an appointment stands on the same footings Insurance Agencies and Government servants should be advised not to take up an agency for selling various savings certificates, etc., introduced by Government.

[**Authority:** C.A.G.'s Letter No. 2521-NGE. III/1-70 (ii), dated the 6th December, 1970]

Para 2.62 F:- Permission to enroll with the Bar Association. – It is clarified that the Government servant can be permitted to enroll himself as an Advocate, but should not engage himself in the legal profession either independently or otherwise for so long as he continues in Government service.

[**Authority:** G.I. Dept. of Per. & A.R., U.O. No. D. 207/74-Estt. (A), dated the 15th January, 1974.]

Para 2.63 Allotment of overtime work:- Where, in special circumstances, it becomes necessary to perform overtime work the competent authority may authorise overtime work, after satisfying himself that the work is of an urgent nature that it cannot be postponed in public interest till the next working day and the competent authority, shall, as far as possible, specify before hand the time upto which a Government servant may be required to perform overtime work.

(**Authority :-** G.O.I., M.F., O.M. No. 15011/2/E-11 CB/76, dated the 11th August, 1976).

Note:- The Fourth Pay Central Commission in its report recommended that the present system of payment of overtime allowance in Government offices should be discontinued. Wherever overtime allowance expenditure is being incurred due to inadequacy of staff, it should be made up expeditiously. Government should provide the necessary staff consistent with the requirement of work. Although the Government of India have accepted the said recommendations yet further follow up instructions have not been issued so far. Pending issue of the instructions, the payment of overtime allowance is being allowed to the staff as

hitherto in terms of clarification/instructions issued by the Comptroller and Auditor General of India.

(Authority:-G.O.I., Min of Finance (D. E.) Notification No. F. 15 (1)/10/86, dated the 13th September, 1986 and C.A.G.'s office telex message No. 7841, dated the 6th November, 1986 to A. G. (Audit).

Para 2.64 Movement of Records :-

- (a) **Taking work home :-** -Taking of official papers home by Group 'C' and MTS employees is strictly forbidden, and no relaxation is permissible. Any breach of these instructions will be viewed very seriously. If any official records have to be taken out by the staff for official business, e.g. inspection duty, a permit for the same must be obtained from the security officer.

(Authority :-O.O. No. B/80, dated the 13th July, 1954, and O.O. No. B/194, dated the 20th December, 1956).

- (b) The office being accommodated in various buildings the official papers, records etc., have to be moved from one building to the other for the official purposes. To obviate any loss of the official records during transit from one building to the other, the following procedure should be followed :-
- (i) The MTS or the other official concerned taking the record, from one building to the other should have an authority from his Assistant Accounts Officer/ Supervisor or Branch Officer to the effect that the records detailed there in are being transmitted from one building to the other for official purposes. The Official carrying the papers from one building to another should see that he has got the authority.
- (ii) The Assistant Accounts Officer/Supervisor issuing the above authority should keep a note of the official paper (s) records, etc. in a register maintained for this purpose. He should watch that the files, records which are due to be received back, are actually received back in the sections.
- (iii) Gate-Keepers will allow the movement of the records from one building to the other only if the MTS or the official concerned has the requisite authority with him.

Para 2.65 Study for examination:-

There can be no objection to the pursuit of knowledge by Government servants in their leisure hours. But this must be subject to the condition that such pursuit does not in any way detract from their efficiency. Whenever found necessary, the administrative authorities may require that Government servants under their control should take prior permission before joining educational institutions or courses or studies for University Degrees, as the joining of educational institutions involves advance commitment about attendance at specific hours and absence from duty during periods of examination. Ordinarily, permission is to be granted, but, with a view to summarily dealing with cases, where it is noticed that the Government servant has been

neglecting his duties for the sake of his studies, a condition may be attached saying that the permission may be withdrawn at any moment without assigning reasons. This will, of course, be without prejudice to any other departmental action being taken, where mere withdrawal of the permission is not considered adequate.

- (2) Government servants belonging to the Scheduled Castes/Scheduled tribes may be allowed to make full advantage of the educational facilities subject to the policy stated above.

(Authority:- G.O.I., M.H.A., O.M. No. 130/54-Ests. (A), dated the 26th February, 1955 forwarded with C.A.G.'s ends.. .No. 1245-NGE II/15/55, dated the 23rd March, 1955).

Para 2.66: - Guidelines for official dealings with the MPs and MLAs. –

The basic principles to be borne in mind by the Government servants while interacting with the Members of Parliament and State Legislatures are that: -

- (i) The Government servants should show courtesy and consideration to Members of Parliament and State Legislatures; and
- (ii) That while they should consider carefully or listen patiently to what the Members of Parliament and of the State Legislatures may have to say, they should always act according to their own best judgment.
- (iii) Any deviation from an appointment made with a Member must be promptly explained to him to avoid any possible inconvenience. Fresh appointment should be fixed in consultation with him.
- (iv) An officer should be meticulously correct and courteous and rise to receive and see off a Member visiting him.
- (v) Members of Parliament/State Legislatures of the area to be invariably invited to public function organized by a Government office. Proper and comfortable seating arrangements at public functions to be made for Members who appear above officers of the rank of Secretaries to Government of India Warrant of Precedence.
- (vi) Letters from Members of Parliament and Members of State Legislatures must be promptly acknowledged, and a reply sent at an appropriate level expeditiously. Relevant provisions of the Manual of Office Procedure should be observed in this regard.
- (vii) Information or statistics relating to matter of local importance must be furnished to MPs and MLAs when asked for. If request is to be refused, instructions from higher authority should be taken.
- (viii) A Government servant should not approach MPs and MLAs for sponsoring his individual case; and

- (ix) References from Committees of Parliament must be attended to promptly. A senior officer at the level of Joint Secretary or equivalent should be charged with the responsibility for ensuring this.
- (x) The officers should not ignore telephonic messages left for them by the Members of Parliament/State Legislatures in their absence and should try to contact at the earliest the concerned Member of Parliament/State Legislature.

[**Authority:-** G.I., Dept. of Per & Trg., O.M. No. 11013/2/2000-Estt. (A), dated the 23rd May, 2000 and G.I., Dept. of Per & Trg., O.M. No. 11013/6/2005-Estt. (A), dated the 16th June, 2006.]

Para 2.66A:- Prompt response to letters received from the Member of Parliament –

- 1) Each communication received from the Member of Parliament, a member of the public, a recognized association or a public body will be acknowledged within 15 days, followed by a reply within the next 15 days of acknowledgement sent.
- 2) Where (i) delay is anticipated in sending a final reply, or (ii) information has to be obtained from another Ministry or another office, an interim reply will be sent within a month (from the date of receipt) indicating the possible date by which a final reply can be given.

[**Authority:-** G.I., Dept. of Per & Trg., O.M. No. 11013/6/2005-Estt. (A), dated the 17th/21st August, 2007.]

Para 2.67:- Combating Sexual harassment of working women

The Department of Personnel and Training's O.M. No. 11013/10/97-Estt. (A) dated 13.02.1998 issued under Hqrs' letter No. 137 Audit (Rules)/8-98/III-98 (44) dated 25.05.1998 on the above subject where in general guidelines and norms had been laid down prohibiting sexual harassment of women by Government servants in compliance of judgment of the Hon'ble Supreme Court of India in the case of Vishaka and others vs. State of Rajasthan & others (JT 1997 (7) SC 384). Provisions regarding prohibiting sexual harassment of women are contained in Rule 3-C of CCS (Conduct) Rules, 1964 and Government of India's Instruction No. 25 under it. Formation and functioning of the Complaints Committee should be regulated as envisaged in Hqrs. Circular No. NGE/12/2000 issued under Hqrs' letter No. 15-NGE/Disc./34-49 dated 24.01.2000.

2. As per instructions contained in the Department of Personnel and Training's O.M. No. 11013/11/2001-Estt. (A) dated 12.12.2002 the findings of the Complaints Committee regarding sexual harassment of the complaint/victim will be binding on the disciplinary authority to initiate disciplinary proceedings against the Government servant(s) concerned under the provision of CCS(CCA) Rules, 1965. The report of the Complaints Committee should be treated as a preliminary report against the accused

Government servant. It should be ensured that the necessary follow-up action is taken on the report of the accused Government servants.

3. Salient points regarding prohibiting sexual harassment of working women

i. In accordance with Rule 3-C of CCS (Conduct) Rules, 1964, no Government servant shall indulge in any act of sexual harassment of any woman at her work place. Every Government servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

ii. **Definition:** - For this purpose, sexual harassment includes such unwelcome sexually determined behaviour (whether directly or by implication) as;

- (a) Physical contact and advances,
- (b) a Demand or request for sexual favours;
- (c) Sexually coloured remarks,
- (d) showing pronograph,
- (e) any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

Where any of these acts is committed in circumstances Where-under the victim of such conduct has a reasonable apprehension that in relation to the victim's employment or work whether she is drawing salary or honorarium or voluntry, whether in government public or private enterprises, such conduct can be humiliating and may constitute a health and safety problem. It is discriminatory for instances when the women has reasonable grounds to believe that her objection would disadvantage her in connection with her employment or work including recruiting or promotion or when it creates a hostile work environment. Adverse consequences might be visited if the victim does not consent raises any objection thereto.

iii. **Preventive steps:-** All employers or persons in charge of work places whether in public or private sector should take appropriate steps to prevent sexual harassment. without prejudice to the generality of this obligation they should take the following steps:

- a). Express prohibition of sexual harassment defined above at the work places should be notified published and circulated in appropriate ways.
- b) Appropriate work conditions should be provided in respect of work, leisure, health and hygiene to further ensure that there is no hostile environment towards, women at work places and no employee should have reasonable grounds to believe that she is disadvantaged in connection with employment.

iv. Criminal Proceedings:- Where such conduct amounts to a specific offence under the Indian Penal Code or under any other law, the employer shall initiate appropriate action in accordance with law by making a complaint with the appropriate authority.

In particular, it should ensure that victims, or witnesses are not victimized or discriminated against while dealing with complaints of sexual harassment. The victims of sexual harassment should have the option to seek transfer of the perpetrator or their own transfer.

v. Disciplinary Action:- Where such conduct amounts to misconduct in employment as defined by the relevant service rules, appropriate disciplinary action should be initiated by the employer in accordance with those rules.

vi. Complaint Mechanism:- Whether or not such conduct constitutes an offence under law or a breach of the service rules, an appropriate complaint mechanism should be created in the employer's organization for redress of the complaint made by the victim. Such complaint mechanism should ensure time-bound treatment of complaints. Whenever such machinery for redressal of grievance already exists, they may be made more effective and in particular women officers should preferably handle such complaints.

vii. Complaints Committee:- The Committee for redressal of complaint of sexual harassment should be headed by an officer sufficiently higher in rank than the perpetrator. Formation and functioning of the Complaints Committee should be regulated as envisaged in Hqs. Circular No. NGE/12/2000 issued under Hqs. Letter No. 15-NGE/Disc./34-49 dated 24/01/2000 presenting followings steps to strengthen the complaint mechanism.

- (a) The committee should be headed by a lady officer not below the level of DAG. In case a DAG level lady officer is not available in the office, the DAG/Sr. DAG of a sister office at the same station or nearly station may be made head of the committee.
- (b) The number of the lady members in the committee should not be less than 50%;
- (c) An appropriate NGO may be associated with the committee.
- (d) The committee must be directed to receive all the complaints irrespective of the status of the officer against whom the complaint is made;
- (e) In case the complaint is against an IA&AS officer, the matter must be referred to Headquarters and further action should be taken in consultation with Headquarters;
- (f) The chairperson of the committee may write about the complaint directly to Headquarters, if circumstances so warrant, without the mandatory approval of the Pr. AG/AG/PDA and
- (g) On receipt of a particular complaint, if circumstances so warrant, P.A.G./A.G./P.D.A. may constitute an adhoc committee particularly in

situation where one/more committee member/members are junior to the officer against whom the complaint is made or of the complaint relates to the branch office.

viii. Worker's Initiative:- Employees should be allowed to raise issues of sexual harassment at worker's meeting and in other appropriate forum and it should be affirmatively discussed in Employer-Employee Meetings.

ix. Awareness:- Awareness of the rights of female employees in this regard should be created in particular by prominently notifying the guidelines (and appropriate legislation when enacted on the subject) in a suitable manner.

x. Third Party Harassment:- Where sexual harassment occurs as a result of an act or omission by any third party or outsider, the employer and person in-charge will take all steps necessary and reasonable to assist the affected person in terms of support and preventive action.

4. It is also observed that often employers, administration and employees believe that harassment is not a problem in their particular workplace. They may specifically believe this if there are no complaints. However, a complaint free workplace is not a guarantee of problem free workplace. Following guidelines are issued to ensure support and commitment of the employee and administrator to a harassment-free work place:-

(i) Role and Responsibilities of Employee:-

- (a) Employees have responsibility to
- Oppose harassment
 - Co-operate with the administration in action taken to promote a good and harmonious working environment
 - Avoid behavior which could be considered harassment
 - Participate in any training designed to prevent and deal with sectarian harassment in the work place
 - Participate as required in any investigation of complaints or allegations of harassment
 - Assist colleagues who are being subjected to harassment by being supportive and making it clear that the behavior is not acceptable. Such support can take many forms e.g. a word from a non-involved colleague may be enough to stop the harassing behavior or to consider reporting the matter with the colleague's consent.
 - Employees have the right not to be harassed and should not feel or be made to feel guilty or embarrassed about exercising these rights.

(ii) Formal Complaint Procedure:-

- (a) Employees need to know

- How to file a formal complaint and that the formal process includes filing the complaint, investigating, reporting the findings, decision making providing remedies for the victim and corrective action taken for the harasser. This process should include an appeal process.
- (b) Employees should also know exactly what the consequences of harassment are before they find themselves involved in a complaint.
- (c) Employees may be afraid to speak up
- They and their work may be suffering in all kinds of ways without employers, administration and colleagues being aware of it.
 - People who are being harassed may fear embarrassment, retaliation, job loss or loss of acceptance by the colleagues, if they complain.
 - They may also fear not being believed, especially when difference in the level of authority, age, sex, race religion and the line exist.
 - It is not the intention of the perpetrator but the deed itself and the impact on the recipient which determine what constitutes harassment and whether the behavior would be regarded as harassment by any reasonable person.

(iii) Role and Responsibilities of the Administration: - The administration should participate as required in any investigation of complaint or allegation of harassment. The administration may take action to oppose harassment and ensure that:

- The subordinate staff do not harass other members of staff
- Behavior of staff are all time beyond question
- Politically incorrect material is not displayed or circulated
- Communication of allegation informally is also taken cognizance of
- Appropriate action is taken to implement any recommendation as result of any allegations irrespective of level of harasser
- There is no recurrence of the harassment or any victimization of those involved
- Staff are advised about the availability of confidential counseling which will be provided by a nominated officer, independent of the situation

[Authority:- O/o the CAG of India, New Delhi circular No. 5-NGE/2006. AND No. 86-NGE(Disc)/10-2005/KW dt. 08/02/2006].

Para 2.67A:- Composition of Committee for redressal of the complaints regarding sexual harassment of working women in the offices:-

- (i) The committee should be headed by a lady officer not below the level of DAG.

(ii) The lady members in the committee should not be less than 50%.

(iii) An appropriate N.G.O. may be associated with the committee.

[**Authority:-**O/o the CAG of India, New Delhi circular No. 5-NGE/2006. and No. 86-NGE(Disc)/10-2005/KW dt. 08/02/2006 and Circular No. 52-NGE/2005 and No. 483-NGE(App)/62-2005 dt. 05/08/2005].

Para 2.67B:- Gender Perspective Plan 2007-2012.

The main objective of this Gender Perspective Plan is to make the working places in the Indian Audit and Accounts Department more satisfactory for the working women. To evolve a policy on concern areas of working women the Gender Perspective Plan 2007-2012 of the Indian Audit & Account Department as approved by the Comptroller and Auditor General is as under:-

Sexual policy on Sexual Harassment

Action Point	Nodal Officers	Time frame
(a) Each office in the Indian Audit & Account Department should be a zero tolerance zone.	Head of Department/Office	At the end of the Gender Perspective Plan period.
(b) To ensure quick disposal of complaints, time limit can be fixed for initiating action, completing enquiry and issue of final orders.	Head of Department and Head of Office	One month for deciding if the complaint is a case of sexual harassment and if so initiating action. It may also be prescribed that the enquiry should be completed as per Rules. Besides, HOD needs to monitor the progress of the disposal.
(c) Posters and slogans prepared by ICISA can be put up at important places in the office, similar to the ones on vigilance awareness. Strengthening IEC, conducting behavioral change campaigns. The week around the International Women's Day can be encouraged to be observed as gender awareness week. The recreation clubs and women's welfare organizations can be encouraged to stage plays, organize seminars, talk shows etc. on the subject.	HOD Welfare Officer	Can be organized immediately. In March every year.
(d) A group which is able to monitor implementation of the gender policy for keeping tabs on implementation of	Working Group on Gender Related Issues at	Each quarterly meeting.

Gender Perspective Plan IA&AD.	Headquarters.	

[**Authority:-** CAG of India circular No. 03-NGE/2007 No. 108-NGE(Disc)/10-2005
KW dated 12-02-2007]

ANNEXURE-I

(Referred to in para 2.21)

Statement of Immovable property for the year 20.. (As on 1st January, 20.. self/family/Dependent

1. Name of Officer (in full)
and service to which the officer belongs
2. Present Post held _____ 3. Present
Pay _____

Name of district, sub division, Taluka & Village in which property is situated.	Name and details of property Housing and other Buildings.	Land	*Present value	if not in own name, state in whose name held and his/her relationship to the Government servant	How acquired, whether by purchase, lease, @ mortgage, inheritance, gift or otherwise with date of acquisition and same with details of persons from whom acquired.	Annual Income from the property	Remarks
1	2	3	4	5	6	7	8

Dated the _____.

Signature

Inapplicable clause to be struck out.

NOTE:- As per CAG's letter No. 1992/GE-1/14-2011/IPR dated 20.04.2011. Usage of phrases such as "Same as previous year" or "no change" are avoided and full particulars of the immovable property inherited/owned acquired or held are furnished in terms of Rule 18 of CCS(conduct) rules, 1964.

*In case where it is not possible to assess the value accurately the approximate value in relation to present conditions may be indicated.

@ Includes short terms lease also.

Note :-The declaration form is required to be filled and submitted by every member of Group A, B and C, under rule 18 (3) of the Central Civil Service (Conduct) Rules, 1964 on first appointment to the service and there after the interval of every twelve months, giving particulars of all immovable property owned acquired or inherited by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family.

ANNEXURE-II
(Referred to in para 2.21)

Form for giving prior intimation or seeking previous sanction under Rule 18(2) in respect of immovable property (other than for building of or additions and alterations to a house) :-

(Authority :- G.O.I., Dept. of Per. & Trg., O.M. No. 11013/11/85-Ests.(A), dated the 23rd June, 1986).Substituted by G.O.I. D. P & T No. 11013/4/93 Estt. (A) dated 16th .August, 1996.

1. Name and Designation. _____.
2. Scale of pay and present pay _____.
3. Purpose of application-sanction for transaction/prior intimation of transaction_____ .
4. Whether property is being acquired or disposed of _____
5. Probable date of acquisition/disposal of property_____
6. Mode of acquisition/disposal_____
7.
 - (a) Full details about location, viz., Municipal No, Street/ Village/ Taluk/ District and State in which situated _____.
 - (b). Description of the property, in the case of cultivable land, dry or irrigated land._____
 - (c) Whether freehold or leasehold._____
 - (d) Whether the applicant's interest in the property is in full or part (In case of partial interest, the extent of such interest must be indicated). ---- -----

 - (e) In case the transaction is not exclusively in the name of the Government servant, particulars of ownership and share of each member.
8. Sale/Purchase price of the property (Market value in the case of gifts) -----
9. In cases of acquisition, source or sources from which financed/proposed to be financed
 - (a) Personal savings _____.
 - (b) Other Sources giving details _____.

10. In the case of disposal of property, was requisite sanction/intimation obtained/given for its acquisition (A copy of the sanction/acknowledgement should be attached).
- 11 (a) Name and address of the party with whom transaction is proposed to be made. _____
- (b) Is the party related to the applicant?
If so, state the relationship _____
- (c) Did the applicant have any dealings with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future ? _____.
- (d) How was the transaction arranged? (Whether through any statutory body or a private agency through advertisement or through friends and relatives. Full particulars to be given). _____
- 12 In case of acquisition by gifts, whether sanction is also required under Rule 13 of the C.C.S (Conduct) Rules, 1964. _____
13. Any other relevant fact which the applicant may like to mention _____

DECLARATION

I, _____. hereby declare that the particulars given above are true. I request that I may be given permission to acquire/dispose of property as described above from/to the party whose name is mentioned in Item 11 above.

OR

I, _____. hereby intimate the acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:-

Signature:

Date:

Designation:

Note 1:-In the above form, different portions may be used according to requirement.

Note 2:- Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

ANNEXURE-III
(Referred to in para 2.21)

Form for giving intimation or seeking previous sanction under Rule 18(3) for transaction in respect of movable property :-

(Authority :- G.O.I., Dept. of Per. & Trg., O.M. No. 11013/11/85-Ests.(A), dated the 23rd June, 1986. Substituted by G.O.I. D. P & T No. 11013/4/93 Estt. (A) dated 16th August, 1996.

1. Name of the Government Servant _____.
2. Scale of pay and present pay _____.
3. Purpose of application-sanction for transaction/prior intimation of transaction _____.
4. Whether property is being acquired or disposed of _____.
5. (a) Probable date of acquisition/disposal of property _____
(b) If the property is already acquired/disposed of actual date of transaction _____.
6. (a) Discription of the property (e.g Car/Scooter/Motor Cycle/Refrigerator/ Radio/ Radiogram/Jewellery/Loans/Insurance Policies, etc. _____.
(b) Make, Model (and Registration No. in case of vehicles), where necessary _____.
7. Mode of acquisition/disposal (purchase/sale, gift, mortgage, lease or otherwise) _____.
8. Sale/Purchase price of the property (Market value in the case of gifts) _____.
9. In cases of acquisition, source or sources from which financed/proposed to be financed . _____.
(a) Personal savings _____.
(b) other Sources giving details _____.
- 10 In the case of disposal of property, was requisite sanction/intimation obtained/ given for its acquisition (A copy of the sanction/acknowledgement should be attached). _____.

- 11 (a) Name and address of the party with whom transaction is proposed to be made/has been made _____
- (b) Is the party related to the applicant? If so, state the relationship _____.
- (c) Did the applicant have any dealings with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future ? _____.
- (d) Nature of the official dealings with the party. _____.
- (e) How was the transaction arranged? (Whether through any statutory body or a private agency through advertisement or through friends and relatives. Full particulars to be given)._____.
12. In case of acquisition by gifts, whether sanction is also required under Rule 13 of the C.C.S (Conduct) Rules, 1964._____
13. Any other relevant fact which the applicant may like to mention_____

DECLARATION

I, _____. hereby declare that the particulars given above are true. I request that I may be given permission to acquire/dispose of property as described above from/to the party whose name is mentioned in Item 11 above.

OR

I, _____. hereby intimate the acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:-

Signature:

Date:

Designation:

Note 1:- In the above form, different portions maybe used according to requirement.

Note 2:- Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

ANNEXURE IV

(Referred to in para 2.21)

Form of report/application for permission to the prescribed authority for the building of or addition to a house.

From

Dated. _____.

To

Sir,

*This is to report to you that I propose to build house/to make an addition to my house.

*This is to request that permission may be granted to me for the building of a house/the addition to the house.

The estimated cost of the land and material for the construction/extension is given below:-

Land ---

(1) Location-----

Survey number_____

Village _____

District_____

State_____

(2) Area_____

(3) Cost_____

Building Material etc.		Rate	Quantity	Cost (₹)
Sr.No.				
1.	Bricks			
2.	Cement			
3.	Iron and Steel			
4.	Timber			
5.	Sanitary Fitting			
6.	Electrical Fitting			
7.	Any other Special Fittings			
8.	Labour Charges			
9.	Other Charges, if any			

Total cost of Land and building _____.

*2. The construction will be supervised by myself./The construction will be done by
_____.

*I do not have any official dealing with the contractor nor did I have any official dealings with him in the past.

*I have/had official dealings with the contractor and the nature of my dealing with him is/was as under:-

The cost of the proposed construction will be as under:-

	Amount (Rs).
(i) Own savings	_____
(ii) Loans/Advances with full details	_____
(iii) Other sources with details	_____

Yours Faithfully,

_____.

*Strike out the portions not applicable.

#Enter the name and place of business of the contractor.

ANNEXURE V

(Referred to in Para 2.21)

Form of report to the prescribed authority after completion of the building/extension of a house.

From

Date. _____.

To

Sir,

*In my Letter No. _____ dated _____, I had reported that I proposed to build a house.

*Permission was granted to me in Order No. _____ dated. _____, for the building of a house.

The house has since been completed and I enclose a Valuation Report, duly certified by # _____.

2. The cost of construction indicated in the enclosed Valuation Report was financed as under:-

	Amount Rs
(i) Own savings	_____
(ii) Loans/Advances with details	_____

Yours Faithfully,

VALUATION REPORT

I/We hereby certify that I/We have valued House _____.
Constructed by Shri /Shrimati -----and
I/We give below the value at which I/We estimated the cost of the house under the
following headings:-

Sr. No.	Headings	Cost `
1.	Bricks	
2.	Cement	
3.	Iron and Steel	
4.	Timber	
5.	Sanitary Fitting	
6.	Electrical fitting	
7.	All other Special Fittings	
8.	Labour Charges	
9	All other Charges	

Total cost of the building

Date_____

(Signature and
Designation
of the valuation authority)

Note :-Variations, if any, between the figures given above and figures given in Form 2
may be explained suitably.

*Strike out the portions not applicable.

#A firm of Civil Engineer or Civil Engineer of repute.

ANNEXURE VI
(Referred to in para 2.33)

Standard form of order for holding departmental enquiry on appeal being decided in
favour of the Government Servant

ORDER

WHEREAS Shri (here enter name and designation of the Government servant) was dismissed/removed/compulsorily retired from service with effect from (here enter the date of dismissal/removal or compulsory retirement) on the ground of conduct which led to his conviction on a criminal charge:

OR

WHEREAS the penalty of (name of the penalty imposed) was imposed on Shri (here enter the name and designation of the Government servant) on the ground of conduct which led to his conviction on a criminal charge:

AND WHEREAS the said conviction has been set aside by a competent Court of Law and the said Shri (here enter the name and designation of the Government servant) has been acquitted of the said charge;

AND WHEREAS in consequence of such acquittal the President/undersigned has decided that the said order of dismissal/removal/compulsory retirement/imposing the penalty of (here enter the name of the penalty) should be set aside:

AND WHEREAS the President/undersigned on a consideration of the circumstances of the case has also decided that a further inquiry should be held under the provisions of C.C.S.(C.C.A.) Rules, 1965, against the said Shri (here enter the name and designation of the Government servant) on the allegations which led to his dismissal/removal/compulsory retirement from service/the imposing of the penalty of (here enter the name of penalty imposed).

NOW THEREFORE, the President/undersigned hereby :-

- (i) set aside the said order of dismissal/removal/compulsory retirement from service/imposing the penalty of (here enter the name of the penalty imposed);
- (ii) direct that a further enquiry should be held under the provisions of the C.C.S.(C.C.A.) Rules, 1965, against Shri (here enter the name of the Government servant) on the allegations which led to his dismissal/removal/compulsory retirement from service/the imposing of the penalty of (here enter the name of the penalty imposed);
- (iii) directs that the said Shri _____.(here enter the name of the Government servant) shall, under sub-rule (4) of Rule 10 of C.C.S.(C.C.A.) Rules, 1965, be deemed to have been placed under suspension with effect from (here enter the date of the dismissal or removal of compulsory retirement form service), and shall continue to remain under suspension until further orders.

Station :

Date:

Authority

Disciplinary

ANNEXURE VII

(Referred to in Para. 2.33)

Standard form of order for setting aside order of punishment on appeal being
decided in favour of the Government servant

No.

Government of India

Ministry of.....

Dated.....

ORDER

WHEREAS Shri (*here enter name and designation of the Government servant*) was dismissed/removed/compulsorily retired from service with effect from (*here enter the date of dismissal/compulsory retirement*) on the ground of conduct which led to his conviction on a criminal charge;

OR

WHEREAS the penalty of (*here enter the name of the penalty*) was imposed on Shri (*here enter the name and designation of the Government servant*) on the ground of conduct which led to his conviction on a criminal charge;

AND WHEREAS the said conviction has been set aside by a competent court of law and the said Shri (*here enter the name and designation of the Government servant*) has been acquitted of the said charge;

NOW, THEREFORE, the President/undersigned hereby sets aside the order of dismissal/removal/compulsory retirement from service/imposing the penalty of (*name of the penalty imposed*).

Station

Date:

Disciplinary Authority

ANNEXURE-VIII**(Referred to in para 2.50)****Authority competent to impose Penalties under Rule 12 of the C.C.S. (C.C.A.)****Rules, 1965 read with schedule E of M.S.O. (A) Vol. II.**

Description of post		Appointing Authority	Authority Competent to Impose Penalties	Nature of Penalties	Appellate Authority
Sr. No	1	2	3	4	5
1	All field offices (including training Institution) subordinate to the Comptroller and Auditor General of India other than Commercial Audit Office and Commercial Audit Wing in Civil Audit Offices All Group B posts.	Head of Department in the rank of Principal Accountant General/ Accountant General	Heads of Department in the rank of Principal Accountant General/ Accountant General	All	Deputy Comptroller and Auditor General of India/Additional Deputy Comptroller and Auditor General
2.	All field offices (including Training Institutions) subordinate to the Comptroller and Auditor General of India, other than Commercial Audit Wing in Civil Audit Offices. All Group 'C' posts	Senior Deputy Accountants General/ Deputy Accountants General/ Officer of equivalent rank	Senior Deputy Accountants General/ Deputy Accountants General/ Officer of equivalent rank.	All	Head of Department in the rank of Principal Accountant General/ Accountant General.
3.	All field offices (including training Institutions, Commercial Audit Offices and Commercial Audit Wing in Civil Audit Offices) subordinate to the Comptroller and Auditor General of India All Group 'D' (Now MTS) posts	Assistant Accountants General/ Accounts Officers/Audit Officers/ Officers of equivalent rank	Assistant Accountants General/ Accounts Officers/Audit Officers/ Officers of equivalent rank	All	Senior Deputy Accountants General/ Deputy Accountants General/ Officer of equivalent rank.

Note:- While exercising disciplinary powers as per above schedule the provisions contained in clause (a) of Sub-Rule (4) of Rule 12 of C.C.S.(C.C.A.) Rules, may be kept in view.

(Authority :- Government of India, M.O.F. Notification S.O, 2015, dated the 13th September, 1988 published in Part II, Section 3, sub-Section II of the gazette of India dated the 24th September, 1990, and C.A.G.'s letter No. 901-N. 2/137-88, dated, the 6th October, 1988 circulated *vide* No. 86/NGE/88, dated the 6th October, 1988).

Note:- Consequent on the issue of the above orders the Deputy Accountant General is competent to impose major penalty on a person appointed by the Senior Deputy Accountant General. Likewise the Pr. Accountant General/Accountant General is competent to impose major penalty on a person who was appointed by the Principal Accountant General.

(Authority:- C.A.G.s Confl. circular letter No. 230-N.2/32-89 dated the 23rd February, 1989, circulated –*vide* No. NGE/3/89)

CHAPTER-3

Miscellaneous orders Related to Group 'A' Officers and Senior Sr. Accounts Officers/ Sr. Accounts Officers

Para 3.1 Work relating to Gazetted Officers of this office:-

All work of administrative nature in connection with Group 'A' and 'B' Officers attached to this office is done by Administration I Section of this office. Personal files of officers Group A and Senior Sr. Accounts Officer/Sr. Accounts Officer are also maintained in Administration I section. However, the work relating to maintenance of service books, leave accounts, grant of increments, pay fixation, permission of a property movable and immovable of all Gazetted Officers are being done in Administration –III Section.

Para 3.2 System of payments to Group 'A' Officers of Indian audit and Accounts Department:-

It has been decided that commencing with the salary for June, 1983 payable in the same month, the pay and allowances of Group 'A' officers will be drawn by the Heads of Offices in the same manner as for staff and Group 'B' officers from the concerned Pay and Accounts Office (Audit). In offices where the Drawing and Disbursing Officers not located at the station of Pay and Accounts Offices, have been given cheque drawing powers, the funds required for payment to Group 'A' Officers in those offices will also be drawn by cheques.

2. From 1st June, 1983 determination of pay and allowances of Group 'A' officers posted at stations other than Delhi will be done by the Heads of Offices in the same manner as for Group 'B' Officers. In the case of pay and allowances of the Head of Office himself, the determination will be done by the next higher authority or by Head of the Department as the case may be.

3. The function of Pay and Accounts Offices (Audit) are prescribed in para 1.11 of the scheme of departmentalization of accounts in the Indian Audit and Accounts Department. These functions also now extend to payments to be made to Group 'A' Officers posted at stations other than Delhi. They will be responsible for making payment of claims of Group 'A' Officers. They will maintain G.P.F. accounts and also the Broadsheet of advances such as House Building Advances/Car Advances, etc. with reference to outstanding balances communicated by D.A.C.R. in respect of individual officers and subsequent transactions. On transfer of an officer from one office to another (when the payments are to be made by another Pay and Accounts Office Audit the last Pay and Accounts Office Audit will complete the General Provident Fund accounts and the accounts of advances drawn by the offices and transfer the outstanding balances to the new Pay and Accounts Office Audit on proforma basis in terms of para 13.4 of Civil Accounts Manual. In case of officers transferred to Delhi, such balances will be communicated to IRLA/DACR.

4. The Pay and Accounts offices from whose payment control, the Group 'A' Officer is transferred on deputation/foreign service shall be responsible for watching the recovery of foreign service contributions, in the same manner as for staff and Group 'B' officers of the Indian Audit and Accounts Department.

5. The pension papers of retiring Group 'A' Officers working in the department at places other than Delhi shall be prepared by the Head of The Office and sent to the Concerned pay and Accounts Office Audit for verification and issuing P.P.O./ Gratuity Payment Order in the same way as is being done in the case of non-gazetted and Group 'B' Officers of Indian Audit and Accounts Department. The existing arrangements for Group 'A' Officers posted in Delhi and on deputation/ foreign service as on 31st may, 1983 would continue.

Note:- It has been decided that the respective Pr. Accountant General/Accountant General may prepare a statement every six months i.e. on the 1st January, and 1st July each year in respect of all Indian Audit and Accounts Service Officers due to retire in the next 24 to 30 months and furnish the statement as contemplated in Rule 56 of C.C.S. (Pension) Rules, 1972 to the Pay and Sr. Accounts Officer concerned under intimation to the Headquarters Office. The Headquarters office will, however continue to furnish similar information to Director of Audit Central Revenue in respect of group 'A' officers who are stationed at Delhi or are on deputation/Foreign service etc.

(Authority:- C.A.G.'s letter No. 5365-GE I/215-73, dated the 22nd August, 1984).

6. As Group 'A' Officers are transferable throughout India, they will be supplied with a pay book (in lieu of statement of account which is being supplied under the IRLA system) which will be completed by Drawing and Disbursing Officer every month and returned to the Officer.

(Authority:- C.A.G.'s circular letter No. 363-TAI/197-82, dated 23rd March, 1983, Circulated *vide* No. 7-TAI/83).

Para 3.3 Maintenance of General Provident Fund Accounts/Finalisation of pension, etc Group 'A' Officers of Indian Audit and Accounts Department on foreign service/deputation:-

It has been decided that the procedure set out below may be followed with immediate effect :-

- (i) General Provident Fund Accounts of such Group 'A' Officers (Indian Audit and Accounts Service) may be maintained by Pay and Accounts Office (Audit) of the Station/circle where the officers are posted during foreign service/deputation.
- (ii) The Service record of the officers proceeding on foreign service/ deputation may also be transferred by the Heads of the offices from whose control the officers proceed on foreign service/deputation to Pr. Accountant General/Accountant General /Director of Audit with whom the Pay and Accounts Office (Audit) mentioned at (i) above is attached.

- (iii) Final payment of General Provident Fund balances and payment of pension and Central Government Insurance Scheme contributions shall also be decided by the pay and Accounts Office (Audit) mentioned at (i) above, if the officer retires while on foreign service/deputation.
- (iv) The relevant documents may be transferred by the last Pay and Accounts Office (Audit) to the Pay and Accounts Office (Audit) mentioned at (i) above who is required to maintain the General Provident Fund Accounts and watch other recoveries like leave salary and pension contribution, Central Government Insurance Scheme contributions etc. during the period the officers are on foreign service/deputations.

A list of Pay and Accounts Offices along with their jurisdiction is given in Annexure XI to this chapter.

(Authority: - C.A.G.'s letter No 1632-Accounts-II/249-85-Pt. II, dated the 29th August, 1985, circulated,- *vide* No. 52-AC. II/1985)

Para 3.4 Responsibilities of Principal Accountants General/Accountant General

In certain matter concerning different Civil Offices of the Indian Audit & Accounts Department functioning in the State, the Principal Accountant General/Accountant General will function as a Regional Head. The areas of responsibility are:

- (i) Management of available office accommodation, within the overall distribution of office space approved by the Office of the Comptroller and Auditor General for each office.
- (ii) Proposals for construction/hiring of office accommodation in addition to or in lieu of existing accommodation.
- (iii) Management of residential accommodation including allotment of residence to staff of different offices eligible for accommodation out of a pool under the control of the Indian Audit and Accounts Department.
- (iv) Proposals for construction/acquisition of residential accommodation and provision of amenities in existing residential colonies of the Indian Audit & Accounts Department.
- (v) Deputation of staff of State Governments or other organizations where existing orders do not require clearance from the Office of the Comptroller and Auditor General of India.
- (vi) A general alertness and attention to the welfare aspect of the staff working in various offices.

- (vii) Attention to new items appearing in local papers, magazines, etc. which are likely to create misgivings and which may need clarification, may require to be brought to the notice of Headquarters.
2. The main function of the Principal Accountant General/Accountant General will be co-ordination While he will not exercise formal powers binding on the other Accountants General, nevertheless it will be appropriate for him to elicit information, seek clarifications and render advice and where necessary enter into correspondence with the Comptroller and Auditor General, even though the matter is the primary responsibility of a different Pr. Accountant General/Accountant General These areas are:
- (i) Improving efficiency;
 - (ii) Reducing areas;
 - (iii) Maintenance of discipline;
 - (iv) Progress of Audit Reports and discussions in the P.A.C. and C.P.U.

The office of the Comptroller and Auditor General of India will expect the Principal Accountants General to high light specific and peculiar needs and problems of all offices in his communications, so as to substantiate or clarify issues which may be separately raised by different Pr. Accountants General/ Accountants General.

3. The present practice of Pr. Accountants General discussing matters and negotiating with staff Association on matters concerning their respective offices will continue. They will however be required to keep the Principal Accountants General informed on issues raised by Associations that may affect other offices so that a common approach be adopted.
4. Where the Associations raised issues that have a direct or secondary implication on more than one office, the Principal Accountant General/Accountant General will be required to initiate or respond to requests for discussions on such matters in consultation with other Accountants General. He will be expected to keep the Director (Staff) in the Office of the Comptroller and Auditor General of India and the Deputy Comptroller and Auditor closely posted of developments in these areas.
5. Interaction with the State Government is perhaps the most vital area of activity of Civil Offices of the Indian Audit and Accounts Department. In their specific areas of activity Accountants General will continue to carry on such interaction independently. However, where such interaction is likely to involve the functions of other Civil Offices the Principal Accountants General will have to be kept informed. Acting on such information it will be his duty to ensure proper co-ordination amongst different Accountants General and where necessary, seek clarification of guidance from the Office of the Comptroller and Auditor General so as to ensure consistency of views.
6. Where it is necessary to enter into correspondence/discussions with State Governments on matters of policy involving the fundamental concepts/practices

of accounting or audit, the Principal Accountant General/Accountant General will function as the spokesman for the Indian Audit and Accounts Department.

7. The Principal Accountant General/Accountant General will take periodical meetings with all Heads of Offices in a particular State as to understand the problems and evolve a common approach and inform the Headquarters as well regarding important issues or problems.

(**Authority:** - C.A.G.'s O.M. No. 39-A Ar. G.(P)/84-Pt. II dated the 14th August, 1985).

Para 3.5 Preparation and maintenance of Annul Performance Assessment Reports (APAR)

1. The existing provisions in regard to preparation and maintenance of Annual Confidential Reports *inter alia* provide that only adverse remarks should be communicated to the officer reported upon for representation, if any. The Supreme Court has held in their judgment, dated 12-05-2008 in the case of *Dev Dutt v. Union of India* (Civil Appeal No. 7631 of 2002) that the object of writing the confidential report and making entries is to give an opportunity to the public servant to improve the performance. The 2nd Administrative Reforms Commission in their 10th Report has also recommended that the performance appraisal system for all services be made more consultative and transparent on the lines of the PAR of the All India Services.

2. Keeping in view the above position, the matter regarding communication of entries in the ACRs in the case of civil services under the Government of India. The following decisions have been taken by the G.O.I.

- (i) The existing nomenclature of the Annual Confidential Report will be modified as Annual Performance Assessment Report (APAR).
- (ii) 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 Reviewing Officer and the Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- (iii) The Section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.
- (iv) 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 the 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.

- (v) The new system of communicating the entries in the APAR shall be made applicable prospectively only with effect from the Reporting Period 2008-09 which is to be initiated after 1st April, 2009.
- (vi) 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 within a period of thirty days from the date of receipt of the representation.
- (vii) The Competent Authority after due consideration may reject the representation or may accept and modify the PAR 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:-** G.I. Dept. of Per. & Trg., O.M. No. 21011/I/2005-Estt. (A)(Pt-II), dated the 14th May, 2009]

Para 3.5.1.:- The undersigned is directed to invite the attention of the Ministries/Departments to the instructions contained in this Department's O.M. No. No. 21011/02/2009-Estt.(A) 16/02/2009 and O.M. of even number dated 14.05.2009 on the subjects of timely preparation and proper maintenance of APAR and making the APAR transparent for representation for up-gradation, if any, by the officer reported upon. The matter of preparation and maintenance of APAR has been further reviewed in this Department keeping in view the system in this regard in respect of All India Services (AIS) and the undersigned is directed to convey the following decisions:-

- (i) All cadre authorities shall include a box in the APAR for reflecting by the reporting officer the pen picture of the officer reported upon where the reporting officer will be required to indicate his comments on the overall qualities of the officer including areas of strengths and lesser strength and his attitude towards the weaker sections. A column will also be added in the section relating to the reviewing authority for giving the reviewing authority's remarks on the pen picture reflected by the reporting officer. There will be no other separate column in the APAR for overall assessment apart from the pen picture.
- (ii) A provision may be made in the APAR in the relevant section for remarks by the reviewing officer to indicate specifically the differences, if any, with the assessment made by the reporting officer and the reasons there for.
- (iii) Numerical grading are to be awarded by reporting and reviewing authorities for the quality of work output, personal attributes and functional competence of the officer reported upon. These should be on a scale of 1-10, where 1 refers to the lowest grade and 10 to the highest. The guidelines given at Sr. No. 13 of Annexure-VII shall be kept in mind while awarding numerical gradings.

Note: - For Numerical Grading also refer Case No.-I (Annexure-V) and Case No.-II (Annexure-VI)

- (iv) The format for the purpose of numerical grading in the three areas of work output, assessment of personal attributes and assessment of functional competency are in Annexure-II, III & IV. For Group 'B' and 'C' officials however, suitable changes may be made by the concerned cadre authorities in the items of assessment as per functional requirements of the job and the next promotional post for them. The overall grade on a score of 1-10 will be based on 40% weightage on assessment of work output, and 30% each for assessment of personal attributes and functional competency. The overall grading will be based on addition of the mean value of each group of indicators in proportion to weightage assigned.

(v) Wherever 'accepting authority' has been prescribed in the existing system in the cadre, columns may also be provided for such authority to give his comments on the remarks of the reporting/reviewing authority and details of difference of opinion, if any, with reasons for the same. In such cases, the accepting authority will also give overall grade on a score of 1-10.

(vi) A schedule for completion of all activities relating to the APAR is given in Annexure-VIII (Time Schedule).

2. The above provisions would be applicable for the APAR from the reporting year 2009-10 onwards. The concerned authorities may accordingly make necessary changes in the APAR format for numerical grading to be given by reporting and reviewing officer. This O.M. does not in any way affect the part to be filled in by the officer reported upon and other existing columns in the APAR format like attitude towards SC/ST/OBC, relations with public (wherever applicable), *integrity*, training requirement etc. for descriptive remarks.

[**Authority:** - G.O.I., Deptt. of Per. & Trg. O.M. No. 21011/1I2005-Estt (A) (Pt-II) dated 23rd July, 2009].

Para 3.5.2:- Numerical grading in APAR forms

In pursuance of the DOP&T's instructions dated 23rd July, 2009, new forms for writing annual performance appraisal reports (APARs) of IA&AS officers and other officers have been annexed as Annexure-II (IA&AS), Annexure –III (Sr. AO/AO/AAO) & Annexure-IV (Sr. Acctt./Acctt/Clerks/DEO/Record Keeper). These forms are applicable for writing APARs effective from the year 2009-10.

2. Two cases showing the manner in which numerical grading against various attributes and the overall grading in the APAR Form be given, have been shown in Annexure-V and Annexure-VI.

3. In those cases, where the Reviewing Authority agrees with the grading given by the Reporting Authority against various attributes in Part-III, he/she may calculate the overall grading as shown therein, to be filled in the overall grading column in Part-IV. However, where the Reviewing Authority does not agree with the grading given by the Reporting Authority in Part-III, he/she may record his/her own grading against various attributes in Part-III and then calculate as mentioned above to give overall grading in Part-IV.

Note:- Reporting and reviewing accepting officers for APARs of A.G. and Group Officers in A&E have been shown in Annexure-I.

[**Authority:-** CAG important circular No. 1163-A. Ar. G(P)/2010 dated 04.06.2010]

Para 3.5.3.: Communication of entries in the (APAR)

The DOP&T O.M., dated 14.5.2009 has provided that 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 Reviewing Officer and the

Accepting Authority wherever such system is in vogue. Accordingly, a copy of the APAR will have to be communicated to the officer reported upon.

[**Authority:-** G.I. Dept. of Per. & Trg., O.M. No. 21011/I/2005-Estt. (A)(Pt-II), dated the 12th June, 2009 received through CAG Circular No. 920-NGE(Disc)/42-2007 dt. 14 Dec. 2009]

Para 3.5.4.: APARs in respect of Multi Tasking Staff

The Department of Personnel and Training clarified that APARs in respect of Multi Tasking Staff Group 'C' posts in Pay Band-1 with Grade Pay of Rs. 1800/-need not to be introduced.

[**Authority:-** CAG Circular No. 29-NGE/2010 No. 1687. NGE(App)/25-2010/KW dated 29/12/2010.]

Para 3.6 Transmission of personal requests of the Indian Audit and Accounts Service Officers

Members of the Indian Audit and Accounts Service are not permitted to make personal requests for special consideration in the matter of promotion, posting etc. but the Comptroller and Auditor General is willing to receive demi-official intimation of an officer's preference for particular localities or for particular branches of the work of the Indian Audit and Accounts Department. Officer's wishes are met as far as possible but the preferences of officers are naturally subordinated to requirements of the Department. An Officer sending such intimation should communicate the contents of his letter to his Accountant General to whom copies of replies will be sent by the Comptroller and Auditor General.

(**Authority:-** Para 3.27 of C.A.G's Manual of standing Orders (Administrative) Vol. I).

Para 3.7 Grant of Leave to Welfare Officers in the Indian Audit and Accounts department

The Pr. Accountant General/Accountant General may grant leave of all kind except special disability leave, study leave and leave not due to the extent admissible under the Rules to the Welfare Officers working under them. Since the Rule 39 (2) (a) of CCS-(Leave) Rules envisages that the authority competent to grant leave shall *suo moto* issue an order granting cash equivalent of leave salary for earned leave, if any, at the credit of Government servant on the date of his retirement, the Accountants General may, accordingly issue sanction granting cash equivalent of leave salary for earned leave in their cases.

(**Authority: -** C.A.G's letter No. 6194-GE. I/127/WO/87/Vol. III, dated the 19th November, 1987)

Note :-Instructions for grant of leave Group 'A' Officers and lump sum cash payment in lieu of leave salary to Indian Audit and Accounts Service Officers on quitting service see para 6.24 and note 2 below para 6.56 respectively of this Manual.

Para 3.8 Instructions regarding permission to prefix and/or suffix holidays to leave

Prefixing and suffixing holidays to leave, other than leave on medical certificate, shall be allowed automatically except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave is specifically withheld. In the case of leave on medical certificate, if the day on which an employee is certified medically fit for rejoining duty happens to be a holiday, he shall be automatically allowed to suffix such holiday (s) to his medical leave and such day (s) shall not count as leave.

Para 3.9 Intimation of absence from headquarters by the Head of the office

Except in extreme emergency, the requests seeking permission for remaining away from Headquarters by the Pr. Accountant General/Accountant General either during holiday or casual leave should be sent to Headquarters office well in advance so that the approval of the competent authority may be obtained and communicated to the officer concerned before the date on which the officer proposes to leave the Headquarters station.

(Authority: -C.A.G's letter No. 4944-GE.I/H-5/PF (B), dated 24th Sept., 1986)

Para 3.10 Intimation of leaving headquarters by Group 'A' officers other than Pr. Accountant General/Accountant General

Other Group 'A' officers who intend to leave headquarters during casual leave and/or holidays should take prior permission of the Pr. Accountant General/Accountant General and also intimate to him their temporary address during the period of such absence from headquarters.

Para 3.11 Procedure to be adopted in the matter of giving promotions in the regular cadre of the Indian Audit and Accounts Service on deputation to Foreign Service

Since the declaration of a post as outside the ordinary line service under second proviso to F. R. 22 (1) is one of the conditions precedent to the grant of promotion under the 'Next Below Rule', the declaration is required to be issued concurrently with the order of promotion. It has been decided by the Comptroller and Auditor General of India that references to him for declaring a post as outside the ordinary line of service precedent to issue of orders of promotion of an Assistant Sr. Accounts Officer as Sr. Accounts Officer under the "Next Below Rule" should be made to the office about a month before the contemplated date of promotion under the "Next Below Rule". The

issue of declaration by the Comptroller and Auditor General of India may be watched as one of the conditions to be satisfied before issuing the promotion orders. In exceptional cases where because of administrative urgency the Pr. Accountant General/Accountant General finds it necessary to issue the promotion orders under the 'Next Below Rule' in anticipation of the declaration by the Comptroller and Auditor General of India and where the posts outside the departments are clearly outside the ordinary line of service of the officers, copies of the promotion orders may be endorsed to the Comptroller and Auditor General of India, without delay requesting for the issue of the declaration.

It has been held by the Comptroller and Auditor General of India that declaration under the second proviso to F. R. 22 (1) should be issued by the appropriate authority of the officer's parent department and not by the borrowing authority.

(Authority:- C.A.G.'s letter No. 2406-BE II/162-68, dated the 26th August, 1968 read with F.R. 22 (II)).

2. The Comptroller and Auditor General of India, is the authority competent to issue declarations under the 2nd proviso to F. R. 22 (1) in the case of non-gazetted staff.

(Authority: - C.A.G. of India's letter No. 2320-NGE-III/9-67-Pt., dated the 22nd November, 1968).

Para 3.12 Indian Audit and Accounts Service Officers are, occasionally, relieved of their posts, by local arrangements due to administrative reasons

Sometimes the posts held by such officers involve statutory responsibilities and their incumbents have also to authenticate appointments, confirmations, etc. orders under the C.C.S. (C.C.A) Rules. In the absence of formal orders of the Comptroller and Auditor General approving such local arrangements, the statutory duties performed by the 'locum-tenens' might be open to legal objection at a later date. In order to avoid such contingencies, the Comptroller and Auditor General should be approached for issue of formal orders confirming such temporary local arrangements.

2. Where local arrangements would involve payment of additional pay to an officer, the approval of the Comptroller and Auditor General to such an arrangement should also be sought without delay.

(Authority: - CAG's office D.O. No. 7558-GEI/13-68Pt. II, dt. 30th Dec., 1968)

Para 3.13 Transfer of charge by a Pr. Accountant General/Accountant General

(a) The returns regarding the transfer of charge by Pr. Accountant General/Accountant General are laid down in paras 1.19 to 1.19.4 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I.

(b) A list of all keys and of valuables and secret documents to be handed over by the relieved Pr. Accountant General/Accountant General to his successor under paragraph 1.19.3 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I, should be prepared by the Senior Personal Assistant to Pr. Accountant General/Accountant General before the arrival of the

relieving Officer and attached to the report, duly verified by the Secretary to Pr. Accountant General/Accountant General, signed by the Relieved Pr. Accountant General/Accountant General, and countersigned by the relieving Pr. Accountant General/Accountant General

- (c) On the occasion of each such transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and relieving Pr. Accountant General/Accountant General and a report sent to the Comptroller and Auditor General, on the day the transfer of charge is affected.

Para 3.14 Transfer of charge by Group 'A' Officers other than Pr. Accountant General/Accountant General

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

(Authority:- C.A.G.'s letter No. 4289-GE. II/332-60, dated the 3rd December, 1960)

Para 3.14.1. A copy of the memorandum prepared by the relieved officer should be submitted to the Pr. Accountant General/Accountant General also, for his information and orders on any of the points raised therein, and for ultimate record in the Administration I Section.

Para 3.14.2. The memorandum received from the relieved officer should be carefully scrutinized by the relieving officer with a view to early action being taken for the investigation and removal of defects brought to notice and for consideration of other points mentioned in the Memorandum. A report of the results thus achieved should be submitted to the Pr. Accountant General/Accountant General by the relieving Officer within six weeks of the taking over the charge-Should he discover, within the space of this period any important defects or irregularities other than those brought forward in the memorandum of the relieved officer, he should report them also to the Pr. Accountant General/Accountant General.

Para 3.14.3. When a change in the Branch Officer incharge of General Provident Fund Section occurs, a certificate of handing over and taking over charge of the policies

should be signed in the Stock Register of Insurance Policies by the relieved and relieving officer.

2. The Administration I Section will be responsible for bringing particularly to the notice of both the relieving and relieved Group 'A' officers as well as Sr. Accounts Officers, the orders regulating the writing up and submission of Character Rolls.

Para 3.15 Half yearly distribution and telephone list of officers of the Indian Audit and Accounts Service

Half yearly distribution and telephone list of officers of the Indian Audit and Accounts Service showing the position as on 1st April and 1st October, should be furnished to the Comptroller and Auditor General.

(Authority:- C.A.G.'s letter No. 2303-BEN/219-67, dated the 11th Sept., 1967).

Para 3.16 Scheme for Training to Indian Audit and Accounts Service Probationer

- (a) Probationary Period:- An officer appointed to the Indian Audit and Accounts Service through Competitive Examination will be on Probation until he has passed the Departmental Examination, and in any case for two years. If he fails to pass the Departmental Examination within a period of three years, he will be liable to lose his appointment. The period of three years ordinarily involves six chances of taking the examinations, but if the first examination be held within six months of probationer's joining the service, it will not be taken into account and the period of three years will be extended to allow one further chance. The provisions of this paragraph may be modified in the case of individual probationers.
- (b) Training: - The Probationers will be on training for a period of 2 years including the training for 17 weeks at the Lal Bahadur Shastri National Academy of Administration, Mussoorie. They will undergo 61 weeks of training at the National Academy of Audit and Accounts, Shimla in spells of 51 weeks and 10 weeks under sandwich pattern. Between these two spells, the Probationers will be posted for a period of 26 weeks to the field office for practical training.
- (c) The detailed programme of their training for the periods they are attached to the National Academy of Audit and Accounts, Shimla or the offices of the Accountants General (A&E) will be prepared by the Director of the Academy or the Accountants General as the case may be on the basis of the model programme.

(Authority:- Para 3.2 to 3.3, 3.15 to 3.20 of C.A.G.'s MSO (Admn.) of Vol. I)

Para 3.17 Grant of Special Pay (now Special Allowance) for entrusting the charge of Deputy Accountant General level posts to Sr. Accounts Officers in short term vacancies

Rate of special pay (now special allowances) being granted to Sr. AO holding the charge of Sr. D.A.G./D.A.G level post for short term vacancies for 31 days or above

has been doubled from ` 600/- P.M. to 1200/- P.M. subject to the condition that the pay plus special pay (now special allowance) does not exceed the maximum of the scale of post held. This special pay has been termed as special allowance. It is clarified that the special allowance will not be reckoned for any other purpose such as dearness allowance, HRA, CCA, Pension, Gratuity, Pay fixation on promotion to next higher grade etc. These orders take effect from 1.09.2008.

(Authority:-C.A.G's letter No. 3031 GE-I/6th PC/215-2006 dated 05.11.2008).

Para 3.17.1. Grant of Special Pay (now Special Allowance) to certain posts in IA&AS in the field offices.

1. The issue regarding review of identified special pay (now special allowance) to posts in IA&AS in the field offices has been under consideration for some time past. As a result of detailed review carried out, the Comptroller and Auditor General of India has approved grant of special allowance to the incumbents of 53-STs/JAG/SG JAG level posts as per Annexure-X. The special allowance posts have been identified on the basis of arduous nature of duties attached to these posts. The quantum of special allowance will be `800/- p.m. to STS level officer and `1600/- p.m. to JAG/SG/ JAG level officer.
2. Where the incumbents of posts of DAG/Sr. DAG (Accounts) or DAG/Sr. DAG. (Admn) or DAG/Sr. DAG having any other charge or charges, is incharge of VLC also, the posts may be re-designated as DAG/Sr. DAG (Accounts & VLC) or DAG/Sr. DAG (Admn. & VLC) or DAG/Sr. DAG (indicate other charge or charges and VLC) as the case may be. If two or more than two group officers are looking after VLC, only one group officer who is fully involved in the VLC operations should be designated as mentioned above and would get special allowance.
3. If any revision in charges of special allowance post becomes inevitable, proposal indicating existing workload and proposed workload of such post should be sent to this office immediately for consideration and approval.
4. These orders will take effect from 01.09.2008.

Note:- The offices where the VLC posts did not carry any special allowance earlier, these orders will take from the date of issue of orders i.e. 06.02.2008 as conveyed by CAG's Circular No. 607-GE.-I/72 – 2005 dated 26.02.2008.

(Authority:- CAG's letter No. 4762-GE 1/35-95 dated 11.09.2009 read with CAG's letter No. 283-GE I/72-2005 dated 20.10.2009).

Para 3.18:- Forwarding the proposal of Gazetted Officers

It has also been felt that while forwarding such proposals in future, the Pr. Accountant General/Accountant General should also furnish the following documents:-

- (i) The Confidential Report dossier of officer (s) recommended,;
- (ii) The confidential Report dossiers of all the officers Senior to the Junior most officer recommended.

(Authority:- C.A.G.'s letter No. 612-GE. I/226-78, dated the February, 1981)

Para 3.19:- Entrusting the charge of Dy. Accountant General level posts to Sr. Accounts Officers during short term vacancies.

Entrustment of the charge of vacant Dy. Accountant General level posts to Sr. Accounts Officers/Sr. Audit Officers during short term vacancies (31 days or more) is regulated in terms of instructions contained in this office circular letter No. 4936-GE-I/183-82 dated 01.09.1982, No. 4936-GE.I/56-87 dated 06.02.1987 and No. 3122-GE.I/4-90 dated 23.09.1994. In supersession of these instructions, it has been decided to lay down the following guidelines to be followed by field offices while making proposals for filling up vacant Dy. Accountant General/Dy. Director level posts on ad hoc basis in their offices: -

- i) In case there is one vacancy the zone of consideration should be 5 and
- ii) In case of 2 vacancies the zone of consideration should be 8.

2. For this purpose, the Pr. Accountant General/Dir. General/Accountant General/Pr. Dir. of Audit/Pr. Dir. of Commercial Audit etc. shall be required to constitute a selection committee with the Chairman (PAG/DG/AG/Pr. DA etc.) Sr. Dy. Accountant General/ Dy. Accountant General (Admn.) and at least one more group officer.

3. Where a vacant post at the level of Group Officer is to be filled up on ad-hoc basis in any of the Accounts and Entitlement offices or Civil Audit Offices in a State in which there are more than one Pr. Accountant General/Accountant General (A&E) or Pr. Accountant General/Accountant General (Audit), the second Pr. Accountant General/Accountant General will be one of the members of the Selection committee. If the post of Accountant General-II is vacant, the composition of the Selection committee will be as prescribed in the Para 2 above. The senior most officer of the Selection committee shall be its Chairman.

4. The committee shall consider the senior most five/eight Sr. A.Os (as the case may be) and recommend the name(s) of senior most Sr. A.O. (s) with the best record for the entrustment of the ad hoc charge of the vacant post of Dy. Accountant General of Audit for a period of six months initially. The quantum of allowance payable to Sr. Accounts/Sr. Audit Officers for holding the charge of DAG/Dy. Directors posts on ad hoc basis shall be ` 1500/- pm.

5. In case out of the 5/8 Sr. A.Os there are Sr. A.O.s on deputation or working as Welfare Officers, their willingness for being considered for ad-hoc promotion as Dy.

Accountant General may be obtained in writing. In case they are not willing to be considered, their juniors may be considered to ensure that there are 5 or 8 (as the case may be) eligible Sr. A.Os on the panel. The proposal must be accompanied by: (i) the CR files of all the officers considered, (ii) a list of Sr. Accounts/Sr. Audit Officers showing their date of birth, date of promotion as AO, date of superannuation, whether in the Deptt. or on deputation/foreign services and the period if any, for which they worked as Dy. Accountant General earlier, (iii) detail of the post(s) against which arrangement is proposed to be made, (iv) whether willing to work as Dy. Accountant General/Dy. Director.

6. Requests for extension beyond 6 months should invariably be supported by a special report on the performance of the officer as Dy. Accountant General during the first six months, may also be forwarded.

7. The selection committee should record their reasons for the selections made by them. In case Sr. A.Os senior to those considered have expressed their unwillingness to be considered, the same may be taken in writing and forwarded to headquarters office.

8. The enclosed “Office Order” (Annexure- IX) form may be substituted for the form already circulated with this office letter No. 4936-GE.I/183-82 dated 01.09.1982.

Para 3.20 Creation of additional posts

Proposals for creation of Gazetted and non-gazetted posts should be separately submitted to the Comptroller and Auditor General. If the two proposals are correlative, the letter should contain cross-reference to each other.

Para 3.21 Appointment/promotion as Sr. Accounts Officer/Assistant Accounts Officer

The recruitment rules of the post of Sr. Accounts Officers published in Gazette of India, Part II, Section 3 (i) dated 6.10.2001 vide Ministry of Finance (Department of Expenditure) notification Nos. 553 and 554 dated 21.9.2001 and GSR No. 270 and 271 dated 13.08.2005 have been annexed as **Annexure ‘A’** to **Appendix A** of this Manual. Further promotion/appointment should be made strictly in accordance with the said Statutory Rules.

(Authority: - C.A.G’s, letter No. 1472/216-GE. II/98 dated the 9th November, 2001 read with letter No. 2008/GE-II/56-2002/2005 dated 10.10.2005).

Para 3.21.1 Revised Recruitment Rules for the post of Sr. Accounts Officer.

Sr. Sr. Accounts Officers of IA&AD Deptt. Group B post Recruitment Rules-2002. These rules have been published in the Gazette of India Part-II, Section 3 dated June 29, 2002 vide Ministry of Finance (Deptt. Of Expenditure) notification/ G.S.R. No. 234 dated 10th, June, 2002 and annexed as **Annexure ‘B’** to **Appendix ‘A’**

(Authority:-C.A.G's letter No. 788/GE-II/240-93 dated 12.7.2002).

Para 3.22 Duties entrusted to the Secretary to the Pr. Accountant General/Accountant General

The Secretary to the Pr. Accountant General/Accountant General will attend to the following duties:

- (i) Checking up details and elucidating point arising from particular cases as specified by the Pr. Accountant General/Accountant General especially entitlement cases and attending to persons calling on Pr. Accountant General/Accountant General in connection with their entitlement cases
- (ii) Detailed investigation in particular cases under Pr. Accountant General/Accountant General's direction.
- (iii) Working up of detailed data in connection with the correspondence which is personally handled by the Pr. Accountant General/Accountant General.
- (iv) Assisting the Pr. Accountant General/Accountant General in the examination of the arrear reports of different branches.
- (v) Review of working of particular sections of the office.
- (vi) Investigation and working out details of important new proposals initiated by or referred to the Pr. Accountant General/Accountant General and collecting of information from various Sections required by the Comptroller and Auditor General etc. at short notice.
- (vii) To deal with duplicate copies of the sanctions received by the Pr. Accountant General/Accountant General for his personal scrutiny.
- (viii) To bring to Pr. Accountant General/Accountant General's special notice control returns not being submitted to him and control returns indicative of bad state of affairs requiring remedial action.
- (ix) In addition to above, he should be employed conduct surprise inspections of sections getting reports on bottlenecks in work and generally to act on behalf of Pr. Accountant General/Accountant General as a multipurpose officer.
- (x) To attend to visitors and their complaints listen sympathetically to their grievances, keeping a note of these, put them on record send them to it the concerned group officers for disposal under intimation to the visitor. He will then keep a watch over such cases through the diary. He should, also bring to the notice of the Pr. Accountant General/Accountant General such cases of complaints as remain undisposed of for a period of over one month. Each

complaint registered by the Secretary either received directly or through the comptroller and Auditor General's office would remain outstanding in his diary till it is finally disposed off .He will, also be responsible to compile and send all returns to the Comptroller & Auditor General's office which relate to complaints which have been so prescribed or may be prescribed in future.

(Authority:- C.A.G.'s letter No. 2090-GE. II/19-69, dated the 11th August, 1969 and NO. 2825-GE. II/154-82, dated the 22nd December, 1982).

Para 3.23 Report of grant of leave and office orders relating to transfers, promotions, etc., of Sr. Accounts Officers

It has been decided by the Comptroller and Auditor General that the copies of the following types of orders relating to Sr. Accounts Officers (Group 'B') need not be sent to the Comptroller and Auditor General's office in future:-

- (i) Sanction of leave including extension of leave alongwith certificate of transfer of charge
 - (ii) Resumption of duty on the expiry of leave.
 - (iii) Refusal of leave preparatory to retirement.
 - (iv) Retirement.
 - (v) Posting and transfer of Sr. Accounts Officer from one wing to another within the office.
2. The copies of orders relating to promotion (including proforma promotion) from Assistant Accounts Officer's grade to Sr. Accounts Officers grade and orders regarding deputation of Sr. Accounts Officers to Government Departments and foreign service and reversions therefrom may, however continue to be sent to the Comptroller and Auditor General's office, as heretofore.
3. Information in the following proforma as on the first of each month may be sent to the Comptroller and Auditor General's Office every month:-
- (i) No. of sanctioned posts of Sr. Accounts Officers as on Ist-----.
Permanent-----.
Temporary-----
Casual-----
 - (ii) No. of posts filled by Sr. Accounts Officer on duty-----.
 - (iii) No. of Sr. Accounts Officer on leave -----
 - (iv) No. of Sr. Accounts Officer on deputation/foreign service-----

(Sd).....,

Sr. Deputy Accountant General (Admn.)

(**Authority:**--C.A.G.'s D.O. letter No. 583-GE-II/1567, dated the 7th March 1968)

Para 3.24 Communicating matters concerning Sr. Accounts Officers

In order to streamline the existing procedure to avoid delay in disposal of reference from the field offices relating to matters concerning Sr. Accounts Officers it has been decided that cases of the following nature may be sent to Headquarters office demi officially or by name to Joint Director (Personnel):-

- (a) All letters relating to promotion of Assistant Accounts Officers to Sr. Account Officer's grade;
- (b) All letters relating to deputation/extension of Deputation term of Sr. Accounts Officers and Assistant Accounts Officer to officers' posts;
- (c) Disciplinary matters relating to Sr. Accounts Officer;
- (d) Matters relating to Sr. Accounts Officer's Association;
- (e) Court cases relating to promotion to the Grade of Sr. Accounts Officers or those filed by Sr. Accounts Officers relating to service conditions etc. of Sr. Accounts Officers;
- (f) Representation of Sr. Accounts Officers in service matters, including those against adverse remarks etc.
- (g) Matters relating to reservation of vacancies in the grade of Sr. Accounts Officers.

(**Authority:** - C.A.G.'s letter No. 2301-GE. II/195-83, dated the 21st Sept., 1983)

Para 3.25 Intimation to other Sr. Accounts Offices of the change among officers to authorize payment

When any change occurs among the officers empowered under paragraph 46 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I to issue authorities for payment to other Accounts Offices, the fact of such change should be intimated to the latter by the T.M. Section and the specimen signature of the new offices sent to them alongwith such intimation. Administration I Section will be responsible for intimating all changes among the Assistant Accountant General/Sr. Accounts Officers to the T.M. Section

Note: -This does not apply to temporary arrangements of the work of Gazetted Officers within the office, as in such cases the Gazetted Officers empowered in this behalf continue to sign the various authorities for payment.

Para 3.26 Confidential letters

It has been brought to our notice that an All India Association was having in its custody photocopies of official letters marked "Confidential". This has been viewed very seriously. It is emphasized that circulars, letters or any other documents of confidential nature should be only dealt by the concerned persons who should be given strict directions for their safe custody so that it does not go in the hands of other unauthorised persons.

Separate circular on the above mentioned lines may be issued for information of your officers and staff and may also please be displayed on notice board of your office for strict adherence.

(Authority:- C.A.G's Confidential NGE Group Circular No. 26 NGE/2001, issued vide No. 213-NGE (JCM)/2-2001 dated 1.6.2001).

Para 3.27 Death Report of Sr. Accounts Officer

When reporting death of Sr. Accounts Officer to the Comptroller and Auditor General, a brief note should be submitted stating the character of the deceased's service and mentioning anything outstanding. The address of the widows or next to kin should also be reported.

Note I:-It has been decided by the Comptroller and Auditor General that on receipt of a confirmed report of death of a Sr. Accounts Officer, the Pr. Accountant General/Accountant General, may issue a letter of condolence to the bereaved family in addition to a death report sent to the Comptroller and Auditor General's Office.

(Authority:-- C.A.G's Letter No. 1737-BE. II/41-67, dated the 18th July, 1967).

Note II:-It has been decided that the death of gazetted officer, who dies while in service, may be notified in a black-bordered notification in the appropriate part of the Gazette of India. Necessary notification in respect of Group 'B' officers, temporary Assistant Accountant General level officers and Welfare Officers will be sent by the Accountants General concerned for publication direct to Government of India Press, Faridabad. Similar action in respect of other Group 'A' Officers will be taken by Comptroller and Auditor General Office.

(Authority:-C.A.G.'s letter No. 2966-GE I/III-74, dated the 15th June 1981).

ANNEXURE-I
(Referred note in Para 3.5.2.)

Reporting and reviewing accepting officers for APARs of A.G. and Group Officers in A&E.

Designation of post held		Name of Office	Reporting officer	Reviewing Officer	Accepting Authority
1		2	3	4	5
(i)	Pr. Accountant General (A&E) Haryana.	Pr. A.G (A&E) Haryana	ADAI (A&E)	C.A.G.	---
(ii)	Deputy Accountant General (Admn. & works).	Pr. A.G (A&E) Haryana	Pr. A.G (A&E) Haryana	ADAI /DI (A&E)	C.A.G.
(iii)	Deputy Accountant General (Account & VLC).	Pr. A.G (A&E) Haryana	Pr. A.G (A&E) Haryana	ADAI /DI (A&E)	C.A.G.
(iv)	Deputy Accountant General (Pension).	Pr. A.G (A&E) Haryana	Pr. A.G (A&E) Haryana	ADAI/DI (A&E)	C.A.G.
(v)	Assistant Accountant General	Pr. A.G (A&E) Haryana	Sr. D.A.G/Pr. A.G Haryana	Pr. A.G/DAI/DI	C.A.G.

Performance Appraisal report for the period from _____ to _____

(To be filled by Administrative Section concerned of the Ministry/Department/Office)

Type of leave	Period on leave

Institute	Subject/Programme	Date from	Date to

PART-II : Self Appraisal by the Officer Reported upon

1. Brief description of the duties (no additional sheets are to be used)

2. Targets and achievements (please specify the quantitative/physical targets/objectives, 8 to 10 items priority wise/in order of importance set for yourself or that were set for you and your achievement against each target.

Targets	Achievements

3. During the period under report, do you believe that you have made any exceptional contribution. If so, please mention. Also comment on your own assessment of the quality of work done by you. What are the factors hindered your performance?

4. Please indicate specific areas in which you feel the need to upgrade your skills through training programmes.

Place:

(Signature of the Officer reported upon)

Date:

PART-III Remarks of the Reporting Officer

1. Please state whether you agree with the self-appraisal of the Officer reported upon as filled out in Part II. If not, please furnish the factual details.

2. Assessment of work output (This assessment should rate the officer vis-à-vis his peers and not the general population. Grades should be assigned on a scale of 1-10, in numbers, with 1 referring to the lowest grade and 10 to the best grade. Weightage to this Section would be 40%).

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Accomplishment of planned work/work allotted			
ii) Quality of output			
iii) Analytical ability			
iv) Accomplishment of exceptional work/unforeseen tasks performed			
Overall Grading on ‘Work Output’			

3. Assessment of personal attributes (on a scale of 1-10 weightage to this Section will be 30 %)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Attitude to work			
ii) Sense of responsibility			
iii) Maintenance of Discipline			
iv) Communication skills			

v) Leadership qualities			
vi) Capacity to work in team spirit			
vii) Capacity to work in time limit			
viii) Inter personal relations			
Overall Grading on 'Personal Attributes'			

4. Assessment of Functional Competency (on a scale of 1-10 weightage to this Section will be 30%).

Items	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Knowledge of Rules/ Regulations/ Procedures in the area of function and ability to apply them correctly			
ii) Strategic planning ability			
iii) Decision making ability			
iv) Coordination ability			
v) Ability to motivate and develop subordinates			
Overall Grading on 'Functional Competency'			

5. Integrity: (Please see instructions)

6. Pen Picture by Reporting Officer. Please comment on the overall qualities of the Officer including area of strengths and lesser strength and his attitude towards the weaker sections.

7. Recommendation relating to possible line of growth and development of the officer in areas like Auditing, Financial Management, Personal Management etc. also please suggest one or two areas of training that could be useful.

(Signature of the Reporting Officer)

(Name in Block Letters)

Designation during the period of report

Date :

Place :

PART-IV: REMARKS OF THE REVIEWING OFFICER

1. Do you agree with the assessment by the Reporting Officer with respect to the work output and the various attributes in Part-III? In case you do not agree with any of the numerical assessment of attributes please record your assessment in the column provided for you in Part-III and initials your entries.

Yes, I agree.	No, I do not agree. I have recorded my assessment in Part-III

(Please strike out whichever is not applicable)

2. In case of difference of opinion, please give details and reasons for the same.

3. Comments, if any, on the Pen Picture written by the Reporting Authority.

4. Overall grade on scale of 1-10 (in figures as well as in words). For numerical grading, please see instructions attached with the APAR form.

(Signature of the Reporting Officer)

(Name in Block Letters)

Designation during the period of report

Date :

Place :

-V: REMARKS OF THE ACCEPTING AUTHORITY

1. Do you agree with the assessment by the Reporting/Reviewing Authorities?

Yes, I agree.	No, I do not agree.

(Please strike out whichever is not applicable)

2. In case of difference of opinion, please give details and reasons for the same.

[illegible]

3. Overall grade on scale of 1-10 (in figures as well as in words). For numerical grading, please see instructions attached with the APAR form.

(Signature of the Reporting Officer)

(Name in Block Letters)

Designation during the period of report

Date :

Place :

Annexure-III
(Referred to Para 3.5.2.)
ANNUAL PERFORMANCE APPRAISAL REPORT
FOR
ASSISTANT SR. ACCOUNTS OFFICER, SR. ACCOUNTS OFFICER
SENIOR SR. ACCOUNTS OFFICER

Report for the period from to

PART-I

PERSONAL DATA

(To be filled by the Administrative Section concerned of the Office)

1. Name of the Official
(in capital letters)
2. Employee I.D.
3. Designation
4. Whether the Official belongs to
Scheduled caste/Scheduled Tribe?
5. Date of Birth
6. Educational qualifications including
Professional and technical qualifications
7. Departmental Examination passed
i.e. SOGE (Civil, Commercial, Railway,
P&T, Revenue Audit etc.)
8. Date of continuous appointment to
the present grade
9. Present Post and date of appointment thereto
10. Period of absence from duty
(on leave, training etc.) during the year.
If he has undergone training please specify

PART-II

SELF APPRAISAL

(To be filled by the Official Reported upon)

(Please read carefully the instructions given at the end of the form before filling the entries)

1. Brief description of the duties

2. A. Please specify targets/objectives/goals (in quantitative or other terms) of work you set for yourself or that were set for you, eight or ten items of work in the order of priority and your achievement against each target.

Targets/Objectives/Goals

Achievements

2. B. If you are a Assistant Audit/Sr. Accounts Officer, please state briefly, the target set and the quantum of work done in regard to recording, indexing and weeding out of files, maintenance of Guard Files, Sectional Note Book and other registers, furnishing of O&M and other returns etc.

- 3.A. Please state briefly the shortfalls with reference to the targets/objectives referred to the Column 2. Please specify constraints, if any, in achieving the targets.

3. B. Please also indicate items in which there have been significantly, higher achievements and your contribution thereto.

3. C. Any significant additional achievements apart from those mentioned in Column 2.

3. D. Training programme attended.

Signature of the Officer reported upon

Full Name.....

Designation

Date

PART-III Remarks of the Reporting Officer

1. Please state whether you agree with the self-appraisal of the Officer reported upon as filled out in Part II. If not, please furnish the factual details.

2. **Assessment of work output**

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade. **Weightage to this Section would be 40 percent.**

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Accomplishment of planned work/work allotted as per subject allotted			
(ii)	Quality of output			
(iii)	Analytical ability			
(iv)	Accomplishment of exceptional work/unforeseen tasks performed			
(v)	Overall Grading on ‘Work Output’			

3. **Assessment of personal attributes**

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade. **Weightage to this Section would be 30 percent.**

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Attitude to work			
(ii)	Sense of responsibility			
(iii)	Maintenance of Discipline			
(iv)	Communication skills			
(v)	Leadership qualities			

(vi)	Capacity to work in team spirit			
(vii)	Capacity to work in time limit			
(viii)	Inter personal relations			
(ix)	Overall bearing and personality			
(x)	Overall Grading on ‘Personal Attributes’			

4. Assessment of Functional Competency

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade. **Weightage to this Section would be 30 percent.**

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Knowledge of Rules/Regulations/ Procedures in the area of function and ability to apply them correctly			
(ii)	Strategic planning ability			
(iii)	Decision making ability			
(iv)	Coordination ability			
(v)	Ability to motivate and develop subordinates			
(vi)	Initiative			
(vii)	Overall Grading on ‘Functional Competency’			

5. Attitude towards Scheduled Caste/Scheduled Tribe/Weaker Sections of Society (Please comment on his/her understanding of the problems of Schedules Caste/Scheduled Tribe/Weaker Sections and willingness to deal with them).

6. Attitude & Potential:
(Please indicate three fields of work from amongst the following for possible specialization and career development of the officer. Please mark 1, 2, 3, in three appropriate boxes.)

(i)	Receipt Audit	☐
(ii)	Commercial Audit	☐
(iii)	Autonomous Bodies Audit	☐
(iv)	Works Audit	☐

(v) Other Audit	☐
(vi) Personal Administration and Office Management	☐
(vii) Account Function	☐
(viii) Entitlement Function	☐
(ix) Training	☐
(x) Systems, O&M Computerization	☐
(xi) Any other fields (please specify)	☐

7. Training:

Please give recommendations for training with a view to further improving the effectiveness and capabilities of the officer.

8. Additional Attributes for Audit/Sr. Accounts Officer, Senior Audit/Sr. Accounts Officers.

(i) Attitude towards environment

(a) Please comment on his/her relations with the auditee organizations and ability to elicit co-operation from them.

(b) Please comment on his/her attitude towards Redressal of grievance relating to personal claims.

9. State of health:

10. Integrity:

(Please see note below the instructions)

11. Pen Picture by Reporting Officer (in about 100 words) on the overall qualities of the official including area of strength and lesser strength, extraordinary achievements, significant failures.

12. Overall numerical grading on the basis of weightage given in Para 2,3 and 4 in Part-III of the Report.

Signature of the Reporting Officer

Place..... Name in Block
Letters.....

Date..... During the period of Report.....

PART-IV **REMARKS OF THE REVIEWING OFFICER**

1. Length of service under the reviewing Officer
2. Do you agree with the assessment made by the Reporting Officer with the work output and the various attributes in Part-III? In case you do not agree with any of the numerical assessment of attributes please record your assessment in the column provided for you in Part-III and initials your entries.

Yes, I agree.	No, I do not agree. I have recorded my assessment in Part-III

(Please strike out whichever is not applicable)

3. In case of difference of opinion, please give details and reasons for the same.

4. Comments, if any, on the Pen Picture written by the Reporting Officer.

5. Overall numerical grading on the basis of weightage given in Para 2,3 and 4 in Part-III of the Report.

Signature of the Reporting Officer

Place.....
Letters.....

Name	in	Block
1	1	1
2	1	1
3	1	1
4	1	1
5	1	1
6	1	1
7	1	1
8	1	1
9	1	1
10	1	1
11	1	1
12	1	1
13	1	1
14	1	1
15	1	1
16	1	1
17	1	1
18	1	1
19	1	1
20	1	1
21	1	1
22	1	1
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85	1	1
86	1	1
87	1	1
88	1	1
89	1	1
90	1	1
91	1	1
92	1	1
93	1	1
94	1	1
95	1	1
96	1	1
97	1	1
98	1	1
99	1	1
100	1	1

Date.....
Report.....

During the period of

Annexure-IV
(Referred to Para 3.5.2.)
**ANNUAL PERFORMANCE APPRAISAL REPORT
FOR
ACCOUNTANTS, SENIOR ACCOUNTANTS**

Report for the period from to

PART-I

PERSONAL DATA

(To be filled by the Administrative Section concerned of the Office)

1. Name of the Official
(in capital letters)
2. Employee I.D.
3. Designation
4. Whether the Official belongs to
Scheduled caste/Scheduled Tribe?
5. Date of Birth
6. Educational qualifications including
Professional and technical qualifications
7. Departmental Examination passed
8. Date of continuous appointment to
the present grade
9. Whether permanent, temporary
Or officiating?
10. Section(s) in which served during
the period under report
11. Period of absence from duty
(on leave, training etc.) during the year.

PART-II

SELF APPRAISAL

(To be filled by the Official Reported upon)

(Please read carefully the instructions given at the end of the form before filling the entries)

1. Brief description of the duties

2. Brief resume of the work done during the year/period from to bringing out any special achievements during the year/period. In the event of shortfall achievement furnish reasons.

(The resume is to be furnished within the space provided, limited to 100 words and is required to be signed)

Signature of the Official reported upon

Full Name.....

Designation.....

Date.....

PART-III (To be filled in by Reporting Officer)

1. Please state whether you agree with the self-appraisal of the Official reported upon as mentioned in Part II. If not, please furnish the factual details.

2. Assessment of work output

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade. **Weightage to this Section would be 40 percent.**

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Ability to apply the relevant Rules and Regulations correctly			
(ii)	Capacity for examining cases thoroughly			
(iii)	Quality of Noting and Drafting			
(iv)	Promptness in Disposal of work			
(v)	Overall Grading on 'Work Output'			

3. Assessment of personal attributes

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade.

Weightage to this Section would be 30 percent.

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Attitude to work			
(ii)	Sense of responsibility			
(iii)	Maintenance of Discipline			
(iv)	Punctuality in attendance			

(v)	Capacity to work in team spirit			
(vi)	Capacity to adhere to time-schedule			
(vii)	Inter-personal relations			
(viii)	Overall bearing and personality			
(ix)	Overall Grading on 'Personal Attributes'			

4. Assessment of functional competency

Numerical grading is to be assigned by Reporting and Reviewing Authorities on a scale of 1-10 (One-Ten), where 1 refers to the lowest and 10 to the highest grade.

Weightage to this Section would be 30 percent.

Sl. No.	Items	Reporting Authority	Reviewing Authority (Refer Para 2 of Part-IV)	Initial of Reviewing Authority
(i)	Knowledge of Rules/ Regulations/Procedures in the area of function and ability to apply them correctly			
(ii)	General intelligence and keenness to learn			
(iii)	Standard of maintenance of registers and other documents assigned to him/her and promptness in closing and submission of registers and return.			
(iv)	Initiative			
(v)	Overall Grading on 'Functional Competency'			

5. State of health:

6. Integrity:
(Please see note below the instructions)

7. Pen Picture by Reporting Officer (in about 100 words) on the overall qualities of the official including area of strength and lesser strength, extraordinary achievements, significant failures.

8. Overall numerical grading on the basis of weightage given in Para 2,3 and 4 in Part-III of the Report.

Signature of the Reporting Officer

Place.....
Letters.....

Name in Block

Date.....
Report.....

During the period of

PART-IV REMARKS OF THE REVIEWING OFFICER

1. Length of service under the reviewing Officer
2. Do you agree with the assessment made by the Reporting Officer with the work output and the various attributes in Part-III? In case you do not agree with any of the numerical assessment of attributes please record your assessment in the column provided for you in Part-III and initials your entries.

Yes, I agree.	No, I do not agree. I have recorded my assessment in Part-III

(Please strike out whichever is not applicable)

3. In case of difference of opinion, please give details and reasons for the same.

4. Comments, if any, on the Pen Picture written by the Reporting Officer.

5. Overall numerical grading on the basis of weightage given in Para 2,3 and 4 in Part-III of the Report.

Signature of the Reporting Officer

Place.....	Name	in	Block
Letters.....			

Date..... During the period of
Report.....

Note:- This proforma is also applicable to the Clerks/Data Entry Operators/Record Keepers and Selection Grade Recrd Keepers.

Annexure-V
(Referred to Sr. No.2 of Para 3.5.2.)

Case-I

Overall Grading – Outstanding (8-10) – by the Reporting Officer

SL. No.	Grading	Numerical Grading
1.	Outstanding	8 to 10
2.	Very Good	6 to 7.9
3.	Good	4 to 5.9

Assessment of work output (Weightage: 40%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i. Accomplishment of planned work/work allotted	8		
ii. Quality of output	9		
iii. Analytical ability	8		
iv. Accomplishment of exceptional work/unforeseen tasks performed	8		
Overall Grading on ‘Work output’	8*		

$$8+9+8+8=33$$

$$\text{AVG.} = \frac{33}{4} = 8.25 = 8* \text{ (Round off)}$$

Assessment of Personal Attributes (Weightage: 30%)

	Reporting	Reviewing	Initial of Reviewing

	Authority	Authority	Authority
i. Attitude of work	9		
ii. Sense of responsibility	8		
iii. Maintenance of discipline	8		
iv. Communication skills	8		
v. Leadership qualities	8		
vi. Capacity to work in team spirit	9		
vii. Capacity to work in time limit	8		
viii. Inter-personal relations	9		
Overall Grading on 'Personal Attributes'	8*		

$$9+8+8+8+8+9+8+9=67$$

$$\text{AVG.} = \frac{67}{8} = 8.4 = 8* \text{ (Round off)}$$

Assessment of Functional Competency (Weightage: 30%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i. Knowledge of Rules/Regulations/Procedures in the area of function and ability to apply them correctly	9		
ii. Strategic planning ability	9		
iv. Decision making ability	8		
v. Coordination ability	9		
vi. Ability to motivate and develop subordinates	9		
Overall Grading on 'Functional Competence'	9*		

$$\text{AVG.} = \frac{44}{5} = 9* \text{ (Round off)}$$

Calculation

Sl. No.	Attributes	Grading by Reporting Officer	Weightage	Weightage during	Grading by Reviewing Authority
1.	Work Output	8	40%	3.2	
2.	Personal Attributes	8	30%	2.4	
3.	Functional Competence	9	30%	2.7	

Overall Grading by Reviewing Officer = 8.3 = 8

Annexure-VI
(Referred to Sr. No.2 of Para 3.5.2.)

Case-II

Overall Grading – V.G. (6-7.9)

SL. No.	Grading	Numerical Grading
1.	Outstanding	8 to 10
2.	Very Good	6 to 7.9
3.	Good	4 to 5.9

Assessment of work output (Weightage: 40%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i. Accomplishment of planned work/work allotted	6		
ii. Quality of output	7		
iii. Analytical ability	7		
iv. Accomplishment of exceptional work/unforeseen tasks performed	7		
Overall Grading on ‘Work output’	7*		

$$\text{AVG} = \frac{6+7+7+7}{4} = \frac{27}{4} = 6.75 = 7^*(\text{Round off})$$

Annexure-VII
(Referred to Para 3.5)

INSTRUCTIONS

1. The Annual Performance Appraisal Report (APAR) is an important document. It provides the basic and vital inputs for assessing the performance of an official and for his/her further advancement in his/her career. The Official reported upon, the Reporting Authority, the Reviewing Authority and the Accepting Authority should, therefore, undertake the duty of filling out the form with a high sense of responsibility.
2. The Performance Appraisal should be used as a tool for human resource development. Reporting Officers should realize that the objective is to develop an official so that he/she realizes true potential. It is not meant to be a fault-finding process but a developmental one. The Reporting Officer and the Reviewing Officer should not shy away from reporting shortcomings in performance, attitudes or overall personality of the official reported upon.
3. The items should be filled with due care and attention and after devoting adequate time. Any attempt to fill the report in a Casual or superficial manner will be easily discernible to higher authorities.
4. Answers shall be given in a narrative form. The space provided indicates the desired length of the answer. Words and phrases should be chosen carefully and should accurately reflect the intention of the authority recording the answer. Please use unambiguous and simple language. Please do not use omnibus expression like 'Outstanding', 'Very Good', 'Good', 'Average', 'Below Average', while giving your comments.
5. The Reporting Officer shall, in the beginning of the year set quantitative/physical targets in consultations with each of the Officials with respect to whom he is required to report upon. Performance appraisal should be a joint exercise between the official reported upon and the Reporting officer. The targets/goals shall be set at the commencement of the reporting year. In the case of an official taking up a new assignment in the course of the reporting year, such targets/goals shall be set at the time of assumption of the new assignment.
6. The targets should be clearly known and understood by both the officers concerned. While fixing the targets, priority should be assigned item-wise, taking into consideration the nature and the area of the work and any special feature that may be specific to the nature or the area of the work of the official to be reported upon.
7. Although performance appraisal is a year-end exercise, in order that it may be a tool for human resource development, the Reporting Officer and the official reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.
8. It should be endeavor of each appraiser to present the truest possible picture of the appraisee in regard and his/her performance, conduct, behavior and potential.
9. Appraisal should be confined to the appraisee's performance during the period of report only.
10. Some post of the same rank may be more exacting than others. The degree of stress and strain in any post may also vary from time to time. These facts should be borne in mind during appraisal and should be commented upon appropriately.

11. Aspects on which an appraisee is to be evaluated on different attributes are delineated below each column. The appraiser should deal with these and other aspects relevant to the attributes.
12. The following procedure should be followed in filling up in the column relating to integrity:
 - (i) If the Officer's integrity is beyond doubt, it may be so stated.
 - (ii) If there is any doubt or suspension, the column should be left blank and action as under:
 - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the APAR to the next superior Officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he had watched the Official's work for sufficient time to form a definite judgment or that he has heard nothing against the official, as the case may be.
 - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the official's integrity should be certified and an entry made accordingly in the APAR.
 - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the official concerned.
 - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the official's conduct should be watched for a further period and thereafter action taken as indicated at (b) and (c) above.
13. Guidelines regarding filling up APAR with numerical grading:
 - (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
 - (ii) It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the Reporting and Reviewing Authorities should rate the official against a larger population of his/her peers that may be currently working under them.
 - (iii) APARs graded between 8 and 10 will be rated as "Outstanding" and will be given a score of 9 for the purpose of calculating average scores for empanelment/ promotion.
 - (iv) APARs graded between 6 and 8 will be rated as "Very Good" and will be given a score of 7.
 - (v) APARs graded between 4 and 6 will be rated as "Good" and will be given a score of 5.
 - (vi) APARs graded below 4 will be given a score of "Zero".
14. Weightage and Mean:

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

(Ministry of Home Affairs OM No. 51/4/64 Estt. (A) dated 23.07.2009 and Department of Personnel and Training OM No. 21011/1/2005-Estt. (A) (Pt-II) dated 23.07.2009).

Annexure-VIII
(Referred to Point VI, Para 3.5.1.)
Time schedule for preparation/completion of APAR
(Reporting Year-Financial Year)

Sr. No.	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned (i.e. to officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given.)	31 st 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 th April.
3.	Submission of report by reporting officer reviewing officer.	30 th June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 st July.
5.	Appraisal by accepting authority, wherever provided	31 st August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority.	01 st September
	(b) Disclosure to the officer reported upon where there is accepting authority.	15 th 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 st September
	(b) where there is accepting authority for APAR	06 th 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.	15 th November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30 th November

ANNEXURE-IX

(Referred No. 8 of Para 3.19)

OFFICE OF THE PR. ACCOUNTANT GENERAL/ACCOUNTANT GENERAL

OFFICE ORDER

Shri _____ Sr. Accounts Officer has been entrusted with the charge of the vacant post of Deputy Accountant General/Senior Deputy Accountant General in this office in terms of Ministry of Finance (Department of Expenditure) letter No. 5217-GE.I/Adhoc. App/173-2001, dated 21st August, 2007 with effect from _____ purely as an *ad hoc* arrangements subject to the following conditions:--

1. This arrangement does not constitute promotion or appointment to Indian Audit and Accounts Service or to any post of higher scale of pay.
2. While looking after the charge of the said post, Shri. _____
 - (a) will be paid special allowance of ` 1500 per month in addition to pay in his own scale of 15600-39100+ G.P. 5400 from time to time provided the period is for 31 days or above but not exceeding, in any case, beyond 06 months.
 - (b) will not exercise the statutory powers vested in the said post under C.C.S. (C.C.A) Rules, 1965.
 - (c) will not be entitled to any other special pay in addition to the special allowance of ` 1500 per month mentioned above.
3. This above *ad hoc* arrangement can be terminated any time without assigning any reason.

(Authority: Comptroller & Auditor General's letter No. 5217-GE.I/Adhoc. App/173-2001, dated 21st August, 2007

DG/PAG/PDA/AG

Copy forwarded to

- (1) The Comptroller and Auditor General of India, New Delhi with, reference to his letter No. _____ dated _____.
- (2) Shri _____ Sr. Sr. Accounts Officer
- (3) Personal file of the Officer.
- (4) _____
- (5) _____

Sr. Accounts Officer (Admn.)

Annexure-X
(Referred to Para 3.17.1)

Rate of Special Allowance

Sr. DAG/Director = ` 1600/- pm

DAG/Deputy Director = ` 800/- pm

A. Offices where the designation has ‘VLC’ in it.

Sr. No.	Name of the office	Designation of the post
1.	AG (A&E) Andhra Pradesh, Hyderabad	Sr. DAG/DAG (A/CS & VLC)
2.	AG (A&E) Assam Guwahati	Sr. DAG/DAG (A/CS & VLC)
3.	AG (A&E) Bihar, Patna	Sr. DAG/DAG (A/CS & VLC)
4.	AG (A&E) Gujrat, Rajkot	Sr. DAG/DAG (A/CS & VLC)
5.	AG (A&E) Haryana, Chandigarh	Sr. DAG/DAG (A/CS & VLC)
6.	AG (A&E) Himachal Pradesh, Shimla	Sr. DAG/DAG (A/CS & VLC)
7.	AG (A&E)Jharkhand, Ranchi	Sr. DAG/DAG (A/CS & VLC)
8.	AG (A&E) Karnataka, Bangalore	Sr. DAG/DAG (A/CS & VLC)
9.	AG (A&E) Kerala, Thiruvananthapuram	Sr. DAG/DAG (A/CS & VLC)
10.	AG (A&E)-I, Madhya Pradesh, Gwalior	Sr. DAG/DAG (A/CS & VLC)
11.	AG (A&E)-I, Maharashtra, Mumbai	Sr. DAG/DAG (A/CS & VLC)
12.	AG (A&E)-II, Maharashtra, Nagpur	Sr. DAG/DAG (A/CS & VLC)
13.	AG (A&E), Meghalaya, Shillong	Sr. DAG/DAG (A/CS & VLC)
14.	AG (A&E) Orissa, Bhubaneswar	Sr. DAG/DAG (A/CS & VLC)
15.	AG (A&E)Punjab, chandigarh	Sr. DAG/DAG (A/CS & VLC)
16.	AG (A&E)Rajasthan, Jaipur	Sr. DAG/DAG (Admn & VLC)
17.	AG (A&E)-I, Uttar Pradesh, Allahabad	Sr. DAG/DAG (TAD & VLC)
18.	AG (A&E)-II, Uttar Pradesh Allahabad	Sr. DAG/DAG (WKS, FST & VLC)
19.	Sr. DAG (LBA &A), Uttranchal, Dehradun	Sr. DAG/DAG (A/CS & VLC)
20.	AG (A&E), West Bangal, Kolkata	Sr. DAG/DAG (A/CS & VLC)
21.	AG, chattisgarh, Raipur	Sr. DAG/DAG (A/CS & VLC)

B. Offices where the designation has no word 'VLC' but 'VLC' is under implementation.

1.	Sr. DAG (A&E), J&K, Srinagar	Sr. DAG/DAG (A&E) at Srinagar Sr. DAG/DAG (A&E) at Jammu
2.	Sr. DAG (A&E), Manipur, Imphal	Sr. DAG/DAG
3.	Sr. DAG (A&E), Nagaland, Kohima	Sr. DAG/DAG
4.	Sr. DAG (A&E), Sikkim, Gangtok	Sr. DAG/DAG
5.	AG (A&E), Tamil Nadu, Chennai	Sr. DAG/DAG (A/CS)
6.	AG (A&E), Tripura, Agartla	Sr. DAG/DAG

ANNEXURE XI

(Referred to in Para 3.3)

Statement showing particulars of Pay and Accounts Offices and their Jurisdiction.

Sr. No	Name of pay and Accounts Offices	Office to which attached	Area/Jurisdiction/Stations situated within
1	P.A.O., New Delhi	D.A.C.R., New Delhi	Delhi/New Delhi
2	P.A.O. Srinagar	Accountant General (Accounts) Jammu & Kashmir, Srinagar	Jammu & Kashmir State.
3	P.A.O. Allahabad.	Accountant General (Accounts) I, Uttar Pradesh, Allahabad	Uttar Pradesh State.
4	P.A.O. Simla	Senior Deputy Accountant General (Accounts), Himachal Pradesh, Simla	Himachal Pradesh State.
5	P.A.O., Chandigarh	Accountant General (Accounts), Punjab, Chandigarh	Punjab, Haryana States and Union Territory of Chandigarh
6	P.A.O., Jaipur	Accountant General (Accounts), Rajasthan, Jaipur	Rajasthan State.
7	P.A.O., Gwalior	Accountant General (Accounts), Madhya Pradesh, Gwalior	Madhya Pradesh State
8	P.A.O., Mumbai	Accountant General (Accounts), Maharashtra, Mumbai.	The jurisdiction of Accountant General (A&E) I, Maharashtra, Mumbai.
9	P.A.O., Nagpur	Accountant General (Accounts) II, Maharashtra, at Nagpur	The jurisdiction of Accountant General (A&E) –II, Maharashtra, Nagpur.
10	P.A.O., Ranchi	Accountant General (Accounts), I, Bihar, Ranchi	The jurisdiction of Accountant General (A&E) I, Bihar, Ranchi (except Patna)
11	P.A.O., Patna	Branch Office of Accountant General (Accounts)-I, Bihar, Ranchi at Patna	The jurisdiction of Accountant General (A&E) II, Patna.
12	P.A.O., Rajkot	Accountant General (Accounts) Gujarat, Rajkot	The jurisdiction of Accountant General (A&E) II, Gujarat, Rajkot (except Ahmedabad)
13	P.A.O., Ahmedabad	Branch Office of Accountant General (Accounts), Gujarat, Ahmedabad	The jurisdiction of Accountant General (Accounts) Gujarat Ahmedabad (except Rajkot)
14	P.A.O., Calcutta	Pr. Directors of Audit (Central), Calcutta.	West Bengal State.

Sr. No	Name of pay and Accounts Offices	Office to which attached	Area/Jurisdiction/Stations situated within
15	P.A.O., Bangalore	Accountant General (Accounts), Karnataka Bangalore	Karnataka State.
16	P.A.O., Chennai	Accountant General (Accounts),-I Tamil Nadu, Chennai.	Tamil Nadu State and Union Territory of Pondicherry.
17	P.A.O., Thiruvananthapuram	Accountant General (A&E), Kerala. Thiruvananthapuram	Kerala State.
18	P.A.O., Bhubaneswar	Accountant General (Accounts), Orissa, Bhubaneswar.	Orissa State.
19	P.A.O., Hyderabad	Accountant General (Accounts) Andhra Pradesh, Hyderabad	Andhra Pradesh State
20	P.A.O., Shillong	Accountant General (Accounts) Meghalaya, Arunachal Pradesh & Mizoram, Shilong	Assam, Arunachal Pradesh, Meghalaya states and Union Territory of Mizoram.
21	P.A.O., Imphal	Accountant General (Accounts), Manipur, Imphal	Manipur State.
22	P.A.O., Kohima	Senior Deputy Accountant, General (Accounts), Nagaland, Kohima.	Nagaland State.
23	P.A.O., Agartala	Accountant, General (Accounts) Tripura, Agartala	Tripura State.
24	P.A.O., Port Blair.	D.D., Andaman and Nicobar Islands	Andaman and Nicobar Group of Islands (Audit Office)
25	P.A.O., Sikkim	Senior Deputy Accountant, General (Accounts), Sikkim, Gangtok	Sikkim State.
26	P.A.O., Raipur	Accountant General (A&E) Chattisgarh Raipur	Raipur
27	P.A.O., Guwahati	Accountant General (A&E), Assam Guwahati	Guwahati

CHAPTER-4

RECRUITMENT OF THE STAFF

Part I-Clerical Cadre

Para 4.1 Eligibility for appointment to central Government services and posts:-

- (i) A candidate for appointment to any Central Service or posts must be—
 - (a) a Citizen of India, or
 - (b) a subject of Nepal, or
 - (c) a subject of Bhutan, or
 - (d) a Tibetan refugee who came over to India before the 1st January, 1962, with the intention of permanently settling in India, or
 - (e) a person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka, East African countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India.

Note 1:- A candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour a certificate of eligibility has been issued by the Government of India.

Note 2:- The candidate belonging to categories (b), (c), and (d) will not be eligible for appointment to the Indian Foreign Service.

- (ii) A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the U.P.S.C. or other recruiting authority and he may also provisionally be appointed subject to the necessary certificate being given to him by the Government of India.

(Authority:-G.O.I., D. P. A & R Resolution No. 15014/3(S)/76-Estt. (B), dated the 1st March, 1977)

Para 4.2 Plural Marriages of Government servants:- Rules relating to recruitment and conditions of service of All India Service contain, *inter alia*, the following provisions:-

No person—

- (a) who has entered into or contracted a marriage with a person having a spouse living; or

- (b) who has a spouse living, has entered into or contracted a marriage with any persons,

shall be eligible for appointment to service:

Provided that Central Government, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of this rule.

(Authority:-G.O.I. M.H.A., O.M. No.—25/37/69-Estt(A), dated the 22nd April, 1970)

Para 4.2.1 Candidate for employment should in future, be asked to indicate whether they have more than one wife living and in the event of a declaration in the negative being found to be incorrect after his appointment he will be liable to be dismissed from service.

A declaration in the following form should be obtained from every entrant to Government Service:-

DECLARATION

1 I, Shri/Shrimati/ Kumari.....declare as under:

- *(i) That I am unmarried/a widower/a widow.
- *(ii) That I am married and have only one wife living.
- *(iii) That I am married and have more than one wife living. Application for grant of exemption is enclosed.
- *(iv) That I am married and that during the life time of my spouse, I have contracted another marriage. Application for grant of exemption is enclosed.
- *(v) That I am married and my husband has no other living wife, to the best of my knowledge.
- *(vi) That I have contracted a marriage with a person who has already one wife or more living. Application for grant of exemption is enclosed.
- *(2) I solemnly affirm that the above declaration is true and I understand that in the event of the declaration being found to be incorrect after my appointment, I shall be liable to be dismissed from service.

Dated:--_____ Signature _____.

*Delete clauses not applicable. @ Application in the case of Clause (i), (ii) and (v) only.

(Authority: - G.O.I., M.H.A. O.M. No. 25/35/60. Estts.(A) dated the 9th December 1960, copy received with C.A.G.'s endorsement No. 32-NGE-II 395-60 dated the 9th January, 1961).

Note:--The first point to be scrutinised when an application for permission to remarry while first wife is still living, is received is whether such marriage is permissible under the personal law applicable to the applicant if so, the question arises, whether there are sufficient grounds for allowing an exception to Government's General policy. The grounds given in support of the request should be scrutinised to see whether the allegations are true and well founded. In case the wife also joins the applicant it should be ascertained whether she has willingly consented and whether any letter, etc., purposing to proceed from her is genuine and is the outcome of her own free will. For this purpose, higher officers in the Department concerned may, if necessary, send for the applicant and his wife and make personal enquiries. Where the first wife's views have not been stated they should, if necessary, be ascertained. If permission is sought on grounds of alleged sickness of the wife as much information as possible should be obtained in consultation with the medical authorities. The arrangements made by the husband for the maintenance of the first wife should also be ascertained and it should be examined whether they are satisfactory.

(Authority: - G.O.I., M.H.A., letter No. 219/51-Ests. dated the 16th Feb., 1955 received with C.A.G's Estt No. 794-N.G.E -II/(310-54, dated 4th March, 1955).

Para 4.3. Reservation for the Persons with Disabilities

With a view to consolidating the existing instructions, bringing them in line with the Persons with Disabilities (Equal Opportunities, Protection of Rights & Full Participation) Act, 1995 and clarifying certain issues including procedural matters, the following instructions are issued with regard to reservation for persons with disabilities (physically handicapped persons) in posts and services under the Government of India. These instructions shall supersede all previous instructions issued on the subject so far.

2. QUANTUM OF RESERVATION

- i. Three percent of the vacancies in case of direct recruitment to Group A, B, C & D posts shall be reserved for persons with disabilities of which one per cent each shall be reserved for persons suffering from (i) blindness or low vision, (ii) hearing impairment and (iii) locomotor disability or cerebral palsy in the posts identified for each disability;
- ii. Three percent of the vacancies in case of promotion to Group D, and Group C posts in which the element of direct recruitment, if any, does not exceed 75%, shall be reserved for persons with disabilities of which one per cent each shall be reserved for persons suffering from (i) blindness or low vision, (ii) hearing impairment and (iii) locomotor disability or cerebral palsy in the posts identified for each disability.

3. EXEMPTION FROM RESERVATION: If any Department/Ministry considers it necessary to exempt any establishment partly or fully from the provision of

reservation for persons with disabilities, it may make a reference to the Ministry of Social Justice and Employment giving full justification for the proposal. The grant of exemption shall be consider by an Inter-Departmental Committee set up by the Ministry of Social Justice and Empowerment.

4. IDENTIFICATION OF JOBS/POSTS: The Ministry of Social Justice and Empowerment have identified the jobs/posts suitable to be held by persons with disabilities and the physically requirement for all such jobs/posts vide their notification no. 16-25/99.NI.I dated 3.5.2001. The jobs/posts given in Annexure II of the said notification as amended from time to time shall be used to give effect to 3 per cent reservation to the persons with disabilities. It may, however, be noted that:

- a. The nomenclature used for any job/post shall mean and include nomenclature used for other comparable jobs/posts having identical functions.
- b. The list of jobs/posts notified by the Ministry of Social Justice & Empowerment is not exhaustive. The concerned Ministries/Departments shall have the discretion to identify jobs/posts in addition to the jobs/posts already identified by the Ministry of Social Justice & Empowerment. However, no Ministry/Department/Establishment shall exclude any identified job/post from the purview of reservation at its own discretion.
- c. If a job/post identified for persons with disabilities is shifted from one group or grade to another group or grade due to change in the pay-scale or otherwise, the job/post shall remain identified.

5. RESERVATION IN POSTS IDENTIFIED FOR ONE OR TWO CATEGORIES: If a post is identified suitable only for one category of disability, reservation in that post shall be given to persons with that disability only. Reservation of 3% shall not be reduced in such cases and total reservation in the post will be given to persons suffering from the disability for which it has been identified. Likewise in case the post is identified suitable for two categories of disabilities, reservation shall be distributed between persons with those categories of disabilities equally, as far as possible. It shall, however, be ensured that reservation in different posts in the establishment is distributed in such a way that the persons of three categories of disabilities, as far as possible, get equal representation.

6. APPOINTMENT AGAINST UNRESERVED VACANCIES: In the posts which are identified suitable for persons with disabilities, a person with disability cannot be denied the right to compete for appointment against an unreserved vacancy. Thus a person with disability can be appointed against an unreserved vacancy, provided the post is identified suitable for persons with disability of the relevant category.

7. ADJUSTMENT OF CANDIDATES SELECTED ON THEIR OWN MERIT: Persons with disabilities selected on their own merit without relaxed standards along with other candidates, will not be adjusted against the reserved share of vacancies.

The reserved vacancies will be filled up separately from amongst the eligible candidates with disabilities which will thus comprise physically handicapped candidates who are lower in merit than the last candidate in merit list but otherwise found suitable for appointment, if necessary, by relaxed standards. It will apply in case of direct recruitment as well as promotion, wherever reservation for persons with disabilities is admissible.

8. DEFINITIONS OF DISABILITIES: Definitions of categories of disabilities for the purpose of this Office Memorandum are given below:

(i) (a) **Blindness:** "Blindness" refers to a condition where a person suffers from any of the following conditions, namely:-

- i. total absence of sight; or
- ii. visual acuity not exceeding 6/60 or 20/200(snellen) in the better eye with correcting lenses; or
- iii. limitation of the field of vision subtending an angle of 20 degree or worse;

(b) **Low vision:** "Person with low vision" means a person with impairment of visual functioning even after treatment or standard refractive correction but who uses or is potentially capable of using vision for the planning or execution of a task with appropriate assistive device.

(ii) **Hearing Impairment:** "Hearing Impairment" means loss of sixty decibels or more in the better ear in the conversational range of frequencies.

(iii) (a) **Locomotor disability:** "Locomotor disability" means disability of the bones, joints or muscles leading to substantial restriction of the movement of the limbs or any form of cerebral palsy.

(b) **Cerebral Palsy:** "Cerebral Palsy" means a group of non-progressive conditions of a person characterized by abnormal motor control posture resulting from brain insult or injuries occurring in the pre-natal, peri-natal or infant period of development.

(c) All the cases of orthopedically handicapped persons would be covered under the category of "locomotor disability or cerebral palsy."

9. DEGREE OF DISABILITY FOR RESERVATION: Only such persons would be eligible for reservation in services / posts who suffer from not less than 40 per cent of relevant disability. A person who wants to avail of benefit of reservation would have to submit a Disability Certificate issued by a competent authority in the format given in Annexure I.

10. COMPETENT AUTHORITY TO ISSUE DISABILITY CERTIFICATE:

The competent authority to issue Disability Certificate shall be a Medical Board duly constituted by the Central or a State Government. The Central/State Government may constitute Medical Board(s) consisting of at least three members out of which at least one shall be a specialist in the particular field for assessing locomotor / cerebral/visual / hearing disability, as the case may be.

11. The Medical Board shall, after due examination, give a permanent disability certificate in cases of such permanent disabilities where there are no chances of variation in the degree of disability. The Medical Board shall indicate the period of validity of the certificate, in cases where there are chances of variation in the degree of disability. No refusal of disability certificate shall be made unless an opportunity is given to the applicant of being heard. On representation by the applicant, the Medical Board may review its decision having regard to all the facts and circumstances of the case and pass such orders in the matter as it thinks fit. .

12. At the time of initial appointment and promotion against a vacancy reserved for persons with disability, the appointing authority shall ensure that the candidate is eligible to get the benefit of reservation. .

13. COMPUTATION OF RESERVATION: Reservation for persons with disabilities in case of Group C and Group D posts shall be computed on the basis of total number of vacancies occurring in all Group C or Group D posts, as the case may be, in the establishment, although the recruitment of the persons with disabilities would only be in the posts identified suitable for them. The number of vacancies to be reserved for the persons with disabilities in case of direct recruitment to Group 'C' posts in an establishment shall be computed by taking into account the total number of vacancies arising in Group 'C' posts for being filled by direct recruitment in a recruitment year both in the identified and non-identified posts under the establishment. The same procedure shall apply for Group 'D' (Now MTS) posts. Similarly, all vacancies in promotion quota shall be taken into account while computing reservation in promotion in Group 'C' and Group 'D' (Now MTS) posts. Since reservation is limited to identified posts only and number of vacancies reserved is computed on the basis of total vacancies (in identified posts as well as unidentified posts).

14. Reservation for persons with disabilities in Group 'A' posts shall be computed on the basis of vacancies occurring in direct recruitment quota in all the identified Group 'A' posts in the establishment. The same method of computation applies for Group 'B' posts.

15. EFFECTING RESERVATION -MAINTENANCE OF ROSTERS:

- a. All establishments shall maintain separate 100 point reservation roster registers in the format given in Annexure II for determining / effecting reservation for the disabled -one each for Group 'A' posts filled by direct recruitment, Group 'B' posts filled by direct recruitment, Group 'C' posts filled by direct recruitment,

Group 'C' posts filled by promotion, Group 'D' (Now MTS) posts filled by direct recruitment and Group 'D' posts filled by promotion.

- b. Each register shall have cycles of 100 points and each cycle of 100 points shall be divided into three blocks, comprising the following points:

1st Block -point No.1 to point No.33

2nd Block -point No.34 to point No.66

3rd Block -point No.67 to point No.100

- c. Points 1, 34 and 67 of the roster shall be earmarked reserved for persons with disabilities -one point for each of the three categories of disabilities. The head of the establishment shall decide the categories of disabilities for which the points 1, 34 and 67 will be reserved keeping in view all relevant facts.
- d. All the vacancies in Group C posts falling in direct recruitment quota arising in the establishment shall be entered in the relevant roster register. If the post falling at point no.1 is not identified for the disabled or the head of the establishment considers it desirable not to fill it up by a disabled person or it is not possible to fill up that post by the disabled for any other reason, one of the vacancies falling at any of the points from 2 to 33 shall be treated as reserved for the disabled and filled as such. Likewise a vacancy falling at any of the points from 34 to 66 or from 67 to 100 shall be filled by the disabled. The purpose of keeping points 1, 34 and 67 as reserved is to fill up the first available suitable vacancy from 1 to 33, first available suitable vacancy from 34 to 66 and first available suitable vacancy from 67 to 100 by persons with disabilities.
- e. There is a possibility that none of the vacancies from 1 to 33 is suitable for any category of the disabled. In that case two vacancies from 34 to 66 shall be filled as reserved for persons with disabilities. If the vacancies from 34 to 66 are also not suitable for any category, three vacancies shall be filled as reserved from the third block containing points from 67 to 100. This means that if no vacancy can be reserved in a particular block, it shall be carried into the next block.
- f. After all the 100 points of the roster are covered, a fresh cycle of 100 points shall start.
- g. If the number of vacancies in a year is such as to cover only one block or two, discretion as to which category' of the disabled should be accommodated first shall vest in the head of the establishment, who shall decide on the basis of the nature of the post, the level of representation of the specific disabled category in the concerned grade/post etc.
- h. A separate roster shall be maintained for group C posts filled by promotion and procedure as explained above shall be followed for giving reservation to persons with disabilities. Likewise two separate rosters shall be maintained for Group D posts, one for the posts filled by direct recruitment and another for posts filled by promotion.
- i. Reservation in group A and group B posts is determined on the basis of vacancies in the identified posts only. Separate rosters for Group A posts and

Group B posts in the establishment shall be maintained. In the rosters maintained for Group A and Group B posts, all vacancies of direct recruitment arising in identified posts shall be entered and reservation shall be effected the same way as explained above.

16. INTER SE EXCHANGE AND CARRY FORWARD OF RESERVATION IN CASE OF DIRECT RECRUITMENT:

- a. Reservation for each of the three categories of persons with disabilities shall be made separately. But if the nature of vacancies in an establishment is such that a person of a specific category of disability cannot be employed, the vacancies may be interchanged among the three categories with the approval of the Ministry of Social Justice & Empowerment and reservation may be determined and vacancies filled accordingly.
- b. If any vacancy reserved for any category of disability cannot be filled due to non-availability of a suitable person with that disability or, for any other sufficient reason, such vacancy shall not be filled and shall be carried forward as a 'backlog reserved vacancy' to the subsequent recruitment year.
- c. In the subsequent recruitment year the 'backlog reserved vacancy' shall be treated as reserved for the category of disability for which it was kept reserved in the initial year of recruitment. However, if a suitable person with that disability is not available, it may be filled by interchange among the three categories of disabilities. In case no suitable person with disability is available for filling up the post in the subsequent year also, the employer may fill up the vacancy by appointment of a person other than a person with disability. If the vacancy is filled by a person with disability of the category for which it was reserved or by a person of other category of disability by inter se exchange in the subsequent recruitment year, it will be treated to have been filled by reservation. But if the vacancy is filled by a person other than a person with disability in the subsequent recruitment year, reservation shall be carried forward for a further period upto two recruitment years where after the reservation shall lapse. In these two subsequent years, if situation so arises, the procedure for filling up the reserved vacancy shall be the same as followed in the first subsequent recruitment year .

17. In order to ensure that cases of .lapse of reservation are kept to the minimum, any recruitment of the disabled candidates shall first be counted against the additional quota brought forward from previous years, if any, in their chronological order. If candidates are not available for all the vacancies, the older carried forward reservation would be filled first and the relatively later carried forward reservation would be further carried forward.

18. CONSIDERATION ZONE. INTERSE EXCHANGE AND FORWARD OF RESERVATION IN CASE OF PROMOTION

- a. While filling up the reserved vacancies by promotion by selection, the disabled candidates who are within the normal zone of consideration shall be considered for promotion. Where adequate number of disabled candidates of the appropriate category of handicap are not available within the normal zone, the zone of consideration may be extended to five times the number of vacancies and the persons with disabilities falling within the extended zone may be considered. In the event of non availability of candidates even in the extended zone, the reservation can be exchanged so that post can be filled by a person with other category of disability, if possible. If it is not possible to fill up the post by reservation, the post may be filled by a person other than a person with disability and the reservation shall be carried forward for upto three subsequent recruitment years, where after it shall lapse.
- b. In posts filled by promotion by non-selection, the eligible candidates with disabilities shall be considered for promotion against the reserved vacancies and in case no eligible candidate of the appropriate category of disability is available, the vacancy can be exchanged with other categories of disabilities identified for it. If it is not possible to fill up the post by reservation even by exchange, the reservation shall be carried forward for upto three subsequent recruitment years where after it shall lapse.

19. HORIZONTALITY OF RESERVATION FOR PERSONS WITH DISABILITIES: Reservation for backward classes of citizens (SCs, STs and OBCs) is called vertical reservation and the reservation for categories such as persons with disabilities and ex-servicemen is called horizontal reservation. Horizontal reservation cuts across vertical reservation (in what is called inter-locking reservation) and persons selected against the quota for persons with disabilities have to be placed in the appropriate category viz. SC/ST/OBC/General candidates depending upon the category to which they belong in the roster meant for reservation of SCs/STs/OBCs. To illustrate, if in a given year there are two vacancies reserved for the persons with disabilities and out of two persons with disabilities appointed, one belongs to a Scheduled Caste and the other to general category then the disabled SC candidate shall be adjusted against the SC point in the reservation roster and the general candidate against unreserved point in the relevant reservation roster. In case none of the vacancies falls on point reserved for the SCs, the disabled candidate belonging to SC shall be adjusted in future against the next available vacancy reserved for SCs.

20. Since the persons with disabilities have to be placed in the appropriate category viz. SC/ST/OBC/ General in the roster meant for reservation of SCs/STs/OBCs, the application form for the post should require the candidates applying under the quota reserved for persons with disabilities to indicate whether they belong to SC/ST/OBC or General category.

21. RELAXATION IN AGE LIMIT :

- i. Upper age limit for persons with disabilities shall be relaxable (a) by ten years (15 years for SCs/STs and 13 years for OBCs) in case of direct recruitment to Group 'C' and Group 'D' (Now MTS) posts; (b) by 5 years (10 years for SCs/STs and 8 years for OBCs) in case of direct recruitment to Group 'A' and Group 'B' posts where recruitment is made otherwise than through open competitive examination; and (c) by 10 years (15 years for SCs/STs and 13 years for OBCs) in case of direct recruitment to Group A and Group B posts through open competitive examination.
- ii. Relaxation in age limit shall be applicable irrespective of the fact whether the post is reserved or not, provided the post is identified suitable for persons with disabilities.

22. RELAXATION OF STANDARD OF SUITABILITY: If sufficient number of persons with disabilities are not available on the basis of the general standard to fill all the vacancies reserved for them, candidates belonging to this category may be selected 0:1 relaxed standard to fill up the remaining vacancies reserved for them provided they are not found unfit for such post or posts. Thus, to the extent the number of vacancies reserved for persons with disabilities cannot be filled on the basis of general standards, candidates belonging to this category may be taken by relaxing the standards to make up the deficiency in the reserved quota subject to the fitness of these candidates for appointment to the post / posts in question.

23. MEDICAL EXAMINATION: As per Rule 10 of the Fundamental Rules, every new entrant to Government Service on initial appointment is required to produce a medical certificate of fitness issued by a competent authority. In case of medical examination of a person with disability for appointment to a post identified as suitable to be held by a person suffering from a particular kind of disability, the concerned Medical Officer or Board shall be informed beforehand that the post is identified suitable to be held by persons with disability of the relevant category and the candidate shall then be examined medically keeping this fact in view.

24. EXEMPTION FROM PAYMENT OF EXAMINATION FEE AND APPLICATION FEE: Persons with disabilities shall be exempt from payment of application fee and examination fee, prescribed in respect of competitive examinations held by the Staff Selection Commission, the Union Public Service Commission etc. for recruitment to various posts. This exemption shall be available only to such persons who would otherwise be eligible for appointment to the post on the basis of standards of medical fitness prescribed for that post (including any concession specifically extended to the disabled persons) and who enclose with the application form, necessary certificate from a competent authority in support of their claim of disability.

25. NOTICE OF VACANCIES: In order to ensure that persons with disabilities get a fair opportunity in consideration for appointment to an identified post, the following points shall be kept in view while sending the requisition notice to the Employment Exchange, the SSC, the UPSC etc. and while advertising the vacancies:-

- i. Number of vacancies reserved for SCs/STs/OBCs/Ex-Servicemen/Persons suffering from Blindness or Low Vision/Persons suffering from Hearing Impairment Persons suffering from Locomotor Disability or Cerebral Palsy should be indicated clearly.
- ii. In case of vacancies in posts identified suitable to be held by persons with disability. it shall be indicated that the post is identified for persons with disabilities suffering from blindness or low vision; hearing impairment; and/or locomotor disability or cerebral palsy, as the case may be, and that the persons with disabilities belonging to the category/categories for which the post is identified shall be allowed to apply even if no vacancies are reserved for them. Such candidates will be considered for selection for appointment to the post by general standards of merit.
- iii. In case of vacancies in posts identified suitable for persons with disabilities, irrespective of whether any vacancies are reserved or
- iv. Not, the categories of disabilities viz blindness or low vision, hearing impairment and locomotor disability or cerebral palsy, for which the post is identified suitable along with functional classification and physical requirements for performing the duties attached to the post shall be indicated clearly.
- v. It shall also be indicated that persons suffering from not less than 40% of the relevant disability shall alone be eligible for the benefit of reservation.

26. CERTIFICATE BY REQUISITIONING AUTHORITY: In order to ensure proper implementation of the provisions of reservation for persons with disabilities, the requisitioning authority while sending the requisition to the UPSC, SSC etc. for filling up of posts shall furnish the following certificate to the recruiting agency:-

"It is certified that the requirements of the Persons with Disabilities (Equal Opportunities, Protection of Rights & Full Participation) Act, 1995 and the policy relating to reservation for persons with disabilities has been taken care of while sending this requisition. The vacancies reported in this requisition fall at points no. of cycle no. of 100 point reservation roster out of which. number of vacancies are reserved for persons with disabilities."

27. ANNUAL REPORTS REGARDING REPRESENTATION OF PERSONS WITH DISABILITIES:

- (i) Soon after the first of January of every year, each appointing authority shall send to its administrative Ministry/Department:-
 - a. PWD Report-I in the prescribed proforma (Annexure III) showing the total number of employees, total number of employees in the posts which have been identified suitable for persons with disabilities and number of employees suffering from blindness or low vision, hearing impairment, and locomotor disability or cerebral palsy as on the 1 st January of the year, and
 - b. PWD Report-II in the prescribed proforma (Annexure IV) showing the number of vacancies reserved for persons suffering from blindness or low vision,

hearing impairment, and locomotor disability or cerebral palsy and number of such persons actually appointed during the preceding calendar year.

(ii) The administrative Ministry/Department shall scrutinize the information received from all appointing authorities under it and send consolidated PWD Report-I and PWD Report- II in prescribed proforma in respect of the Ministry/Department including information in respect of all attached and subordinate offices under its control to the Department of Personnel and Training by the 31st March of each year.

(iii) The following points may be kept in view while sending the reports to the Department of Personnel & Training:-

- a. The reports sent to the DOPT should not include information in respect of public sector undertakings, statutory , semi-Government and autonomous bodies. Statutory , semi-Government and autonomous bodies shall furnish consolidated information in the prescribed proforma to the administrative Ministry/ Department concerned who may scrutinize, monitor and maintain it at their own level. The Department of Public Enterprises may collect similar information in respect of all public sector undertakings.
- b. The attached/subordinate offices shall send information to their administrative Ministry/Department only and shall not send it direct to this Department.
- c. The figures in respect of persons with disabilities shall include persons appointed by reservation as well as appointed otherwise.
- d. The PWD Report I relates to persons and not to posts. Therefore, while furnishing this report the posts vacant etc. should not be taken into account. In this report persons on deputation should be included in the establishment of the borrowing Ministry/Department/Office and not in the parent establishment. Persons permanent in one grade but officiating or holding temporary appointment in the higher grade shall be included in the figures relating to the Class of service to which the higher grade belongs.

28. LIAISON OFFICER FOR PERSONS WITH DISABILITIES:

Liaison Officers appointed to look after reservation matters for SCs/STs shall also work as Liaison Officers for reservation matters relating to persons with disabilities and shall ensure compliance of these instructions.

[**Authority:-** G.O.I. , DOPT O.M. No. 36035/3/2004-Estt(Res) dated 29/12/2005 received with CAG Circular No. 06-NGE/2006 No. 44-NGE (APP)/36-2006 dated 14.02.2006].

Para 4.3.1. Reservation of jobs for physically handicapped persons in Gr. 'C' & 'D' posts in Departmental Canteens/tiffin Rooms-identification of posts suitable for persons with disabilities:-

Revised identification of posts suitable for persons with disabilities as mentioned in Annexure-V and shall be used to give effect to 30% of reservation. The code for physical requirements and functional classification are given in Annexure-VI

New identification are to be adopted to identify the persons with disabilities for appointments to the posts reserved for physically handicapped persons.

[Authority:- CAG's Circular No. 792/Welfare/17-CAN/2006 dated 20.10.2006].

Para 4.3.2. Reservation for the physically handicapped persons in posts filled by promotion.

Reservation in posts filled by the promotion has been decided to identify the posts of Accountant and Auditor in this department as suitable for being held by persons with disabilities for the purpose of providing reservation in promotion to these posts also.

These order will be effective from the date of issue of these orders.

[Authority: - CAG's Circular No. 45-NGE/2001 No. 1045-NGE(App)/48-2001 dated 14.09.2001

Para 4.3.3. Benefits of reservations to persons who acquire disability after entering into Government service. –

It is hereby clarified that the OM, dated 29-12-2005 does not make any distinction between persons acquiring disability before or after entering into service. An employee who acquires disability after entering into service will be entitled to get the benefit of reservation as a person with disability as provided in the instructions contained in the above-referred OM from the date he produces a valid certificate of disability.

[Authority: - G.I., Dept of Per & Trg., O.M. No. 36035/3/2009-Estt. (Res.), dated the 10th June, 2009].

Para 4.3.4. Exemption from passing typing test. –

Physically handicapped persons who are qualified to hold clerical posts but are certified as being unable to type, by the Medical Board attached to Special Employment Exchange for the handicapped (or by a Civil Surgeon where there is no such Board), should be exempted from the typing qualifications.

The term 'physically handicapped persons' does not cover those who are visually handicapped or who are hearing handicapped but covers only those whose physical disability permanently prevents them from typing.

(Authority:- G.I., M.H.A., O.M. No. 15/3/61-Estt. (D), dated the 23rd December, 1961 and G.I. Dept. of Per. & Trg., O.M. No. 14020/2/91-Estt. (D), dated the 29th September, 1992.]

Para 4.3.5. Conveyance allowance to Blind or Orthopedically handicapped Government employees. –

This scheme has been abolished from 01.08.1997. Instead they will get Transport Allowance at double the normal rates prescribed. However, handicapped employees who have been provided with Government accommodation within a distance of one kilometer from the place of work or within the campus housing the place of work and residence, will be entitled to Transport Allowance at normal rates only. The allowance will not be admissible if they are provided with Government transport.

Rates of Transport Allowance (Normal)
(Effective from 01.09.2008)

Pay scale of the employee	Rate of Transport Allowance per month	
	In 13 Cities #classified as A-1/A earlier 、	Other places 、
Grade pay of ` 5,400 & above	3,200 + DA thereon	1,600 + DA thereon
(i) Grade pay of ` 4,200, ` 4,600 and 4,800 (ii) Those drawing grade pay below ` 4,200 but drawing pay in the pay band equal to ` 7,440 & above.	1,600 + DA thereon	800 + DA thereon
Grade pay below 4,200 and pay in the pay band below ` 7,440.	600 + DA thereon	400 + DA thereon

Hyderabad (UA), Delhi (UA), Bangalore (UA), Greater Mumbai (UA), Chennai (UA), Kolkata (UA), Ahmedabad (UA), Surat (UA), Nagpur (UA), Pune (UA), Jaipur (UA) and Kanpur (UA).

2. The grant of transport allowance shall be subject to the following conditions: -
- The blind or orthopedically handicapped employees in terms of this Ministry's order *vide* O.M. No. 21(1)/97-e-II (B), dated 03.10.1997 shall continue to draw this allowance at double the normal rates, which shall, in no case, be less than `1,000 per month *plus* the applicable rate of dearness allowance. The other conditions of O.M. No. 19029/1/78-E-IV (B), dated 31.08.1978, related to grant of conveyance allowance to blind and orthopedically handicapped Central Government employees shall remain unchanged.

[**Authority:-** G.I., M.F., O.M. No. 21 (1)/97-E. II (B), dated the 3rd October, 1997 and O.M. No. 21(2)/2008-Es. II (B), dated the 29th August, 2008].

Para 4.3.6. Transport Allowance at double the rates to employees suffering from hunchback disability. –

The undersigned is directed to refer to Para. 3 (iv) of this Ministry's OM of even number, dated 03.10.1997 (*orders above*) regarding grant of Transport Allowance to physically handicapped Central Government Employees and to say that references have been received in this Ministry seeking clarification on the applicability of this order to the handicapped Central Government Employees suffering from Spinal Deformity (Generally known as hunchback disability).

2. In this connection, it is mentioned that Conveyance Allowance was granted vide this Ministry's OM No. 19029/1/89-E. IV, dated 12.09.1989 to Central Government employees suffering from the Spinal Deformity causing permanent partial disability of above 40%, estimated as per the standards laid down in the booklet on Uniform Definitions of the Physically handicapped issued by Ministry of Welfare and certified by the Competent Authority mentioned therein and to convey that such employees are also covered for grant of Transport Allowance at double the rates with effect from 01.08.1997 as admissible under this Ministry's OM of even number, dated 03.10.1997 subject to the terms and conditions laid down in the said OM.

[Authority:- G.O., M.F., O.M. No. 21(1)/97-E. II (B), dated the 3rd May, 2002].

Para 4.4 Appointments on compassionate grounds of son/daughter/near relative of deceased/retired on medical grounds/Government servants:--

The existing instructions for making compassionate appointment under the Central Government have since been reviewed in the light of the various court judgements and other decisions including those taking on the various recommendations contained in the Fifth Central Pay Commission Report as well as the Study Reports of 1990 and 1994 prepared by the Department of Administrative Reforms and Public Grievances on the subject and they have accordingly been revised/simplified and consolidated as in the enclosed scheme which will supercede all the existing instructions on the subject. This may be brought to the notice of all concerned for information, guidance and necessary action.

SCHEME FOR COMPASSIONATE APPOINTMENT

1. OBJECT

The object of the scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency.

2. TO WHOM APPLICABLE

To a dependent family member—

- (A) of a Government servant who—
 - (a) dies while in service (including death by suicide); or
 - (b) is retired on medical ground under Rule 2 of the C.C.S (Medical Examination) Rules 1957 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for Group ‘D’ (Now MTS) Government servants); or
 - (c) is retired on medical grounds under Rule 38 of the C.C.S (Pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 Years for Group ‘D’ (Now MTS) Government servants); or
- (B) of a member of the Armed forces who—
 - (a) dies during service; or
 - (b) is killed in action; or
 - (c) is medically boarded out and is unfit for civil employment.

Note 1 “Dependent Family Member” means:

- (a) spouse; or
- (b) son (including adopted son); or
- (c) daughter (including adopted daughter); or
- (d) brother or sister in the case of unmarried Government servant or member of the Armed Forces referred to in (A) or (B) of this para,

who was wholly dependent on the Government servant/member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

Note II “Government servant” for the purpose of these instructions means a Government servant appointed on regular basis and not one working on daily wage or casual or apprentice or adhoc or contract or re-employment basis.

Note III “Confirmed work-charged staff” will also be covered by the term ‘Government servant’ mentioned in Note II above.

Note IV “Service” includes extension in service (but not re-employment) after attaining the normal age of retirement in a civil post.

Note V “Re-employment” does not include employment of ex-serviceman before the normal age of retirement in a civil post.

3. AUTHORITY COMPETENT TO MAKE COMPASSIONATE APPOINTMENT

- (a) Joint Secretary incharge of administration in the Ministry/Department concerned.
- (b) Head of the Department under the Supplementary Rule 2(10) in the case of attached and subordinate offices.
- (c) Secretary in the Ministry/Department concerned in special types of cases.

4. POSTS TO WHICH SUCH APPOINTMENTS CAN BE MADE

Group ‘C’ or Group ‘D’ (Now MTS) posts against the direct recruitment quota.

5. ELIGIBILITY

- (a) The family is indigent and deserves immediate assistance for relief from financial destitution; and
- (b) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

6. A. EXEMPTIONS

Compassionate appointments are exempted from observance of the following requirements:--

- (a) Recruitment procedure i.e. without the agency of the Staff Selection Commission or the Employment Exchange.
- (b) Clearance from the Surplus Cell of the Department of Personnel and Training/Directorate General of Employment and Training.
- (c) The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

B. RELAXATIONS

- (a) Upper age limit could be relaxed wherever found to be necessary. The lower age limit should, however, in no case be relaxed below 18 years of age.

Note I Age eligibility shall be determined with reference to the date of application and not the date of appointment;

Note II Authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age limit also for making such appointment.

- (b) Secretary in the Ministry/Department concerned is competent to relax temporarily educational qualifications as prescribed in the relevant recruitment rules in the case of appointment at the lowest level e.g. Group 'D' (Now MTS) or Lower Division Clerk post, in exceptional circumstances where the condition of the family is very hard provided there is no vacancy meant for compassionate appointment in a post for which the dependent family member in question is educationally qualified. Such relaxation will be permitted upto a period of two years beyond which no relaxation of educational qualifications will be admissible and the services of the person concerned, if still unqualified, are liable to be terminated.

Note:- In the case of an attached/subordinate office, the Secretary in the concerned administrative Ministry/Department shall be the competent authority for this purpose.

- (c) In the matter of exemption from the requirement of passing the typing test those appointed on compassionate grounds to the post of Lower Division Clerk will be governed by the general orders issued in this regard:--

- (i) by the CS Division of the Department of Personnel and Training if the post is included in the Central Secretarial Clerical Service; or
- (ii) by the Establishment Division of the Department of Personnel and Training if the post is not included in the Central Secretarial Clerical Service.

- (d) Where a widow is appointed on compassionate ground to a Group 'D' (Now MTS) post, she will be exempted from the requirement of possessing the educational qualifications prescribed in the relevant rules provided the duties of the post can be satisfactorily performed by her without possessing such educational qualifications.

7. DETERMINATION/AVAILABILITY OF VACANCIES

- (a) Appointment on compassionate grounds should be made only on regular basis and that too only if regular vacancies meant for that purpose are available.
- (b) Compassionate appointments can be made upto a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' or 'D' post. The appointing authority may hold back upto 5% of vacancies in the aforesaid categories to be filled by direct recruitment through Staff Selection Commission or otherwise so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category viz. SC/ST/OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category he will be adjusted against the SC/OBC point and if he belongs to General category he will be adjusted against the vacancy point meant for General category.
- (c) While the ceiling of 5% for making compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family member of Government servant on casual/daily wage/ad-hoc/contract basis against regular vacancies, there is no bar to considering him for such appointment if he is eligible as per the normal rules/orders governing such appointments.
- (d) The ceiling of 5% of direct recruitment vacancies for making compassionate appointment should not be exceeded by utilizing any other vacancy e.g. sports quota vacancy.
- (e) Employment under the scheme is not confined to the Ministry/Department/Office in which deceased/medically retired Government servant had been working. Such an appointment can be given anywhere under the Government of India depending upon availability of suitable vacancy meant for the purpose of compassionate appointment
- (f) If sufficient vacancies are not available in any particular office to accommodate the persons in the waiting list for compassionate appointment, it is open to the administrative Ministry/Department/Office to take up the matter with other Ministries/Departments/Offices of the Government of India to provide at an early date appointment on compassionate grounds to those in the waiting list.

8. BELATED REQUESTS FOR COMPASSIONATE APPOINTMENT

- (a) Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back., say five years or so. While considering such belated requests it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence. Therefore, examination of such cases would call for a great deal of circumspection. The decision to make appointment on compassionate grounds in such case may, therefore, be taken only at the level of the Secretary of the Department/Ministry concerned.
- (b) Whether a request for compassionate appointment is belated or not may be decided with reference to the date of death or retirement on medical ground of a Government servant and not the age of the applicant at the time of consideration.

9. WIDOW APPOINTED ON COMPASSIONATE GROUNDS GETTING REMARRIED

A widow appointed on compassionate ground will be allowed to continue in service even after re-marriage.

10. WHERE THERE IS AN EARNING MEMBER

- (a) In deserving cases even where there is already an earning member in the family, a dependent family member may be considered for compassionate appointment with prior approval of the Secretary of the Department/Ministry concerned who, before approving such appointment, will satisfy himself that grant of compassionate appointment is justified having regard to number of dependents, assets and liabilities left by the Government servant, income of the earning member as also his liabilities including the fact that the earning member is residing with the family of the Government servant and whether he should not be a source of support to other members of the family.
- (b) In cases where any member of the family of the deceased or medically retired Government servant is already in employment and is not supporting the other member of the family of the Government servant, extreme caution has to be observed in ascertaining the economic distress of the members of the family of the Government servant so that the

facility of appointment on compassionate ground is not circumvented and misused by putting forward the ground that the member of the family already employed is not supporting the family.

11. MISSING GOVERNMENT SERVANT

Cases of missing Government servants are also covered under the scheme for compassionate appointment subject to the following conditions:--

- (a) A request to grant of the benefit of compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government servant has been missing, provided that:
 - (i) an FIR to this effect has been lodged with the Police,
 - (ii) the missing person is not traceable, and
 - (iii) the competent authority feels that the case is genuine;
- (b) This benefit will not be applicable to the case of a Government servant:--
 - (i) who had less than two years to retire on the date from which he has been missing; or
 - (ii) who is suspected to have committed fraud, or suspected to have joined any terrorist organisation or suspected to have gone abroad.
- (c) Compassionate appointment in the case of a missing Government servant also would not be a matter of right as in the case of others and it will be subject to fulfillment of all the conditions, including the availability of vacancy, laid down for such appointment under the scheme;
- (d) While considering such a request, the results of the Police investigation should also be taken into account; and
- (e) A decision on any such request for compassionate appointment should be taken only at the level of the Secretary of the Ministry/Department concerned.

12. PROCEDURE

- (a) The proforma as in Annexure-I may be used by Ministries/Departments / Offices for ascertaining necessary information and processing the cases of compassionate appointment.
- (b) The Welfare Officer in each Ministry/Department/Office should meet the members of the family of the Government servant in question immediately after his death to advise and assist them in getting

appointment on compassionate grounds. The applicant should be called in person at the very first stage and advised in person about the requirements and formalities to be completed by him.

- (c) An application for appointment on compassionate grounds should be considered in the light of the instructions issued from time to time by the Department of Personnel and Training (Establishment Division) on the subject by a committee of officers consisting of three officers—one Chairman and two Members—of the rank of Deputy Secretary/Director in the Ministry/Department and officers of equivalent rank in the case of attached and subordinate offices. The Welfare Officer may also be made one of the Members/Chairman of the committee depending upon his rank. The committee may meet during the second week of every month to consider cases received during the previous month. The applicant may also be granted personal hearing by the committee, if necessary, for better appreciation of the facts of the case.
- (d) Recommendation of the committee should be placed before the competent authority for a decision. If the competent authority disagrees with the committee's recommendation, the case may be referred to the next higher authority for decision.

13. UNDERTAKING

A person appointed on compassionate grounds under the scheme should give an undertaking in writing (as in Annexure-VII) that he/she will maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her, his/her appointment may be terminated forthwith.

14. REQUEST FOR CHANGE POST/PERSON

When a person has been appointed on compassionate grounds to a particular post, the set of circumstances, which led to such appointment, should be deemed to have ceased to exist. Therefore,--

- (a) he/she should strive in his/her career like his/her colleagues for future advancement and any request for appointment to any higher post on considerations of compassion should invariably be rejected.
- (b) an appointment made on compassionate grounds cannot be transferred to any other person and any request for the same on considerations of compassion should invariably be rejected.

15. SENIORITY

- (a) The inter-se seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment. Their interpolation with the direct recruits/promotees may also be made with reference to their dates of appointment without disturbing the inter-se seniority of direct/promotees.
- (b) Date of joining by a person appointed on compassionate grounds shall be treated as the date of his/her regular appointment.

16. GENERAL

- (a) Appointments made on grounds of compassion should be done in such a way that persons appointed to the post do have the essential educational and technical qualifications and experience required for the post consistent with the requirement of maintenance of efficiency of administration.
- (b) It is not intention to restrict employment of a family members of the deceased or medically retired Group 'D' (Now MTS) Government servant to a Group 'D' (Now MTS) post only. As such, a family member of such Group 'D' (Now MTS) Government servant can be appointed to a Group 'C' post for which he/she is educationally qualified, provided a vacancy in group 'C' post exists for this purpose.
- (c) The Scheme of compassionate appointments was conceived as far back as 1958. Since then a number of welfare measures have been introduced by the Government which have made a significant difference in the financial position of the families of the Government servants dying in harness/retired on medical grounds. An application for compassionate appointment should, however, not be rejected merely on the ground that the family of the Government servant has received the benefits under the various welfare schemes. While considering a request for appointment on compassionate ground a balanced and objective assessment of the financial condition of the family has to be made taking into account its assets and liabilities (including the benefits received under the various welfare schemes mentioned above) and all other relevant factors such as the presence of an earning member, size of the family, ages of the children and the essential needs of the family, etc.
- (d) Compassionate appointment should not be denied or delayed merely on the ground that there is reorganisation in the Ministry/Department/Office.

It should be made available to the person concerned if there is a vacancy meant for compassionate appointment and he or she is found eligible and suitable under the scheme.

- (e) Requests for compassionate appointment consequent on death or retirement on medical grounds of Group 'D' (Now MTS) staff may be considered with greater sympathy by applying relaxed standards depending on the facts and circumstances of the case.
- (f) Compassionate appointment will have precedence over absorption of surplus employees and regularisation of daily wage/casual workers with/without temporary status.
- (g) Any request to increase the upper age-limit of 55 years for retirement on medical grounds prescribed in para 2(A) (b) and (c) above in respect of Group 'A' / 'B' / 'C' Government servants and to bring it at par with the upper age-limit of 57 years prescribed therein for Group 'D' (Now MTS) Government servants on the ground that the age of retirement has recently (May, 1998) been changed from 58 years to 60 years for 'A' / 'B' / 'C' Government Servants (which is at par with the age of retirement of 60 years applicable to Group 'D' (Now MTS) Government servants) or on any other ground should invariably be rejected so as to ensure that the benefit of compassionate appointment available under the scheme is not misused by seeking retirement on medical grounds at the fag end of one's career and also keeping in view the fact that the higher upper age-limit of 57 years has been prescribed therein for Government servants for the reason that they are low paid Government servants who get meagre invalid pension in comparison to others.

17. IMPORTANT COURT JUDGEMENTS

The ruling contained in the following judgements may also be kept in view while considering cases of compassionate appointment:--

- (a) The Supreme Court in its judgement dated April 8, 1993 in the case of Auditor General of India and others vs. G. Ananta Rajeswara Rao [(1994) 1 SCC 192] has held that appointment on ground of descent clearly violates Article 16(2) of the Constitution; but if the appointment is confined to the son or daughter or widow of the Government servant who died in harness and who need immediate appointment on grounds of immediate need of assistance in the event of there being no other earning member in the family to supplement the loss of income from the bread winner to relieve the economic distress of the members of the family, it is unexceptionable.

- (b) The Supreme Court's judgement dated May 4, 1994 in the case of Umesh Kumar Nagpal vs. State of Haryana and others (JT 1994 (3) S.C. 525) has laid down the following important principles in this regard:
- (i) Only dependents of an employee dying in harness leaving his family in penury and without any means of livelihood can be appointed on compassionate ground.
 - (ii) The posts in Group 'C' and 'D' (formerly Class III and IV) are the lowest posts in non-manual and manual categories and hence they alone can be offered on compassionate grounds and no other post i.e. in the Group 'A' or Group 'B' category is expected or required to be given for this purpose as it is legally impermissible.
 - (iii) The whole object of granting compassionate appointment is to enable the family to tide over the sudden crisis and to relieve the family of the deceased from financial destitution and to help it get over the emergency.
 - (iv) Offering compassionate appointment as a matter of course irrespective of the financial condition of the family of the deceased or medically retired Government servant is legally impermissible.
 - (v) Neither the qualifications of the applicant (dependent family member) nor the post held by the deceased or medically retired Government servant is relevant. If the applicant finds it below his dignity to accept to post offered, he is free not to do so. The post is not offered to cater to his status but to see the family through the economic calamity.
 - (vi) Compassionate appointment cannot be granted after lapse of a reasonable period and it is not a vested right which can be exercised at any time in future.
 - (vii) Compassionate appointment cannot be offered by an individual functionary on an ad-hoc basis.
- (c) The Supreme Court has held in its judgement dated February 28, 1995 in the case of the Life Insurance Corporation of India vs. Mrs. Asha Ramchandra Ambekar and others [(JT 1994 (2) S.C. 183)] That the High Courts and Administrative Tribunals can not

give direction for appointment of a person on compassionate grounds but can merely direct consideration of the claim for such an appointment.

- (d) The Supreme Court has ruled in the cases of Himachal Road Transport Corporation vs. Dinesh Kumar [(JT) 1996 (5) S.C. 319] On May 7, 1996 and Hindustan Aeronautics Limited vs. Smt. A. Radhika Thirumalai [JT 1996 (9) S.C. 197] on October, 9, 1996 that appointment on compassionate grounds can be made if a vacancy is available for that purpose.
- (e) The Supreme Court has held in its judgement in the case of State of Haryana and other vs. Rani Devi and others [JT 1996 (6) S.C. 646] on July 15, 1996 that if the scheme regarding appointment on compassionate ground is extended to all sorts of casual, ad-hoc employees including those who are working as Apprentices, then such scheme cannot be justified on Constitutional grounds

(Authority: - G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) No. 14014/6/94—Estt. (D) dated October 9, 1998. C.A.G.'s Circular No. 33/NGE/99 No. 678/N (App)/18—99/Vol. V dated 10.06.1999).

Para 4.4.1 Time limit for making Compassionate Appointment:--

Department of Personnel and Training Office Memorandum No. 14014/6/94-Estt. (D) dated October 9, 1998 on the above subject and to say that the question of prescribing a time-limit for making appointment on compassionate grounds has received due consideration taking into account the ceiling of 5% of vacancies falling under direct recruitment quota in any Group 'C' or 'D' post prescribed in this regard in paragraph 7(b) *ibid.* and the ruling of the Supreme Court that appointment on compassionate grounds can be made only if vacancies are available for the purpose [mentioned in paragraph 17(d) *ibid.*]. Accordingly, it has been decided that the Committee prescribed in paragraph 12 *ibid.* for considering a request for appointment on compassionate grounds should take into account the position regarding availability of vacancy for such appointment and it should recommend appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year, that too within the ceiling of 5% mentioned above. This would ensure grant of compassionate appointment within a year. In respect of other really deserving cases the Committee should only recommend taking up the matter with other Ministries/Departments/Offices of the Government of India to consider those cases for appointment there as provided in paragraph 7 (f) *ibid.*

(Authority: --G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/23/99-Estt. (D), dated the 3, December, 1999 received with C.A.G.'s circular No. 63/NGE (App)/18-99/Vol. V dated 14.01.2000).

Para 4.4.2 Compassionate appointment—Maintenance of other dependent family members of the deceased Government servant by the appointee:--

According to paragraph 13 of the Departmental of Personnel and Training Office Memorandum No. 14014/6/94-Estt(D) dated October 9, 1998 on the above subject a person appointed on compassionate grounds under the scheme should give an undertaking in writing that he/she will maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him /her, his/her appointment may be terminated forthwith. The question of its legal enforceability has been examined in consultation with the Ministry of Law (Department of Legal Affairs) and it has been decided that it should be incorporated as one of the additional conditions in the offer of appointment applicable only in case of appointment on compassionate grounds.

(Authority:--G.O.I Min. of Per. Public Grievances & Pension (DOPT) F.No. 14014/6/99-Estt. (D), dated the 20, December, 1999 received with C.A.G's Circular No. NGE/13/2000, No. 123/NGE (App.)/24-2000/Vol. 5 dated 01.02.2000).

Para 4.4.3 Compassionate appointment—calculation of vacancies by grouping of posts:--

The Department of Personnel and Training Office Memorandum No. 14014/6/94-Estt(D) dated October 9, 1998 on the above subject and to say that the question of non-availability of vacancies for appointment on compassionate grounds within the ceiling of 5% of vacancies falling under direct recruitment quota in any Group 'C' or 'D' post prescribed in this regard in paragraph 7(b) *ibid.* particularly in small Offices/Cadres has been considered by the Government keeping in view difficulties being experienced in this regard even in genuine/deserving cases.

Accordingly, it has been decided to allow grouping of posts in small Offices/Cadres for the purpose of calculation of vacancies for appointment on compassionate grounds. Consequently, Group 'C'/'D' posts in which there are less than 20 direct recruitment vacancies in a recruitment year may be grouped together and out of the total number of vacancies 5% may be filled on compassionate grounds subject to the condition that appointment on compassionate grounds in any such post should not exceed one.

It is also clarified that for the purpose calculation of vacancies for compassionate appointment, fraction of a vacancy either half or exceeding half but less than one may be taken as one vacancy.

The instructions on the subject contained in the Office Memorandum No. 14014/6/95-Estt.(D) dated October 9, 1998 stand modified to the extent mentioned above.

(Authority: --G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/6/99-Estt. (D), dated the 28, December, 1999 received C.A.G's Circular No. NGE/13/2000, No. 123/NGE(App)/24-2000/Vol. V dated 01.02.2000).

While the existing ceiling of 5% for compassionate appointment may not be modified but the 5% ceiling may be calculated on the basis of total direct recruitment vacancies for Group 'C' and 'D' posts (excluding technical posts) that have arisen in the year. Total vacancies available for making to be filled on the basis of compassionate appointment from the vacancies available for direct recruitment on terms of existing orders of optimization.

[Authority:- G.O.I Min. of Per. Public Grievances and Pension (DOPT) O.M. No. 14014/3/2005-Estt. (D) dated 14th November, 2006 received with CAG's Circular No. 05/NGI-2007 No. 152/NGI(Disc)/29-2007 Vol. V dated 27 February, 2007].

Para 4.4.4 Appointment on compassionate ground—Termination of service:--

The Department of Personnel and Training (Do P & T) Office Memorandum No. 14014/16/99-Estt.(D) dated December 20, 1999. Which provides that in the case of compassionate appointment, the offer of appointment should contain a specific condition to the effect that a person appointed on compassionate grounds under the scheme should give an undertaking in writing that he/she will maintain properly that other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her, his/her appointment may be terminated forthwith. The procedure to be followed in general for such termination, particularly the question whether the procedure prescribed in the Disciplinary Rules/Temporary Service Rules should be followed or not has been examined in consultation with the Ministry of Law (Department of Legal Affairs). It has been decided that such compassionate appointments can be terminated on the ground of non compliance of any condition stated in the offer of appointment after providing an opportunity to the compassionate appointee by way of issue of show cause notice asking him/her to explain why his/her services should not be terminated for non compliance of the condition (s) in offer of appointment and it is not necessary to follow the procedure prescribed in the Disciplinary Rules/Temporary service Rules for this purpose.

In order to check its misuse, it has also been decided that this power of termination of services for non compliance of the condition(s) in the offer of compassionate appointment should vest only with the Secretary in the concerned administrative Ministry/Department not only in respect of persons working in the Ministry/Department proper but also in respect of Attached/Subordinate officers under that Ministry/Department.

(Authority:- G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/19/2000--Estt. (D), dated the 24th November, 2000 received

with C.A.G's Circular No. NGE/5/2001 No. 30/N(App)/24-2000/Vol. V dated 19.01.2001).

Para 4.4.5. Compassionate Appointment—Recommendation by the Committee limited to availability of vacancy:--

Department of Personnel and Training (Do P & T) O.M. No. 14014/6/94-Estt(D) dated October 9, 1998 read with O.M. No. 14014/23/99-Estt(D) dated December 3, 1999 on the above subject and to say that the matter has been further examined. Generally it is seen that in view of the 5% ceiling prescribed for compassionate appointment under the extant instructions, there are not enough vacancies to accommodate even requests for compassionate appointment from family members of Government servants belonging to the same Ministry/Department/Office. Consequently, there are no spare vacancies left to accommodate requests from other Ministries/ Departments/Offices for such appointment. Therefore, while no useful purpose is being served by taking up the matter with other Ministries/Departments/Offices of the Government of India to consider such other cases received by them from other Ministries/Departments/Offices for compassionate appointment, it on the other hand only gives false hope to the applicants as grant of such appointment by other Ministries, etc. cannot be guaranteed. It has, therefore, been decided that in future the Committee prescribed in paragraph 12 of Office Memorandum dated October 9, 1998 for considering a request for appointment on compassionate grounds should take into account the position regarding availability of vacancy for such appointment and it should limit its recommendation to appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year in the concerned administrative Ministry/Department/Office, that too within the ceiling of 5% of vacancies falling under DR quota in any Group 'C' or 'D' post prescribed in this regard in para 7(b) of O.M. dated October 9, 1998 referred to above.

(Authority:-- G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/8/2000-Estt. (D), dated the 22nd, June 2001 received with C.A.G's Circular No. NGE/36/2001, No. 774/N(App.)/24-2001/Vol. V dated 12.07.2001).

Para 4.4.6 Compassionate appointment:--

Headquarters Circular No. 33/NGE/99 issued vide No. 678/N(App.)/18-99/Vol. V dated 14.06.1999 forwarding therewith Govt. of India, Ministry of Personnel, Public Grievances & Pension (Deptt. of Personnel & Training) O.M. No. 14014/6/94—Estt(D) dated 9-10-1998. containing consolidated instructions on the scheme of compassionate appointments and other instructions issued in this regard from time to time.

It has come to the notice of this office that the instructions referred to above are not being adhered strictly by some of the offices while processing the cases of compassionate appointments resulting in lot of representations from aggrieved candidates alleging discriminations and citing cases of appointments on compassionate grounds to undeserving candidates. It is, therefore, advised that Govt.'s instructions issued from time to time should be scrupulously followed and the cases of

compassionate appointments should be considered in their entirety to avoid any charges of bias and possible litigations.

(Authority:-- C.A.G.'s Circular No. 01/NGE/2002 No. 03-NGE(App)/24-2001/Vol. IX Dated:--09.01.2002).

Para 4.4.7 Time limit for making compassionate appointment:--

Department of Personnel & Training O.M. No. 14014/6/94-Estt(D) dated October 9, 1998 and O.M. No. 14014/23/99-Estt(D) dated December 3, 1999 on the above subject and to say that the question of prescribing a time limit for making appointment on compassionate grounds has been examined in the light of representations received, stating that the one year limit prescribed for grant of compassionate appointment is often resulting in depriving genuine cases seeking compassionate appointment, on account of regular vacancies not being available, with the prescribed period of one year and within the prescribed ceiling of 5% of direct recruitment quota.

It has, therefore, been decided that if compassionate appointment to genuine and deserving cases, as per the guidelines contained in the above OMs is not possible in the first year, due to non-availability of regular vacancy, the prescribed Committee may review such cases to evaluate the financial conditions of the family to arrive at a decision as to whether a particular case warrants extension by one more year, for consideration for compassionate appointment by the Committee, subject to availability of a clear vacancy within the prescribed 5% quota. If on scrutiny by the Committee, a case is considered to be deserving, the same of such a person can be continued for consideration for more year.

The maximum time a person's name can be kept under consideration for offering Compassionate Appointment will be three years, subject to the condition that the prescribed Committee has reviewed and certified the penurious condition of the applicant at the end of the first and second year. After three years, if compassionate appointment is not possible to be offered to the Applicant, his case will be finally closed and will not be considered again.

The instructions contained in the above mentioned O.Ms stand modified to the extent mentioned above.

(Authority:-- G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/19/2002-Estt. (D), dated the 5th, May 2003)

Para 4.4.8 Compassionate appointment—Compliance with the instructions: --

Requests for compassionate appointments are to be regulated strictly according to the instructions issued by this Department in this regard. However, it has been brought to the notice of this Department that the instructions have not been followed strictly in some Departments.

All Ministries/Departments are therefore requests to monitor compassionate appointments including those in their Attached/subordinate offices so that no deviation from the instructions takes place.

(Authority:-- G.O.I Min. of Per. Public Grievances and Pension (Deptt. of Per. & Trg.) F. No. 14014/11/2002-Estt. (D), dated the 29th, April 2003 received with C.A.G's Circular No. NGE/25/2003 No. 419-NGE (App.)/21-2003 Vol. I dated 11.06.2003)

Para 4.4.9. Review of Scheme for Compassionate Appointment in the light of the 6th Pay Commission recommendations.

The modification of the existing Scheme for Compassionate Appointment has been considered in the light of the recommendation of the 6th CPC as contained in para 2.2.9 and 2.2.10 of its Report. Accordingly, in partial modification of the Scheme for Compassionate Appointment issued by this Department vide O.M.No.14014/6/94-Estt.(D) dated 6th October, 1998, as amended from time to time, it has been decided in consultation with the Department of Expenditure that for appointment on compassionate grounds, in exceptional circumstances Government may consider- recruiting persons not immediately meeting the minimum educational standards. Government may engage them as trainees who will be given the regular pay bands and grade pay only on acquiring the minimum qualification prescribed under the recruitment rules. The emoluments of these trainees, during the period of their training and before they are absorbed in the Government as employees, will be governed by the minimum of the - IS pay band of ` 4440-7440 without any grade pay. In addition, they will be granted all applicable Allowances, like Dearness Allowances, House Rent Allowance and Transport Allowance at the admissible rates. The same shall be calculated on the minimum of - IS pay band without any grade pay. The period spent in the -IS pay band by the future recruits will not be counted as service for any purpose as their regular service will start only after they are placed in the pay band PB-1 of ` 5200-20200 along with grade pay of ` 1800.

[Authority: - G.O.I., Min. of Per., Pub. Griev. & Pensions, DOPT, F.No 14014/2/2009-Estt(D) dated the 11 December, 2009 received with CAG's Circular No. 01-NGE/2009 No. 02-NGE(Disc) 46-2009 dated 4th January, 2010].

Para 4.4.10 Appointment on compassionate grounds-Fixing monetary limits to determine financial conditions—Under the existing instructions of the Government of India, while considering a request for appointment on compassionate ground, a balanced and objective assessment of the financial condition of the family of the deceased has to be made taking into account its assets and liabilities [including the terminal benefits (excluding G.P.F.) received on account of death of the employee] and all other relevant factors Hon'ble Supreme Court has also held that offering compassionate appointment as a matter of course irrespective of the financial condition of the family of the deceased or medically retired Government servant is legally not permissible.

With a view to bring uniformity in our offices regarding parameters for compassionate appointment of a family member in the case of death of a government

servant in harness it has been decided that the total income of the family from all sources including terminal benefits after death, excluding G.P.F., should be taken into account. If the resultant computation works out to a figure less than the parameters given below, such cases can be considered for compassionate appointment subject to fulfillment of all other conditions. The limits are given below: --

Group 'B'	Rs. Five lakhs.
Group 'C'	Rs. Three lakhs.
Group 'D'	Rs. Two lakhs.

It should be noted that mere application of the limit does not justify a case for compassionate appointment and there should be sufficient grounds as per other conditions. Each proposal will be processed on case by case basis. In very deserving cases with extenuating circumstances, the Heads of Department may, however recommend cases to headquarters for seeking relaxation of the above monetary limits from the Deputy Comptroller and Auditor General of India.

(Authority: --C.A.G.'s Circular No. NGE/11/2003, No. 121—NGE (App)/21—2003/Vol. I dated 19February, 2003).

Para 4.4.11 In view of the revised pay structure as prescribed in the Central Civil Service (Revised Pay) Rules, 2008 due to implementation of 6th Central Pay Commission, the monitory criteria to be applied in various categories of employees as mentioned para 4.4.10 is also being revised upwards and pegged at two times or double the existing limits.

(Authority: -C.A.G.'s Circular No. NGE/2009, No. 162-NGE (Disc)/29-2008/Vol. VIII dated 09.03.2009).

Para 4.5 Appointment of meritorious sports persons to Group 'C' & 'D' posts in Indian Audit and Accounts Department in relaxation of the recruitment procedure:--

The following instructions should be strictly followed by the Heads of Departments in the field offices in the matter of appointment of meritorious sports persons to Group 'C' and 'D' posts:--

1. **Eligibility:--** (a) Appointments under these orders can be made of a sports person considered meritorious with reference to the following criteria:--
 - (i) Sports persons who have represented a State or the Country in National or International Competition in any of the games/sports mentioned in the list at Annexure VIII to this chapter.
 - (ii) Sports persons who have represented the University in the Inter-University Tournaments conducted by the Inter-University Sports Board in by sports/games shown in the list Annexure VIII to this chapter.

- (iii) Sports persons who have represented the State School Teams in the National Sports/Games for Schools Conducted by All India School Games Federation in any of the games/sports shown in the list at **Annexure VIII** to this chapter.
- (iv) Sports persons who have been awarded National Awards in Physical Efficiency under the National Physical Efficiency Drive.
- (b) No such appointments can be made unless, the candidate is, in all respect, eligible for appointment to the post applied for. Educational qualifications or experience should also conform to those prescribed under the Recruitment Rules applicable to the post, except to the extent to which relaxations thereof have been permitted in respect of a class/ category of persons to which the applicant belongs
- (c) Categories of sports persons specified in para 1(a) above may be allowed relaxation of upper age limit upto a maximum of 5 years (10 years in the case of SC/ST) for the purpose of appointment in Group 'C' and 'D' cadres with the approval of the Headquarters office. This concession will be admissible only to those sports persons who satisfy all other eligibility conditions relating to educational qualifications etc.
- (d) It is not necessary that the sports persons should qualify in the type test before appointment as clerk. But after appointment they should qualify in the type test conducted by the Department. Unless they qualify in prescribed type test they would not earn any increments nor become eligible to confirmation and promotion against seniority quota.

(Authority:--C.A.G.'s circular No. 301-NGE II/46-87, dated the 1st April, 1987).

- 2. **Posts to which applicable :--**(a) Appointment of meritorious sports persons against direct recruitment vacancies can be made to any post in Group 'C' (other than Section Officer, Divisional Accountant) or Group 'D' (Now MTS) which under the Recruitment Rules applicable thereto, is required or permitted to be filled by direct recruitment.
- (b) A meritorious sports person can be considered for appointment under sub para (a) above notwithstanding the fact exists in the corresponding Accounts and Entitlement office.
- 3. **Extent of Recruitment:--** (a) It has been decided that in offices having a total sanctioned strength of 1000 and above appointments against sports quota should not exceed FIVE in a calendar year in any one or more cadres in Group 'C' and 'D'. In the case of other offices, appointments should not exceed TWO in a calendar year.

Note:--In the case of offices having combined cadres, in respect of Group 'C' and 'D' posts, the recruitment under these orders can be made by the Cadre Controlling

Authority and the maximum number of appointments to be made in a year in any one or more cadres in Group 'C' and 'D' shall be determined with reference to the combined strength of the offices having such combined cadres.

(b) For making appointments of meritorious sports persons under these orders the number of vacancies should be reduced to the extent mention at (a) above and only the resultant number be notified by the appointing authorities to the Staff Selection Commission, in cases where direct recruitment to the posts has been entrusted to the Commission.

4. **Seniority:--**Where direct recruitment to a post is through a selection made by the Staff Selection Commission e.g. clerks, accountants, the sports persons recruited under these orders should be placed junior to those who have already been recommended by the Staff Selection Commission. The *inter-se* seniority *vis-a-vis* promotees will be as per 20 points promotion roster. The *inter se* seniority of sports persons will be in the order of selection.

5. **Procedure:--**

(a) Application from eligible candidates may be called for by giving advertisements in the leading News Papers and Employment News.

(b) An application received by the appointing authority or a higher from a sports person belonging to any of the categories mentioned above, in response to the press advertisement may be considered by the authority concerned, in the light of the evidence which the applicant may furnish of his having represented in any of the competitions mentioned in the previous paragraphs and subject also to the applicant's fulfilling the requisite qualifications relating to education, age, etc., as may be laid down in the rules for the post/service for which he is a candidate. Certificates awarded by the authorities mentioned in **Annexure IX** to this chapter should alone be taken into account while considering the eligibility of an applicant in terms of above paragraphs.

(c) These instructions will not however, affect the orders relating to reservation for Scheduled Castes/Scheduled Tribes, Ex-servicemen, etc., which may be in force from time to time. In other words, the vacancies filled in accordance with these instructions in a year shall be taken into account while calculating the number of reserved vacancies in the service/post during that year for the purpose of computing the prescribed percentage for reservation.

(d) For the proper assessment of playing capability of the candidate such eminent/experts in the concerned games from the State Sports Association/National Sports Bodies like N.I.S. etc., as decided by the Head of the Department should be invited and associated during the field trials. The candidates should, thereafter, be interviewed by a selection committee

consisting of the following officers and the senior most from them will be the Chairman of the committee:

- (i) Group Officer incharge of Administration.
- (ii) Another Group Officer from an office other than the one in which appointments are considered.
- (iii) Welfare Officer.
- (iv) A representative nominated by the Head quarter's office.

The empanelment should be based on total marks obtained in field trials and interview.

- (e) Where the appointing authority is subordinate to a Head of Department, such authority may make a recommendation in this regard to the Head of the Department along with the necessary details for obtaining his concurrence in the proposed appointment of the candidate. The panel will thus become operative only after the approval of the Heads of the Department who will get clearance from Headquarters under para 1(c) where ever necessary before according such approval.

6. **Annual Report:** --In cases where the number of offices is more than one at one station the date (s) of interview should be mutually agreed upon by the Heads of Departments at the station in consultation with the representative from the Headquarters. No interview may be conducted in the absence of Headquarters representative. Annual report on sports quota appointments for a year should be sent to the Headquarters Office by 15th of January of succeeding year. (**Annexure X** to this chapter).

Note:--The following further instructions on the subject are issued:--

(a) Issue of Advertisement:--

- (i) In some field offices it was observed that the candidates neither produce the certificate in the forms appended to with **Annexure XI (A)** or **XI (B)** or both to this chapter nor were the certificates filed by the prescribed authority as mentioned in **Annexure IX** to this Chapter. It is, therefore, reiterated that candidates should invariably be asked to furnish the certificates in the proper form which should be signed by the prescribed authority.
- (ii) with a review to cutting down expenditure on advertisement, a composite proforma as given in **Annexure XI (A)** to this chapter could be included in such advertisements and issue of advertisements restricted to Employment News and Rozgar Sammachar only.
- (iii) In the advertisement the upper age limit concession clause should be advertised as under in future:--

“Age: Between 18 to 27 years as on the upper age limit is relaxable upto a maximum of 5 years (10 years in case of those belonging to SC/ST).”

(b) Grant of Age Relaxation:-- It has also been decided that in future the upper age limit concession to sports persons as mentioned in sub para a (iii) above may be given by the Heads of Departments of Indian Audit and Accounts Departments under their own powers.

(c) Assessment of Candidates:-- In order to ensure uniformity for evaluation of candidates in different field Offices, it has been decided to prescribe the maximum marks that may be awarded under each of the following category as under:--

Maximum Marks

(a)	On the basis of assessment at field trials	30
(b)	On the basis of certificate awarded by competent sports authorities in proper form	30
(c)	On the basis of performance before the selection board	20
		80

“Only those candidates who secure 60% marks and above during the field trials may be called for interview”.

(d) Association of Headquarters representative:--It had been noticed many of the field offices approach Headquarter’s office for sending nominees in the closing months of the calendar year leading to difficulties in sparing services of Group Officer from Headquarters. With a view to overcoming this, it has been decided that the dates of interviews may be fixed well in advance in consultation with Headquarters office nominee.

(Authority:--C.A.G.’s confdt. letters No. 1705-N. III/27-89-Vol. III, dated the 9th July, 1990 and 248-NGE. (NIII) 27-89-III, dated the 25th September, 1990).

7. Vacancies earmarked for sports quota are required to be filled up during the same calendar year. Any vacancies remaining unfilled for want of eligible candidate during a particular calendar year are not to be carried over to the next calendar year. In order to ensure the appointment of meritorious sports persons against sports quota, timely action should be taken by Accountants General etc. concerned. No request for extended the panel for the next year shall be entertained under any circumstances.

(Authority:--C.A.G.’s circular No. NGE/2/1989, circulated,--*vide* No. 1019-NGE III/36-86-Vol. V, dated the 31st March, 1989).

Note:-- The selected candidates to be recruited against sports quota to whom offer of appointment were issued at the fag end of the calendar year e.g. 1987 after completing the process of recruitment against sports quota could not join duty by 31st December, 1987 as they took time in completing the various formalities

and Medical Examination. They actually joined duty in the month of January viz., in the next calendar year i.e. 1988, within stipulated period of 30 days from the date of the offer of appointment. It is clarified that for the purpose of filling up of vacancies they would have to be taken against the sports quota for the year 1988 not against the year 1987.

(Authority:-- C.A.G.'s letter No. 857-N. III/15-88 Vol. II, dated the 8th March, 1988 to A.G. (Audit Rajasthan, Jaipur).

8. **Appointment of meritorious sports persons to Group 'C' and 'D' posts in relaxation of the recruitment procedure:--**Despite Headquarter's directions some field offices are postponing the recruitment procedure to the far end of the Calendar year. This creates difficulties in nominating Headquarter's Representatives and Central Sports experts.

It is again requested that all formalities for the recruitment be completed positively by the end of October in each Calendar year. Combined field trials be conducted for all offices situated at one place and the following details sent while seeking Headquarters' Representative.

- (i) Total strength of the office.
- (ii) Vacancy position in Group 'C' and 'D' cadre.
- (iii) Reasons justifying the discipline.

You are further requested to issue advertisement in Newspapers only after seeking Headquarter's approval.

(Authority:-- C.A.G.'s letter No. 730/Welfare/Sports/8-2001, dated 21.09.2001).

Note:--The matter regarding appointment of meritorious sports person to Group 'C' and 'D' posts against sports quota has been considered in this office and it is decided to defer the recruitment against sports quota till further orders.

***Note:-** Since the post of Group 'C' & 'D' has been merged and re-designated as MTS. The final orders in this respect are still awaited.

(Authority:-- C.A.G.'s letter No. 204/Welfare/Sports/8-2002, dated 26.02.2002).

Para 4.6 Recruitment of Accountants/Clerks/Stenographers in the Indian Audit and Accounts Department:--

As per Headquarters' letters No. 2391-NGE-II/51 NGE-II/75-II, dated the 18th November, 1978 it was intimated that decision had been taken to hand over the work of recruitment in the above cadres in the offices of the Indian Audit and Accounts Department to the Staff Selection Commission, Department of Personnel and Administrative Reforms, New Delhi. It was also intimated that the offices which had already prepared the panels or had held written/type test., etc., or had current panels would switch over to the recruitment through Staff Selection Commission after expiry of

the existing panels/panels under finalisation while others may meet their recruitment by drawing persons from the direct recruitment panels prepared by the Staff Selection Commission. The detailed procedure to be followed by the field offices is given below:--

The Commission at present has five regional offices which feed the requirements in the different offices located in various States/Union Territories. The Staff Selection Commission will generally held test for recruitment to various cadres during July-August every year and the results may be announced by the end of the year. The panels will thus, be available for recruitment in January-February of the following year. The panels will be common for various organisations including Indian Audit and Accounts Department, the recruitments of which are catered to by the Staff Selection Commission. In order that the persons with better merit are equally shared by the participating organisation, it has been suggested by the Staff Selection Commission that bulk of our recruitment in a year may be made as far as possible immediately after the result is announced by the commission. It has, therefore, been decided that the vacancies arising in the field offices during July to December every year may be filled in January, of the following year i.e. soon after the result is announced. For this a requisition for the vacancies to be filled up in January may be sent to concerned Regional Office of the Staff Selection Commission, by the end of December, of preceding year. Vacancies arising during January to March may be filled up in April and those arising from April to June may be filled up in July and requisition therefore must be sent to the Staff Selection Commission by the end of the preceding month i.e. March and June. The requisition to be sent to the Regional Offices of the Staff Selection Commission should clearly indicate the requirements both under general and reserved categories if there is no demand a 'Nil' requisition may be sent to the concerned Regional Office of the Staff Selection Commission. A note may be kept in the Calendar of Returns maintained by the Administration Branch of the Respective Office and timely despatch of the requisition to the Regional Office of the Staff Selection Commission, should be ensured.

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

The Staff Selection Commission will generally initiate action for preparing panels for recruitment in the following calendar year, in the month of January/February, it would therefore, be necessary that the Appointing Authorities in the Indian Audit and Accounts Department intimate the number of anticipated vacancies both in general and

reserved categories which may be filled up in the following calendar year in the month of January every year to the Commission in New Delhi with copy endorsed to the concerned Regional Officer so that the Staff Selection Commission is able to make proper assessment of the requirements region-wise before the vacancies are advertised. For intimating the anticipated vacancies the field offices need not wait for any reference from the Commission in this regard, and they should watch submission of this return to the Commission through Calendar of Return maintained by the Administration Branches of the respective offices.

The Staff Selection Commission will normally empanel sufficient number of reserved category of persons to meet the requirements intimated to them by the field offices. If any reserved category vacancies remain unfilled in any quarter because of the candidates having not responded to the offers of appointment, a fresh requisition for further names of reserved category persons may be sent to the Regional Office, and the process may be repeated. If the regional Office has no person left on the panels the vacancies may be got de—reserved from the Department of Personnel by reference through the Headquarters office by following procedure as hithertofore:--

- (i) Any age relaxation to the extent necessary in the case of persons who have been appointed while they were within age on the crucial date as prescribed by the Staff Selection Commission in the notice relating to the examination in which they have qualified, may be given by the Accountants General etc. It should be presumed that the candidates were within age on the crucial date.
- (ii) The appointments against sports quota and also on the compassionate grounds will continue to be made as per existing orders.
- (iii) A proforma in which the requisition/intimation for anticipated vacancies in the following year should be sent to the Staff Selection Commission is given in **Annexure XII** to this chapter.

(Authority:--CAG's circular letter No. 533-NGE-III/51-NGE-II/75 dt 23rd Feb., 1979).

Note:-- For latest instructions on desertion of vacancies see para 5.4 of **Appendix J** to this Manual.

Para 4.7 Since the vacancies in the direct recruitment cadres of Auditors/ Stenographers /Clerks in the Indian Audit and Accounts Departments are filled through the Staff Selection Commission on the basis of the results of an open competitive examination, the question of obtaining a non-availability certificate from the Employment Exchange/Director General of Resettlement does not arise if the Staff Selection Commission have expressed their inability to nominate the qualified ex-servicemen against these vacancies. The unfilled vacancies reserved for Ex-servicemen in these cadres can, therefore, be filled by general candidates nominated by Staff Selection Commission if the requisite number of ex-servicemen are reported to be not available with them.

In respect of those posts reserved for ex-servicemen which are not required to be filled through Staff Selection Commission and also otherwise than as the results of the competitive examination i.e. by selection through interview, the procedure as outlined in Rule 3 of Ex-servicemen (Re-employment in Central Civil Service and Posts) Rules, 1979 should be followed if the reserved vacancies for ex-servicemen have to be filled by candidates belonging to general category.

(Authority:- C.A.G.'s letter No. 1659-NGE-III/53-80-I, dated the 29th May, 1980).

Para 4.7.1 Recruitment through Union Public Service Commission/Staff Selection Commission-need for notifying correct number of vacancies for inclusion in the notice of examinations:--

Time to time instructions have been issued emphasizing the need for assessing accurately the number of vacancies to be filled up and reporting them well in time for inclusion in the notice of the examination conducted by Union Public Service Commission/Staff Selection Commission. It was emphasized that the number of vacancies to be filled through annual examinations of UPSC/SSC are invariably reported to the Commission well in time for inclusion in the notice of the examination for information of the prospective candidates. For this purpose the vacancies likely to occur due to retirement, promotion, expansion etc. before the expected date of declaration of results of the next examinations were to be assessed in a scientific manner with as much precision as possible.

2 It has however, been noticed that requisitions sent to UPSC by the indenting Ministries/Departments signed by the authorised officers are sometime incomplete causing avoidable delay. In certain cases the requisitions sent are later withdrawn under the pretext that the post in question came under the banned category and, therefore, should not be filled up. This wastes time and energy of the Commission and renders the efforts anfractuous.

3 In order to avoid such lapses and save time spent in seeking information/clarification, it has been decided that the requisitions sent to UPSC and SSC by the Ministries/Departments should be signed by an officer of the rank of Joint Secretary (Admn/Estt) of the Ministry/department or the Heads of the Department in respect of Attached/Subordinate Offices. The Ministries/Departments should also ensure that the post for which recruitment actions proposed are against clear vacancies and do not come under banned category etc and the requisition is signed by the Joint Secretary or equivalent level officer of the concerned Ministry/Department or their Attached/Subordinate Offices. While sending requisitions to UPSC/SSC the instructions contained in this Department's O.M. No. 2/8/2001-PIC dated 16-5-2001 may also be kept in view. It is requested that these instructions may be brought to the notice of attached and subordinate offices of the Ministries/Departments also.

(Authority:--G.O.I., Min of Per. PG. and Pensions Deptt. of Per. & Trg. No. 39023/01/2002-Estt (B). dated 23rd October, 2002 received with C.A.G's letter No. 136-NGE (App)/8-2001/Vol. II dated, 24.02.2003).

Para 4.7.2:--Optimisation of direct recruitment to civilian posts:--The Finance Minister while presenting the Budget for 2001-2002 has stated that “all requirements of recruitment will be scrutinised to ensure that fresh recruitment is limited to 1 percent of total strength. As about 3 percent of staff retire every year, this will reduce the manpower by 2 percent per annum achieving a reduction of 10 percent in five years as announced by the Prime Minister”

The Expenditure Reforms Commission had also considered the issue and had recommended that each Ministry/Department may formulate Annual Direct Recruitment Plans through the mechanism of Screening Committees.

All Ministries/Departments are accordingly requested to prepare Annual Direct Recruitment Plans covering the requirements of all cadres, whether managed by that Ministry/Department itself, or managed by the Department of Personnel & Training, etc. The task of preparing the Annual Recruitment Plan will be undertaken in each Ministry/Department by Screening Committee headed by the Secretary of that Ministry/Department With the Financial Adviser as a Member and JS(Admn) of the Department as Member Secretary. The Committee would also have one senior representative each of the Department of Personnel & Training and the Department of Expenditure. While the Annual Recruitment Plans for vacancies in Groups ‘B’, ‘C’ and ‘D’ could be cleared by this Committee itself, in the case of Group ‘A’ Services, the Annual Recruitment Plan would be cleared by a Committee headed by Cabinet Secretary with Secretary of the Department concerned, Secretary (DOPT) and Secretary(Expenditure) as Members.

While preparing the Annual Recruitment Plans, the concerned Screening Committees would ensure that direct recruitment does not in any case exceed 1% of the total sanctioned strength of the Department. Since about 3% of the staff retire every year this would translate into only 1/3rd of the direct recruitment vacancies occurring in each year, being filled up. Accordingly, direct recruitment would be limited to 1/3rd of the direct recruitment vacancies arising in the year subject to a further ceiling that this does not exceed 1% of the total sanctioned strength of the Department. While examining the vacancies to be filled up, the functional needs of the organisation would be critically examined so that there is flexibility in filling up vacancies in various cadres depending upon their relative functional need. To amplify, in case an organisation needs certain posts to be filled up for safety/security/operational considerations, a corresponding reduction in direct recruitment in other cadres of the organisation maybe done with a view to restricting the overall direct recruitment to one-third of vacancies meant for direct recruitment subject to the condition that the total vacancies proposed for filling up should be within the 1% ceiling. The remaining vacancies meant for direct recruitment which are not cleared by the Screening Committees will not be filled up by promotion or otherwise and these posts will stand abolished

While the Annual Recruitment Plan would have to be prepared immediately for vacancies anticipated in 2001-2002, the issue of filling up of direct recruitment

vacancies existing on the date of issue of these orders, which are less than one year old and for which recruitment action has not yet been finalised, may also be critically reviewed by Ministries/Departments and placed before the Screening Committees for action as at para above.

The vacancies finally cleared by the Screening Committees will be filled up duly applying the rules for reservation, handicapped, compassionate quotas there on. Further, administrative Ministries/Departments/Units would obtain beforehand a No Objection Certificate from the Surplus Cell of the Department of Personnel & Training/Director General, Employment and Training, that suitable personnel are not available for appointment against the posts meant for direct recruitment and only. thereafter place indents for direct Recruitment. Recruiting agencies would also not accept any indents which are not accompanied by a certificate indicating that the same has been cleared by the concerned Screening Committee and that suitable personnel are not available with the Surplus Cell.

The other modes of recruitment (including that of promotion) prescribed in the Recruitment Rules/Service Rules would, however continue to be adhered to as per the provisions of the notified Recruitment Rules/Service Rules.

The provisions of this Office Memorandum would be applicable to all Central Government Ministries/Departments/organisation including Ministry of Railways, Department of Posts, Department of Telecom, autonomous bodies—wholly or partly financed by the Government, statutory corporations/bodies, civilians in Defence and non-combatised posts in Para Military Forces.

All Ministries/Departments are requested to circulate the orders to their attached and subordinate offices, autonomous bodies, etc. under their administrative control. Secretaries of administrative Ministries/Departments may ensure that action based on these orders is taken immediately.

(Authority:--G.O.I., Min of Per. PG. and Pensions Deptt. of Per. & Trg. No. 2/8/2001-PIC dated 16th May, 2001 C.A.G's letter No. 2856—BRS 2001 dated 27.09.2001).

Government of India, Ministry of finance/Department of Personnel and Training, New Delhi have been issuing guidelines from time regarding economy in administrative expenditure and ban on filling up vacant posts.

Vide their O.M. No. 2/8/2001—PIC dated 16.5.2001 instructions have been issued on Optimisation of direct recruitment to Civilian posts and limiting fresh recruitment to 1% of the total civilian staff strength.

You are requested to keep these instructions in mind before initiating any proposal for creation of new posts/filling of the vacancies so as to ensure that filling up vacant posts/ creation of new posts are kept limited to barest minimum.

(Authority:--C.A.G's letter No. 2856—BRS dated 27th September, 2001).

In view of the Govt.'s instructions referred to above, the matter of direct recruitment to Group 'C' posts through Staff Selection Commission has been considered in this office and the following guidelines are issued for strict adherence:--

- (a) In case, requisitions to S. S. C. for filling up the vacancies in Clerks/Accountants/Auditor's cadres have been placed and dossiers in respect of the same have not been received, the requisitions should be withdrawn.
- (b) In case, the dossiers have received from S. S. C. and offers of appointment have not issued, the dossiers should be returned to S. S. C. in view of Govt. of India's instructions regarding cut in direct recruitment.
- (c) In case there is very genuine need to go in for direct recruitment, clearance of Headquarters office (Staff Wing) should be obtained. For this, proposal may be sent by the Offices with the concurrence of the respective D.A.I./A. D. A. Is.

(Authority:--C.A.G.'s Circular No. NGE/50/2001 No. 1169—NGE(App)/8-2001/K W. dated 19th October, 2001).

However, it has come to notice of Headquarters that some of the field offices have placed requisitions with their respective Regional Directorates of Staff Selection Commission for direct recruitment to Gr. 'C' posts without obtaining prior clearance of Headquarters. Such action of field offices despite Headquarters clear instructions in this regard has been viewed seriously.

It is therefore, requested that report to the effect that instructions contained in Headquarters secret circular dated 19.10.2001 are being followed scrupulously and details of requisitions placed with Staff Selection Commission, if any, after issue of above mentioned circular may be furnished to this office by return E-mail/Fax.

(Authority: --C.A.G's Circular No. 6/NGE/2002, No. 141—NGE (App)/8-2001 Vol. II dated 8.02.2002).

The depletion in Group 'C' posts due to natural wastages, promotion, resignations etc. as well as filling up the posts as per revised reservation rosters and ensuring appropriate percentages for different streams of filling up Clerk and Auditor/Accountant's posts may throw up inescapable requirement for direct recruitment for certain posts. Such filling up of vacancies by direct recruitment may not in some cases enhance the person-in position(PIP) that existed a few years ago.

Proposals for filling up of vacancies should indicate the persons-in-position (PIP) during last five years in Clerk and Auditor/Accountant's cadres as well as the number of vacancies during those years and the reasons for such vacancies arising including the reasons mentioned above. In order to expedite the examination and action on such proposal and to provide at Headquarters single window clearance to field offices, the proposals for direct recruitment to Group 'C' posts will be made, in partial modification of headquarters circular letter No. 1169-NGE(App)/8-2001/K W dated 19.10.2001, directly to Principal Director (Staff)/NGE Wing who will take further action at Headquarters.

(Authority: --C.A.G's Circular No. NGE/24/2002, No. 574—NGE (App)/8-2001 Vol. IV dated 28.05.2002).

Para 4.7.3 Operation of reserve panels prepared on the basis of selections made by UPSC Staff Selection Commission, other recruiting agencies and where selection are made by ministries/Department etc – acceptances of recommendations of Fifth Central Pay Commission-regarding:-

Attention is invited to this Department's Office Memorandum No. 39021/18/84-Estt. (B) dated 20.11.85 O.M. No. 39021/18/84-Estt. (B) dated 14.5.87 O.M. No. 39036/6/88-Estt. (B) dated 18.1.90 and to say that in terms of these Office Memorandums, it was informed that the Union Public Service Commission, wherever possible maintains a reserve panel of candidates found suitable on the basis of selections made by them for appointment on direct recruitment, transfer on deputation transfer basis and the reserve panel is operated by the UPSC on a request received from the Ministry/Department concerned when the candidate recommended by the UPSC either does not join, thereby causing a replacement vacancy or he joins but resigns or dies within six months of his joining. Ministries/Departments were advised that whenever such a contingency arises, they should first approach the UPSC for nomination of a candidate from the reserve panel if any. The recruitment process be treated as completed only after hearing from the UPSC and the Ministry/Department concerned may resort to any alternative method of recruitment to fill up the vacancy thereafter.

The Fifth Central Pay Commission, in para 17 11 of its Report, has recommended that with a view to reduce delay in filling up of the posts, vacancies resulting from resignation or death of an incumbent within one year of his appointment should be filled immediately by the candidate from the reserve panel, if a fresh panel is not available by then. Such a vacancy should not be treated as a fresh vacancy. This recommendation has been examined in consultation with the UPSC and it has been decided that a future, where a selection has been made through UPSC a request for nomination from the reserve list, if any, may be made to the UPSC in the event of occurrence of a vacancy caused by non-joining of the candidate within the stipulated time allowed for joining the post or where a candidate joins but he resign or dies within a period of one year from the date of his joining , if a fresh panel is not available by then. Such a vacancy should not be treated as fresh vacancy.

It has also been decided that where selections for posts under the Central Government are made through other recruiting agencies such as Staff Selection

Commission or by the Ministries/Departments directly and the reserve panels are similarly prepared the procedure for operation of reserve panel maintained by UPSC as described in para 2 above will also be applicable for the reserve panels maintained by the other recruiting agencies/authorities.

(Authority:--G.O.I., Min of Per. PG. and Pensions Deptt. of Per. & Trg. No. 41019/18/97-Estt(B) dated 13th June 2000 received with C.A.G.'s circular No. 35/NGE/2000 No 873-NGE(App)/8-2000/K. W. dated 18th August, 2000).

Para 4.7.4 A case has come to notice where after placing an indent with the Staff Selection Commission notifying the vacancies, one of the field offices returned the dossiers of the candidates sponsored by the Staff Selection Commission on the grounds that offers of appointments could not be issued immediately. As Staff Selection Commission holds competitive examinations and draws up the list of candidates according to their merit and as the list of successful candidates has some link with the number of indents in hand with Staff Selection Commission, the return of dossiers of the sponsored candidates created serious problems. While placing indents with Staff Selection it should be ensured that the effects of (i) possible transfer of Accounts and Entitlement functions to the State Government and (ii) possible surplus man-power that may result from (i) above and their deployment in Audit Offices, is taken into accounts in assessing the vacancies.

(Authority :-- C.A.G.'s Confdl. letter No. 2271-NGE. III/35-86I, dated the 29th June, 1987 circulated, --vide No. NGE/9/87).

Para 4.8 Delay in sponsoring of candidates by the Staff Selection Commission:-- A few cases have come to notice of Headquarters office, where the Staff Selection Commission have sponsored in 1987, for the post of Clerk, candidates belonging to the selection for the year 1982 while those who had qualified in the examinations held after 1982 had been sponsored earlier and ;also they had joined duties year ago. As the relative seniority among direct recruits is determined by the order of merit in which they are selected for the appointment on the recommendation of the Staff Selection Commission and persons appointed as a result of an earlier selection would be senior to those appointed as a result of a subsequent selection considerable difficulties would be faced in such belated sponsoring.

2 It has been decided that in future the dossiers from Staff Selection Commission of candidates of 'earlier' selection if sponsored after sponsoring the candidates of 'later' selection should not be accepted. For instance, if Staff Selection Commission had sponsored candidates of 1988 Selection, and later sponsors candidates of 1985 or 1986 selection the candidates of 1988 and 1987 selection would not be accepted and the dossiers returned to the Commission without delay explaining the position.

3 This may be kept in view while accepting the dossiers received from Staff Selection Commission in future.

(Authority:--C.A.G.'s Circular No. 606-N.2/99-88, dated the 7th Jul, 1989).

Para 4.9—Redeployment of Central Surplus Staff against vacancies in Group 'C' and 'D' in Indian Audit and Accounts Department:-- It has been decided that this Department should not participate in the scheme of redeployment of Central Surplus Staff against vacancies in Group 'C' and 'D' cadres in Indian Audit and Accounts Department in view of technical needs of the department. Therefore, while recruiting persons in Group 'C' and 'D' cadres, there is no need to obtain "No Objection Certificate" from Surplus Cell and Directorate General of Employment and Training respectively. It may be ensured by the field offices that while intimating vacancies to Staff Selection Commission for recruitment of Clerks, Auditors, Accountants and Stenographers, etc., the Staff Selection Commission should be kept informed that this scheme is not applicable in Indian Audit and Accounts Department.

(Authority:-- C.A.G.'s Circular No. 1107-NGE. III/13-88-Vol. V Part II, dated the 12th April, 1989).

Para 4.10 Extension of time limit for joining duty for new recruits:-- In terms of existing instructions the Pr. Accountant General/Accountant General have powers to extend the time limit for joining duty by new recruits only upto one month for reasons other than non-completion of medical formalities. The question of enhancing these said powers of the Accountants General etc. to extend the time limit to join initial appointment has been considered and it has been decided that Heads of the Department may at the request of the candidates grant extension of time for reasons other than non completion of medical formalities for a maximum period of two months beyond the date indicated in the offer of appointment for joining. Their seniority will be regulated from the date of joining as at present. Extensions beyond this period require the approval of the Headquarters office.

There will be no change in the existing orders in respect of delay in joining initial appointment due to non-completion of medical formalities, pregnancy and confinement.

2. It is also noticed that no uniform policy is being followed by all field offices in intimating the date by which the new recruit is to join, while issuing the offer of appointment. It has been decided that a clear period of 30 days from the date issue of offer of appointment should be allowed to candidates to report for duty and the date so arrived at indicated in the offer.

(Authority:-- C.A.G.'s letter No. 3453-n. 2/29-82, dated the 28th October, 1983 circulated,--vide No NGE/69/83).

3. **Extension of the time limit for joining duty for new recruits fixation of seniority:--**It has been clarified that the seniority of the direct recruits who join duty during the extended period will be regulated from the date (s) of their joining. As the direct recruits, who seek extension of joining time, have to loose their panel seniority, it is emphasized that while allowing extension of joining time, it may please be clearly indicated that the seniority of the candidate concerned will be regulated from the date of his joining duty.

(Authority:- C.A.G.'s Circular No. 1015-NGE. (App.)/84-94 dated the 18th July, 1995).

Para 4.11 Recruitment through Employment Exchange:--To enable the Employment Exchanges to have sufficient time to select and submit the most eligible and suitable candidate borne on their live registers, the Government of India have decided that the following minimum time limit should be allowed while notifying vacancies to the nearest Employment Exchange:--

- (i) One week in the case of local recruitment.
- (ii) Three weeks when vacancies are required to be circulated to other Employment Exchanges.
- (iii) Less than one week in case of real emergency (the reasons for treating the demand as emergency to be specified briefly).

(Authority:-- G.O.I., M.H. A.O.M. No. 71/1253-DCS, dated the 12th March, 1953 received with C.A.G.'s letter No. 931 NGE. II/117-53 dated the 1st April, 1953).

The Employment Exchange should not be asked formally or informally for the submission of names of particular candidates against the vacancies they notify to the Exchanges. Officers should not also entertain any applications direct nor should they give any hope to the applicants that they will be considered from the Exchange, if they manage to get an introduction card from the Exchange.

All such persons should be directed to the Employment Exchanges to get themselves registered and advised that they must take their chance alongwith other registrants.

(Authority:--G.O.I., Ministry of Labour, Directorate General of Resettlement and Employment, Memo No. REF 170/17), dated the 15th December, -1954, received with C.A.G.'s endt. No. 361-NGE. II-65-55, dated the 5th February, 1955).

Regarding appointment of departmental candidates against the posts in the same department which are to be filled by direct recruitment, it has been decided that there would be no objection to departmental candidates being considered alongwith the nominees of the Employment Exchange, for posts filled by direct recruitment, in the same department in which the employees are working, irrespective of the office or the location where the vacancies exist provided they fulfil the prescribed age and educational qualification prescribed for the post in question and no other preferential treatment is given to such departmental candidates.

(Authority:--G.O.I., Cabinet Sectt. D.P. & A.R., O.M./14024/2/75(D). dated the 14th November, 1975, received with C.A.G.'s., letter No. 2813- NGE/II 51-75-III, dated the December, 1975).

Note 1 :--It has been decided that the vacancies reserved for Scheduled Caste/Scheduled Tribe in Group 'C' and 'D' are notified to the appropriate station Director of All India Radio for announcement through that station. The following procedure in this regard may be followed:--

- (i) At the time when the vacancies are notified to the Local Employment Exchange to suggest names for the reserved vacancies, the appointing authorities concerned should simultaneously notify such reserved vacancies appropriately to one or more of the stations of the All India Radio as per Proforma 'A'.
- (ii) If candidates belonging to Scheduled Castes and Scheduled Tribes are not available through the Local Employment Exchange such vacancies are intimated to the Central Employment Exchange and they are advertised in the Newspapers either by the DGE & T. through their periodical advertisements or by the appointing authority themselves through the DAVP. Besides, notifying vacancies to A.I.R. stations according to the procedure in (i) above, the reserve vacancies should also be notified by the DGE & T/concerned appointing authorities to one or more of the stations of the All India Radio as per Proforma 'A' the aforesaid simultaneously with the advertisements in Newspapers.
- (iii) The announcements of reserved vacancies on stations of the All India Radio should contain an advice to prospective candidates to get their names registered with the Employment Exchange of the area and to approach the Employment Exchange for further assistance.

ANNEXURE

AIR Stations in Areas with Concentration of Scheduled Castes and Scheduled Tribes populations

Sr. No	Name of State	Stations in areas of Scheduled caste concentration	Stations in areas of Scheduled Tribe concentration	Stations in areas of both Scheduled Caste and Tribes Concentration	Remarks
	1	2	3	4	5
1.	Andhra Pradesh	Cuddapah	Visakhapatnam		
2.	Assam		Dabrugarh, Silchar	Gauhati	
3.	Bihar	Patna	Ranchi		
4.	Gujarat	Ahmedabad Baroda, Rajkot			
5.	Jammu & Kashmir	Jammu			
6.	Kerala	Trivandrum, Trichur, Allepoy	Calicut		
7.	Madhya Pradesh	Gwalior	Indore	Bhopal Jabalpur, Raipur	
8.	Maharashtra	Sangli		Puna (Aurangabad)	
9.	Manipur		Imphal		
10.	Meghalaya		Shillong		
11.	Karnataka	Dharwar, Gulbarga		Bangalore	
12.	Nagaland		Kohima		
13.	Orissa	Cuttack	Jeypore	Sambalpur	
14.	Punjab	Jullundur			
15.	Rajasthan	Bikaner, Jodhpur, Ajmer		Jaipur, Udaipur	
16.	Tamilnadu	Tiruchira palli, Tirunelveli, Coimbatore			

Sr. No	Name of State	Stations in areas of Scheduled caste concentration	Stations in areas of Scheduled Tribe concentration	Stations in areas of both Scheduled Caste and Tribes Concentration	Remarks
17.	Tripura			Agartala	
18.	Uttar Pradesh	Lucknow, Allahbad, Mathura, Rampur, Gorakhpur			
19	West Bengal			Kunseong, Siliguri	
20.	Union Territories	Chandigarh Pondicherry	Tezu Aizawal Tawang		
	Himachal Pradesh (AIR) Simla J.&K. State (AIR) Leh. Union Territories of Andaman and Nicobar Islands and Goa (AIR Port Blair and AIR Panaji) Assam (AIR Passinghat)		*According to the population statistics available from the Planning Commission there is no concentration of Scheduled Caste and Scheduled Tribe Communities in and Around and AIR Stations, as mentioned under each in brackets in these States/Union Territories. Notwithstanding according to the existing arrangements, these stations also regularly broadcast announcement of vacancies reserved for SC & ST.		

*** Note: --**

(Authority:-- G.O.I., Cabinet Sectt. Department of Personnel and Admn. Reforms O.M. No. 3622/4/76, EST. (SCT), dated the 7th August, 1976 received vide C.A.G.'s letter No. 1885-NGE. II/65-76-I, dated the 3rd September, 1976).

Note 2:--It has been decided that after the Employment Exchange has expressed its inability to sponsor Scheduled Caste/Scheduled Tribe Candidates against vacancies referred to in Para 26 of the Brochure on Reservations for Scheduled Castes and Scheduled Tribes (4th edition 1975) and Ministry's O.M., dated 7th August, 1976 (content mentioned in Note I) also intimate the reserved vacancies to the Director of Scheduled Castes/Scheduled Tribes Welfare in the State/Union Territory concerned. The Scheduled caste/Tribe candidates who become available as a result of this step should be considered alongwith other eligible candidates belonging to these communities for the reserved vacancies.

(Authority:-- G.O.I., M.O.H., Dept. of Per. and Admn. Reforms, O.M. No. 36034/2/78-Estt-(SCT), dated the 24th February, 1978, received with C.A.G. letter No. 563-NGE-II/65-77-I, dated the 21st March, 1978).

These Instructions, *inter-alia*, provide that all vacancies arising under Central Government offices/establishments (including quasi-Government institutions and statutory organisations) irrespective of the nature and duration (other than those filled through UPSC), are not only to be notified to, but also to be filled through the Employment Exchanges alone and other permissible sources of recruitment can be tapped only if the Employment Exchange concerned issues a Non-availability Certificate. There can be no departure from this recruitment procedure unless a different arrangement in this regard has been previously agreed to in consultation with this Department and the Ministry of Labour (Directorate General, Employment & Training). Similar instructions are also in force requiring vacancies against posts carrying a basic salary of less than ` 500/- per month (revised limits yet to be received) in Central Public Sector Undertakings to be filled only through Employment Exchanges.

The Scheme of Employment Exchange Procedure came under the judicial scrutiny of the supreme Court in the matter of Excise Superintendent, Malkapatnam, Krishan District, Andhra Pradesh v/s K.B.N. Visweshwara Rao & Ors (1996 (6) SCALE 676). The Supreme Court, *inter alia*, directed as follows:--

“It should be mandatory for the requisitioning authority/establishment to intimate the employment exchange and employment exchange should sponsor the names of the candidates to the requisitioning Departments for selection strictly according to seniority and reservation, as per requisition. In addition, the appropriate Department or undertaking or establishment, should call for the names by publication in the newspapers having wider circulation and also display on their office notice boards or announce on radio, television and employment news bulletins and then consider the cases of all the candidates who have applied.”

Accordingly, it is clarified that in addition to notifying the vacancies for the relevant categories (excluding those filled through the Union Public Service Commission/ the Staff Selection Commission) to the Employment Exchange, the requisitioning authority/establishment may keeping in view administrative/budgetary convenience, arrange for the publication of the recruitment notice for such categories in the “Employment News” published by the Publications Division of the Ministry of Information and Broadcasting, Government of India and then consider the case of all the candidates who have applied. In addition to the above, such recruitment notices should be displayed on the office notice boards also for wider publicity.

These orders will take effect from the date of issue and will not apply to such cases where process of recruitment through employment exchanges/open advertisement has been initiated before the said date.

All Ministries/ Departments are requested to strictly adhere to the aforesaid instructions and also bring to the notice of their attached and sub-ordinate offices for information and compliance.

(Authority:--G.O.I Min. of Per. P. G. & Pensions Dep. of Per. & Trg. No. 14024/2/96—
Estt. (D) dated May 18th, 1998. With C.A.G. of India Circular No. 36/NGE/98 No. 728/NGE(App)/7-98 dated 23.07.1998).

Para 4.12 Special concessions/relaxation admissible to ex-servicemen disabled in action and to families of the defence service personnel killed/severely disabled in action:--

The priorities for extension of welfare and resettlement benefits to ex-servicemen have been revised & *vide* O.M. dated 31st December, 1979 which are annexed in *Appendix J* to this Manual. It has been provided in the said office memorandum that for the purpose of appointment to Group 'C' and Group 'D' (Now MTS) posts under the Central Government filled by direct recruitment, the ex-servicemen disabled whether during war or in peace-time, but their disability being attributable to military service, shall be accorded Priority-I alongwith retrenched employees of Government who are already included in that priority. It has also been provided in the said Office Memorandum that upto two members each of the families of defence services personnel killed in service or severely disabled (with over 50% disability and who have become unfit for employment with their disability attributable to military service) whether during war-time or peace-time would be granted priority immediately after the disabled ex-servicemen, i.e., Priority-II A.

2 For the purpose of this concession, the members of the families of such deceased/severely disabled Defence Services Personnel would include, besides his widow, his son/daughters/near relations who agree to support his family.

3 The question of extending the relaxation in age limit, medical standard and educational qualification as at present granted to war-time disabled defence services personnel to the peace-time disabled defence services personnel has been considered by the Government. It has been decided that these concessions should be made available to peace-time disabled defence services personnel also.

4 For the purpose of absorption of disabled defence services personnel in Group 'C' and Group 'D' (Now MTS) posts the following instruction may be followed:--

- (i) Medical standard:-- The disabled Defence Service personnel will be examined by a Demobilization Medical Board of the Defence Services and the certificate of fitness granted by that Board would be considered adequate for the purpose of employment of such personnel in Group 'C' to Group 'D' (Now MTS) posts. The Ministry of Defence will in consultation with the Ministry of Home Affairs lay down satisfactory norms of medical standard for guidance of the Defence Services Medical Boards. However, if the physical capacity of a person either deteriorates or improves after demobilization, the employing authority may require a fresh medical examination by the appropriate Civil Medical Board. In that case also the Medical Board will follow the norms laid down for the defence Services Medical Board and if the disabled personnel are found fit for discharging the duties of the posts they will be considered as medically.
- (ii) The procedure for notifying vacancies in Group 'C' and Group 'D' (Now MTS) posts, for effective rehabilitation of war-disabled ex-servicemen and eligible dependants of Defence Services personnel killed or severely disabled in action in

Group 'C' and Group 'D' (Now MTS) posts would also be followed in the case of ex-servicemen disabled during peace-time and dependents of the Defence Services personnel killed or severely disabled in peace-time.

- (iii) As regards educational qualifications, the disabled Defence Services personnel who are considered for appointment to Group 'C' posts filled through the Employment Exchanges, but who do not possess the required educational qualification would not be considered ineligible for appointment merely on the account. Their ability to discharge the duties expected of the incumbents of the particular Group 'C' posts should be assessed by the appointing authority on the basis of suitable tests which should be designed for the purpose by the authority. As regards appointment to Group 'D' (Now MTS) posts, the prescribed minimum educational qualification of Middle School standard or a lower standard will be relaxed in case of those disabled Defence Services personnel who have put in three years of service before being invalided from the Military service, or whose total service in the Defence Forces and a Civil department is not less than three years.
- (iv) When a disabled Defence Services personnel is available and is sponsored by Ex-servicemen Cell of the D.G.E. and T. or the Employment Exchanges, he shall not be refused employment, provided he fulfils the minimum requirement of the job. The posts reserved for ex-servicemen/disabled ex-servicemen and those which are to be utilized for the recruitment of the priority categories should not be filled through any other source without first making a reference to ex-service-men Cell of the D.G.E. and T. or the Employment Exchanges, and D. G. Resettlement, Ministry of Defence, and obtaining a non-availability certificate.
- (v) Evidence of Age qualifications—For purposes of claiming the age concessions referred to in (ii), a certificate from the Director-General, Resettlement Ministry of Defence will be accepted as documentary evidence in support of the claim of disabled Defence Service personnel.

(Authority:-- G.O.I, M.H.A. (Dept. of Per. & A.R.) O.M. No. 39016/5/81-Estt. (C) dated the 21st February, 1981).

Para 4.13 Relaxation admissible only for the first civil employment—

It has been decided that once an ex-servicemen has joined the Government job on civil side after availing of the benefits given to him as an ex-servicemen for his re-employment his serviceman status for the purpose of re-employment in Government cases. On his joining the civil employment, he is deemed to be a civil employee and will be entitled to only such of the benefits like relaxation of age, etc., as admissible to civil employees in the normal course in accordance with existing instructions in this regard subject to other conditions governing the grant of such benefits.

(Authority:--G.O.I., M.H.A. Department. of Per. & A.R. O.M. No. 36034/27/84-Estt. (SCT), dated the 2nd May, 1985).

Para 4.14 Verification of character and antecedents of candidates to be appointed:-

Procedure for verification of character and antecedents of candidates to be appointed to a civil post under Government of India.

Para 4.14.1 The following two procedures viz. Detailed Verification and Simple Verification should be adopted by all appointing authorities for verification of character and antecedents of all character and antecedents of all candidates to be appointed to a civil post under Government of India—

For Detailed Verification the candidates are required to furnish the attestation form as given in **Annexure XIII** to this chapter, duly filled in and an identity certificate from one of the authorities specified therein, who can certify from personal knowledge the identity of the candidate and correctness of the particulars furnished by him. The attestation form should be forwarded with a covering letter as in **Annexure XIV** to this chapter to the District Magistrate or the Commissioner of Police as the case may be.

Detailed verification would be applicable to appointment to:--

- (a) Group 'C' and 'D' posts of all those offices in which detailed verification is considered particularly necessary in the interest of security by the administrative Ministry or office, or
- (b) cases in which simple verification cannot be done because of the candidate's inability to produce a certificate of character.

In Simple Verification, the candidate is required to furnish—

- (i) An Attestation form duly filled in without the identity certificate.
- (ii) (a) In respect of Group 'C' posts, a certificate of character in the form as given at **Annexure XV** to this chapter duly attested by a District Magistrate or a Sub-Divisional Magistrate or their superior officers.
- (c) In regard to Group 'D' (Now MTS) posts, a certificate of character, from a Gazetted Officer in the form as given at **Annexure XV** to this chapter without attestation by District Magistrate or Sub-Division Magistrate.

Simple verification would be applicable to appointments to all other Group 'C' and 'D' posts under the Government of India in subordinate offices.

(Authority:--G.O.I, M.O.H.A., O.M. Nos. 18011/9(S)78-Estt.. (B), dated the 2nd July, 1982 and 18011/8(S)/83-Estt. (B), dated the 3rd May, 1983).

Note:- The Group 'D' (Now MTS) posts stand updated to Group 'C' and redesignated as MTS in the revised pay structure. However, guidelines regulating reservation for this category of staff are awaited.

Para 4.15 Verification of character of antecedents of some other special categories

- (i) **Permanent Employees of Central Government or State Government:**-- No detailed or simple verification is necessary for appointment under the government of India, unless for special reasons such verification is considered necessary.
- (ii) **Former Employees of Central Government Re-appointed to Posts Under the Government of India**—If the break in service is less than one year, the appointing authority should make a reference to the office in which the candidate was previously employed and satisfy itself that—
 - (a) his character and antecedents had been verified by the previous employer;
 - (b) his conduct during the previous employment did not render him unsuitable for Government services.

(Authority:--G.O.I., M.H.A., O.M. No. 20/102/47-Ests. (S), dated the 14th Oct., 1947).

- (iii) **Persons of Nepalese origin:**--Appointment of Nepalese National should not be made till the verification of character and antecedents has been completed and also the appointing authorities are satisfied about the suitability of the candidates for appointment. Apart from the usual verification which may be made by the appointing authorities through the district authorities concerned, in future, an additional reference will have to be made by the Ministries/Departments to the Intelligence Bureau, New Delhi along with the attestation form as given at **Annexure-XIII** to this chapter, for the purpose. The District authorities should also be requested specifically to verify the nationality of the candidate, while making a reference along with the attestation form.

(Authority:--G.O.I., M.H.A., O.M. No. 15014/3(S)/76 ESTT. (B), dt. 10th Aug. 1978).

- (iv) **Ex-Servicemen**—No detailed or simple verification is necessary in the case of ex-Servicemen re-employed in civil posts if the period intervening their date of discharge/retirement from the Army/Navy/Air force and their date of re-employed in a civil post under the Government of India is less than a year but the appointing authority should satisfy itself about the suitability of the candidates by making a reference to the appropriate quarters that—
 - (a) his character and antecedents had been verified by the concerned authorities in Army/Navy/Air-Force and the re-verification of antecedents, where required, had also been carried out satisfactorily, and

- (b) his conduct during the previous employment did not render him unsuitable for employment under the Government.

2. In cases where the interval between the date of discharge from Army/Navy/Air-Force and the date of re-employment in the civil post is more than a year, in addition to action as envisaged at (i) above, verification of character and antecedents in respect of the period after the date of discharge shall also be got done from the district authorities of the places where the ex-servicemen had resided for more than a year after the date of his discharge from the Army/Navy/Air Force.

3. The above procedure will also be applicable mutatis mutandis with immediate effect to other –Ex-Central Government employees who are being considered for reemployment.

(Authority:-- G.O.I., M.H.A., D.P.. & T., O.M. No. 18011/10(S)-Estt. (B), dated the 23rd July, 1987).

(v) Persons who within 5 years of the Date of Enquiry Have resided outside India:--
In respect of the periods spent in India, the normal procedure for verification should be followed. As regards periods spent outside India, a reference should be made to the Director, Intelligence Bureau, New Delhi. According to law prevailing in certain countries like USA and West Germany, information in respect of a person who has stayed there, can be obtained only with his written consent. As such, before making a reference to the Intelligence Bureau, the written consent should be obtained from the candidate in the prescribed format.

(Authority:-- G.O.I., M.H.A., O.M. No. 56/24/54-Est. B, dated the 2nd July, 1954 and 18011/13/75-Estt. B, dated the 5th April, 1976, No. 18011/13/75-Est. B, dated the 19th February, 1977 and No. 18011/23/(S)/85-Est. B. dated the 7th October, 1985).

Para 4.16 Criteria to be followed for considering the candidates undesirable for employment:--

Specifically the persons falling in the following categories may be considered undesirable for employment under Government:--

- (a) those who are, have been members of or associated with any body or association declared unlawful after it was so declared, provided the body or association continues to be declared unlawful at the time of the verification;
- (b) those who have been charged with, or against whom there is substantial evidence of participation in or association with any activity or programme which is aimed at;
 - (i) supervision of the Constitution;
 - (ii) over riding or overthrowing by force or by unconstitutional means the Government established by law in India;

- (iii) causing organized breach or defiance of law involving violence;
- (iv) bring about, on any ground whatsoever, the cession of a part of the territory of India or the secession of part of the territory of India from the Union, or which support any claim for cession or which supports any claim for cession or secession, or which incites any individual or group of individuals to bring about such cession or secession;
- (v) disclaiming, questioning or disruption the sovereignty and territorial integrity of India or being prejudicial to the security of the State;
- (vi) promoting, or propagating or attempting to create on grounds of religion, race, language, caste or community feelings of enmity or hatred or disharmony between different sections of the people.

(Authority:-- G.O.I. M.H., D.P. & A.R. OM. No. 18011/9(S) 78-Est. B, dated the 2nd July, 1982).

- (c) those against whom there is substantial evidence of participation in or association with any subversive or criminal activity or such activities as may render them unsuitable for public employment, or are considered likely to affect their integrity and efficiency in service.
- (d) those who have been associated with foreign powers or their agents in a manner which may give rise to reasonable presumption of activities prejudicial to the national interest.

(Authority:--G.O.I, D.P. & A.R. O.M. No. 15014/1/(S)/83-Est. B, dt. 7th June, 1983).

- (e) those who have been convicted for dowry offences under the Dowry Prohibition Act, 1961, or under Section 304 B of the Indian Penal Code.

(Authority:--G.O.I., M.H.A., D.P. & T., O.M. No. 15014/5/(S)/87-Estt.B dated the 27th July, 1987).

Para 4.17 All letters offering appointments to outsiders should be dispatched through registered post and calling the candidates for interview should be dispatched under postal certificates. The posts receipts should be filed in the personal file of the person concerned. In case it is not considered desirable to despatch such letters under postal certificates when a large number of them are to be sent on one and the same date, the envelopes containing such letters should be received by the Assistant Accounts Officer/Administration I Section or Accounts Officer (Administration) after giving receipt in the despatch register and posted by him personally.

A candidate, on his selection for the post of Accountant/Clerk/Stenographer/ Group 'D' (Now MTS) , should produce the following documents in addition to the documents referred to in para 4.14 above before he is sent for his medical examination by the Chief Medical Officer, General Hospital, Sector 16, Chandigarh.

- (i) A displaced person Registration Card or a Certificate from the District Magistrate stating that he is a displaced person, in case the candidate is over 25 years of age.
- (ii) Original University Degrees or Certificate.
- (iii) If he belongs to Scheduled Caste/Tribe a certificate from the competent authority that he belongs to a Scheduled Caste/Tribe in the form annexed as **Annexure XVI** to this chapter.
- (iv) Domicile Certificate from a Gazetted Officer stating that he is a citizen of India.
- (v) A Statement of all immovable and movable property held or acquired by him.
- (vi) If he is at present employed in Government/Semi-Government Department/State Undertaking, he must bring with him the permission of his employer to join this office, a relieving certificate as also a service certificate on his work and conduct.

Note:-- It has been decided by the Comptroller and Auditor General that the appointing authority in future after receipt of attestation form from the candidates, accordingly verify whether the candidate has given any information against item II (D) of the Attestation form. If so, separate reference should invariably be made to the previous employer to ensure that the information in the item II (D) is correct and that there is nothing adverse against the candidate in respect of his previous employment. If it is found that the candidate left the service while disciplinary proceedings were being taken against him for an offence which might have resulted in his removal or dismissal from service, he should not be given any employment. However, employment should not be denied if the disciplinary proceedings might have ended in the imposition of lesser penalty.

(Authority:--G.O.I., M.H.A O.M. No. F2/22/64--Estt. (B) dt. 1st April, 1965, received with C.A.G.'s letter No. 5475-NGE-II-96-8, dt. 15th /17th April, 1965).

Para 4.18 Notice for leaving Service :--When once admitted to this office, temporary employees will be required to give one month's notice, of their desire to leave. It will be for the Pr. Accountant General/Accountant General to determine how far the provisions for notice should be waived or make the applicant to continue in service for the period of notice and if he remains absent from duty, to take such disciplinary action as deemed fit, in addition to treating the period of absence as extraordinary leave without pay.

For the Central Civil Services (Temporary Service) Rules, 1965, defining the terms and conditions of employment of purely temporary employees as well as those in quasi-permanent service, see, Appendix 'C' to this Manual.

(Authority:--C.A.G.'s letter No. 734-NGE-II/494-51, dated the 7th March, 1952).

Para 4.19 Production of Medical Certificate of Fitness at the time of appointment:-

To ensure that only persons, as are physically as well as mentally sound in health, are admitted to Government service, every candidate for appointment to a post (including appointment on part-time basis) under Government is required to produce a medical certificate of fitness from the appropriate medical authority except in case where the appointment is made specifically for a period not exceeding three month in a non-pensionable establishment, when no medical certificate will be necessary unless it is decided later to extend the appointment beyond three months.

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

(Authority:--G.O.I., M.F. O.M., No. 45(1) EV/54, dated the 24th March, 1954; 5/6/5-RPS, dated the 28th September, 1956 and D.P. & A.R.O. M. No. 15015/1/79-Estt. (D), dated the 26th June, 1979).

Note:--Before issuing a final appointment order, the candidate may be informed that he is proposed to be employed subject to his being first physically fit and if he accepts, the offer, his medical examination will be arranged by the appropriate medical authority. On receipt of the fitness certificate, final appointment order may be issued to the candidate.

(Authority:-- C.A.G.'s letter No. 259-Admn. II/186-87, dated the 12th February, 1958),

For the purpose, arrangements for medical examination will be made by this, office as soon as a candidate for appointment calls at this office personally.

Para 4.20 Conditions for appointment in anticipation of medical certificate:-

The power have been delegated to the Administrative Ministries and the Comptroller and Auditor General of India to authorize, in relaxation of F.R. 10, the drawal of pay and allowances for a period not exceeding two months in respect of fresh recruits to Government Service without a medical certificate of health, subject to the condition that if the person concerned is subsequently found medically unfit, his services should be terminated after the expiry of the period of one month from the date of communication to him for the findings of the Medical Officer/Board if no appeal for a second medical examination is made by him during this period or after the case for

second medical examination is made by him during this period or after the case or second medical examination is finally decided if such an appeal is made and accepted. This condition should be clearly stated in the initial letter of appointment.

2. The Administrative Ministries and the Comptroller and Auditor General of India, shall, however, exercise this power sparingly and in exceptional circumstances only, e.g. when it is considered necessary in the public interest that a selected person should be appointed immediately in anticipation of his medical examination.

3. Where the competent authority authorizes the drawl of pay and allowances of a newly appointed Government Servant for a period not exceeding two months without medical certificate of health, a certificate to this effect shall be furnished in the first pay bill.

(Authority:-- G.O.I., M.F., O.M. No. F. 67/(21)-E. V./60, dated the 16th December, 1960 and F. 25(24)-E. V/66, dated the 24th August, 1966).

Para 4.21. Appointment before medical examination and retention in service of those declared temporarily unfit subsequently:--

(a)—I. Under F.R. 10, no person may be appointed to a post in Government Service without a medical certificate of health. This mean that medical examination should precede actual appointment. Where this procedure is not followed and the employee is found physically unfit for service in his post, the payment of salary for the period of his employment can be made only in special relaxation of F.R. 10, as S.R. 4-A is not aptly applicable in such cases. Hence medical examination before appointment should be the rule.

2 In exceptional cases or urgency, however, it occasionally becomes necessary to appoint an individual straightaway and arrange for medical examination by the competent medical authority immediately thereafter, but such instances, should be reduced to the minimum. Where Competent Medical Authority declared such an employee as “not fit” for appointment to the post specified, the services of the employee should subject to the provisions of the Ministry of Health Office Memo No. 3-35/55-MII, dated the 13th December, 1955, be terminated forthwith. Though medical opinion should not declare a candidate as “fit for temporary employment” it sometimes happens that a candidate is declared “temporarily unfit”, as requiring re-examination after a specified period, in cases where the condition of temporary unfitness is curable in a reasonable period. It has been decided that in such cases, there should be no objection to a Government servant declared “temporarily unfit” physically being retained in service for the period specified by the competent medical authority provided that:--

- (i) the period after which a second medical examination is to be conducted is specified by the Competent Medical Authority;
- (ii) the condition leading to temporary unfitness is decided as being curable within a reasonable period;

- (iii) the disease is not of such a nature as to be source of risk to others with whom the Government servant may have to come in contact in the course of his duties; and
- (iv) where the period of such retention is likely to exceed six month, the approval of the Ministry of Finance shall be obtained.

3 In relaxation of the provisions of F.R. 10, it has been decided in consultation with the Ministry of Finance and the Comptroller and Auditor General that a Government Servant so appointed in advance of medical examination should be paid his salary for the period of his employment, if he is declared 'unfit' and for the period of his retention in service, if he is declared "temporary unfit" as mention in para (2) above.

4 Where an officer has been declared "temporarily unfit" by the competent medical authority and retained in service in accordance with these orders, the period for which the officer has been declared "temporarily unfit" should be intimated to Audit.

(Authority:--G.O.I., M.H.A., O.M., No. 5/2/57-RPS, dated the 22nd July, 1957 and G.O.I., M.O.F., U.O.No. 3617/E/V. (B)/63, dated the 25th January, 1964, and M.O.F., O.M. No. F-25/(24) E.V./66, dated the 24th August, 1966).

Para 4.22 Employment of women candidate in a State of Pregnancy:--

As per existing orders a lady candidate who is pregnant of 12 weeks standing or over may be declared temporarily unfit until the confinement is over and re-examined for medical fitness six weeks after the date of labour. It has now been decided that it shall no longer be necessary to declare a women candidate "Temporarily unfit" if she is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or carrying hazardous duties i.e. they can be appointed straight way on the job. These orders will come into force from the date of issue and the past cases are not to be re-opened.

(Authority:--C.A.G.'s letter No. 2617-NGE-III/35-86-Vol. III, dt. 4th August, 1988).

Para 4.23. Medical examination of candidates having Neural Leprosy:--

Candidates having suffered from leprosy but now declared as 'disease-arrested, or 'Cured' by a competent authority should not be regarded as physically unfit for public service subject to the following conditions:--

- (i) In addition to the normal medical examination by the appropriate medical authority prescribed in the rules from time to time for physical fitness for initial appointment to Government Service, candidates should also be examined at the time of their initial appointment, by a Government Leprosy Medical Officer working in a Leprosy Control Unit or Hospital or as District Leprosy Officer trained in Leprosy from a recognised Leprosy training Center and

with not less than five years' standing in the diagnosis and treatment of Leprosy;

- (ii) It should be specifically certified by the Government Leprosy Medical Officer who examines the candidates at the time of their first appointment that the candidates concerned have taken the full course of treatment and have been declared as 'disease-arrested' verifying from the available records of treatment and Certificate of the patient, as well as clinical and bacteriological examination of the patient:
- (iii) Ministries, in consultation with the Department of Health, may exclude certain specific posts where high standard of physical fitness is necessary, but such exclusion should be reduced to the minimum as the main purpose of this order is to break the psychological barrier between harmless ex-leprosy patients and the public. The position should be reviewed after a period of five years.
- (iv) Apart from the initial medical examination at the time of recruitment such persons should be medically examined annually (for a period of five years after initial appointment) to check that they take the maintenance dose of the drug, if any, advised by the medical officer who declared him as disease-arrested and that the disease-arrested condition has been maintained. In case, the medical examination discloses, at any time that the person concerned is having a recurrence of the disease with infectiousness, such case should be dealt with under the normal rules for the purpose of their being given leave for treatment and the treatment period if required to be continued for over three years to make the patient non-infectious he/she may be considered for invalidation from service.
- (v) The confirmation of such a Government servant should be proceeded with only after two years of service during which he is continued to be non-infective and the disease has remained in the arrested or cured condition.

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

Authority:--G.O.I., M.H., & F.W., (Deptt. of Health), O.M. No. A 17011/6/79-MS(I), dated the 25th June, 1980).

Para 4.24 Issue of general orders to prevent the possibility of the recurrence of cases wherein a medically unfit person gets himself declared as medically fit by another competent medical authority by suppressing the information regarding his being declared medically unfit earlier:--

Cases have come to the notice of the Government of India where persons who were earlier declared medically unfit, got themselves declared as medically fit for Government Service by another Medical Authority by suppressing certain information regarding their being declared medically unfit earlier. This was because no clue was given to the medical authority about the possibility of such a disablement. Without the co-operation of the party concerned, it is not possible for the Medical Authority to diagnose such hidden ailments as may lurk unseen and may defy diagnosis on the basis of routine medical examination that is generally done before individuals are pronounced fit for government Service e.g., Cancer of the interior regions, T.B., either pulmonary or otherwise, etc. While it is considered that an X-Ray examination of the chest should be made essential as soon as practicable for the present it has been decided in the case of non-gazetted, staff, a declaration in the form attached herewith, may be obtained from the candidates at the time of medical examination conducted for the purpose of initial appointment or re-employment to Government Service.

Whenever an individual is required to be examined for his physical fitness for Government service, the authority which directs him for medical examination should also attach with the form of the medical certificate, a declaration form, which is to be filled in by the candidate concerned in the presence of Medical Officer.

(Authority:--G.O.I., Ministry of Health's O.M. No. F-5(II)-55 MH, dated 27th September, 1957. copy received with C.A.G.'s endorsement No. 1778-A/3-57, dated the 1st November, 1957).

CANDIDATE'S STATEMENT AND DECLARATION

The candidate must make the statement required below prior to his Medical Examination and must sign the declaration appended thereto. His attention is specifically directed to the warning contained in the Note below:--

- 1 State your name in full (block letters) -----.
- 2 State your age and place of birth -----.
- 3 (a) Have you ever had small-pox, intermittent or any other fever, gement or suppuration of glands, spitting of blood, asthma, heart disease, lung disease fainting attacks, rheumatism, appendicitis?-----.
- (b) Any other disease or accident requiring confinement to bed and medical or surgical treatment. -----.
- 4 When were you last vaccinated? -----.

- 5 Have you or any of your near relations, been afflicted with consumption, scrofula, gout, asthma, fits, epilepsy, or insanity? -----.
- 6 Have you suffered from any form of nervousness due to over work or any other causes?-----.
- 7 Have you been examined and declared fit for Government service by a medical Officer/Medical Board, with in the last 3 years?-----.
- 8 Furnish the following particulars concerning your family:--

Father's age if living & state of Health	Father's age at death & cause of death	No. of brother living, there ages and state of health	No. of brother dead, their ages at death and cause of death
Mother's age if living & state of health	Mother's age at death and cause of death	No. of sisters living, their ages and state of health	No. of sisters dead, their ages at death and cause of death

I declare all the above answers to be, to the best of my belief, true and correct.

I also solemnly affirm that I have not received a disability certificate/pension on account of any disease or other condition.

Candidate's Signature-----.

Signed in my presence-----

Signature of Medical Officer-----.

Note 1:-- The candidate will be held responsible for the accuracy of the above statement, By willfully suppressing any information he will incur the risk of losing the appointment and, if appointed of forfeiting all claims to superannuating allowance or gratuity.

Note 2:- When referring a person to the medical authorities before appointment/reappointment, for fitness certificate, the medical authorities should be informed of the reasons for the discharge from the earlier service, in cases of persons who had been discharged from service on medical grounds.

(Authority:-- C.A.G.'s letter No. 1673-NGE-II/51-75, dated 31st July, 1975).

Para 4.25 Cases of no disqualification for appointment to post:--(a) Stammering:--

Stammering is not to be considered a physical defect requiring disqualification of a candidate for clerical post.

(Authority:-- G.O.I., M.H., O.M. No. 5(1)-55-H-II, dated the 6th June, 1955).

(b) Deafness:-- In the case of Group 'C' or Group 'D' (Now MTS) posts of the artisan class or those involving manual or skilled labour or a routine type of work, deaf muteness or deafness by itself need not be regarded as a disqualification against appointment, provided that the person concerned is otherwise fit and qualified to hold the post.

(Authority:-- G.O.I., M.H.A., O.M. No. 60/137/50-Estt., dated the 28th July, 1950)

(c) Loss of one eye:-- The loss of one eye is not disqualification for non-gazetted services provided the prognosis about the functioning eye is good and its vision is not likely to be endangered by the condition of the worse eye and the visual activity standards are fully satisfied.

(d) Squint:-- The presence of squint is not to be considered as a disqualification if the actual visual acuity is of the prescribed standards.

(Authority:-- G.O.I., M.H. O.M. No. F. 5(II)-12/57-M.II (Pt), dt. 17th Dec., 1957).

Para 4.26 Medical examination on fresh appointment after resignation:--

As an exception to the provisions of Note 1 below S.R. 4-A the Government of India have decided that a person re-employed after resignation should be exempted from producing a medical certificate of fitness if the resignation was for taking up another appointment under Government or quasi-permanent body for which he applied with the approval of and through the appropriate departmental authority provided that he was medically examined by competent medical authority and declared fit according to the medical standard not lower than those required in his new post.

(Authority:-- G.O.I., M.F., O.M. No. 67-(22)-E.V./60, dated 13th December, 1960).

Note:-- In the case of a Government servant to whom the above provision applies, the appointing authority for the new post shall ascertain from the previous employer whether he had previously undergone examination by the appropriate medical authority and by the prescribed standard, if any.

(Authority:-- Explanation II, Para 3, section, Chapter I of 'A Handbook on Medical Examination'---Second Edition).

Para 4.27 Procedure in case of temporary Government Servant declared unfit:--

The following procedure should be observed to deal with such cases:--

- 1 Normally an officer should be medically examined before his appointment. In certain cases, however, where an officer is required to join immediately for work or for training, the appointment may be made without first obtaining the medical certificate, though the appointment should be subject to the officer's being declared medically fit. In all such cases, if an officer is declared unfit on medical examination and he prefers an appeal he should be retained in service till the case is finally decided.
- 2 Similarly, in the case of Government servant whose appointment is made on a temporary basis on the strength medical certificate issued by lower authority or without such a certificate, it may be necessary to get a certificate of fitness from the appropriate medical authority. If the appropriate medical authority finds that the person is not fit for retention in service at all and if an appeal for second medical examination from a Government servant concerned is accepted, the person concerned should be allowed to continue in service till the verdict of the appropriate medical authority is known. In case it is decided not to accede to the request for further medical examination, the services of the officer should be terminated forthwith.
- 3 The intimation regarding unfitness should immediately on receipt be communicated to the person concerned with a note than an appeal, if any, must be made by the candidate/Government servant concerned within one month of the communication of the findings of the Civil Surgeon/Medical Officer/Medical Board and that if any medical certificate is produced as a piece of evidence about the possibility of an error judgement in the decision of the Civil Surgeon/Medical Officer/Medical Board who examined him in the first instance, the certificate must contain a note by the medical practitioner concerned to the effect that it has been given in full knowledge of the fact that the candidate has already been rejected as unfit for service by a Civil Surgeon Medical Officer/Medical Board.
- 4 In case no appeal is preferred by the candidate/Government servant within one month of the date of communication to him of the findings of the Medical Officer/ Medical Board, his service should be terminated forthwith on the expiry of the period of one month and ordinarily no appeal should be allowed after the expiry of that period.

(Authority:--G.O.I, Ministry of Health Memo No. 5-35/55-MII, dated 13th Dec., 1955).

- 5 Where a Government servant, or a candidate for Government service, is declared unfit for retention in Government service, for appointment in the Government service by an individual Medical Officer/Medical Board, as the case may be, the grounds of rejection may be communicated to him in Board terms without giving minute details regarding the defects pointed out

by the Medical authority. Cases, where the grounds of rejection are not clearly stated by the Medical Board in their report, may be referred to the Ministry of Health for advice.

(Authority:-- G.O.I., Ministry of Health O.M. No. F-S(II)-46/56-MII, dated the 17th November, 1956).

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

(Authority:--G.O.I., M.H.A., O.M. No. 5/3/58-RPS, dated the 10th October, 1958, copy received with C.A.G.'s endst. No. 2876-Admn-II/186-56, dated the 25th November, 1958).

Para 4.28 Appointment in another suitable post of person declared medically unfit:--

It has been decided in consultation with the Staff Selection Commission and D.G.E. & T. that a Group 'C' or Group 'D' (Now MTS) officer found medically unfit for the post he is holding and from which he is proposed to be discharged or has been charged, may, wherever practicable, be considered for another identical/equivalent post for which he may be found suitable against direct recruitment quota without insisting on the condition of appointment through the Employment Exchange/Staff Selection Commission for this purpose. His previous service under Central Government should be deducted from his actual age and if the resultant age does not exceed the prescribed maximum age-limit by more than three years, he should be deemed to satisfy the condition of upper age-limit for appointment to the post in question under the Central Government.

(Authority:--G.O.I., M.H.A., O.M. No. 14034/1/80-Estt.(D), dated the 30th October, 1980 and C.A.G.'s Endorsement No. 3843-51-NGEI/80-Vol. I, dated the 30th December, 1980.)

Para 4.29 Appeal against the findings of medical Authority:--

Delegation of powers to consider appeals for second Medical Examination:-- It has been decided that the Administrative Ministries/Departments need not refer to appeals from candidates declared medically unfit for Government service to the Ministry of Health and Family Welfare. They may decide themselves all such appeals at least at level of Joint secretary subject to the following Conditions.

- (i) The appeal will not be taken into consideration unless it contains medical examination fee i.e ` 100 for gazetted post and ` 25 for non-gazetted post. The appeal should be examined thoroughly and a decision, as to the

appeal is to be admitted or not is to be taken at the level of Joint Secretary of the Administrative Ministry concerned.

- (ii) As far as possible, the Medical Board which examines such appeals should be the one other than the Medical Board which initially examined the candidate as a basis which he/she was declared unfit.

(Authority:-- G.O.I., M.H.F.W., O.M. No. S. 14025/54/86-MS, dated the 19th January, 1989, received with C.A.G.'s Endorsement No. 162-Audit I/20-89/111-69(21), dated the 6th March, 1989).

Para 4.30 Rate of fees for medical examination for entry into Government Service:--
Rate of fees to be charged by the appropriate medical authority for conducting the medical examination of candidates for the purpose of their appointment in Government service will be as under:--

Sr. No.		Rate of medical examination	Rate for appeal to medical Board
		Rs	Rs
(i)	Fees for medical examination of candidates appointed to Group 'A' and 'B' posts.	48	96
(ii)	Fees for medical examination of candidates appointed to Group 'C' posts.	24	48
(iii)	Fees for medical examination of candidates appointed to Group 'D' posts.	8	16
(iv)	For Scheduled Caste/Scheduled Tribe persons appointed to Group 'C' posts	12	24
(v)	For Scheduled Caste/Scheduled Tribe persons appointed to Group 'D' posts	4	8

(Authority:-- Secretary Chandigarh Admn. Memo No. 3M/ME-83/580, dated the 3rd March, 1983 and DHS Haryana Endstt. No. 16/109-2 CMO-84/594-1694, dated the 30th March, 1984).

Note:--It has been decided that the actual fees paid by the candidates to the State Government Medical Officers/Boards in respect of his/her medical examination for the purpose of appointment, leave, pension, invalidation, etc. would be reimbursable.

(Authority:-- G.O.I., M.H.F.W., O.M. No.17011/10/84-MS, dated the 26th June, 1986 received with C.A.G.'s Endt. No. 934-Audit. I/56-86/III-86 (153), dated the 9th January, 1987).

Para 4.31 Admissibility of Travelling Allowance to procure a health certificate on first appointment to Government service:--

Travelling allowance is not admissible for a Journey undertaken to procure a health certificate on first appointment to Government Service.

(Authority:--G.O.I., M.H., O.M. No. F.7 (1)-12/52-M. II, dated the 31st May, 1952 and G.I.D. (I) under S.R. 156).

Para 4.32 Training for newly recruited Clerks:--

In pursuance of instructions contained in para 4.5 of 'Manual of Instructions for restructuring of Cadres in Indian Audit and Accounts Department' the nature and content of the training of Clerks in Accounts and Entitlement Offices is detailed as under:--

- 1 It is the duty of the Accountants general (Accounts) to make arrangements for the training of Clerks in the different types of work on which they will be engaged in the Accounts Offices.
- 2 Keeping in view the general capabilities of the persons appointed as Clerks, training may be arranged in such a way as will enable them to first have a general idea of all the fields of work on which they will be engaged and then to specialise in one of the following three groups namely:--
 - (i) Compilation including Accounts Current, pension and Deposit.
 - (ii) Provident Fund.
 - (iii) Works and Forest.

A course outline for training of Clerks annexed as **Annexure XVII** to this chapter has been prepared in two parts, while Part I is compulsory for all, Part II has three sections, out of which a candidate is required to undergo training in only one. At the time of deciding as to who will receive training in which section of Part II it may please be kept in mind that a Clerk will be posted, after training, to the group for which he has received training under Part II of the Course outline.

- 3 The training should be whole time and should be for a period of three months. Training in respect of topics included in Part I should be imparted mainly by lectures and where ever considered necessary they may be supplemented by practical demonstrations in the class rooms. In so far as part II is concerned the training should be intensive and severely practical. The trainees should receive lectures in the forenoon session followed by co-ordinated practical lessons in the afternoon. the training officers should demonstrate the actual process of accounting in the class rooms with the help of voucher and other accounts records like Transfer Entries, Transfer Entries Book, suspense Slips etc. Special attention should be paid to the maintenance of different broad-sheets as well. As part of their practical training, the trainees should also be taken where ever possible to a local treasury and Public Works/Forest Division so as to give them where ever possible to a local treasury and Public Works/Forest division so as to give them an idea of the initial accounts compiled in these offices.

- 4 In addition to the training mentioned above, training in typing may be separately given for the promotee Clerks alone, in accordance with the instructions contained in circular letter No. 458-O & M/138-81, dated the 20th May, 1982.
- 5 There should be a systematic evaluation of the training by means of practical exercise and periodical assignments/tests and steps as may be necessary should be taken to make up deficiencies noticed in their understanding of the subject/topics.
- 6 After conclusion of the first batch of training classes a report conveying the impression of the Pr. Accountant General/Accountant General on the effectiveness of the training models/methodologies and also on the adequacy of duration may be sent to Headquarters.

(Authority:--C.A.G.'s letter No. 246-O & M/42-84, dated the 4th April, 1984).

Para 4.33 while the training to be arranged should broadly conform to the courses outline and other instructions contained therein, it is recognised at the same time that each office will have its own peculiarities in the system and procedures from different branches of accounting which will stand incorporated in the local manual of different accounting and other sections. Accordingly the material for the purpose of training to be imparted to the Clerks in terms of the circular letter in question should not only be based on the main rules provisions in Account Code etc. but also on the detailed instructions regarding the actual system/procedure as contained in local manuals of different offices, so as to catch adequately to the local conditions. This aspect may also be kept in view while arranging the training of Clerks.

(Authority:--C.A.G.'s letter No. 531-O & M/42-84, dated the 7th July,--1984).

Para 4.33.1 Headquarters may be kept apprised of the progress made in regard to this training and report thereof sent for every quarter by 25th January, April, July, October, (covering the quarter ended December, March, June and September, respectively).

(Authority:--C.A.G.'s letter No. 678-O & M/42-84, dated the 31st July,--1984).

Para 4.34 Departmental Examination for Clerks in Accounts and Entitlement Offices:--

According to Para 4.5 of Manual of Instructions for Restructuring of Cadres in Indian Audit and Accounts Department, Clerks recruited after the date of reorganization in the Accounts and Entitlement office should pass a simple departmental examination in Accounts after undergoing training. This is pre-requisite for confirmation as Clerks and further promotion as Accountant against 50% seniority cum fitness quota which has been reduced to 33 1/3 % in terms of Headquarters instructions dated 7th November, 1988 incorporated in Annexure J to Appendix I of this Manual. The conditions of eligibility, scheme and syllabus of this examination are indicated below.

Condition and eligibility:--

- (i) All directly recruited Clerks will have to pass this examination which will be conducted immediately after the training course prescribed in para 4.31. The examination will be held twice a year at predetermined times by the Pr. Accountant General/Accountant General. The period of probation in respect of these who are appointed as Clerks from now onwards will be two years instead of one year.
- (ii) It has been decided that failure to qualify in the departmental examination will not entail discharge from service/reversion to MTS. This relaxation is applicable to all Clerks already in service and those appointed as Clerks from now onwards. However to become eligible for confirmation in the post of Clerk or for promotion as Accountant on the seniority quota the Clerks appointed from now onwards and those who are in service and were so for required to pass the examination will have to pass the Departmental Examination.
- (iii) Matriculate MTS staff who are appointed as Clerks after qualifying in the Limited Departmental Competitive Examination will also be on probation for two years, during which period they will be imparted training for three months along with the direct recruit departmental examination.

The promoted clerks have to clear the type test if not already done within two years from the date of promotion as Clerks. For detailed instructions also see para 4.65.

- (iv) There will be no limit in the number of chances a Clerk can avail to qualify in this examination.

Scheme and Syllabus:-

- (i) The departmental examination will be based entirely on the course content of the training imparted to the Clerks. It will be of such standard as to ensure that the Clerks can do the work expected them.
- (ii) The question paper will consist of two parts. Part I will consist of questions on topic included in Part-I of the course outline (General,-Diary/despatch, Government Accounting in General in the Administration Establishment Branch Work) Part—II will have three section corresponding to the three sections in the course outline.

Section I : Compilation of Accounts, Account Current, Pension Deposits PAO (Audit)

Section II: Provident Fund Accounts.

Section III: Works/Forest Accounting.

A Candidate will have to answer Question in Part-I and in any of the Section in Part-II: the questions in Part-II will be set to test the ability of the candidates to apply their knowledge in practice in particular section in which they have been trained.

- (iii) There will be one paper of 3 hours duration. It will carry 100 marks required to pass is 40%. The examination will be conduct locally by the Pr. Accountant General/Accountant General (Accounts).

While issuing appointment letter to candidates for the post of Clerks and in the promotion orders for Group 'D' (MTS) staff as Clerks, the Accountants General should specify the conditions about undergoing training and passing the examination in Accounts within one year from the date of appointment. Clerks including promotees who have been appointed before issue of this letter would be given training but pass in the examination need not be obligatory though it is necessary for them to make the examination. Qualification in this examination is not a pre-requisite to appear in the Departmental promotion examination for Accountants and Section Officers Grade Examination.

(Authority:--C.A.G.'s circular letter No. 676-N.2/68-84, dated the 16th July 1984 and C.A.G.'s letter No. 1179-N.2/68-84, dated the 18th September, 1985).

Note:--The question of regulation of cases of those of the promotee clerks who had been reverted as Group 'D' (MTS) during the period prior to 18th September, 1985, for failure to qualify in the departmental examination for clerks has been raised by a field office. To obviate hardship in such cases it has been decided that such reverted clerks may be repromoted against direct recruitment quota vacancies and their seniority restored to the original position as if they had not been reverted. They may also be given the benefit of protection of pay and the normal date of next increment restored as if they were not reverted due to failure in the departmental examination.

(Authority:--C.A.G.'s circular letter No. 1240-N. 2/68-84, dated the 14th Oct., 1985).

Para 4.35 Training of newly recruited Accountants:--

The Comptroller and Auditor General has issued the following instructions regarding training of newly recruited Auditors (designated as Accountant in Accounts and Entitlement Officers with effect from 1st March 1984). These instructions are also applicable *mutatis mutandis* in the case of newly recruited Accountants of this office:--

- (a) The trainees should receive lectures on general principles of accounting, classification of expenditure, compilation of accounts the more important treasury/financial rules, etc., but instead of being attached to the Section for the rest of the day they should receive co-ordinated practical lessons in the afternoon. The training Section Officers/Assistant Accounts Officer should

demonstrate the actual processes of Accounting in the class room with reference to vouchers and documents obtained from concerned section. Precise writing should also form a subject of training for new recruits.

- (b) As part of their training in practical works, the trainees should be taken, wherever possible, to the local treasury, public Works and Forests Division so as to give them an idea of initial accounts being compiled in those offices.
- (c) Special attention should be paid to the training of recruits in the maintenance of different Broadsheets.
- (d) In order to ensure that candidates who joined shortly before the commencement of the training classes also gain some maximum experience of office works, it may be provided that all trainees will be attached to the Records of a Department Compilation Section for a week.
- (ii) The training Assistant Accounts Officer may be given one hour every day for preparing the lessons of the next day, correcting answer papers, etc. The trainees should be asked to study the lessons taught to them during this period.
- (iii) There should be periodical (weekly or fortnightly) test during the course of training.

Suitable training should be provided the Clerks on promotion as Accountant for a period of 6 weeks in not more than two batches in a year, if adequate number of Clerks are promoted during the year. The syllabus adopted for the training of directly recruited Accountant may be adopted with suitable modification to suit local conditions.

(Authority:-- C.A.G.'s letter No. 54-NGE. II/100-67, dated the 8th January, 1968 read with para 6.3 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume-I).

Para 4.35.1: In house training in Field Offices:--

Human resource is the most important resource of IAAD, and as such the department attaches a great deal of importance to training. Various RTIs conduct training courses of staff of attached field offices. However, RTIs cannot take care of all the training requirement of field offices. Even before RTIs were started, in house training courses were being conducted in the field offices. With increasing degree of specialization required in a relatively narrow area in undertaking various audits and also with varying training needs of different offices, RTIs find it difficult to offer courses equally relevant to all offices. It was with this in mind that in house training was geared up in field offices from October 1996 and more important was accorded by Headquarters to this form of training. Simultaneously, Regional Training Institutes were asked to concentrate on value added courses which required some form of standard approach. Courses of general nature were off loaded from the RTIs and the field offices were asked to restructure their in house training programme. In the recent conference of Pr.

Accountant General/Accountant General, it was again emphasized to strengthen in house training facilities. Field offices, while sending their progress report have raised doubts on various issues regarding in house training. Though we have been replying to the field offices, following clarification/guidance have been felt necessary.

2. Induction training to Auditors/Accountants:--As per provision of CAG's MSO (Admn) Volume I, induction training for 3 months has been prescribed. It is 6 and 4 months for defence and commercial audit branches respectively. We have noticed that in some offices, this training is either not being organized or duration of training is not adequate. During the recent conference of Pr. Accountant General/Accountant General, it was decided that duration of this training should be at least 8 weeks in the civil side. Defence and commercial audit offices were to follow the provisions of the MSO. Because of the large volume of such trainees and because of different timings and different recruitment, it was decided that the induction training should continue in house in all the field offices. A tentative course design for the civil audit and accounts offices is enclosed, which may be used while structuring the courses. Incase you have some comments on this, please let us know so that these can be circulated to all other offices. Following must be taken care of as regards induction training to auditors and accountants is concerned.

This is to be organized at frequent intervals as and when adequate number of auditors/accountants recruited afresh are available.

The training must provide a decent mix of theory and practice.

It must be based on actual field situations.

A suitable mechanism of evaluation may be developed and used for evaluating both—the effectiveness of training as well as the performance of the participant.

3. Need based Training:--Purpose of in house training is to provide systematic guidance to the staff on continuous basis, keeping into account their needs and to accomplish the tasks and objectives of the office in an effective manner. Training needs of the office not only differ from each other, these are different at different times. The first task, therefore, is to identify training needs in a scientific manner. Accountants General/Heads of offices are the best judge to identify their training needs. Needless to add the nature of course to be conducted by each office will depend on the training need identification.

Efforts may be made to identify weak areas and common and recurring mistakes in a given area of work. These should be suitably incorporated in the training programme.

The in house training programmes should have a direct link with the action plan of the office.

4. Period of in house training:--Pr. Accountant General/Accountant General/Head of office is the best judge of in house training and it is clarified that it need not be full time. It may be flexible duration depending upon the needs and resources of field offices

concerned. It may, if so required, be arranged for a few hours a day, thus not even compromising too much on the reduction of the reduction in working hours.

Headquarter office has issued instructions that such training should not be arranged for less than 15 participants. These instructions are only to ensure the maximum value may be obtained for the efforts put in. However, if the training is of a very specialized nature and is to be given to few persons, heads of departments may decide accordingly.

5. Action Plan:--Each Pr. Accountant General/Accountant General/Head of office has some action plan in advance. In order to achieve the intended purpose, in house training may also be planned in advance with reference to pre-determined action plan of the office. It may not be essential, nor even desirable, to work out an annual plan for in house training. However, a periodic plan may be made and sent to the headquarter office. These plans have to be sufficiently flexible.

6. Funds for in house training:--Some offices have been demanding funds for in house training separately. It is clarified that in house training is part of their normal activities and therefore, requirement of funds for this should be included in the regular budget of the office concerned. Funds for training aids had already been released to most of the offices.

7. Reporting to headquarters:--It may not be out of place to mention that in house training is not a new thing and it was being organised in most of the field offices earlier also. The field offices are, therefore, requested to organise and concentrate on in house training with full zeal to train their staff in all required fields. Headquarters may be kept informed through the prescribed half-yearly return by each field office. Plans may be sent to the headquarters as and when these are made.

Courses content for Induction training for Accountants:

Duration 8 Weeks

1st Week

Office procedure: CAGs MSO (Admn), Constitution and functions of the office, office discipline, leave, system of correspondence, control over general state of work, maintenance of records, files, registers, Precis writing, noting, drafting of different types of correspondence.

2nd Week

CAG and Public Accounts committee, Constitutional provisions regarding CAG, CAG's DPC ACT, Organizational structure of IAAD, PAC, Constitution, functions, recommendations of PAC and Action taken by the State Government thereon.

3rd Week and 4th Week

Government accounts: Account codes, Govt. accounting rules, CAGs MSO (Tech) volumes II, chapter I and II, functions of treasuries/Reserve Bank of India,

Central Government Account (Receipt and Payment) Rules, withdrawal from government account, deposits, Account code for Accountants general.

5th Week

Accounting Procedure: Principles of Govt. accounting, State Govt. code and manuals. Division of government accounts. classification of Government transactions, preparation of monthly accounts, preparation of appropriation and finance accounts, PWD accounts, proforma accounts etc. Duties and functions of Pay and Accounts Office.

6th Week

Finance Rule: Constitutional provisions regarding finance accounts, budget, borrowings, taxation/revenue, property of union and state governments, preparation of budget, demands for grants, control of expenditure, rules relating to withdrawal of money, maintenance of cash book, preparation of different types of claims/bills, drawl of cheques, validity of cheques etc.

7th and 8th week

Service matters; CCS(conduct rules), CCS CCA Rules, CCS (Medical Attendance) rules, pay and allowances including fixation of pay, leave rules, TA rules, Joining time, Provident fund, Foreign service/deputation, pension, preparation of different types of bills etc.

(Authority:-- C.A.G.'s letter No. 717—TRG. Div/IHT/25(1)-97 dated the 12th September 1997).

Clarification:--It is clarified that the course content for induction training of Accountants circulated vide Headquarters circular No. 717—Trg. Div/IHT/25(1)—97 dated 15.9.97 is for guidance and designed for 8 weeks keeping in view the recommendations of AG's conference. Field offices are free to add any other topic and also to increase the duration of the course according to their needs and resources.

(Authority:-- C.A.G.'s letter No. 982 Trg. Div./IHT/25(i)—97, dated the 16th December, 1997).

Para 4.36 Departmental Examination for Clerks for appointment as Stenographers:--

The details of the scheme and syllabus for the Departmental Competitive Examination for Clerks to get promotion as Stenographers Ordinary grade in the scale of ` 5200-20200+G.P. 2400 are given as **Annexure XVIII** to this chapter. The following instructions may also be kept in view:---

- (i) that upto 20 per cent of the vacancies in the cadre of Stenographers (` 5200-20200 + G.P.2400) will be filled in from clerks who qualify in the new Limited Departmental Competitive Examination. In the 20 point roster, points 1,6,11 and 16 will be filled in by these departmental promotees;
- (ii) immediately on qualifying in the examination the employee has to indicate whether he chooses the Stenographer's line in which case he will not be entitled to promotion as Accountant in the regular line and has to wait for his turn for promotion as Stenographer; and
- (iii) While filling up the vacancies in Stenographers' grade in Hindi speaking regions, instructions issued in Headquarters circular letter No. 1889-N2/72-76 dated 13th September, 1976 (The relevant extract of which reads as under) may be kept in view.

Extract

The persons with speed of 80 words per minute in either language may be appointed in the offices in Hindi Speaking States subject to the condition that Stenographers knowing Hindi shorthand should not be more than their requirements of Hindi knowing Stenographers and should also not exceed the limits prescribed in paragraph 3 of the O.M. dated 23rd March, 1976 (viz. where the number of posts of Stenographers is more than 5 the vacancies in future should be filled in such a way that a least 25 per cent posts of Stenographers could be manned by persons knowing Hindi Stenography Later on, this percentage may be increased after reviewing the position). The Stenographers recruited under this scheme would form part of the existing sanctioned strength of Stenographers only.

(Authority:-- C.A.G.'s letter No. 186-190/N.2/40-84, dated the 6th March, 1984).

In partial modifications of the above instructions the following decisions have been taken:--

- (a) For offices situated in Region 'A' as defined in Rule 2(f) of the official language Rules 1976.

At least 60% of the Stenographers should be filled in by trained Hindi Stenographers.

- (b) For offices situated in Region 'B' as defined in Rule 2(f) of the official language Rules 1976.

At least 25% of the Stenographers should be filled in by trained Hindi Stenographers.

(Authority:--C.A.G.'s letter No. 2027-NGE. III/13-88-Vol. II, dated the 28th June, 1988 circulated, -- *vide* No. NGE/41/88).

Note: --Scale of (1200-2040) revised ` 4000-100-6000. w.e.f. ` 01.01.1996 and 5200-20200+GP 2400 w.e.f. 1.1.2006.

(Authority: --C.A.G.'s letter No. 423-A(R)/44-97/(47) dated 6.10.1997.)

Para 4.37 Training of Clerks in Stenography:--

According to para 4.5 of **MIR**, the Clerks who prefer advancement as Stenographer will be required to undergo training and pass a departmental examination for appointment as Stenographers. As regard training arrangement to help the Clerks in negotiating the Departmental Examination the Department does not have necessary skill and facilities for imparting meaningful training in Stenography, the Clerks preferring advancement as Stenographer may in the first instance join commercial institutions to acquire knowledge of Stenography theory and reach a reasonable level of speed. such of those as have acquired a reasonable speed after attending the secretarial course and as have passed the written test may be given intensive coaching in the Department just before the Departmental Examination. The nature and content of the training to be given are detailed in the **Annexure XVIII** annexed to this chapter. As 30 sessions have been provided for such intensive coaching, the date of short hand test may be so fixed as to make it possible from completion of required coaching during the period from completion of required coaching during the period from the declaration of the results of written test to the holding of short hand test. The training may be arranged by engaging a senior Stenographer possessing the required skill of dictation and aptitude for training. The Stenographers nominated as trainers may be paid honorarium at the same rates as prescribed for training of candidates for Section Officers Grade Examination. The timings of the training classes should be so fixed that the classes fall within office hours and outside office hours. 30 to 45 minutes within office hours and 30 to 45 minutes after office hours subject to marginal adjustments to the extent found necessary in individual cases/offices.

(Authority:--C.A.G.'s letter No 287-O & M/42-84, dated the 9th May, 1984 and letter No. 862-O & M/42-84, dated the 27th June, 1986).

Note:--There is no objection for allowing such of the candidate as have learnt Hindi shorthand and acquired proficiency in speed through commercial institution to appear in the Limited Departmental Competitive Examination for Clerks for promotion as Stenographers.

(Authority:--C.A.G.'s letter No 925-O & M/42-84, dated the 4th July, 1985).

Para 4.38 Departmental Examination for Accountants:--

This examination will be held in the month of February and August every year on the dates to be determined by the concerned Pr. Accountant General/Accountant General. Accordingly the crucial date to determine the eligibility for appearing in the examination will be 1st of February/August. It is to be ensured by the concerned field offices that the results of the examination are declared early and in any case the result

for the examination held in August should be out well before 1st October. The scheme and syllabus for the examination have been detailed in **Annexure-XIX** to this chapter.

- 2 The Accountants in the Accounts and Entitlement offices, who have completed one year continuous service may take this examination. However, Clerks with 3 years service may take the examination to become eligible to be an Accountant on passing the examination against 33.3% of the vacancies.
- 3 The promotee Graduate Clerks (from MTS) who rendered three years service as MTS before their promotion as a Clerk but have not rendered three years service as a Clerk may also be allowed to appear at the Departmental Examination for Accountants. In the event of their passing the above examination they will be placed below those who pass the same examination after rendering three years regular continuous service in the grade of Clerk. As any Clerk (whether a promotee or a direct recruit) who has not completed three years regular continuous service in the cadre is not eligible for promotion to the grade of Accountant in accordance with provisions of the Recruitment Rules for these posts, they can only be promoted from the cadre of MTS.
- 4 No condonation of the deficiency in the prescribed service is admissible for the purpose of determining eligibility to appear in the Departmental Examination in the case of Accountants and eligible MTS/Clerks for the purpose of promotion as Accountants.

(Authority:--C.A.G.'s letter Nos 278—Exams /20-84, dated the 27th March, 1984, 421-Exam/160-86, dated the 17th May, 1986, 476-N2/26-90, dated the 8th August, 1990 and No. 902-Exam/20-84-III, dated the 22nd November, 1990).

Note:-- The unilateral transferee Clerks will be eligible to appear at the Departmental Examination for Accountants only after completing three years regular service in the new office. Their services in the previous office will not be taken into account for this purpose. These orders will take effect from the date of their issue. Past cases need not be reopened.

(Authority:--C.A.G.'s letter No. 509-N .2/11-90 circular No. NGE/40/1990, dated the 23rd August, 1990).

- 5 Stenographers are not eligible under the scheme of the restructuring to take Departmental Examination for Accountants. They can, however, take the SAS of the office on which they are borne *vide* para 4.1.1. of M.I.R.

(Authority:--C.A.G.'s letter No. 521-N2/39-84, dated the 2nd June, 1984).

- 6 Direct recruited Clerks promoted as Accountants on seniority basis under the Amendments Rules will have to pass the examination. For further complete

instructions in this regard see Headquarters Office letter dated 7th November, 1988 incorporated in **Annexure ‘J’** to **Appendix ‘A’** of this Manual.

Note 1:--Seniority in the new office in the case of unilateral transfers:-- For recurring five years service towards eligibility for promotion as Accountants under seniority quota the services in the grade will be counted from the date from which the transferee’s seniority is fixed in the new office vis-a-vis staff already working in the new office in accordance with the terms of unilateral or mutual transfer.

(Authority:--C.A.G.’s letter No. 1039-N. 238-84, dated the 29th September, 1984).

Note 2 :-- The Recruitment Rules for the posts of Accountants in the Accounts and Entitlement offices have since been amended and now the amended rules are called, “Indian Audit and Accounts Department (Accountants) Recruitment Rules (Amendment) Rules, 1990” which have been annexed as **Annexure ‘I’** to **Appendix ‘A’** of this Manual. The amended rules may be referred to from time to time when necessary.

Note 3 :-- A question has been raised whether the Clerks who have qualified in the Departmental Examination can be promoted against the seniority quota vacancies if during the relevant panels year there are not Clerks who have completed the prescribed minimum years of service (5 years) for promotion under seniority quota and whether any relaxation is to be obtained from Headquarters. While in such a situation there is no objection for filling up the staff eligible for appointment under examination quota, it has to be ensured that any such promotion during the panel year does not affect the interest of the seniors who would be completing the prescribed minimum years of service on the crucial date for promotion in the ensuing panel year, for want of appropriate number of vacancies under the seniority quota. If all the existing seniority quota vacancies in a panel year are not likely to be filled up during the next panel year due to non-availability of requisite number of seniors completing the prescribed years of service on the crucial date for promotion in the next panel year the vacancies may be filled up during the current panel year by the Clerks, who had passed Departmental Examinations against the net vacancies after setting off those which will be required for promotion of Seniors from 1st January of the next panel year. Relaxation from the Headquarters office will be necessary before the vacancies intended for seniority quota are filled up by the other panel. While sending proposal for relaxation full justification indicating the vacancies in the cadre of Accountants on date, promotion effected during the current panel year under the two channels, number of staff who will become eligible for promotion under seniority quota in the next panel year etc. should be furnished. The seniority in the cadre of Accountant will be with reference to the date of appointment as Accountant as laid down in para 3.8.1 of M.I.R

(Authority:--C.A.G.'s letter No. 1319-N.2/90-85, dated the 5th November, 1985).

Note 4 :-- There will be no objection to the mutual transfers within the same stream i.e. from one Accounts and Entitlement office to another office for non promotion posts i.e. Cadres where vacancies are filled by direct recruitment.

(Authority:--C.A.G.'s letter No. 1492-N. 344-84/ Zones –3/Vol. I, dated the 3rd May, 1985).

Note 5 :-- The panel for regulating the promotion of Clerks to the Accountants Cadre should be prepared during the month following that in which the Section Officer Grade Examination, in the panel if they are otherwise suitable and eligible on the basis of length of service. The panel for examination quota will also be prepared on announcement of the result of Departmental Examination of Accountants in terms of Para 3-8-1 (b) of M.I.R.. The panel will be operated if vacancies exists.

Note 6:-- Clerks who are away on deputation, should be taken into consideration in drawing up the 1st of Clerks considered fit for promotion to the cadre of Accountant and decision taken whether such a Clerk would, on the basis of the record, have been promoted has he been available. In such cases, the post on may be appraised to the head of Office where the clerk is on deputation. Head of Office and the person concerned may also be informed that employee cannot be given promotion to the cadre of Accountant until he actually revert.

(Authority:--C.A.G.'s letter No. 747—NGE .III/48-67, and C.A.G's circular No. 813/2/32-83 KW, dated the 18th August, 1984).

Note 7 :--The question papers for the Departmental Examination for Auditors and the Departmental Examination for Accountants are to be set by the respective office. These examinations will be held in the month of February and August every year on the dates to be determined by the concerned Pr. Accountant General/Accountant General/Director etc.

It is to be ensured that the results are declared early and in any case the results for the examination held in August should be out well before 1st October.

(Authority: --C.A.G.'s Examination Section Circular letter No. 5 of 1988, No. 421—Exam/160-86 dated 17.5.88).

Para 4.39 Promotion of Clerks as Accountants who not passed type test:--

A reference is invited to Head quarters office circular letter No. 626-NGE. II/78-67 dated 8th May, 1967 which provided that for entry into service, possession of typing

qualification need not be insisted upon in the case of Lower Division Clerks, but persons so appointed would not be eligible to draw increments in the pay scale nor would they be entitled to be declared as quasi-permanent or to confirmation in the grade till they acquire the prescribed speed in typing. Clerks recruited with these service conditions, were notified subsequently with prospective effect providing for the prescribed qualification in typewriting.

A reference has been made by one of the field offices seeking clarification whether a Clerk who was appointed with the above conditions of service and has not passed type test so far and thus not allowed any increment nor declared quasi-permanent in the clerical grade can be considered for promotion as Accountant on qualifying the Departmental Examination for Accountants, Though he is ineligible for consideration under seniority quota due to non passing of type test. It has been decided that such of these Clerks who pass the Departmental Examination may be considered for promotion by a Group 'C' Departmental Promotion Committee. The Departmental promotion Committee will consider whether the employee is cleared from vigilance angle and also take into account disciplinary cases/penalties imposed if any, and allow the existing restrictions like sealed cover procedure, etc. wherever applicable.

There is also no objection to permit such Clerks, subject to usual condition, to sit for the SAS and on passing the same, they may be considered for promotion as AAO.

(Authority:--C.A.G.'s letter No. 1318-N. 2/90-85, dated the 26th November, 1986).

Para 4.40 Incentive to Stenographers :--

- 1 Scheme of the Proficiency test for grant of advance increments to Stenographers (Ordinary Grade). The proficiency tests for the grant of advance increments to the Stenographers (Ordinary grade) of the Subordinate Offices of the Government of India will be held by the Staff Selection Commission at the centers of Allahabad, Bombay, Calcutta, Delhi Madras, Bangalore, Hyderabad, Trivandrum, Bhubaneswar, Nagpur, Dispur, (Guwahati), Ahmedabad, Puna and Port Blair in the months of December and June.
- 2 The dates on which and the locations at which these tests will be held shall be fixed by the commission.
- 3 The maximum number of chances that a Government servant can avail of will be limited to three. Stenographers who were recruited on the basis of minimum speed of 100 words per minute, will have to pass the test at this speed again for the purpose of getting the benefit of advance increment. But only one chance will be given to them for passing the test at this speed again.
- 4 Selection of Center and address to which application should be sent :-- Candidates must select only one of the centers mentioned in sub-para 1 above. No change in

center is ordinarily admissible. The complete application form accompanied by two copies of signed passport size photograph of the candidate, must reach The Under-Secretary, Staff Selection Commission, Block No. 12, C.G.O. Complex, Lodhi Road, New Delhi- 110003, on or before the last date as mentioned in sub-para 7 below.

- 5 **Shorthand Tests** :--The Stenography test will consist of two dictations in English/Hindi, one at the speed of 100 w. p. m. and the other at 120 w. p. m. for five minutes each. The candidates have the option to take the shorthand tests either at 100 w. p. m. or 120 w. p. m. or at both the speeds. The candidates who opt to take the Stenography tests at 100 w. p. m. in English/Hindi will be required to transcribe the dictated passages in 35/40 minutes and those who opt to take the Stenography test at 120 w. p. m. in English/Hindi will be required to transcribe the dictated passage in 40/50 minutes.
- 6 Candidates who qualify at 100 and 120 w. p. m. in shorthand will be granted one and two advance increment(s) respectively. The advance increments are not to be absorbed in future increments.
- 7 Last date of receipt of applications in the prescribed form as given in **Annexure XXII** to this chapter, will be 1st September of the December test and 1st March for the June test. Applications must be accompanied by two copies of signed passport size photographs of the candidate.

Application forms of candidates residing in Andaman Nicobar Islands or in Lakshdweep will, however, be accepted upto 14 days after the closing dates mention above.

Application received after the prescribed date will not be entertained by the Commission nor would they be held over for the next test.

- 8 No Travelling Allowance will be paid by the Commission for appearing at the test.
- 9 Candidates will be Required to bring their own Typewriters for the shorthand test. A typewriter with the standard size roller will do for the test. In no case, this commission will provide a typewriter to the candidate.

(Authority:--G.O.I., M.H.A., Dept. of Per. & A.R., O.M. Nos. 14020/1/77-Estt. (D), dated the 31st May, 1978, 19th April, 1979, 28th May, 1981 and 14020/1/86-Estt. (D), dated the 8th April, 1986).

Note: --The benefit of advance increments envisaged in the scheme of proficiency test are payable to the qualified candidates with effect from the date of result of the examination as announced by this Commission and not from the date of conduct of the examination.

(Authority:--G.O.I., S.S.C., Dept. of Per. & A.R., No 12/5/78-E.A., dated the 16th November, 1979).

Para 4.41 Grant of Travelling Allowance to Stenographers of Indian Audit and Accounts Department for appearing at the proficiency test conducted by the Staff Selection Commission for the purpose of advance increment in the ordinary scale: Travelling Allowance may be granted for the to and fro journey to appear in the above examination under S.R. 132 in respect of first and second attempt only. The period spent in the journey and the days of examination in connection with the examination should be treated as duty *vide* Government of India's order 4 below F.R. 9 (6) (Swamy's Compilation of FRs and SRs).

(Authority:--C.A.G.'s No. NGE/21/1982 dated the 20th March, 1982).

Para 4.42 Speed test for the Indian Audit and Accounts Department Stenographers (Ordinary Grade) for promotion purposes:--Any permanent or temporary regularly appointed Stenographer in the grade of Rs. 330-560 (revised to Rs. 1200-2040). or selection Grade stenographer in the grade of Rs. 425-640 (revised to Rs 1400-2300) who has not passed Stenography test at 100 w. p. m. is eligible to appear at this examination.

2. Passing this examination will not entitle the candidate for any advance increment. This departmental examination is intend to test the proficiency for promotion to higher grades for which a speed at 100 w.p.m. has been prescribed. the existing scheme of incentives on acquiring speeds at 100/120 w.p.m. on passing the examination conducted by Staff Selection Commission will continue. Persons who had qualified at 100w. p .m ./120 w .p m. in the examination conducted by Staff Selection Commission will be eligible for promotion as at present. The maximum number of chances permissible under this scheme will be limited to three.

The question of transferring this examination to the Staff Selection has been under consideration of the Headquarters office for sometime past in consultation with the Commission. It has been decided to transfer the work of departmental examination for Stenographers in Indian Audit and Accounts Department to test their proficiency at 100 w. p. m. to the Staff Selection Commission immediately. Accordingly, such of the candidates who have already exhausted all the three chances admissible under the incentive scheme may also take the proficiency test, alongwith others, only for the purpose of becoming eligible for promotion to the higher grade. There is no limit in the number of chances, However, the onus of ensuring that they are not given the advance increments under the incentive scheme will rest solely on the Head of the Department, concerned, While forwarding the applications of the candidates, the name of those appearing in the proficiency test for the purpose of advance increments should be indicated separately from those who appear for the purpose of deciding eligibility for promotion only.

Accordingly the candidates of Indian Audit and Accounts Department to take Stenography test for promotional purposes alongwith the candidates for the proficiency test for advance increments may send their application through proper channel in the proforma as given in **Annexure XXIII** to this chapter.

(Authority:--C.A.G.'s letter No. 8-N. 2/83-86, dated the 18th January, 1987; C.O.I. S.S.C, Dept. of Per & Trg., letter No. 15/1/86-Exams (HQ), dated the 7th November, 1986 and No. 15/1/87-Exam. (HQ), dated the 14th October, 1987).

Note 1 :--It has further been decided that the Stenographers who qualify in the test hold under the Hindi Teaching Scheme organised by the Department of Official Language at the speed of 100 words per minute may be deemed to possess the speed prescribed for being eligible for promotion to the grade of Rs.-425—700.

(Authority:--C.A.G.'s letter No. 4164-N. 2/3-N. 3/79, dated the 12th August, 1982 circulated *vide* No. NGE/91/82).

Note 2 :--The matter has been considered *de novo* and it has been decided that in future the qualification in speed tests conducted under the Hindi Teaching Scheme will not be considered for career advancement. The Stenographers will have to qualify in the speed test conducted by the Staff Selection Commission.

However, the Stenographers who have appeared/appear and qualified/qualify in the test at 100 w.p.m. conducted under the Hindi Teaching Scheme up to end of 31st December, 1987, would be deemed to possess the qualification, in terms of above note for promotion as Personal Assistants.

(Authority:--C.A.G.'s letter No. 1436-N. 2/71-87, dated 30th December, 1987).

Note 3: --It has been decided to dispense with the existing eligibility criteria of passing a speed test of 100 w.p.m. in stenography for promotion to the post of Stenographer Grade I as prescribed in the aforesaid Headquarters circular No. NGE/51/1999 dated 08.10.1999. However, such revocation of eligibility criteria would not be applicable in the cases of deputation to this post. The candidates who were otherwise eligible on the crucial date of 1st January, 2004 may be considered for promotion to the post of Stenographer Grade I during the panel year 2004 subject to availability of vacancies.

(Authority: --C.A.G.'s Circular No. 20/NGE/2004 No. 127 NGE(App)/25-2004 dated 26th February, 2004).

Note: --Scale of (1200-2040) revised Rs. 4000-100-6000. and (1400-2300) revised Rs. 5000-150-8000. w.e.f. 01.01.1996.

(Authority: --C.A.G.'s letter No. 423-A(R)/44-97/(47) dated 6.10.1997.

Para 4.43 Re-designation of Stenographer's cadre.

Consequent upon implementation of recommendations of the 6th Central Pay Commission, the pre-revised pay scales of Stenographer Grade-II (₹ 5000-150-8000), Stenographer Grade-I (₹ 5500-175-9000) and PS (₹ 6500-200-10500) were merged and placed in a common scale in Pay Band (PB-2) with Grade Pay of ₹ 4200. Subsequently, the Ministry of Finance vide O.M. dated 13.11.2009 has decided that the pre-revised pay scale of ₹ 6500-200-10500 would be placed in PB-2 with Grade Pay of ₹ 4600/- w.e.f. 01.01.2006. In view of the above, various posts in stenographers' cadre are being re-designated as indicated in enclosed Annexure.

Annexure

Sl. No.	Cadre	Classification after 5 th CPC	Pay scale on implementation of 6 th CPC		Classification after 6 th CPC	Proposed new name of the cadre
			Pay Band	Grade Pay		
1.	Stenographer Grade-III	Group 'C'	PB-1 (₹ 5200-20,200)	₹ 2400	Group 'C'	Stenographer
2.	Stenographer Grade-II	Group 'C'	PB-2 (₹ 9,300-34,800)	₹ 4200	Group 'B' Non-Gazetted	Personal Assistant (PA)
3.	Stenographer Grade-I (PA)	Group 'C'				
4.	Private Secretary	Group 'B' Gazetted	PB-2 (₹ 9,300-34,800)	₹ 4600	Group 'B' Gazetted	Private Secretary (PS)
5.	Sr. Private Secretary (Sr. PS)	Group 'B' Gazetted	PB-2 (₹ 9,300-34,800)	₹ 4800 (₹ 5400 after 04 years of service in the grade)	Group 'B' Gazetted	Sr. Private Secretary (Sr. PS)

Para 4.44 Procedure of determination of satisfactory competition of the period of probation: --It has been decided to follow the procedure indicated below:-

- (i) It is not necessary to appoint a departmental committee to consider whether the staff have completed their probation satisfactorily. The appointing authority will be competent to decide this. The Satisfactory completion or other wise of the period of probation may be decided on the basis of work, conduct and confidential reports, etc. The appointing authority may, where necessary, obtain special reports on the performance of the staff from the officers who are supervising their work. of concerned official or the Branch Officers concerned. If, however, in any case, extension of the period of probation of discharge/reversion to the original post is considered necessary, the appointing authority will obtain the approval of his next superior authority
 - (ii) Any decision for extension of the period of probation shall be taken within two months after expiry of the period of probation and communicated to the concerned officer inducting the reason therefor.
 - (iii) If during the period of probation of extension thereof, the appointing authority is of the opinion that the official is not fit for retention, he may discharge or revert the official to the post held by him prior to his appointment to the present post, as the case may be, after following the procedure enumerated in (i) above.
 - (iv) During the period of probation or extension thereof, the staff will get their increments in the normal course unless there are specific orders to the contrary e.g. Clerks who have not qualified in type test.
 - (v) Immediately after satisfactory completion of the period of probation by the staff concerned, a formal order to that effect may be issued.
- 2 It is desirable to bring to notice of the staff concerned any shortcomings noticed in this work and performance so that they can have an opportunity to improve their performance.
- 3 Some offices have also enquired as to how to regulate the period of probation prescribed in the Recruitment Rules for various posts like Senior Auditors, Accountants and also in other posts where this has been prescribed by administrative orders pending issue of Recruitment Rules. The above instructions apply to these posts also.

(Authority:--C.A.G.'s letter No. 1395-N. 2/68-84, dated the 29th December, 1986 circulated—*vide* No. 94/NGE/1986).

Note: --The Recruitment Rules for the post of Senior Accountant annexed as **Annexure G to Appendix A** of this manual do not provide for the period of probation, some offices have sought clarification whether the Accountants promoted as Senior Accountants prior to the date of publication of the rules in the Official Gazette i.e. 30th July, 1988 would continue to be on probation for two years as per orders in force on the date of their promotion.

2. It is clarified that the Accountants promoted as Senior Accountants prior to 30th July, 1988 are governed by the orders then in force and accordingly they would be on probation for two years.

(**Authority:**--C.A.G.'s circular letter No. 914-N. 2/90-88, dated the 13th October, 1988, Circulated *vide* No. NGE/90/1988).

Para 4.45 Holding of Departmental Examination for different cadres of staff who are on deputation in Headquarters Office:--It has been the practice that different categories of staff, namely, Clerks/Auditors/Stenographers etc. working on deputation in Headquarters office were being allowed to appear for different Departmental Examinations in their respective parent offices. The candidates were informed directly by their parent offices about the schedule of examinations. This practice involves loss of man days and avoidable expenditure. Therefore, it has since been decided that in future all the Departmental Examinations for the different categories of staff who are on deputation in Headquarters office from the offices I acted outside DELHI will be conducted in Headquarters Office on the specified due dates prescribed by their respective parent offices. Parent offices will send circulars inviting applications or intimating the program schedules of examinations to AO(OE & A)-I, by name for circulation amongst the deputationists. Candidatures will be sponsored by Headquarters Office, after scrutiny. The parent offices will despatch the question papers and blank answer scripts to Director (P) of Headquarters Office by name well-in-advance.

(**Authority:**--C.A.G.'s letter No. 330-OE & Admn/137-88, dated the 9th October, 1990 circulated—*vide* No. OE & Admn. I)

Para 4.46—Setting of Question Papers of all Departmental Examinations both in English and Hindi:--

It has been decided that with effect from 1989 and onwards, the question papers of all Departmental Examinations conducted by the Indian Audit and Accounts Department should also be made available in Hindi. In so far as the departmental examinations viz., SAS (Commercial-on Probation) and Revenue Audit Examination for AAO etc. are concerned Headquarters office will arrange to set all the papers both in English and Hindi (excepting local papers) and the candidates will have the option to answer either in English or in Hindi. The candidates will, however, required to indicate their option in advance as usual.

(**Authority:**--C.A.G.'s circular letter No. 1262-Exam/10-88, dated the 22nd November, 1988).

Para 4.47 Attending of office on the days of examination by staff appearing at departmental examination conducted by Indian Audit and Accounts Department:--

It has been decided that candidate appearing for a departmental examination (both for obligatory and for preferment) conducted by Indian Audit and Accounts Department will be treated as on duty on the days of examination even though the examination is held only in the forenoon or afternoon. A candidate for such examination need not attend office on these days except on the last day of the examination, if the examination is only in the forenoon, then he/she should attend office in the afternoon.

(Authority:--C.A.G's letter No. 2558-NI/21-82, dated the 24th August, 1982).

Para 4.48 Grant of Honorarium for Examination:--

Officers who are appointed as the examiners in connection with the (i), Departmental Examination for Accountant/ Auditors, (ii) Initial Recruitment Examination for Divisional Accountants, (iii) Divisional Accountant Grade Examination, (iv) Incentive Examination for Senior Auditors/Senior Accountants, (v) Departmental Examination for Matriculate Group 'D' (Now MTS) (vi) Departmental Exams for Clerks. (vii) Preliminary (SAS) Exams shall be paid honorarium at the following rates:--

1 For setting question papers:

(i)	Less than 3 hours	` 300
(ii)	Three hours	` 320

2 For valuation of answer papers:

(i)	Two hours or less	` 4.00
(ii)	Two and a half hours	` 5.00
(iii)	Three hours	` 6.00

The revised rates will take effect for all Examinations to be held from 01.01.2007.

3 For translation:

` 50 — per paper.

This amount will be payable in addition to the rate for setting the paper in English in case the translation to Hindi is done by the same person.

(Authority:--C.A.G.'s letter No. 906--NI/48-84, dt. 23rd May, 1989 read with C.A.G.'s Circular No. 37/NGE/2006 No. 563/NGE (Entt)/54-2002 dt. 19.12.2006).

Para 4.49 Communication of marks to the failed candidates in respect of Departmental Examinations:--

The marks obtained by the failed candidates in respect of the following examinations may be communicated to them:--

- 1 Limited Departmental Competitive Examination for Matriculate MTS staff for promotion as Clerks.
- 2 Limited Departmental Examination for Clerks for promotion as Stenographers.
- 3 Departmental Examination for Stenographers for promotion as P.As.; and
- 4 Departmental Examination for Accountants.

(Authority:--C.A.G.'s letter No. 87—Exam/21-84, dated 2nd February, 1985 and No. 1797—Exams—120-84 (iii), dated the 28th December, 1984).

Para 4.50 Destruction of Answer Books of various Departmental Examinations: --

The answer books in respect of the under mentioned departmental examinations may be preserved for only six month from the date of publication of result of the concerned examination after which they should be destroyed:--

- 1 Limited Departmental Examination for matriculate MTS staff for promotion Clerks.
- 2 Incentive tests for Stenographers.
- 3 Type test of serving Clerks.
- 4 Departmental confirming Examination now changed to Departmental Examination for Accountants.

(Authority: - C.A.G.'s letter No. 445-NGE. III/25-74, dated the 1ST March, 1976).

- 5 SAS preliminary Examination
- 6 Departmental Examination for Clerks, for promotion as Stenographers.

(Authority:--C.A.G.'s letter No. 3700-NGE. III/14-88-Vol. I, dt. 16th Dec., 1988).

- 7 Departmental Examination for Clerks.

(Authority:--C.A.G.'s circular No. 78. N. III/1-87, dated the 19th January, 1987).

- 8 Incentive Examination for Senior Accountant.

(**Authority:**--C.A.G.'s letter No.—2445-N. III/14-88-Vol. I, dated the 28th Aug., 1989).

Para 4.51 Fixation of seniority of Accountants—

The seniority of Accountants should be fixed on the following basis:--The seniority of the direct recruits to the Accountant grade will be determined according to their position in the panel subject to the selected candidate joining duty within the maximum period of 30 days from the date of issue of the appointment letter. In case a candidate does not join within the stipulated period, his seniority may be fixed with reference to his date of appointment.

The cases where the candidates are not able to join duty within the period of 30 days from the issue of the appointment letter due to non completion of the medical examination, they may be allowed relaxation for a further period of 2 months provided relaxation beyond this limit, may be referred to Comptroller and Auditor General.

(**Authority:**--C.A.G.'s letter No.—3731-NGE. III/150-69, dated the 29th Nov., 1969).

PARA 4.52 SENIORITY OF DIRECT RECRUITS AND PROMOTEEES

1. These principles shall apply to the determination of seniority in Central Civil Services and Civil Posts except such Services and Posts for which separate principles have already been issued or may be issued by the Government.

2.1. SENIORITY OF DIRECT RECRUITS

The relative seniority of all direct recruits is determined by the order of merit in which they are selected for such appointment on the recommendations of the U.P.S.C. or other selecting authority, persons appointed as a result of an earlier selection being senior to those appointed as a result of subsequent selection. The relative seniority that used to be determined earlier according to the date of confirmation and not the original order of merit, (in case where confirmation was in an order different from the order of merit indicated at the time of their appointment), in accordance with the general principles of seniority, has been discontinued w.e.f. 4.11.1992 (O.M. No. 20011/5/90-Estt (D) Dated 4.11.1992). The general principles of seniority therefore stands modified to that extent.

2.1.1 Clarification: Appointment from the Reserve panel at a later date:

The inter se seniority of candidates nominated from reserve panel will be fixed as per consolidated merit given by UPSC/SSC/Recruiting agency. However instructions circulated vide this Department's O.M. No. 41019/18/97-Estt.(B) Dated 13th June 2000 should be strictly followed in operating or requesting for nominations from the reserve panel.

2.1.2 Clarification In case if more than one-selection panels received from UPSC/SSC through letter of the same date.

It has been encountered on a number of occasions that UPSC etc. in response to two separate requisitions from the Department on different point of time, sends two panels of direct recruits on the same date. Since the general principles on seniority envisages that the candidates appointed through an earlier selection stand senior to those appointed through a subsequent selection, it becomes difficult to fix the inter-se seniority of the candidates in such cases drawn from two different panels of the same date. Accordingly, it has been decided that, effort would be made by the UPSC and other selecting authorities to avoid recommending the panels on the same date and strive to send the panel for earlier requisition first. However, in case of such an eventuality (i.e. different panels on the same date) following procedures may be followed for fixation of the inter se seniority of the candidates from the two panels:

- i. Chronology of recommendation letter;
- ii. Where the date of recommendation letter is same, chronology of interview board reports and
- iii. Where both (i) and (ii) are also same, then the chronology of requisition made by the respective Ministries/Departments.

It is also mentioned here than in case of recruitment through examination, the date of publication/announcement of the results shall remain the criteria as has been envisaged in the guidelines of seniority issued by DoP&T vide O.M. No. 22011/5/76-Estt.(D) Dated 24.06.1978.

2.2. SENIORITY OF PROMOTEEES

Where promotions are made on the basis of recommendations of a DPC, either by 'selection' or 'non-selection' method as per due procedure, the seniority of an officer assessed as 'fit', in the promoted grade shall be same as in the feeder grade from which they are promoted. Where, however, a person is considered as unfit for promotion and is superseded by a junior, such persons shall not, if he/she is subsequently found suitable and promoted, take seniority in the higher grade over the junior persons who had superseded him/her. Persons appointed as a result of an earlier selection shall be senior to those appointed as a result of subsequent selection. The relative seniority of promotees which earlier used to be determined according to the date of confirmation in the promotion grade and not the original order of merit, (in case where confirmation was in an order different from the order of merit indicated at the time of their appointment), has been discontinued w.e.f. 4.11.1992. (O.M. No. 20011/5/90-Estt (D) Dated 4.11.1992)

2.2.1 Where promotions to a grade are made from more than one grade and quotas have been laid down for each feeder grade, the eligible persons shall be arranged in separate lists in the order of their relative seniority in their respective grades. The officers in each grade, assessed as fit by the Departmental Promotion Committee shall be interpolated in the ratio prescribed for each grade in the recruitment rules for the post.

When eligibility list is to be resorted to?

2.2.2. Where promotions to a grade/post are made from more than one grade and no quota has been fixed for various feeder grades owing to a small number of posts in the promotion grade the aforesaid principle would not be viable. In such cases it would be required to prepare a combined eligibility list of the candidates from various feeder grades with due regard to the inter-se seniority of the candidates of various feeder grades. Separate instructions have been issued in this connection with regard to framing of recruitment rules in such a situation. Whereas specific criteria need to be issued/incorporated in the Recruitment Rules by the cadre controlling authorities for preparation of combined eligibility list of the candidates from various feeder grades/broad parameters as under may be kept in view while preparing such list.

- i. Date of completion of the qualifying service prescribed in the relevant recruitment rules, in the feeder grade for promotion.
- ii. If the aforesaid date is same than date of completion of the qualifying service in the feeder-to-feeder grade.
- iii. Inter se seniority of the officers from each feeder grade will be maintained.

2.3 Seniority of SC/ST Government servants on their promotion by virtue of rule of reservation roster

O.M. No.20011/1/2001-Estt. (D) Dated 21st January 2002

SC/ST Government servants on their promotion by virtue of rule of reservation roster will be entitled to consequential seniority also. In other words, the candidates belonging to general/OBC category promoted through a later DPC will be placed junior to the SC/ST Government servants promoted through earlier DPC, even though by virtue of the rule of reservation.

Clarification on reservation roster vis-a-vis seniority:

In case of promotion, vacancies meant and reserved for SC/ST are determined through the roster points in the reservation roster. It is clarified that the said reservation roster/points are meant only for identifying the vacancy that goes to a particular category of officer and in no way acts as a determinant for fixation of seniority of the officer in a panel recommended by the DPC. According to this Department's O.M. No. 35014/7/97-Estt.(D) Dated 8th February 2002, the DPC is to grade an officer as 'fit' or 'unfit' and the feeder grade seniority of the officers assessed as fit would be maintained in the promoted grade.

RELATIVE SENIORITY OF DIRECT RECRUITS AND PROMOTEEES

O.M. No. 35014/2/90-Estt(D) Dated.07.02.1986

O.M. No. 22011/7/86-Estt.(D) Dated 03.07.1986,

2.4 The relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies between available direct recruits and promotees

which shall be based on the quota of vacancies reserved for direct recruitment and promotion respectively in the Recruitment Rules.

2.4.1 If adequate number of direct recruits does not become available in any particular year, rotation of quotas for the purpose of determining seniority would take place only to the extent of the available direct recruits and the promotees. In other words, to the extent direct recruits are not available the promotees will be bunched together at the bottom of the seniority list below the last position upto which it is possible to determine seniority, on the basis of rotation of quotas with reference to the actual number of direct recruits who become available. The unfilled direct recruitment quota vacancies would, however, be carried forward and added to the corresponding direct recruitment vacancies of the next year (and to subsequent years where necessary) for taking action for direct recruitment for the total number of vacancies for direct recruits and promotees as determined according to the quota for that year. The additional, direct recruits selected against the carried forward vacancies of the previous year would be placed en-bloc below the last promotee (or direct recruit as the case may be), in the seniority list based on the rotation of vacancies for that year. The principle holds good for determining seniority in the event of carry forward, if any, of direct recruitment or promotion quota vacancies (as the case may be) in the subsequent year.

Clarification of the term “availability”

O.M. No.20011/1/2006-Estt.(D) Dated 03.03.2008

2.4.2. Some references have been received seeking clarifications regarding the term ‘available’ used the O.M. dated 7.2.86 and 3.7.1986. It is clarified that while the inter-se seniority of direct recruits and promotees is to be fixed on the basis of the rotation of quotas of vacancies, the year of availability, both in the case of direct recruits as well as the promotees, for the purpose of rotation and fixation of seniority, shall be the **actual** year of appointment after declaration of results/selection and completion of pre-appointment formalities as prescribed. It is further clarified that when appointments against unfilled vacancies are made in subsequent year or years either by direct recruitment or promotion, the persons so appointed shall not get seniority of any earlier year (viz. year of vacancy/panel or year in which recruitment process is initiated) but get the seniority of the year in which they are appointed on substantive basis. The year of availability will be the vacancy year in which a candidate of the particular batch of selected direct recruits or an officer of the particular batch of promotees joins the post/service.

Cases of seniority already decided (prior to issue of this O.M. dated 3.3.2008), with reference to any other interpretation of the term ‘available’ as contained in O.M. dated 3.7.1986 need not be reopened.

Note : The seniority of direct recruits and promotees is delinked from the vacancy/year of vacancy. The seniority/inter se seniority of direct recruits and promotees in a particular year is fixed with reference to the availability of the candidates/officers after completion of all pre-appointment formalities and rotation of quota is

applicable only among the available direct recruits and promotees. (O.M. No. 22011/7/86-Esst.D Dated 03.07.1986) If no direct recruit is available in a particular year, all the promotees are bunched together in accordance with their position in the DPC recommendation. Similarly if no promotee is available in a particular year, available direct recruits are bunched together. In other words, complete rotation of quota is feasible only in an ideal situation where adequate/proportionate number of direct recruits and promotes become available in a year for rotation as per the quota prescribed in the recruitment rules.

2.4.3 Starting point in the recruitment roster for the purpose of interse seniority of officers through Direct Recruitment, Promotion, Absorption etc.

DOP&T's OM No. 28011/6/76-Estt, Dated 24th June, 1978

The starting point in the roster should be that mode of recruitment prescribed in the Recruitment Rules for which the selection process had been completed first. For this purpose, the date of the completion of the selection process will be determined as follows: -

Direct Recruitment	Date of completion of selection process
(a) Through examination conducted by UPSC or any other authorities.	Date of publication/ announcement of results.
(b) Through interviews conducted by UPSC or any other authorities	Date of Commission's letters containing their recommendation.
Promotion	
(a) Where UPSC is associated	Date of UPSC's letter containing their recommendations ratifying the promotion
(b) Where UPSC is not associated or its concurrence is not required.	Last date of DPC meeting.
(c) Limited Departmental Examination.	Date of announcement of results.

2.4.4. A new roster will have to be started in the following cases:

- (i) From the date the recruitment rules are notified in the gazette.
- (ii) When there is an amendment to the Recruitment Rules which changes the percentage allotted or the various modes of recruitment.

3. SENIORITY OF ABSORBEES

MHA O.M.No.9/11/55-RPS Dated 22.12.1959
O.M. No. 20020/7/80-Estt(D) Dated 29.05.1986
O.M. No. 20011/1/2000-Estt(D) Dated 27.03.2001

NOTE: The method of recruitment 'Transfer' has been re-named as 'Absorption' and Transfer on Deputation' as 'Deputation' vide DOP&T's O.M.No.AB.14017/2/97-Estt. (RR) Dated 25.5.1998.

3.1 The relative seniority of persons appointed by absorption to a Central service from the Subordinate Offices of the Central Government or other departments of the Central or a State Government shall be determined in accordance with the order of their selection for such absorption.

3.2. Where such absorptions are effected against specific quotas prescribed in the Recruitment Rules, the relative seniority of such absorbees vis-à-vis direct recruits or promotees, subject of the provision of para 3.4 below, shall be determined by rotation of vacancies amongst the available direct recruits, promotees and absorbees which shall be based on the quotas reserved for direct recruitment, promotion and absorption respectively in the Recruitment Rules. Where the vacancies in any quota or quotas are carried forward, the principles stated in Para 2.4.1 will apply, mutatis mutandis in determining inter-se seniority of the appointees.

3.3 The principle laid down in para 3.1 above will not present any difficulty where recruitment by absorption is made singly and at intervals but it will be found wanting in cases where two or more persons are selected from different sources on the same occasion and the selection is spread over a number of days. It will, therefore, be necessary for the authorities responsible for approving appointments by absorption to indicate the interse order of merit of the selected persons in such cases.

3.4 - Seniority of persons absorbed after being on deputation

O.M. No. 20020/7/80-Estt.(D) Dated 29.5.1986
O.M. No. 20011/1/2000-Estt.(D) Dated 27th March, 2001]

3.4.1 In the case of a person who is initially taken on deputation and absorbed later (i.e. where the relevant recruitment rules provide for "Deputation/Absorption), his seniority in the grade in which he/she is absorbed will normally be counted from the date of absorption. If he/she has, however, been holding already (on the date of absorption) the same or equivalent grade on regular basis in his/her parent department, such regular service in the grade shall also be taken into account in fixing his seniority, subject to the condition that he/she will be given seniority from –

- the date he/she has been holding the post on deputation,

(or)

- the date from which he/she has been appointed on a regular basis to the same or equivalent grade in his parent department.,

Whichever is earlier.

These instructions (No. 20011/1/2000-Estt. (D) Dated 27th March, 2001) shall take effect from the December 14, 1999.

3.4.2 The fixation of seniority of an absorbee in accordance with the above principle will not, however, affect any regular promotions to the next higher grade made prior to the date of such absorption. In other words, it will be operative only in filling up of vacancies in higher grade taking place after such absorption.

3.4.3 In the original O.M. (1959) there is a provision that, in cases, in which transfers(now absorption) are not strictly in public interest, the transferred(now absorbed) officers will be placed below all officers appointed regularly to the grade on the date of absorption. This provision has been reviewed and now stands deleted since no such situation where absorption is not in public interest, could be envisaged.

3.4.4 It is also clarified that for the purpose of determining the equivalent grade in the parent department mentioned in the Office Memorandum dated May 29, 1986, the criteria contained in this Department Office Memorandum No.14017/27/75-Estt.(D) Dated March 7, 1984, which lays down the criteria for determining analogous posts, may be followed.

3.5 Seniority of persons who are transferred and absorbed directly without being on deputation.

Some cases has been received in this department seeking clarification whether the (DOP&T) O.M.No.20020/7/80-Estt. (D) Dated 29.5.1986 and No.20011/1/2000-Estt.(D) Dated 27th March, 2001] in the case of a person who is initially taken on deputation and absorbed later, would be applicable also for persons who are transferred and absorbed directly without being on deputation i.e. where the recruitment rules provide for recruitment through absorption. The matter has been considered and it has been decided that, in such cases also the provision as contained in the afore-said O.Ms would be applicable i.e. the date he has been holding the post on deputation or the date from which he has been appointed on the regular basis to the same or equivalent grade in his parent department, whichever is earlier.

4. SENIORITY IN SPECIAL TYPES OF CASES

O.M. No. 22011/7/86-Estt.(D) Dated 03.07.1986

4.1. In the case of such ex-T.B. or ex-Pleurisy ex-Leprosy patients, as have been declared non-infective and medically fit for Government service, on reemployment in

the same posts from which they were discharged the actual previous service rendered by them should be counted for seniority. The seniority of such persons re-employed in other posts will be fixed in consultation with the Department of Pers. & Trg.

4.2.1 Seniority of an officer under suspension and of officers against whom enquiries are pending.

O.M. No. 22011/4/91-Estt. (A) Dated 14.09.1992

An officer under suspension who on conclusion of the departmental proceeding against him/her, is completely exonerated, the suspension being held to be wholly unjustified, should be promoted in the first vacancy that could be made available for the purpose and his/her seniority in the next higher grade fixed as if he/she had been promoted in accordance with his/her position in the select list. In such a case, the period during which any officer junior to the suspended officer concerned was promoted to the higher grade should be reckoned towards the minimum period of service prescribed for purpose of eligibility for promotion to the higher grade.

4.2.2 Seniority of officers who have been recommended for promotion by a DPC during the currency of a penalty.

O.M. No. 20011/2/92-Estt.(D) Dated 03.11.1995

An officer who has been recommended for promotion by a DPC despite imposition of a minor penalty on him/her, will be promoted on the basis of the recommendation of the said DPC, only after expiry of the penalty and his/her seniority would be fixed according to his/her position in that panel.

4.2.3 Fixation of seniority of a Government servant reverted to a lower post/grade/service as a measure of penalty and subsequently promoted to a higher post. (O.M. No.22011/7/86-Estt.(D) Dated 03.07.1986)

4.2.4 An order imposing the penalty of reduction to a lower service, grade or post or to a lower time-scale should invariably specify:-

- (i) the period of reduction, unless the clear intention is that the reduction should be permanent or for an indefinite period;
- (ii) whether on such re-promotion, the Govt. servant will regain his original seniority in the higher service, grade or post or higher time-scale which had been assigned to him prior to the imposition of the penalty.

4.2.5 In cases where the reduction is for a specified period and is not to operate to postpone future increments, the seniority of the Govt. servant may, unless the terms of the order of punishment provide otherwise, be fixed in the higher service, grade or post or the higher time scale at what it would have been but for his/her reduction.

4.2.6 Where the reduction is for a specified period and is to operate postpone future increments, the seniority of the Govt. servant on re-promotion may, unless the terms of the order of punishment provide otherwise, be fixed by giving credit for the period of service rendered by him/her in the higher service, grade or post or higher time-scale.

4.3.1 Fixation of inter se seniority of the staff rendered surplus and redeployed on different occasions but in the same office.

O.M.No.9/22/68-Estt.(D) Dated 6.2.69.

The surplus employees are not entitled for benefit of the past service rendered in the previous organization for the purpose of their seniority in the new organization. Such employees are to be treated as fresh entrants in the matter of their seniority, promotions etc.

4.3.2 When two or more surplus employees of a particular grade in an office are selected on different dates for absorption in a grade in another office, their inter-se seniority in the latter office will be same as in their previous office provided that –

- (i) no direct recruit has been selected for appointment to that grade in between these dates; and
- (ii) if there are no fixed quotas for direct recruitment and promotion to the grade in question in the new office no promotee has been approved for appointment to that grade in between these dates.

4.3.3 When two or more surplus employees of a particular grade in an office are simultaneously selected for re-deployment in another office in a grade, their interse seniority in the particular grade, on redeployment in the latter office, would be the same as it was in their previous office.

4.3.4 The above orders would not be applicable in respect of personnel who are appointed on the recommendations of the UPSC to posts/services recruitment to which is made through the Commission. Seniority of surplus officers appointed on the recommendations of the Commission will be decided on merits in consultation with the Commission.

4.4 Seniority in cases of delay in reporting for duty after selection

O.M. No. 9/23/71-Estt.(D) Dated 6.6.1978

O.M. No. 35015/2/93-Estt.(D) Dated 9.8.1995.

- (i) An offer of appointment issued by different Ministries/Departments should clearly specify the period (which shall not normally exceed one or two

months) after which the offer would lapse automatically if the candidate did not join within the specified period.

- (ii) If, however, within the specified period, a request is received from the candidate for extension of time, it may be considered by the Ministries/Departments but extension beyond three months should not be granted and it may be granted only as an exception where facts and circumstances so warrant and in any case only up to a maximum of six months from the date of issue of the original offer of appointment. An offer on appointment would lapse automatically after the expiry of six months from the date of issue of the original offer of appointment. The candidates who join within the above period of six months will have their seniority fixed under the seniority rules applicable to the service/post concerned to which they are appointed, without any depression of seniority.
- (iii) If, even after the extension(s), if any, granted by the Ministries/Departments, a candidate does not join within the stipulated time which shall not exceed a period of six months, the offer of appointment should lapse.
- (iv) An order of appointment which has lapsed should not ordinarily be revived later, except in exceptional circumstances and on grounds of public interest. The Commission (UPSC) should in all cases be consulted before such offers are revived.
- (v) In a case where after the lapsing of the offer, the offer is revived in consultation with the commission as mentioned in sub-para. (iv) above, the seniority of the candidates concerned would be fixed below those who have already joined the posts concerned within the prescribed period of six months; and if the candidate joins before the candidates of the next selection examination join, he/she should be placed below all others of his batch. If however, the candidate joins after some or all the candidates of the next selection examination have joined he/she should be—
 - (a) In case of selection through interview, placed at the bottom of all the candidates of the next batch;
 - (b) In the case of examination, allotted to the next year's batch and placed at the bottom.

4.5 Determination of seniority of re-employed officers for promotion/confirmation MHA

O.M No. 20011/3/80-Estt.(D) Dated 16.6.1980

1. The question of determination of seniority of re-employed officers should arise only in cases where the officers are re-employed before they attain the age of normal superannuation.

2. (1) Officers re-employed after they had retired/discharged, whether from Defence or Civil employment prior to the attainment of the age of superannuation under the civil rules, will, if appointed to civil posts under the provisions of the Recruitments applicable to direct recruits, be treated as direct recruits and their seniority in the grade fixed accordingly.

(2) However, where such officers are appointed to civil posts and the Recruitment Rules applicable thereto prescribed re-employment as a distinct mode of recruitment, their seniority will be determined as under—

- (a) The inter se-seniority of persons so re-employed shall be determined in accordance with the order of their selection.
- (b) The relative seniority of persons so re-employed in relation to direct recruits and promotes shall be determined—
 - (i) Where the Recruitments Rules prescribed specific quotas for each of the categories, on the basis of rotation of vacancies based on the said quota;
 - (ii) In other cases, on the basis of the chronology of selection.

3. In the case of officers referred to in previous para., their confirmation and promotion to Higher posts would take place with reference to the seniority so fixed.
4. These instructions would apply subject to any special provisions that may be applicable to particular services/posts in terms of the Recruitment Rules applicable to those services/posts.

4.6 Fixation of seniority of a person who has been transferred to a lower post under FR-15A

When the Government employee is transferred to a lower post on his own request under FR 15(a)(2), it neither, identifies itself as a case of penal action on the employee nor as a case of transfer to a lower post in public interest. As the person already stood promoted to the next higher grade, in case of his/her reoccupying the lower post at the top of the seniority (original position), would affect adversely not only the existing officers in the grade, but would apparently nullify the very purpose of his /her transfer to the lower post. As such an officer seeking transfer to a lower post under FR-15, at his own request, would be placed below all officers appointed regularly to the lower grade on the date of transfer.

4.7 Seniority of meritorious sportsmen appointed in relaxation of recruitment rules O.M. No. 14015/1/76-Est. (D) Dated 4.8.1980.

Where sportsmen are recruited through the Employment Exchange or by direct advertisement and are considered along with other general category candidates, they may be assigned seniority in the order in which they are placed in the panel for selection. Where recruitment to a post is through a selection made by the Staff Selection Commission, whether by a competitive examination or otherwise, the sportsmen recruited by the department themselves should be placed en bloc junior to those who have already been recommended by the Staff Selection Commission. The inter se-seniority of sportsmen will be in the order of selection.

4.8 Seniority of persons appointed on compassionate ground

DOP&T's O.M. No.14014/6/94-Estt.(D) dated the 9th October, 1998 provides for the Scheme for Compassionate Appointment in Central Government. Para 15 of the said Scheme provide that:

- (a) The inter-se seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment. Their interpolation with the direct recruits/promotees may also be made with reference to their date of appointment without disturbing the inter-se seniority of direct recruits/promotees.
- (b) Date of joining by a person appointed on compassionate grounds shall be treated as the date of his/her regular appointment.

A number of references were received in this Department seeking clarification as to the fixation of seniority of a person appointed on compassionate ground vis-à-vis direct recruits and promotees in a particular cadre. It is observed that while the afore-said principle has been working fine, there has been difficulty in fixation of seniority when two or more candidates come from direct recruitment/promotion joined the service on different dates. The matter has been reviewed and it has now been decided that the person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of the date of joining of the candidate on compassionate ground.

4.9 Determination of seniority of persons selected for appointment to different posts in the same grade requiring different qualifications.

O.M. No.22011/7/86-Estt.(D) Dated 03.07.1986

According to the Annexure to M.H.A., O.M. No. 9/11/55- RPS, dated the 22nd December, 1959 [Item-I], the relative seniority of all direct recruits shall be determined by the order of merit in which they are selected for such appointment on the recommendation of the UPSC or other selecting authority; persons appointed as a result of an earlier selecting being senior to those, appointed as a result of a subsequent selection.

In cases where persons are selected either by the UPSC for appointment to different posts in the same grade with different qualification (e.g., posts of Assistant Lecturer in History, Economics, Physics & Chemistry, etc.), the UPSC should be requested to recommend candidates for such posts in a consolidated order of merit. Similarly, other selecting authorities should also be requested to indicate such an order of merit while making selections for recruitment such posts.

The seniority of persons appointed to posts indicated above will be determined in the order in which their names appear in the consolidated list.

4.10 Fixation of seniority of Civil Government servants who are permitted to take up military service during emergency and of Civil Government servants who are members of Defence Reserves/Territorial Army/Auxiliary Air Force and are called up for military service during emergency.

O.M. No.22011/7/86-Estt.(D) Dated 03.07.1986

In the case of all such Civil Government servants, the period spent in military service/training will be counted towards seniority in their Civil posts. If such a Government servants is promoted to a higher post in his parent Department/office during his absence on military service, his military service, from the date of such promotion will count for seniority in the higher post.

4.11 Fixation of seniority of Released Emergency Commissioned officer and Short-Service Commissioned officers of the Armed forces of the Union appointed against vacancies reserved for them in Central Civil Services and posts, Group 'A' and Group 'B' (other than Engineering and Medical Services and posts).

O.M. No.22011/7/86-Estt.(D) Dated 03.07.1986

Seniority of such officers shall be determined on the assumption that they entered the Service or the post, as the case may be, as the first opportunity they had after joining the training prior to their Commission where there was only post Commission training that is-

- (a) In the case of services or posts recruitments to which is made on the results of a competitive examination conducted by the Commission, the released Emergency Commissioned Officer or Short Services Commissioned Officers who complete successfully at the first or second available opportunity would be deemed to have passed the examination at the first or second occasion he could have appeared at the relevant examination had he not joined military service and shall be assigned the year of allotment correspondingly; and
- (b) In the case of services or posts recruitment to which is made otherwise than through a competitive examination conducted by the Commission, seniority shall be fixed on the assumption that the Emergency Commissioned Officers would have been appointed on the date arrived at after giving credit for the approved military services as Emergency Commissioned Officers or Short Service Commissioned Officers, as the case may be, including the period of training, if

any and shall be deemed to have been allotted the corresponding year for the purpose of fixation of seniority.

2. Seniority inter-se of candidates who are appointed against the vacancies reserved under sub-rule (1) of Rule 4 of the Released Emergency Commissioned Officers or Short Service Commissioned Officers (Reservation of vacancies) Rules, 1971, and allotted to a particular year shall be determined according to the merit list prepared by the Commission on the basis of the results of their performance at the examination or test or interview.

3. All candidates who have been appointed against the vacancies reserved under sub-rule (1) of Rule 4 of the rules referred to at 2 above shall rank below the candidates who were appointed against unreserved vacancies in the services or posts through the competitive examination or test or interview conducted by the Commission corresponding to the year to which the former candidates are allotted.

4.12 Seniority of released Emergency Commissioned and Short Service Commissioned Officers of the Armed Forces of the Union who are appointed against reserved vacancies in the Engineering and Medical Services and posts of the Government of India Group 'A' and Group 'B'.

O.M. No.22011/7/86-Estt.(D) Dated 03.07.1986

Seniority of these Officers shall be fixed on the assumption that he would have been appointed to the service or post, as the case may be, on the date arrived at after giving credit for his approved military service as Emergency Commissioned Officers or Short Service Commissioned Officer, as the case may be, including the period of training, if any:

Provided that in the case of an officer who competes for the reserved vacancies under proviso to sub-clause (1) of Clause (a) of sub-rule (2) of Rule 5 of the released Emergency Commissioned Officers or Short Service Commissioned Officers (Engineering and Medical Services) Reservation of Vacancies (No. II) Rules, 1971, seniority would be fixed as if he has been directly recruit to the service or post through open completion corresponding to the date and year in which he actually joined.

2. Seniority inter-se of released Emergency Commissioned Officers or Short Service Commissioned Officers who are appointed against technical vacancies reserved for them allotted to a particular year shall be determined according to the merit list prepared by the Commission on the basis of the results of their performance at the viva voce test or interview.

3. All candidates who are appointed against the reserved vacancies will rank below the successful candidates from open competition of the year to which they are allotted.

4. In case where the released Emergency Commissioned Officers or Short Service Commissioned Officers recruited initially on a temporary basis and given the same year

of allotment are confirmed subsequently in an order different from the order of merit indicated at the time of their appointment, seniority shall follow the order of confirmation and not the original order of merit.

(MHA O.M. NO.9/11/55-RPS Dated 22.12.59, O.M. No. 35014/2/80-Estt.(D) Dated 7.2.1986, O.M. No. 22011/7/86-Estt.(D) Dated 03.07.1986, O.M. No. 20011/5/90-Estt (D) Dated 4.11.1992 and O.M. No. 20011/1/2006-Estt.(D) Dated 03.03.2008.

Para 4.53 Simplification of confirmation procedure Delinking of confirmation from the availability of permanent post:--

The following procedure for confirmation, retention of lien etc. has been introduced w.e.f. 1st April, 1988 and may be followed in future: --

2 CONFIRMATION

A General

- (i) Confirmation will be made only once in the service of an official which will be in the entry grade.
- (ii) Confirmation is delinked from availability of permanent vacancy in that grade in other words an officer who has successfully completed the probation or passed departmental examination necessary for confirmation may be considered for confirmation. In cases where probation or passing of a departmental examination for confirmation is not prescribed, the official should have put in a minimum of 2 years service in the entry grade before he is considered for confirmation by the Departmental Promotion Committee.

B Confirmation in the grade of which initially recruited.

The case will be placed before Departmental Promotion Committee (for confirmation). A Specific order or confirmation will be issued when the case is cleared from all angles

(C) On promotion:

- (i) If the recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed Departmental Promotion Committee etc. procedure) will have all the benefits that a person confirmed in that grade would have.

- (ii) Where probation is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in the case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, the appointing authority considers that the work of the officer has not been satisfactory on news to be watched for some more time, he may revert him to the post or grade from which he was promoted, or extend the period of probation, as the case may be.

Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and there should be no hesitation to revert a person to the post or grade from which he was promoted if the work of the officer during probation has not been satisfactory.

- 3 (i) As no officer otherwise eligible will have to wait for confirmation pending availability of a permanent vacancy, the need for following the existing procedure for declaring a person quasi-permanent ceases to exist. Accordingly, the provisions relating to the quasi-permanency in the Central Civil Service (Temporary Service) Rules will be deleted.

- (iii) As there will still be situations where appointments are made against posts which are created for definite and purely temporary periods, the provisions of temporary service Rules will continue to be in force.

4 LIEN

The concept of lien as the titled of a Government servant to hold substantively a permanent post will undergo a change. Lien will now represent only the right/title of a Government servant to hold a regular post, whether permanent or temporary, either immediately or on the termination of a period or periods of absence. The benefits of having a lien in a grade will thus be enjoyed by all officers who are confirmed in the grade of entry or who have been promoted to a higher post declared as having completed the probation where it is prescribed, or those who have been promoted on regular basis to a higher post where no probation is prescribed under Rules, as the case may be.

The above right/title will, however be subject to the condition that the junior most persons in the grade will be liable to be reverted to the lower grade if at any time, the number of persons so entitled is more than the posts available in that grade. For example, if a person who is confirmed or whose probation in a higher post for which there is no probation on a regular basis, reverts from deputation or foreign service and if there is no vacancy in the grade to accommodate him the junior most person will be reverted. If, however, this officer himself is the junior most, he will be reverted to the next lower grade from which he was earlier promoted.

5 PENSION

Since all the persons who complete probation in the first appointment will be declared as permanent the present distinction between permanent and temporary employees for grant of pension and other pensionary benefits will cease to exist.

6 RESERVATION FOR SCHEDULED CASTE/SCHEDULED TRIBE

As a result of introduction of confirmation only at the entry stage and the delinking of confirmation from the availability of permanent posts, the need for reservation at the time of confirmation in posts and services filled by Direct Recruitment as per the existing instructions will cease to exist as everyone who is eligible for confirmation will be confirmed.

The existing instructions/Rules in respect of aspects mentioned above stand modified to the extent indicated in the proceeding paragraphs.

The revised procedure relating to confirmation outlined above will not apply to the cases of appointment, made on ad-hoc basis or against casual temporary posts i.e. 1st is only the appointments made on regular basis against regular posts which will come with in the purview of these instructions.

(Authority:--C.A.G's circular letter No. 2536-NGE. III/43-88, dated the 20th July, 1988).

Note:--In the case of promotees *vis a-vis* direct recruits the seniority is as per roster points,--*vide* Head-quarters office circular No. 1336—N. 2/45-86 dated 8th /12th December, 1986. But if the order of confirmation of direct recruits differs from their original merit position on recruitment then inter-se seniority will be as per confirmation as illustrated below.

This *inter-se* position of promotees and direct recruits to a post having 50% direct recruitment and 50% promotion is indicated below:--

1.	Promotee	Shri	A
2.	Direct Recruit	Shri	B
3.	Promotee	Shri	C
4.	Direct Recruit	Shri	D

If the confirmation of S/Shri B and D (Direct recruits) are in the same order the seniority will be in the above order. If, however, Shri B, direct recruit gets confirmation later than Shri D, another direct recruit the eventual seniority list will be: --

Shri	A	(Promotee)
Shri	C	(Promotee)
Shri	D	(Direct Recruit confirmed earlier to B)
Shri	B	(Direct Recruit confirmed after D)

(Authority:--C.A.G's circular No. 428/N. 2/48—88, dated the 26th April, 1989).

Para 4.53.1 Delinking seniority from confirmation:--

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

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

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

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

(Authority:--G.O.I., Min of Per. PG. and Pensions Deptt. of Per. & Trg. No. 20011/05/90-Estt. (D.) dated 4th November, 1992).

Para 4.53.2 Seniority of SC/ST officers promoted earlier vis-a-vis general candidate promoted later:--According to the General principle 5(i) contained in MHA O.M. No. 9/11/55-RPS dated 22.12.1959 and para 2.2 in DOPT OM No. 22011/7/86-Estt. (D) dated 3.7.1986 read with DOPT OM No. 20011/5/90-Estt. (D) dated 4.11.1992, seniority of a person regularly appointed to a post according to rule would be determined by the order of merit indicated at the time of initial appointment and seniority of persons promoted to various grades shall be determined in the order of selection for such promotion. Thus, person appointed through an earlier selection will enable be senior to those promoted through subsequent selection.

2. The Supreme Court has in its judgement dated 10.10.1995 in the case of Union of India Vs. Virpal Singh Chauhan etc. (JT 1995(7) SC. 231) held follows:--

“Even if a Scheduled Caste/Scheduled Tribe candidate is promoted earlier by virtue of rule of reservation/roster than his senior general candidate and the senior general candidate is promoted later to the said higher grade, the general candidate regains his seniority over such earlier promoted Scheduled Caste/Scheduled Tribe candidate. The earlier promotion of the Scheduled Caste/Scheduled Tribe candidate in such a situation does not confer upon him seniority over the general candidate even though the general candidate is promoted later to that category.”

3. Having regard to the above judgement of the Supreme Court, it has been decided to modify the existing policy of fixing seniority or promotion on the lines mentioned in para 2 above. Accordingly, it has been decided to add the following proviso to general principle 5(i) contained in MHA (now DOPT) O.M. No. 9/11/55-RPS dated 22.12.59 and para 2.2 of this Department O.M. No. 22011/7/86-Estt. (D) dated 3.7.1986:--

“Provided that if a candidate belonging to the Scheduled Caste or the Scheduled Tribe is promoted to an immediate higher Post/grade against a reserved vacancy earlier than his senior general/OBC candidate who is promoted later to the said immediate higher post/grade the general/OBC candidate will regain his seniority over such earlier promoted candidate of the Scheduled Caste and the Scheduled Tribe in the immediate higher post/grade.”

These orders shall take effect from the date of issue of this office memorandum.

(Authority:-- G.O.I., Min. of Per., Pub. Grievances & Pen. Deptt. of Per. & Trg. No. 20011/1/96-Estt. (D) dated 30th January, 1997 read with C.A.G. Circular No. NGE/9/97, No. 262 NGE (App)/34-97 dated 21.2.1997).

Clarification:

As per Department of Personnel and Training's Office Memorandum No. 20011/1/96-Estt. (D) dated January 30, 1997 on the above subject and to say that according to para 4 therein the decision contained in the said office memorandum is effective from the date

of its issue, i.e. January 30, 1997. In this context, it is clarified that the said Office Memorandum does not contemplate revision of any seniority lists prevailing on January 30, 1997, nor does it prohibits promotion of officers (including SC/ST officers) on the basis of the seniority list prevailing on January 30, 1997. If on the basis of the seniority list prevailing on January 30, 1997 a junior SC/ST officer is promoted to a higher post/grade because of the rule of reservation and his senior general/OBC officer is promoted subsequently to that higher post/grade, the said senior/general/OBC officer will regain his original seniority over his earlier promoted SC/ST officer in the immediate higher post/grade by virtue of this Department's aforesaid office Memorandum of January 30, 1997.

((Authority:-- G.O.I., Min. of Per., Pub. Grievances & Pen. Deptt. of Per. & Trg. No. 20011/2/97-Estt. (D) dated 21 March, 1997 received with C.A.G.'s No. 488-NGE(App)/34-97 dated 21st April 1997).

Note: --Letter O.M. No 20011/1/96-Estt. (D) dated 30.01.1997 of G.O.I. and letter O.M. No. 20011/2/97-Estt. (D) dated 21.03.1997 referred to above stand withdrawn.

(Authority: --Para 4(ii) G.O.I. O.M. dated 21.01.2002 reproduced in para 4.66.3 below).

Para 4.53.3 Seniority of SC/ST Govt. servants on promotion by virtue of rule reservation/roster: -

The Seniority of person appointed to a post is determined according to the general principle 5(i) contained in MHA OM No. 9/11/55-RPS dated 22.12.1959 and para 2.2 in DOPT OM No 20011/7/86-Estt. (D) dated 3.7.1986 read with DOPT OM No 22011/5/90-Estt. (D) dated 4.11.1992. Seniority of persons promoted to various grades determined in the order of selection for such promotion. Thus, as per the aforementioned instructions, persons appointed through an earlier selection would enbloc be senior to those promoted through subsequent selection.

2. This position was reviewed subsequent to the judgement of the Supreme Court dated 10.10.1995 in the case of Union of India Vs. Virpal Singh Chauhan etc. (JT 1995(7) SC. 231) and it was decided vide DOPT OM No 20011/1/96-Estt. (D) dated 30.1.1997, to modify the then existing policy by addition of the proviso to general principle 5(i) contained in MHA (now DOPT) OM No. 9/11/55-RPS dated 22.12.1959 and para 2.2 in DOPT OM No 22011/7/86-Estt. (D) dated 3.7.1986, which stipulated that if a candidate belonging to the Schedule Caste or the Scheduled Tribe is promoted to an immediate higher post/grade against a reserved vacancy earlier than his senior general/OBC candidate who is promoted later to the said immediate higher post/grade, the general/OBC candidate will regain his seniority over such earlier promoted candidate of the Scheduled Caste and the Scheduled Tribe in the immediate higher post/grade.

3. The Government have now decided to negate the effects of the DOP&T OM dated 30th January, 1997 by amending Article 16(4A) of the Constitution right from the date of its inclusion in the Constitution i.e. 17th June, 1995, with a view to allow the

Government servants belonging to SCs/STs to retain the seniority in the case of promotion by virtue of rule of reservation. In other words, the candidates belonging to general/OBC category promoted later will be placed junior to the SC/ST Government servants promoted earlier even though by virtue of the rule of reservation.

4. Therefore, in pursuance of the aforementioned Constitution (Eighty-fifth) Amendment Act, 2001, it has been decided as follows:

- (i) (a) SC/ST Government servants shall, on their promotion by virtue of rule of reservation/roster, be entitled to consequential seniority also and

(b) The above decision shall be effective from 17th June, 1995.
- (ii) The instructions contained in DOPT OM No 20011/1/96-Estt. (D) dated 30.1.1997 as well as the clarification contained in DOPT OM No 20011/2/97-Estt. (D) dated 21.3.1997 shall stand withdrawn w.e.f. 30.1.1997 itself.
- (iii) Seniority of Government servants determined in the light of O.M. dated 30.1.1997 shall be revised as if that O.M. was never issued.
- (iv) (a) On the basis of the revised seniority, consequential benefits like promotion, pay, pension, etc. should be allowed to the concerned SC/ST Government servants (but without arrears by applying principle of 'no work no pay').

(b) For this purpose, senior SC/ST Government servants may be granted promotion with effect from the date of promotion of their immediate junior general/OBC Government servants.

(c) Such promotion of SC/ST Government servant may be ordered with the approval of Appointing Authority of the post to which the Government servant is to be promoted at each level after following normal procedure of DPC (including consultation with UPSC).
- (v) Except seniority other consequential benefits like promotion, pay etc. (including retiral benefits in respect of those who have already retired) allowed to general/OBC Government servant by virtue of implementation of O.M. dated 30.1.1997 and/or in pursuance of the directions of CAT/Court should be protected as personal to them.

5. All Ministries/Departments are requested to bring the above decisions to the notice of all concerned for guidance and compliance. Necessary action to implement the decisions contained in para 4 (iii) above may be completed within three months from the date of issue of these instructions and necessary action to implement the decision at para

(iv) above may be completed within 6 months from the date of issue of these instructions.

(Authority:--G.O.I. 20011/1/2001-Estt. (D) Min. of Per., Pub. Grievances and Pensions (Dept. of Per. and Training) dated 21.01.2002. C.A.G's circular No. NGE/07/2002, No. 161-NGE(App)/41-2002 dated 15.02.2002).

Para 4.54 Modified assured career progression scheme (MACPs) for the central government civilian employees

The Sixth Central Pay Commission in Para 6.1.15 of its report, has recommended Modified Assured Career Progression Scheme (MACPS). As per the recommendations, financial upgradation will be available in the next higher grade pay whenever an employee has completed 12 years continuous service in the same grade. However, not more than two financial upgradations shall be given in the entire career, as was provided in the previous Scheme. The Scheme will also be available to all posts belonging to Group "A" whether isolated or not. However, organized Group "A" services will not be covered under the Scheme

2. The Government has considered the recommendations of the Sixth Central Pay Commission for introduction of a MACPS and has accepted the same with further modification to grant three financial upgradations under the MACPS at intervals of 10, 20 and 30 years of continuous regular service.

3. The Scheme would be known as *"MODIFIED ASSURED CAREER PROGRESSION. SCHEME (MACPS) FOR THE CENTRAL GOVERNMENT CIVILIAN EMPLOYEES*. This Scheme is in supersession of previous ACP Scheme and clarifications issued there under and shall be applicable to all regularly appointed Group "A", "B", and "C" Central Government Civilian Employees except officers of the Organized Group "A" Service. The status of Group "O" employees would cease on their completion of prescribed training, as recommended by the Sixth Central Pay Commission and would be treated as Group "C" employees. Casual employees, including those granted 'temporary status' and employees appointed in the Government only on ad-hoc or contract basis shall not qualify for benefits under the aforesaid Scheme. The details of the MACP Scheme and conditions for grant of the financial upgradation under the Scheme are given in Annexure-A (placed below).

4. An Screening Committee shall be constituted in each Department to consider the case for grant of financial upgradations under the MACP Scheme. The Screening Committee shall consist of a Chairperson and two members. The members of the Committee shall comprise officers holding posts which are at least one level above the grade in which the MACP is to be considered and not below the rank of Under Secretary equivalent in the Government. The Chairperson should generally be a grade above the members of the Committee.

5. The recommendations of the Screening Committee shall be placed before the Secretary in cases where the Committee is constituted in the Ministry/Department or before the Head of the organization/ competent authority in other cases for approval.
6. In order to prevent undue strain on the administrative machinery, the Screening Committee shall follow a time-schedule and meet twice in a financial year – preferably in the first week of *January* and first week of *July* of a year for advance processing of the cases maturing in that half. Accordingly, cases maturing during the first-half (April-September) of a particular financial year shall be taken up for consideration by the Screening Committee meeting in the first week of January. Similarly, the Screening Committee meeting in the first week of July of any financial year shall process the cases that would be maturing during the second-half (October-March) of the same financial year.
7. However, to make the MACP Scheme operational, the Cadre Controlling Authorities shall constitute the first Screening Committee within a month from the date of issue of these instructions to consider the cases maturing upto 30th June, 2009 for grant of benefits under the MACPS.
8. In so far as persons serving in The Indian Audit and Accounts Departments are concerned, these orders issue after consultation with the Comptroller and Auditor General of India.
9. Any interpretation/clarification of doubt as to the scope and meaning of the provisions of the MACP Scheme shall be given by the Department of Personnel and Training (Establishment-D). The scheme would be operational w.e.f. 01.09.2008. In other words, financial up-gradations as per the provisions of the earlier ACP Scheme (of August, 1999) would be granted till 31.08.2008.
10. No stepping up of pay in the pay band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under MACP Scheme.
11. It is clarified that no past cases would be re-opened. Further, while implementing the MACP Scheme, the differences in pay scales on account of grant of financial upgradation under the old ACP Scheme (of August 1999) and under the MACP Scheme within the same cadre shall not be construed as an anomaly.

ANNEXURE-A

MODIFIED ASSURED CARRIER PROGRESSION SCHEME (MACPS)

1. There shall be three financial upgradation s under the MACPS, counted from the direct entry grade on completion of 10, 20 and 30 years service respectively. Financial upgradation under the Scheme will be admissible whenever a person has spent 10 years continuously in the same grade-pay.

2. The MACPS envisages merely placement in the immediate next higher grade pay in the hierarchy of the recommended revised pay bands and grade pay as given in Section 1 , Part-A of the first schedule of the CCS (Revised Pay) Rules, 2008(**Annexure-XX**). Thus, the grade pay at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive grades, be different than what is available at the time of regular promotion. In such cases, the higher grade pay attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotion.
3. The financial upgradation s under the MACPS would be admissible up-to the highest grade pay of ` 12000/ in the PB-4.
4. Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available. To illustrate, in case a Government Servant joins as a direct recruit in the grade pay of ` 1900 in PB-I and he gets no promotion till completion of 10 years of service, he will be granted financial upgradation under MACPS in the next higher grade pay of ` 2000 and his pay will be fixed by granting him one increment plus the difference of grade pay (i.e. ` 100). After availing financial upgradation under MACPS, if the Government servant gets his regular promotion in the hierarchy of his cadre, which is to the grade of ` 2400, on regular promotion, he will only be granted the difference of grade pay between ` 2000 and ` 2400. No additional increment will be granted at this stage.
5. Promotions earned/upgradation~ granted under the ACP Scheme in the past to those grades which now carry the same grade pay due to merger of pay scales/upgradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting upgradations under Modified ACPS. The pre-revised hierarchy (in ascending order) in a particular organization was as under: -
 - a) A Government servant who was recruited in the hierarchy in the pre-revised pay scale ` 5000-8000 and who did not get a promotion even after 25 years of service prior to 1.1.2006, in his case as on 1.1.2006 he would have got two financial upgradations under ACP to the next grades in the hierarchy of his organization, Le., to the pre-revised scales of ` 5500-9000 and ` 6500-10500.
 - b) Another Government servant recruited in the same hierarchy in the pre-revised scale of ` 5000-8000 has also completed about 25 years of service, but he got two promotions to the next higher grades of ` 5500-9000 & ` 6500-10500 during this period.

In the case of both (a) and (b) above, the promotions/financial upgradations granted under ACP to the pre-revised scales of ` 5500-9000 and ` 6500-10500 prior to 1.1.2006 will be ignored on account of merger of the pre-revised scales of ` 5000-8000, ` 5500-9000 and ` 6500-10500 recommended by the Sixth CPC. As per CCS (RP) Rules, both of them will be granted grade pay of ` 4200 in the pay band PB-2. After the implementation of MACPS, two

financial upgradations will be granted both in the case of (a) and (b) above to the next higher grade pays of ` 4600 and ` 4800 in the pay band PB-2

6. In the case of all the employees granted financial upgradations under ACPS till 01.01.2006, their revised pay will be fixed with reference to the pay scale granted to them under the ACPS.
 - 6.1 In the case of ACP upgradations granted between 01.01.2006 and 31.08.2008, the Government servant has the option under the CCS (RP) Rules, 2008 to have his pay fixed in the revised pay structure either (a) w.e.f. 01.01.2006 with reference to his prerevised scale as on 1.01.2006; or (b) w.e.f. the date of his financial upgradation under ACP with reference to the pre-revised scale granted under ACP. In case of option (b), he shall be entitled to draw his arrears of pay only from the date of his option i.e. the date of financial upgradation under ACP.
 - 6.2 In cases where financial upgradation had been granted to Government servants in the next higher scale in the hierarchy of their cadre as per the provisions of the ACP Scheme of August, 1999, but whereas as a result of the implementation of Sixth CPC's recommendations, the next higher post in the hierarchy of the cadre has been upgraded by granting a higher grade pay, the pay of such employees in the revised pay structure will be fixed with reference to the higher grade pay granted to the post. To illustrate, in the case of Jr. Engineer in CPWD, who was granted J't ACP in his hierarchy to the grade of Asstt. Engineer in the pre-revised scale of `6500-10500 corresponding to the revised grade pay of `4200 in the pay band PB-2, he will now be granted grade pay of Rs4600 in the pay band PB-2 consequent upon upgradation of the post of Asstt. Enggs. In CPWD by granting them the grade pay of `4600 in PB-2 as a result of Sixth CPC's recommendation. However, from the date of implementation of the MACPS, all the financial upgradations under the Scheme should be done strictly in accordance with the hierarchy of grade pays in pay bands as notified vide CCS (Revised Pay) Rules, 2008.
7. With regard to fixation of his pay on grant of promotion/financial upgradation under MACP Scheme, a Government servant has an option under FR22 (1) (a) (1) to get his pay fixed in the higher post/ grade pay either from the date of his promotion/upgradation or from the date of his next increment viz. 1st July of the year. The pay and the date of increment would be fixed in accordance with clarification no.2 of Department of Expenditure's O.M. NO.1/1/2008-1C dated 13.09.2008.
8. Promotions earned in the post carrying same grade pay in the promotional hierarchy as per Recruitment Rules shall be counted for the purpose of MACPS.
 - 8.1 Consequent upon the implementation of Sixth CPC's recommendations, grade pay of ` 5400 is now in two pay bands viz., PB-2 and PB-3. The grade pay of ` 5400 in PB-2 and `5400 in PB-3 shall be treated as separate grade pays for the purpose of grant of upgradations under MACP Scheme.
9. **'Regular service'** for the purposes of the MACPS shall commence from the date of joining of a post in direct entry grade on a regular basis either on direct recruitment basis or on absorption/re-employment basis. Service rendered on adhoc/contract basis before regular appointment on pre-appointment training shall not be taken into reckoning. However, past continuous regular service in another Government Department in a post carrying same grade pay prior to regular appointment in a new Department, without a break, shall also be counted towards qualifying regular service for the purposes of MACPS only (and not for the regular promotions). However,

benefits under the MACPS in such cases shall not be considered till the satisfactory completion of the probation period in the new post.

10. Past service rendered by a Government employee in a State Government/ statutory body/Autonomous body/Public Sector organization, before appointment in the Government shall not be counted towards Regular Service.
11. 'Regular service' shall include all periods spent on deputation/foreign service, study leave and all other kind of leave, duly sanctioned by the competent authority.
12. The MACPS shall also be applicable to work charged employees, if their service conditions are comparable with the staff of regular establishment.
13. Existing time-bound promotion scheme, including in-situ promotion scheme, Staff Car Driver Scheme or any other kind of promotion scheme existing for a particular category of employees in a Ministry/Department or its offices, may continue to be operational for the concerned category of employees if it is decided by the concerned administrative authorities to retain such Schemes, after necessary consultations or they may switch-over to the MACPS. However, these Schemes shall not run concurrently with the MACPS.
14. The MACPS is directly applicable only to Central Government Civilian employees. It will not get automatically extended to employees of Central Autonomous/Statutory Bodies under the administrative control of a Ministry/Department. Keeping in view the financial implications involved, a conscious decision in this regard shall have to be taken by the respective Governing Body/Board of Directors and the administrative Ministry concerned and where it is proposed to adopt the MACPS, prior concurrence of Ministry of Finance shall be obtained.
15. If a financial upgradation under the MACPS is deferred and not allowed after 10 years in a grade pay, due to the reason of the employees being unfit or due to departmental proceedings, etc., this would have consequential effect on the subsequent financial upgradation which would also get deferred to the extent of delay in grant of first financial upgradation.
16. On grant of financial upgradation under the Scheme, there shall be no change in the designation, classification or higher status. However, financial and certain other benefits which are linked to the pay drawn by an employee such as HBA, allotment of Government accommodation shall be permitted.
17. The financial upgradation would be on non-functional basis subject to fitness, in the hierarchy of grade pay within the PB-1. Thereafter for upgradation under the MACPS the benchmark of 'good' would be applicable till the grade pay of ` 6600/- in PB-3. The benchmark will be 'Very Good' for financial upgradation to the grade pay of ` 7600 and above.
18. In the matter of disciplinary/ penalty proceedings, grant of benefit under the MACPS shall be subject to rules governing normal promotion. Such cases shall, therefore, be regulated under the provisions of the CCS (CCA) Rules, 1965 and instructions issued thereunder.
19. The MACPS contemplates merely placement on personal basis in the immediate higher Grade pay /grant of financial benefits only and shall not amount to actual/functional promotion of the employees concerned. Therefore, no reservation orders/roster shall apply to the MACPS, which shall extend its benefits uniformly to all eligible SC/ST employees also. However, the rules of reservation in promotion shall be ensured at the time of regular promotion. For this reason, it shall not be mandatory to associate members of SC/ST in the Screening Committee meant to consider cases for grant of financial upgradation under the Scheme.

20. Financial upgradation under the MACPS shall be purely personal to the employee and shall have no relevance to his seniority position. As such, there shall be no additional financial upgradation for the senior employees on the ground that the junior employee in the grade has got higher pay/grade pay under the MACPS.
21. Pay drawn in the pay band and the grade pay allowed under the MACPS shall be taken as the basis for determining the terminal benefits in respect of the retiring employee.
22. If Group "A" Government employee, who was not covered under the ACP Scheme has now become entitled to say third financial upgradation directly, having completed 30 year's regular service, his pay shall be fixed successively in next three immediate higher grade pays in the hierarchy of revised pay-bands and grade pays allowing the benefit of 3% pay fixation at every stage. Pay of persons becoming eligible for second financial upgradation may also be fixed accordingly.
23. In case an employee is declared surplus in his/her organization and appointed in the same pay-scale or lower scale of pay in the new organization, the regular service rendered by him/her in the previous organization shall be counted towards the regular service in his/her new organization for the purpose of giving financial upgradation under the MACPS.
24. In case of an employee after getting promotion/ACP seeks unilateral transfer on a lower post or lower scale, he will be entitled only for second and third financial upgradations on completion of 20/30 years of regular service under the MACPS, as the case may be, from the date of his initial appointment to the post in the new organization.
25. If a regular promotion has been offered but 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. If, however, financial upgradation has been allowed due to stagnation and the employees subsequently refuse the promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.
26. Cases of persons holding higher posts purely on adhoc basis shall also be considered by the Screening Committee alongwith others. They may be allowed the benefit of financial upgradation on reversion to the lower post or if it is beneficial vis-à-vis the pay drawn on adhoc basis.
27. Employees on deputation need not revert to the parent Department for availing the benefit of financial upgradation under the MACPS. They may exercise a fresh option to draw the pay in the pay band and the grade pay of the post held by them or the pay plus grade pay admissible to them under the MACPS, whichever is beneficial.

28. **Illustrations**

- A (i) If a Government servant (LDC) in PB-I in the Grade Pay of `1900 gets his first regular promotion (UDC) in the PB-I in the Grade Pay of `2400 on completion of 8 years of service and then continues in the same Grade Pay for further 10 years without any promotion then he would be eligible for 2nd financial upgradation under the MACPS in the PB-I in the Grade Pay of `2800 after completion of 18 years (8+10 years).

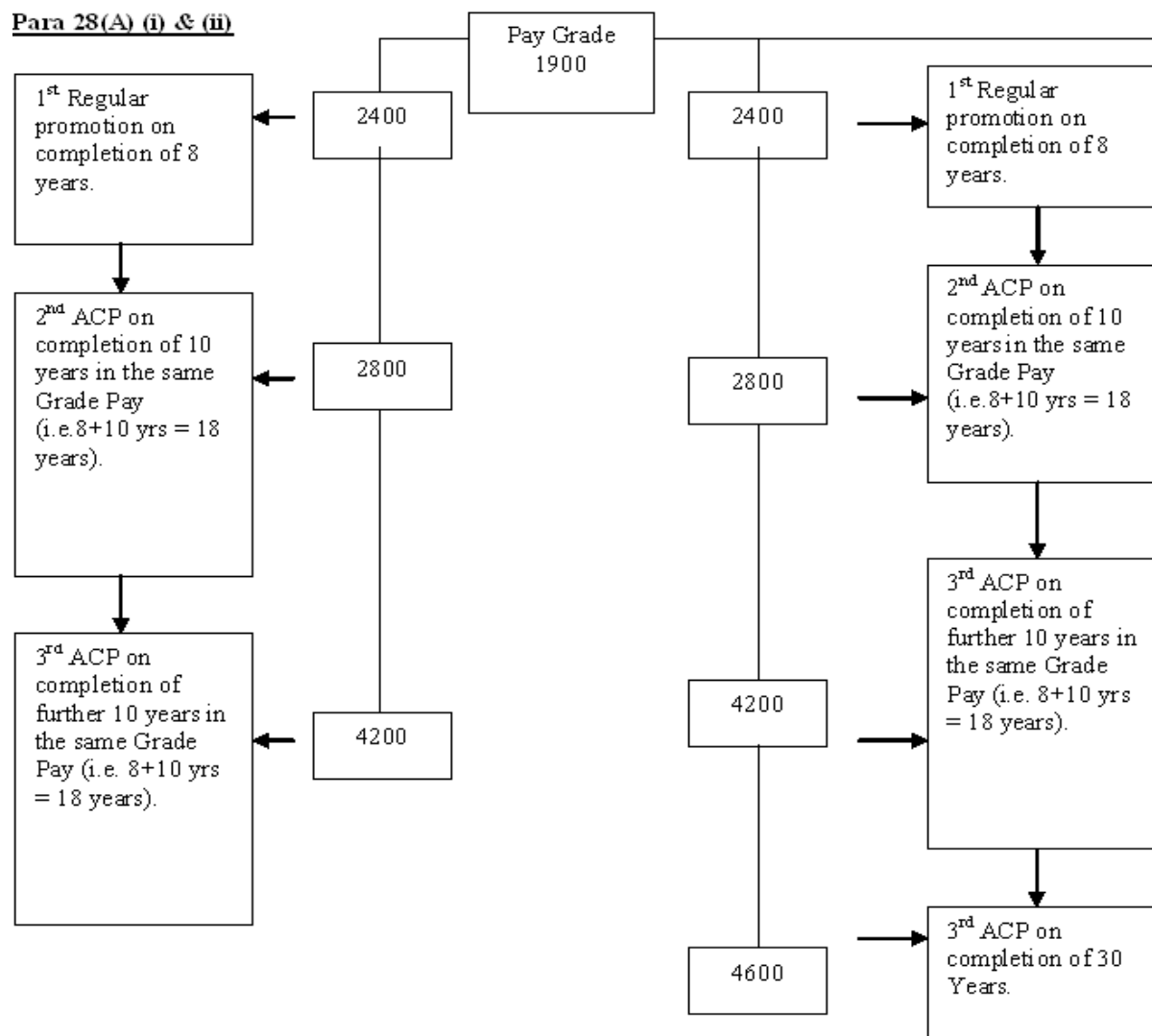
- (ii) In case he does not get any promotion thereafter, then he would get 3rd financial upgradation in the PB-II in Grade Pay of `4200 on completion of further 10 years of service i.e. after 28 years (8+10+10).
- (iii) However, if he gets 2nd promotion after 5 years of further service in the pay PB-II in the Grade Pay of `4200 (Asstt. Grade/Grade "C") i.e. on completion of 23 years (8+10+5years) then he would get 3rd financial upgradation after completion of 30 years i.e. 10 years after the 2nd ACP in the PB-II in the Grade Pay of `4600.

In the above scenario, the pay shall be raised by 3% of the total pay in the Pay Band and Grade Pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same Grade Pay or in the higher Grade Pay. Only the difference of grade pay would be admissible at the time of promotions.

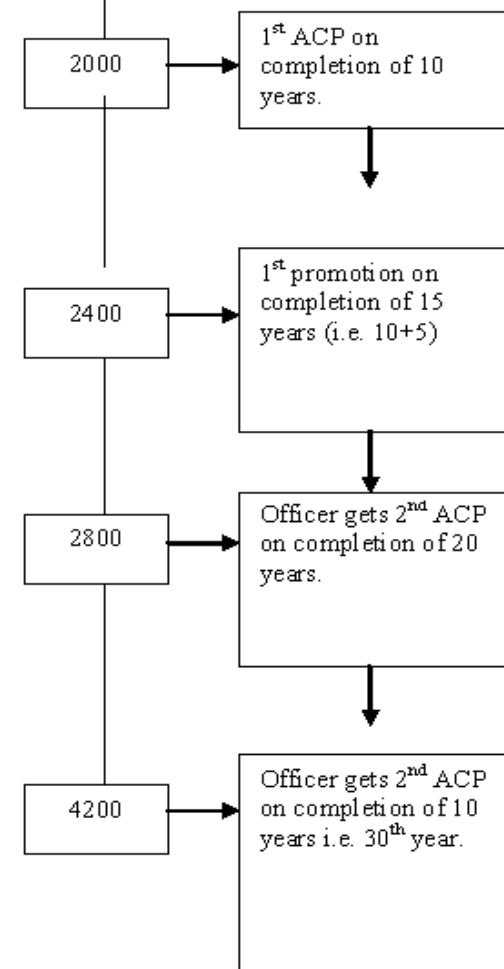
- B If a Government servant (LDC) in PB-I in the Grade Pay of `1900 is granted 1st financial upgradation under the MACPS on completion of 10 years of service in the PB-I in the Grade Pay of `2000 and 5 years later he gets 1st regular promotion (UDC) in PB-I in the Grade Pay of `2400, the 2nd financial upgradation under MACPS (in the next Grade Pay w.r.t. Grade Pay held by Government servant) will be granted on completion of 20 years of service in PB-I in the Grade Pay of `2800. On completion of 30 years of service, he will get 3rd ACP in the Grade Pay of ` 4200. However, if two promotions are earned before completion of 20 years, only 3rd financial upgradation would be admissible on completion of 10 years of service in Grade Pay from the date 2nd promotion or at 30th year of service, whichever is earlier.
- C If a Government servant has been granted either two regular promotions or 2nd financial upgradation under the ACP Scheme of August, 1999 after completion of 24 years of regular service then only 3rd financial upgradation would be admissible to him under the MACPS on completion of 30 years of service provided that he has not earned third promotion in the hierarchy.

ILLUSTRATIONS

Para 28(A) (i) & (ii)



Para 28(B)



[Authority: CAG, GOI, MIN. of Per., Deptt. of Pen. & Pensioners Welfare Establishment(D)Circular No.35034/3/2008-Estt. (D) dated 19th May, 2009]

Received with CAG Circular No. 28-Audit (Rules) dated 20/05/2009.

MACPs for the central government civilian employees- clarifications regarding:-

Since the official is a non-matriculate and has not undergone the prescribed training, he cannot be placed in PB-1, Grade Pay of ` 1800/-. Further, as the official had neither completed 10 years of regular service in the cadre nor 20 years of total regular service, he is nor eligible of 2nd financial upgradation under MACPS.

[Authority:- CAG's No. 1641-6PC/GE-II/92-2009 dated 04th November, 2009].

Four pre-revised Group 'D' (Now MTS) pay scales viz. ` 2550-3200, ` 2610-3540, ` 2610-4000 and ` 2650-4000 have been upgraded and replaced by the revised pay structure of grade pay of ` 1800 in the pay band PB-1. As per the recommendations of Sixth CPC, Government servants in these of four pre-revised Group 'D' (Now MTS) scales have been granted the Group 'C' revised pay structure of grade pay of ` 1800 in the pay band PB-1. It has been decided on the analogy of point-5 of Annexure-I of MACPs dated 19.05.2009 that promotions earned or up gradations granted under ACP Scheme of August,- 1999 in the past to the four pay scales mentioned above, which now carry the grade pay of ` 1800/- shall be ignored for the purpose of MACPs. However, promotions/financial upgradations earned by existing Group 'D' (Now MTS) employees to grade pay of ` 1900 (pre-revised scale of ` 3050-75-3590-80-4590) shall be counted for the purpose of MACPs.

[Authority:- G.O.I. Min. of Per. & Pub. Grievance & Pensions (DoPT) O.M. No. 35034/3/2008-Estt. (D) dated 16th November, 2009 received with CAG's No. 82-Audit (Rules) 8-2009 dated 17th November, 2009].

MACP: Extension of benefits to departmental canteen employees.

Since canteen employees have been declared as Central Government employees w.e.f. 01.10.1991 the canteen employees working in the Departmental Canteens/Tiffin Rooms of the offices of Central Government are also covered under MACP Scheme issued vide DoPT's OM dated 19.05.2009].

[Authority:- CAG's Circular No. 406-Welfare/2-CAN/05/KW-IV dated 18.11.2009].

Gr-D canteen employees who did not possess the minimum qualification (Matriculation or Equivalent) who have retired/died in harness between 01.01.2006 and date of Notification of Revised Pay Rules, will be granted Pay Band - IS and the Grade Pay corresponding to their pre-revised pay scale.

Moreover, the Director (Canteens), DoPT, New Delhi has stated that the officials who have not undergone the prescribed training for Gr.-‘D’ Staff working in the canteen, cannot be placed in PB-I with Grade pay of ` 1800/-. Therefore the benefit of the same can only be given to the officials who are suitably retained and made multi-skilled.

[**Authority:-** CAG’s Circular No. 379-Welfare/2-CAN/05/KW-II dated 20.10.2009].

Para 4.55 Post based revised reservation rosters implementation of Supreme Court Judgement in the case of R.K. Sabharwal vs. State of Punjab:--

Under the Existing instructions, vacancy –based rosters have been prescribed in order to implement the Government’s policy relating to reservation of jobs for the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes. The application of reservation on the basis of these rosters was called into question before Courts. The Constitution Bench of the Supreme Court, in the case of R.K. Sabharwal Vs. State of Punjab as well as J.C. Mallick Vs. Ministry of Railways has held that the reservation of jobs for the backward classes SC/ST/OBC should apply to posts and not to vacancies. The Court further held that the vacancy based rosters can operate only till such time as the representation of persons belonging to the reserved categories in a cadre, reaches the prescribed percentages of reservation. Thereafter, the rosters cannot operate and vacancies released by retirement, resignation, promotion etc. of the persons belonging to the general and the reserved categories are to be filled by appointment of persons from the respective category so that the prescribed percentage of reservation is maintained.

The Court also held that persons belonging to the reserved categories, who are appointed on the basis of merit—and not on account of reservation—are not to be counted towards the quota meant for reservation.

With a view to bringing the policy of reservation in line with the law laid down by the Supreme Court, it has been decided that the existing 200 point, 40 point and 120 point vacancy—based rosters shall be replaced by post-based rosters. All Ministries/ Departments and concerned Authorities are requested to prepare the respective rosters based on the principles elaborated in the Explanatory Notes given in Annexure—I to this O.M. and illustrated in the model Rosters annexed to this O.M. as Annexure-II, III and IV. Similarly the concerned authorities may prepared rosters to replace the existing 100 point rosters in respect of local recruitment to Group C & D posts on the basis of the same principles.

The principles for preparing the rosters elaborated upon in the Explanatory Notes are briefly recapitulated below:

- (a) Since reservation for OBCs does not apply in promotions, Where shall be separate rosters for direct recruitment and for promotions;

- (b) The number of points in the roster shall be equal to the number of posts in the cadre. In case there is any increase or decrease in the cadre strength in future, the rosters shall be expanded/contracted correspondingly;
- (c) Cadre, for the purpose of a roster, shall mean a particular grade and shall comprise the number of posts to be filled by a particular mode of recruitment in terms of the applicable recruitment rules. Thus, in a cadre of, say, 200 posts, where the recruitment rules prescribe a ratio of 50:50 for direct recruitment and promotion, , two rosters one for direct recruitment and one for promotion (when reservation in promotion applies)—each comprising 100 points shall be drawn up on the lines of the respective model rosters;
- (d) Since reservation does not apply to transfer on deputation/transfer, where the recruitment rules prescribe a percentage of posts to be filled by this method, such posts shall be excluded while preparing the rosters;
- (e) In small cadres of upto 13 posts, the method prescribed for preparation of rosters does not permit reservation to be made for all the three categories. In such cases, the administrative Ministries/Departments may consider grouping of posts in different cadres as prescribed in third Department's O.M. No. 42/21/49—NGS dated 28.1.1952 and subsequent orders reproduced at pages 70 to 74 of the Brochure on Reservation for Scheduled Castes & Scheduled Tribes (Eighth Edition) and prepare common rosters for such groups. In the event it is not possible to resort to such grouping, the enclosed rosters (Appendices to Annexures-II, III & IV) for cadres strength upto 13 posts may be followed. The principles of operating these rosters are explained in the explanatory notes.

At the stage of initial operation of a rosters, it will be necessary to adjust the existing appointments in the rosters. This will also help in identifying the excesses/shortages, if any, in the respective categories in the cadre. This may be done starting from the earliest appointment and making an appropriate remark—"utilised by SC/ST/OBC/Gen." , as the case may be, against each point in the roster as explained in the explanatory notes appended to the model rosters. In making these adjustments, appointments of candidates belonging to SCs/STs/OBCs which were made on merit (and not due to reservation) are not to be counted towards reservation so far as direct recruitment is concerned. In other words, they are to be treated as general category appointments.

Excess, if any, would be adjusted through future appointments and the existing appointment would not be disturbed.

All Ministries/Departments are requested to initiate immediate action to prepare rosters and operate them according to these guidelines.

The existing orders on the subject are deemed to have been amended to the extent herein.

These orders shall take effect from the date of their issue. However, where selections have already been finalized they need not be disturbed and the necessary adjustments in such cases may be made in future. In other cases, recruitment may be withheld till the revised rosters are brought into operation and recruitment effected in accordance with these instructions.

EXPLANATORY NOTES:--

Principal for making & operation post based rosters.

1. As hitherto, these rosters are only an aid to determine the entitlement of different categories with regard to the quota reserved for them. They are not to determine seniority.
2. The model rosters have been drawn up keeping in mind two fundamental principles—the reservation for the entitled categories is to be kept within the prescribed percentage of reservation and the total reservation should in no case exceed 50% of the cadre.
3. There should be separate rosters for direct recruitment and for promotions where reservation in promotion applies.
4. The number of points in each roster shall be equal to the number of posts in a cadre.
5. While cadre is generally to be construed as the number of posts in a particular grade, for the purpose of preparation of roster, it shall comprise posts required to be filled by a particular mode of recruitment in terms of the applicable recruitment rules. To illustrate, in a cadre comprising 200 posts, where the recruitment rules prescribe a ratio of 50:50 for direct recruitment and promotions, the roster for direct recruitment and promotions, shall have 100 points and that for promotion shall have 100 points – thus making a total of 200.
6. As indicated in the model roster, the method for making a roster is to multiply each post by the prescribed percentages of reservation for the different reserved categories. The point at which the multiple for a community obtains a complete number or oversteps the number is to be reserved for that community—while taking care to evenly space out the different reserved categories. Thus, at point No. 15, in the roster of Annexure-II both OBC and SC get entitled. However, since earlier reserved point has gone to OBC, point no. 15 has been reserved for SC and point no. 16 for OBC.
7. Since reservation does not apply to transfer/transfer on deputation, where rules prescribe a percentage of posts to be filled by this method, the corresponding proportion of posts should be excluded while drawing up the rosters.

8. It would be noted that at the end of the roster, “squeezing” has been done for the reserved categories to reach the number of posts to be reserved for them without violating the 50% limit laid down by the Courts. While drawing up rosters, the cadre controlling authorities should similarly “squeeze” the last points of the roster. Such squeezing may not, however, be done where it would violate the rule of 50%.

9. Whenever there is any increase or decrease in the cadre strength, the roster shall be correspondingly expanded or contracted. The same will also apply whenever there is a change in recruitment rules which affects the proportion of posts to be filled by a particular mode of recruitment.

10. The roster is to be operated on the principle of replacement and not as a “running account” as hitherto. In other words the points at which reservation for different categories applies are fixed as per the roster and vacancies caused by retirement etc. of persons occupying those points shall be filled by appointment of persons of the respective categories.

11. While operating the roster, persons belonging to communities for whom reservation has been made, but who are appointed on merit and not owing to reservation, should not be shown against reserved points. They will occupy the unreserved points.

12. In the case of small cadres (upto 13 posts), all the posts shall be earmarked on the same pattern as in the model post based rosters. Initial recruitment against these posts shall be by the category for which the post is earmarked. Replacement of incumbents of posts shall be by rotations shown horizontally against the cadre strength as applicable. While operating the relevant roster, care will have to be taken to ensure that on no occasion the percentage of reserved category candidates exceed 50%. If such a situation occurs at any time, the relevant reserved point occurring as a result of rotation will be skipped.

Initial Operation:--

1. At the point of initial operation of the roster, it will be necessary to determine the actual representation of the incumbents belonging to different categories in a cadre vis-a-vis the points earmarked for each category viz. SC/ST/OBC and General in the roster. This may be done by plotting the appointments made against each point of roster starting with the earliest appointee. Thus, if the earlier appointee in the cadre happens to be a candidate belonging to the Scheduled Castes, against point No. 1 of the roster, the remark “utilised by SC” shall be entered. If the next appointee is a general category candidate, the remarks “utilised by general category” shall be made against point No. 2: and so on and so forth till all appointments are adjusted in the respective rosters. In making these adjustments, SC/ST/OBC candidates on merit, in direct recruitment, shall be treated as general category candidates.

2. After completing the adjustment as indicated above, a tally should be made to determine the actual percentages of representation of appointees belonging to the different categories in the cadre. If there is an excess representation of any of the

reserved categories, or if the total representation of the reserved categories exceed 50%, it shall be adjusted in the future recruitment. Vacancies arising from retirement etc. of candidates belonging to such categories shall be filled by appointment of candidates belonging to the categories. to which the relevant roster points, against which the excesses occur, belong.

3. Since recruitment is generally vacancy based, it may happen that the actual number of promotees and direct recruits in the cadre does not correspond to the number of posts earmarked in the respective reservation roster . For the purpose of calculations of representation of reserved category in a cadre, total of promotees and direct recruits may be taken. Rectification of the representation as per prescribed percentage by the prescribed mode of recruitment at the earliest possible should however be the goal.

(Authority:--G.O.I. Min. of Per., Pub. Grievances and Pen. (Department of Per. and Trg).No. 36012/2/96—Estt. (Res.) 2nd July, 1997. C.A.G.'s Circular letter No. 27/NGE/97 No. 1082 NGE (App.)/3-97 dated 10.9. 1997).

CLARIFICATIONS

DOUBTS & CLARIFICATIONS IN RESPECT OF MAINTENANCE OF POST BASED REVISED RESERVATION ROSTERS

(REF. D.P.& T. O.M. No. 36012/2/96—ESTT. (RES) DATED 2.7.1997)

Sl. No.	Doubts	Clarifications
1.	Whether the new revised roster will be effective from the panel year 1998 i.e. 1.1.1998 and whether the concept of panel year' and cut off date' (1 st October of the panel year) will continue to be applicable ?	Govt. orders on post based rosters are effective from July 2, 1997. Recruitments/promotions made on or after July 2 1997 have to be based on post based rosters. The existing concept of panel year and cut off date will continue to be applicable.
2.	Whether combined rosters for Sr. A.O. : A.O./A.A.O. : S.O./ Sr. Auditor: Auditor/Sr. Accountant: Accountant Cadres taking into Account the combined strength of higher and lower cadres are to be maintained or separate rosters for higher and lower cadres are to maintained ?	As the posts of Sr. A.O. /A.A.O. / Senior Auditor/Senior Accountant are promotional posts for A.O./S.O./Auditor/Accountant respectively, separate rosters are to be maintained for lower and higher posts. For preparing the roster, the total strength borne on each lower and higher cadre will be taken into account. The rosters may have to be expanded/contracted depending upon the increase/decrease in the strength.
3.	(a) How the excess persons over. sanctioned strength (due to deputation etc.) in a cadre are to be shown in the roster ? (b) Whether the reserved category persons working above the sanctioned strength will also count towards determining the representation of those reserved categories? (c) How the excess of SC/ST over their required	Roster is to be prepared taking into account the total strength of the cadre. Yes. Roster is to be prepared as per 3(a) above and the incumbent are to be plotted against each point of the roster as explained in Annexure I

Sl. No.	Doubts	Clarifications
	percentages in a cadre is to be shown in the roster at the time of its initial operation ? (d) Whether in a cadre where number of reserved category candidates are less than their required percentages, only reserved category candidates should be filled till such time. their prescribed percentage are reached ?	of D.P. & T. O.M. dated 2.7.1997. The excess representation of SC/ST, if any, would be adjusted in future appointments as per para 2 of caption 'Initial Operation' of Annexure I <i>ibid</i>. (d) While filling up the reserved category posts as per their prescribed percentages, the time limit of 50% reservation in a year in each cadre will have to be kept in view.
4.	Whether existing quantum of reservation as per regional percentages would continue or it is to be revised as 15% for SC, 7.5% for S.T. and 27% for OBCs as shown in Annexure II of D.P. & T. O.M. dated 2.7.1997.	In the case of direct recruitment the existing quantum of reservation as per regional percentages applicable to different States/Union Territories and shown in Annexure II of D.P. & T. O.M. No. 36012/22/93—Estt. (SCT) dated 29.12.93 would continue to be applicable.
5.	(a) Reserved category candidates appointed through direct recruitment on the basis of their own merit are not to be counted against reserved points. Does it apply to promotion cases also ?	(a) No.
	(b) Whether reserved category candidates recruited on the basis of their own merit and treated as unreserved will be allowed the benefits of reservation in promotion to next higher post ?	(b) Treating a reserved category candidates as unreserved does not take away his/her status as belonging to reserved category. In future promotion such candidates would retain his/her caste status and will be allowed the benefits of reservation accordingly.
	(c) Whether a senior most official in a cadre belonging to reserved category	(c) Yes, but he would be shown against reserved category to which he belongs for the purpose of future adjustment.

Sl. No.	Doubts	Clarifications
	considered fit for promotion on seniority—cum—fitness basis will be promoted to higher post despite excess representation of such reserved category in that higher post ? Also, whether he would be shown against un-reserved point in the roster ?	
	(d) Whether 50% limit on reservation would apply in the cases of reserved category candidates who are selected on their own merit in recruitment/promotion ?	(d) In the cases of direct recruitment 50% limit on reservation will be computed excluding such cases. But in promotion, they will be taken into account for determining the limit of 50%.
6.	Whether separate rosters for Selection and non-selection posts are to be maintained ?	Yes, separate rosters for selection and non-selection posts are to be maintained.
7.	(a) How the total representation of reserved categories in a cadre is to be determined when the percentage of reservation in promotion and in direct recruitment are different ?	(a) Representation of each reserved category is first to be determined separately as per the prescribed percentages of reservation applicable to different methods of appointment i.e. promotion and direct recruitment and then the total representation of respective reserved category in the cadre is to be worked out.
	(b) How the excess persons working against promotion quota in a cadre having both methods of appointment i.e. promotion and direct recruitment are to be adjusted in the roster at the initial stages and thereafter ? Whether promotion is to be stopped till the prescribed quota is reached?	(b) Under the existing vacancy based Recruitment Rules, number of posts in a particular quota is not specified and as such there is no question of adjustment of excess or less number of persons in a particular quota. Separate rosters are to be prepared for different methods of appointment taking into account the strength of incumbents coming under a particular method of appointment. Promotion will continue to be made on the basis of available vacancies and their allocation as per Recruitment Rules.

Sl. No.	Doubts	Clarifications
	(c) How the excess or less representation of a reserved category (or categories) in separate methods of appointment in a cadre are to be adjusted ?	(c) The representation of respective reserved categories should not exceed the prescribed percentages, as worked out in Sl. No. 7(a), taking into account their combined representation in direct recruitment as well as promotion. Adjustments of representation of reserved categories between different methods of appointment in a cadre may be effected accordingly.
	(d) Whether present 20 point roster maintained for equitable distribution of direct recruits and promotees would continue ?	(d) Yes, it would continue.
8.	How the backlog of SC/ST OBCs is to be cleared through future recruitments in view of the 50% limitation on recruitment and the total reservation limit being 50% of the posts?	Backlog of SC/ST/OBCs is to be determined afresh as per the revised post based rosters. Vacancies against reserved points will continue to be filled keeping in view the limit of 50% reservation on total vacancies being filled in panel year.
9.	(a) Whether the existing practice of dereservation would continue in the cases of non-availability of eligible reserved category candidates or the reserved points in the roster are to be kept unfilled till eligible candidates of reserved category become available ?	(a) Yes, the practice of dereservation would continue. Detailed instructions in this regard will follow.
	(b) Whether the carried forward reserved vacancies would be considered in fresh panels or would lapse due to implementation of post based revised rosters ?	(b) The reserved vacancies are to be determined afresh on the basis of post based revised rosters and are to be carried forward for future adjustments.
	(c) Whether the existing practice of exchange between SC and ST would continue ?	(c) Yes.

Sl. No.	Doubts	Clarifications
	(d) Whether restriction of not more than 50% of vacancies to be filled in a recruitment year by reserved categories would continue to be applicable ?	(d) Yes.
	(e) Whether provisions contained in D. P. T. O.M. No. 14017/30/89-Estt. (RR) dated 10.7.90 regarding temporary diversion of reserved vacancies falling in promotion quota to direct recruitment quota in the case of non-availability of eligible SC/ST persons in the feeder cadre would continue to be applicable ?	(e) Yes.
10.	Whether the instructions contained in D.P. & T. O.M. dated 2.7.1997 regarding grouping of posts of small cadres upto 13 posts are applicable to promotional cadres also and whether separate rosters are to be prepared for cadres having strength of less than 13 posts ?	Grouping of isolated individual posts and small cadres for the purpose of reservation orders is permissible only in the cases of direct recruitment and not in the posts filled by promotion. However, notwithstanding the instructions on grouping of posts, it would be advisable to maintain separate rosters for each small cadre as per the model/instructions contained in D.P. & T. O.M. dated 2.7.1997.
11.	(a) How the cases of appointment to peon's (Now MTS) post by transfer of Chowkidar/Frasher /Waterman/Safaiwala are to be treated in the roster?	(a) Since reservation is not applicable to appointments by transfer the cadre strength of MTS for the purpose of maintenance of roster would exclude the number of posts filled by such transfer.
	(b) Whether a combined roster for various Group 'D' (Now MTS) posts may be maintained since maintenance of separate roster for the post of Safaiwala may leave large number of general category posts vacant?	(b) Separate rosters are to be maintained for each Group 'D' (Now MTS) post. In the case of appointment to the post of Safaiwala, since persons belonging to reserved categories but selected on their own merit are not be treated as belonging to reserved categories, the posts

Sl. No.	Doubts	Clarifications
		meant for general category will not remain vacant.
12.	How the vacancies in a cadre earmarked for deputations/ promotions/ compassionate appointments/sports quota appointments, where categories to which persons would belong are not known, would be filled by appointments of persons of respective categories?	Appointments to a cadre from whatever source are to be made against available vacancies in respective categories.
13.	Whether the existing system of determining the seniority of promotees vis-a-vis direct recruits in the cadres of Auditor/Accountant/Clerk with the help of a 20 point roster would continue ?	Yes.
14.	(a) Whether the Staff Selection Commission, with whom the requisition has already been placed on the basis of existing vacancy based reservation roster should be asked not to sponsor candidates in view of the revised instructions ? (b) Whether the appointments to be made against the dossiers received from S.S.C. on the basis of earlier indents are to be taken existing roster which will be closed on 31.12.1997.	The candidates sponsored by S.S.C. against the requisition sent earlier may be appointed but adjusted against the revised roster. (b) Yes.
15.	Whether leave reserve not exceeding 10% of the sanctioned strength of each cadre is to be taken into account while determining reservations for each category in that cadre ?	Yes, as clarified at Sl. Nos. 2 and 3(a).

Sl. No.	Doubts	Clarifications
16.	Whether the caste status of existing staff should be called to ascertain the representation of OBC category in each cadre?	Reservation for OBCs is not applicable to posts filled by promotion. In the cadres having element of direct recruitment, present staff belonging to OBCs but recruited prior to 8.9.1993. (date of effect of reservation for OBCs) are to be treated as general category candidates. Staff recruited on or after 8.9.1993 against reservation for OBCs are only to be counted against representation of OBCs in a cadre.
17.	Whether the instruction on post based reservation rosters are also applicable in the cases of promotion from Group 'C' to Group 'B' posts and within Group 'B' posts ?	Yes, the instructions are applicable to recruitments/promotions made in all the Groups.
18.	Is fraction of reservation less than 0.5 to be ignored and 0.5 or more to be taken as 1 ?	While preparing a roster, the squeezing of last reserved points may be done as clarified in para 8 of Annexure I of D.P. & T. O.M. dated 2.7.1997.

ACCOUNTANT'S CADRE

		Direct rectt. Quota	Seniority Quota	Exam. Quota
		50%	25%	25%
Sanctioned posts	120	60	30	32
Persons-in-position	111		12	32
Vacancies	9			
No. of vacancies likely to arise on account of promotion as Sr. Accountant.	9	(--) 05	(--) 05	(--) 10
Total vacancies to be filled during 1998 (Allocation as per 20 point roster)	50	15	18	17
*No. of posts to be operated by three channels	286	53	81	152

[A] Reservation roster for direct recruitment					
Regional % of reservation for the State 'X'21 SC/1 ST / 27 OBC		SC	ST	OBC	UR
Total Posts	50	11	01	14	27
P.I.P	43	13	--	09	21
Net Reservation		(+) 02	(-) 01	(-) 05	
[B] Reservation roster for Seniority quota					
		SC	ST	OBC	
Total post*	81	12	06	63	
P.I.P	68	14	04	50	
Net Reservation		(+) 02	(-) 02		
[C] Reservation roster for Exam quota					
		SC	ST	UR	
Total posts*	152	23	11	118	
P.I.P	145	30	06	109	
Net Reservation		(+) 07	(-) 05		
Representation of SC/ST/OBCs in the cadre					
		SC	ST	OBCs	
[A] Direct recruitment		11	01	14	
[B] Seniority Quota		12	06	NA	
[C] Exam. QUOTA		23	11	NA	
Total (A+B+C)		46	18	14	

(Authority:-- REF. D.P.&T. O.M. No. 36012/2/96-ESTT.(RES) dated 2.7.1997 received with C.A.G.'s circular No. 9/NGE/98, No. 108/NGE/(App)/3-97 dated 23rd January, 1998).

Clarification: --It has been decided that the size of the roster should be kept equal to the sanctioned strength in a cadre. The posts vacated in the roster on account of deputation tantamount to replacement in terms of Department of Personnel & Training O.M. dated 2.7.1997 and the replacement should be by the category for which such post is earmarked provided such action does not lead to excess representation of the reserved categories.

(Authority: -- C.A.G.'s circular No. 67-NGE/98, No. 1285-NGE (App) 3-98 dated 4.12.1998).

Clarification : --

Some field offices, where persons-in-position are more than the sanctioned strength in various cadres have expressed difficulties in maintaining the rosters as per Headquarters circular dated 4.12.98 and in forwarding the de-reservation proposals. This aspect has been considered and it has been decided that after initial operation of revised post based rosters as on 02.07.1997 as per instructions contained in department of personal and training O.M. No. 36012/2/96-Estt (Res) dated 2.07.1997 and having determined the representation of SC/ST in a particular cadre with respect of their share of entitlement against sanctioned strength in a cadre, a separate list of incumbents against a particular method of appointment in a cadre showing their caste status and date of appointment to determine the representation of SC/ST at a particular point of time vis-a-vis their share of entitlement as per sanctioned strength of the cadre may be prepared. While the roster showing the share of entitlement of each category would remain fixed containing number of earmarked points equal to sanctioned strength of the cadre, the separate list would keep on changing as per increase or decrease in the total number of persons in the cadre including number of persons working against leave chain etc. (excluding persons on deputation) showing representation of each category at a particular point of time. However, the applicability of reservation for SC/ST in a cadre would be as per their share of entitlement shown in the roster containing number of points equal to the number of points in the cadre and not as per total number of persons shown in the separate list.

While forwarding de-reservation proposal to Headquarters, a copy of roster prepared on the date of initial operation on 02.07.1997 and information at relevant place in PROFORMA—II or on additional sheet about share of entitlement and representation of SC/ST with respect to sanctioned strength of the cadre before and after filling up the proposed vacancies/posts may be sent.

(Authority: --C.A.G's circular No. 18/NGE/99, No. 438-NGE(App)/3-99 dated 13.4.99)

Para 4.55.1 Reservation in promotion—Treatment of SC/ST candidates promoted on their own merit:--

This Department has been receiving references from various Ministries etc. regarding adjustment of SC/ST candidates promoted on their own merit in the reservation rosters introduced vide DOPT's O.M. No. 36012/2/93-Estt. (Res.) dated 2.7.1997. While it is clear from the O. M. dated 2.7.1997 that the SC/ST/OBC candidates appointed by direct recruitment on their own merit and not owing to reservation will be adjusted against unreserved points of the reservation roster, doubts have been raised about SC/ST candidates promoted on their own merit. It is hereby clarified that:--

- (i) The SC/ST candidates appointed by promotion on their own merit and not own to reservation or relaxation of qualifications will not be adjusted against the reserved points of the reservation roster. They will be adjusted against unreserved points.
- (ii) If an unreserved vacancy arises in a cadre and there is any SC/ST candidates with in the normal zone of consideration in the feeder grade, such SC/ST candidate cannot be denied promotion on the plea that the post is not reserved. Such a candidate will be considered for promotion alongwith other candidates treating him as if he belongs to general category. In case he is selected, he will be appointed to the post and will be adjusted against the unreserved point.
- (iii) SC/ST candidates appointed on their own merit (by direct recruitment or promotion) and adjusted against unreserved points will retain their status of SC/ST and will be eligible to get benefit of reservation in future/further promotions, if any.
- (iv) 50% limit on reservation will be computed by excluding such reserved category candidates who are appointed/promoted on their own merit.

(Authority:--G.O.I. Min. of Per., Pub. Grievances and Pen. (Department of Per. and Trg). No. 36028/17/2001—Estt. (Res.) 11th July, 2002. C.A.G.'s Circular letter No. 34/NGE/2002, No. 1006-NGE (App.)/3-2002 dated 29.8.2002).

Clarification: --I am directed to state that the Government of India, Department of Personal and Training has since clarified that the aforesaid O.M. is effective from 02.07.1997.

(Authority:--C.A.G.'s Circular letter No. 27/NGE/2003 No. 530 NGE (App.)/3-2003 dated 16.7.2003).

Para 4.55.2 Non permissibility of exchange of reservation between SCs and STs: --

After introduction of post based reservation various ministries/departments have been seeking clarification whether it is possible to fill up a post reserved for Scheduled Tribes by a Scheduled Caste candidate or vice versa by applying the principle of exchange of reservation between Scheduled Castes and Scheduled Tribes as was possible when vacancy based rosters were in vogue.

2. Basic principle of post based reservation is that the number of posts filled by reservation by any category in a cadre should be equal to the quota prescribed for that category. If exchange of reservation between SCs and STs is permitted, number of employees of one reserved category of employees appointed by reservation will go beyond reservation prescribed for that category. It would be against the spirit of post based reservation. Therefore, after introduction of post based reservation, it is not

permissible to fill up a post reserved for Scheduled Tribes by a Scheduled Caste candidate or vice-versa by exchange of reservation between SCs and STs

3. If sufficient number of SC/ST/OBC candidates fit for appointment against reserved vacancies are not available, procedure as given below should be followed for filling up such reserved vacancies.

A. In case of Direct Recruitment:

- (i) Where sufficient number of candidates belonging to SC/ST/OBC are not available to fill up the vacancies reserved for them in direct recruitment, the vacancies shall not be filled by candidates not belonging to these communities. In other words, there is a ban on de-reservation of vacancies reserved for SCs, STs and OBCs in direct recruitment.
- (ii) If sufficient number of suitable SC/ST/OBC candidates are not available to fill up vacancies reserved for them in the first attempt of recruitment, a second attempt shall be made for recruiting suitable candidates belonging to the concerned category in the same recruitment year or as early as possible before the next recruitment to fill up these vacancies. If the required number of SC/ST/OBC candidates are not even then available, the vacancies which could not be filled up shall remain unfilled until the next recruitment year. These vacancies will be treated as “backlog vacancies”
- (iii) In the subsequent recruitment year when recruitment is made for the vacancies of that year (called the current vacancies), the backlog vacancies of SCs, STs and OBCs will also be announced for recruitment. While doing so it may be kept in view that the vacancies of the particular recruitment year i.e. the current vacancies and the backlog vacancies of OBCs will be treated as one group and backlog vacancies of SCs and STs as a separate and distinct group. Thus, there will be two distinct groups of vacancies. One group will contain the current vacancies and the backlog vacancies of OBCs, and the another group will contain backlog vacancies SCs and STs. While in respect of vacancies in the first group instructions that not more than 50% of the vacancies can be reserved in a year will apply, all the backlog vacancies reserved for SCs and STs will be filled up by the candidates belonging to concerned category without any restriction whatsoever as they belong to distinct group of backlog vacancies of SCs and STs.
- (iv) If vacancies reserved for SCs/STs/OBCs cannot be filled up and are carried forward as backlog vacancies and remain unfilled in the following recruitment year also, they will be carried forward as backlog vacancies for subsequent recruitment year(s) as long as these are not filled by candidates of the category for which these are reserved.

- (v) There may be rare and exceptional cases in Group 'A' services, where posts cannot be allowed to remain vacant in public interest. In such situations, the administrative Ministry/Department under which the recruitment is being made shall make a proposal for de-reservation giving full justification for such action, and consult the National Commission for Scheduled Castes and Scheduled Tribes in case of posts reserved for SCs/STs and the National Commission for Backward Classes in case of posts reserved for OBCs and obtain the comments of concerned Commission on each proposal. After obtaining the comments of the concerned Commission, the administrative Ministry/Department shall place the proposal for de-reservation along with the Commission's comments before a Committee comprising the Secretaries in the Department of Personnel and Training, in the Ministry of Social Justice and Empowerment and in the Ministry/Department under which the recruitment is being made for consideration and recommendation. The recommendation of the Committee shall be placed before the Minister in charge of the Department of Personnel and Training for a final decision. If de-reservation of the vacancies is approved, these can be filled by the candidates of other communities.

B. In cases of Promotion:

- (i) In cases of promotion including promotion by selection from Group 'C' to Group 'B', within Group 'B' and from Group 'B' to the lowest rung of Group 'A', if sufficient number of SC/ST candidates fit for promotion against reserved vacancies are not available, such vacancies may be de-reserved as per prescribed procedure and filled by candidates of other communities.
- (ii) If sufficient number of SC/ST candidates fit for promotion against reserved vacancies are not available and such vacancies can also not be de-reserved for reasons like non availability of candidates of other categories to fill up the posts etc., the vacancies shall not be filled and will remain unfilled until the next recruitment year. These vacancies will be treated as "backlog vacancies."
- (iii) In the subsequent recruitment year when recruitment is made for the vacancies of that year (called the current vacancies), the backlog vacancies of SCs and STs will also be filled up, keeping the current vacancies and the backlog vacancies of SCs and STs as two distinct groups. While in respect of the current vacancies the instructions that not more than 50% of the vacancies can be reserved will apply, all the backlog vacancies reserved for SCs and STs will be filled up by candidates belonging to the concerned category without any restriction whatsoever as they belong to distinct group of backlog vacancies.

- (iv) If backlog vacancies reserved for SCs/STs cannot be filled up by reservation and can also not be de-reserved in the subsequent recruitment year as well, such backlog vacancies will be carried forward as backlog reserved vacancies for subsequent recruitment year(s) as long as these are not filled by candidates of the category for which these are reserved or by candidates of other communities after de-reservation.

4. In cases having more than 13 posts, number of posts filled by reservation by any category at any point of time should ideally be equal to the quota determined as per percentage of reservation prescribed for the category. Whenever the posts are filled, efforts have to be made to complete reservation quota for SCs/STs/OBCs in case of direct recruitment and for SCs/STs in case of promotion so that the number of posts filled by reservation by SCs, STs and OBCs, as the case may be, in the cadre is equal to the number of posts earmarked for them. It means that if reservation quota is not complete, efforts would be made to complete the reservation quota when ever the recruitments are made in the cadre. Thus, reservation would not lapse in case of post based reservation for the reason that reserved posts could not be filled for a specified number of years.

5. In cadres having 13 or less number of posts where 14 point L-shaped rosters are applied, if a reserved vacancy is filled by a candidate belonging to other community after de-reservation, the reservation will be carried forward for subsequent recruitment year. Such carry forward of reservation would be permitted for three subsequent recruitment years. In the third year of carried forward of reservation, the vacancy will be treated reserved for the concerned category, but if it cannot be filled by reservation in the third year of carried forward of reservation by a candidate of the concerned category, reservation will be treated as lapsed and it will be filled as an unreserved vacancy.

6. It is possible that some posts reserved for STs might have been filled by SC candidates by exchange of reservation or vice versa before issue of this O.M. Such cases need not be reopened. However, if number of SC or ST candidates appointed by reservation including by exchange of reservation between SCs and STs is in excess of reservation prescribed for them, such excess representation may be adjusted in future recruitment.

(Authority:--G.O.I. Min. of Per., Pub. Grievances and Pen. (Department of Per. and Trg). No. 36012/17/2002—Estt. (Res.) dated 6th November, 2003. C.A.G.'s Circular letter No. 12/NGE/2004, No. 81-NGE (App.)/3-2004 KW dated 05.02.2004).

Para 4.55.3 Applicability of percentages of reservation for direct recruitment made through Staff Selection Commission:

I am to invite a reference to Government of India's decisions contained in para 3 of Department of Personnel and Training O.M. No. 36011/9/82-Estt.(SCT) dated 08.02.1983 which envisages that the organisations which receive candidates from All

Indian list prepared by the Staff Selection Commission will maintain a reservation roster based on All India percentages of reservation of 15% and 7.5% for Scheduled Castes and Scheduled Tribes respectively. However, the organisations which receive candidates from the list prepared by the S.S.C. on the basis of Center-linked zonal basis will maintain a reservation roster based on the population of the SCs/STs in the States where they are located i.e. on the basis of regional percentages of reservation.

1. Pursuant to Hon'ble Supreme Court's judgement in the case of Radhe Shyam vs Union of India, the Department of Personal and Training in its letter No. 39020/11/97-Estt(B) dated 18.02.1998 had advised the Staff Selection Commission to discontinue the existing system of preparing the merit list on the Centre-linked zonal basis and to henceforth prepare the merit list on All India basis stating that selection and appointments would also be made on All India basis. The Staff Selection Commission, to whom the matter was referred, has since confirmed that they are preparing merit lists on All India basis for direct recruitment to Group 'B' (non-gazetted) and Group 'C' posts and making selection/appointments accordingly.

2. In the light of Govt. of India's decision cited above, the cadre controlling authorities in this department are now getting candidates from the respective Regional Directorates of S.S.C. on the basis of merit list prepared on All India basis for appointments to Group 'B' (non-Gazetted) and various Group 'C' posts. Accordingly, the field offices are advised to henceforth uniformly maintain reservation rosters for direct recruitment to these posts based on All India percentages of reservation i.e. 15% for SCs, 7.5% for STs and 27% for OBCs irrespective of their regional percentages of reservation.

(Authority:--C.A.G.'s Circular No. NGE/19/2004, No. 124-NGE (App.)/3-2004, dated 26.02.2004).

PART II GROUP D ESTABLISHMENT

Note:- The post of Group 'D' has been upgraded and designated as 'Multi Tasking Services' (MTS) final instruction/orders in regard to Group 'D' is still awaited.

Para 4.56 Recruitment of Ex-Servicemen as Security Staff:--

All vacancies of Security/Caretaking staff should as far as possible be filled from among ex-servicemen. While placing indents for filling up of such vacancies, the Employment Exchanges as well as Local Ex-servicemen Association/welfare Boards may be requested to sponsor only ex-servicemen for these posts.

Note:- Since the post of Chowkidar stands merged to the 'MTS' Revised instruction in this regard are still awaited.

(Authority:--C.A.G.'s letter No. 1901-NGE. III/93-82, dated the 3rd July, 1982).

Para 4.56.1 Employment of Nepalese subjects:--

The instructions contained in paragraph 4.1 above regarding the employment of Nepalese subject apply in the case of Group 'D' (Now MTS) servants as well.

Para 4.57 Educational Qualification for appointment to Group 'D' (Now MTS) posts:--

Insofar as future recruitment is concerned, no direct recruitment in the –IS scale will take place. The scale will, however, be operated for regulating emoluments during the training period of candidates who do not possess the minimum qualification of Matric. The Commission is firmly of the view that candidates not possessing the minimum qualification of Matric and/or ITI cannot recruited in the Government as all jobs in the Government require some level of skill. However, in certain exceptional circumstances like compassionate cases, etc. Government may need to provide employment opportunities to certain classes of persons not immediately meeting the minimum educational standards. Government should recruit them as trainees who will be given the regular pay bands and grade pay only on acquiring the minimum qualification prescribed under the recruitment rules. The emoluments of these trainees, during the period of their training and before they are absorbed in the Government as employees, will be governed by the minimum of the –IS pay band without any grade pay. The period spent in the –IS pay band by the future recruits will not be counted as service for any purpose as their regular service will start only after they are placed in the revised pay band PB-1 of ` 4860-20200 along with grade pay of ` 1800.

Para 4.58 Appointment of casual labour to Group 'D' (Now MTS) posts:--The appointment of Casual labourers to Group 'D' (Now MTS) posts, borne on the regular establishment which are required to be filled by direct recruitment, will be made subject to the following conditions:--

- (a) The casual employees should have been engaged through employment exchange.
- (b) They should possess experience of a minimum of two years continuous service as casual labour in the office/establishment to which they are to be appointed. The casual employees who have put in at least 240 days as casual laborers (including broken period of service) during each of two years of service referred to above shall be eligible to get regularized.

Note:--Henceforth the casual labourers who have put in 2 years of service as casual workers with 206 days of service during each year may be considered eligible for appointment alongwith other candidates sponsored by Employment Exchange in accordance with the procedure followed for recruitment against Group 'D' (Now MTS) vacancies

(Authority:--C.A.G.'s letter No. 980-N. III/8-85/I, dated the 15th April, 1987 circulated—*vide* circular No. N/28/1987).

- (c) Broken periods of service rendered as casual employees shall be taken into accounts for purposes of regularisation in regular establishment provided that one stretch of service is for more than six months.
- (d) They should be eligible in respect of maximum age on the date of regularisation. For this purpose, the casual employees may be allowed to deduct from their actual age the period spent by them as casual employees and if after deducting this period, they are within the maximum age limit, they should be considered eligible for regularisation.
- (e) No casual employees shall be considered eligible for appointment on the regular establishment, unless he possesses educational qualifications prescribed for the post.

Note:- Since the post of Group 'D' (Now MTS) stands merge to the 'MTS' Revised instruction in this regard are still awaited.

(Authority:--G.O.I., M.H.A., Dept. of Per. & Admn. Reforms O.M. No. 49014/4/77-Estt (C), dated the 21st March, 1979).

Para 4.59 Recruitment of casual workers and persons on daily wages:--

The policy regarding engagement of casual workers in Central Government Offices has reviewed by Government keeping in view the judgement of the Supreme Court delivered on the 17th January, 1986 in the writ Petition filed by **Shri Surinder Singh and other Versus Union of India** and it has been decided to lay down the following guidelines in the matter of recruitment of casual workers on daily basis.

- (i) Persons on daily wages should not be recruited for work of regular nature.
- (ii) Recruitment of daily wagers may be made only for work which is of casual or seasonal or intermittent nature or for work which is not of full time nature for which regular posts cannot be created.
- (iii) The work presently being done by regular staff should be reassessed by the administrative Departments concerned for output and productivity so that the work being done by the casual workers could be entrusted to the regular employees. The Departments may also review the norms of staff for regular work and take steps to get them revised, if considered necessary.
- (iv) Where the nature of work entrusted to the casual workers and regular employee is the same, the casual workers may be paid at the rate of 1/30th of the pay at the minimum of relevant pay scale *plus* dearness allowance for work of 8 hours a day.

- (v) In cases where the work done by casual worker is different from the work done by a regular employees, the casual workers may be paid the minimum wages notified by the Ministry of Labour or the State Government/Union Territory Administration, whichever is higher, as per the Minimum Wages Act, 1948. However, if a Department is already paying daily wages at a higher rate, the practice could be continued with the approval of its Financial Advisor.

Note:--It has been decided that henceforth wherever minimum wages are to be paid to casual workers in the Central Government offices, this may be paid on the basis of the wages notified by the concerned State Government/Union Territory Administration and no reference need to be made to the Ministry of Labour for this purpose.

(Authority:--G.I., M.L., O.M. No. S 32(21)16/86, dated the 23rd August, 1988).

- (vi) The casual workers may be given one paid weekly off after six day of continuous work.
- (vii) The payment to the casual workers may be restricted only to the days on which they actually perform duty under the Government with a paid weekly off as mentioned at (vi) above. They will, however, in addition, be paid for a National Holiday, if it falls on a working day of the casual workers.
- (viii) In cases where it is not possible to entrust all the items of work now being handled by the casual workers to the existing regular staff, additional regular posts may be created to the barest minimum necessary, with the concurrence of the Ministry of Finance.
- (ix) Where work of more than one type is to be performed throughout the year but each type of work does not justify a separate regular employee, a multifunctional post may be created for handling those items of work with the concurrence of the Ministry of Finance.
- (x) The regularisation of the services of the casual workers will continue to be governed by the instructions issued by the Department of Personnel and Training in this regard. While considering such regularisation, a casual worker may be given relaxation in the upper age limit only if at the time of initial recruitment as a casual worker, he has not crossed the upper age limit for the relevant post.
- (xi) If a Department wants to make any departure from the above guidelines, it should obtain the prior concurrence of the Ministry of Finance and the Department of Personnel and Training.

All the administrative Ministries/Departments should undertake a review of appointment of casual workers in the offices under their control on a time-bound basis so that at the end of the prescribed period, the following targets are achieved:--

- (a) All eligible casual workers are adjusted against regular posts to the extent such regular posts are justified.
- (b) The rest of the casual workers not covered by (a) above and whose retention is considered absolutely necessary and is in accordance with the guidelines, are paid emoluments strictly in accordance with the guidelines.
- (c) The remaining casual workers not covered by (a) and (b) above are discharged from service.

2 The following time limit for completing the review has been prescribed in respect of the various Ministries/Departments:

(a)	Ministry of Railway	2 years
(b)	Department of Posts, Department of Telecommunications and Department of Defence Production	1 years
(c)	All other Ministries/Departments/Offices	6 Months

Each Ministry should furnish a quarterly statement indicating the progress of the review in respect of the Ministry (Proper) and All Attached/Subordinate offices under them to the Department of Personal and Training.

3 By Strict and meticulous observance of the guidelines by all Ministries/Departments, it should be ensured that there is no more engagement of casual workers for attending to work of regular nature, particularly after the review envisaged above is duly completed.

(Authority:--G.O.I., M.P. Public Grievances and Pensions, Deptt. of Per & Trg., O.M. No. F. No. 49014/2/86-Estt. (C), dated the 7th June, 1988).

Note:--Appointment of casual workers against regular posts will be a case of direct recruitment. Hence all statutory requirements relating to filling up of posts by direct recruitment should be followed while regularising the services of casual workers against existing vacancies or against posts that may be created in pursuance of the O.M. date 7th June, 1988. General orders relating to reservation of vacancies for persons belonging to Scheduled Caste/Scheduled Tribe, physically handicapped categories etc. will also be applicable in cases relating to regularisation of casual workers. The vacancies meant for these categories of persons should be filled up by casual workers belonging to the respective reserved categories to the extent possible, and the balance, if any, may be filled

up by outsiders belonging to these categories, who are not casual workers. Casual workers, who do not belong to the reserved categories, could be appointed against unreserved vacancies only.

(Authority:--G.O.I., M.P., P.G. & Pensions (Deptt. of per. & Trg.), O.M. No. 49014/12/88-Estt. (C), dated the 22nd August, 1988).

Para 4.60 Training in Home Guards Organisation as a precondition for appointment to the posts of Peons (Now MTS)—

It has been decided that direct recruitment to the post of MTS under the Central Government should hereafter be made subject to the constitution that they would undergo training as Home Guards for a period of two to three years, the actual period of training depending of the discretion of the Commandant General, Home Guards in individual cases on the basis of the performance and standard of training achieved by the individual. As far as possible it is envisaged that the normal period of training shall be outside office hours. However, if the Government servant is required to undergo training during office hours the period of training shall be treated as duty. If as member of Home Guards organisation 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 servants concerned shall be permitted to receive, in addition to their civil pay such allowance as may be paid to them under the Home Guards Rules. They shall not therefore, be given any T.A./D.A. separately for the training period for the performance of any other duty, which they are required to perform as members of the Home Guards Organisation. The names of persons recruited to the post of MTS, in accordance with the revised Recruitment Rules, may be sent to the employing office/department, to the concerned Commandant General, Home Guards, of the respective States/Union Territories. 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:--G.O.I., M.H.A., D.P.& A.R., O.M. No. 2/92/73-Est. (D), dated the 2nd August, 1975 received with C.A.G.'s letter No. 2500-NGE-II/51-75, dated the 29th November, 1976).

Note:--Notwithstanding anything contained in these rules every person appointed as MTS under these rules shall undergo training as a Home Guard for a period of three years:

Provided that the Commandant General, home Guards may having regard to the performance of the standard of Training achieved by any person during the period of training reduce such period to two years for reasons to be recorded in writing.

(Authority:--G.O.I., M.H.A., D.P.& A.R., O.M. No. 140/7/3/79-Estt. (RR), dated the 26th December, 1979 received with C.A.G.'s letter No. 70-NGE-I/51/75-III(KW) Part-I, dated the 8th January, 1980).

Para 4.61 With regard to the Military pensioners in Civil employment the Government of India, Finance Department (Ministry) has decided that a reservist is not a pensioner and that as reserve pay is not pension, it is not affected by any of the restriction laid down in Article 526 of the Civil Service Regulations.

Para 4.62 Verification of Character and antecedents:--The orders contained paras 4.14 to 4.17 *ibid.* shall also be applicable *mutatis mutandis* to Group 'D' (Now MTS) Government servants.

Para 4.63 Maximum age-limit for recruitment :--Maximum age limit of 25 years applicable in the case of recruitment to superior service has been made applicable also to Group 'D' (Now MTS) pensionable service. The imposition of this age limit is intended, as far possible, to eliminate persons entering service at advanced age and subsequently entertaining a grievance that they are not allowed to continue in service till they earn the full pension. If in any special case, therefore, the Head of a Department should desire to make an exception to this age limit, it is considered desirable that at the time of recruitment the person recruited should be made aware of the fact that he is unlikely to be able, to earn full pension. These orders will take effect from 8th May, 1940 i.e., the date of Resolution:*

“Provided that the upper age limit prescribed, may be relaxed in the case of candidates belonging to the Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued from time to time by the Central Government”.**

*(**Authority:**--G.O.I., Finance Department Resolution No. (23) R II/40, dated the 8th May, 1940 and their No. 6(23)-RII/40, dated the 21st May, 1940).

(Authority:**--G.O.I., D.P. & A.R. O.M. No. 3601/9/76, Estt. (SCT), dated the 16th July, 1976, circulated,--vide C.A.G.'s circular letter No. 1897-NGE. II/65-75. II, dated the 3rd September, 1976).

Note 1 :--The Government of India, have already decided that an exception to the 25 years age limit prescribed for recruitment to Group 'D' (Now MTS) Government servants may be made in favour of ex-soldiers as ordinarily they will already have earned some gratuity or pension for military service and there will be no hardship if they fail to qualify for full pension before superannuating.

Note 2 :--The orders contained in para 4.4 *ibid.* regarding relaxation of the prescribed age limit, in the case of ministerial staff are also applicable *mutatis mutandis* to Group 'D' (Now MTS) Government servants.

Note 3:--The Comptroller, and Auditor General of India has delegated to the Accountant's General etc., the power to condone over age by a year, in the case of Group 'D' (Now MTS) appointments provided the successful candidates were within the prescribed age limit at the time of interview.

(Authority:--C.A.G.'s letter No. 1407-MCS. II/57-67-IV, dated the 14th September, 1957 addressed to the A.G. Mysore/Banglore, copy endorsed to other Audit Offices).

Para 4.64 “Saving”:--Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for Scheduled Castes and Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

(Authority:--G.O.I., M.H.A., D.P.& A.R., letter No. 36011/9-76-Ests. (SCT), dated the 7th March, 1978, received with C.A.G.'s letter No. 802-NGE. II/65-78-II, dated the 22nd April, 1978).

Para 4.65 Weekly or fortnight off to Chowkidars—The Chowkidars belonging to different departments, guarding building located within the same compound or in close proximity of one another, should be pooled together and allowed a weekly day off duty (or where this is not possible, for special reasons, at least a fortnightly off) by rotation. Where such arrangement is not feasible, arrangements should be for providing a weekly or a fortnightly off to Chowkidars by calling for volunteers from among the available Group ‘D’ Staff excluding Sweepers and granted to the latter a compensatory day off duty.

(Authority:--G.O.I., M.O.F., No. F. 6/50/60-Estt. (A), dated the 3rd April, 1961, received with C.A.G.'s No. 737-NGE/I(204—60, dated the 19th April, 1961).

Para 4.66 National holidays to the Chowkidars, etc.—The Chowkidars Cooks and Waiters are entitled to 3 National Holidays, viz., Republic Day, Independence Day and Mahatma Gandhi's Birthday, in addition to the weekly or fortnightly off admissible to them. They are however, not entitled to the benefit of Saturday.

(Authority:--G.O.I., M.H.A., O.M., No. F. 20/20/65-Pub. I, dated the 29th July, 1965, received with C.A.G.'s No. 1326-NGE-I/108-66, dated the 10th June, and C.A.G.'s circular letter No. 622-NGE. I/108—66, dated the 3rd April, 1967).

Note:--The Group ‘D’ Government servants (excluding Sweepers) are required to perform the duties of Chowkidars on weekly/fortnightly off days or on the three National Holidays when they cannot be given compensatory leave in lieu thereof, will be entitled to overtime allowance.

Para 4.67 Relaxation of Recruitment Rules for appointment to the posts of Clerk.

In exercise of the power contained in Rule 6 of the IA&AD (Clerks) Recruitment Rules, 1988 has ordered in relaxation of the provisions contained in Column 11 and 12 of the Schedule to the aforesaid rules, that:

(ii) the “vacancies” that fall due on 1st January of each panel year will be apportioned between various methods of recruitment instead of “posts” as prescribed in column 11 of the Recruitment rules.

[**Authority:-** CAG's Circular No. 7/NGE/2009 No. 66-NGE(App) 18-2006/Pt. II dated 28.01.2009].

Para 4.67.1 Post(s) of Selection Grade Record Keeper.

As per the IA&AD (Selection Grade Record Keeper) Recruitment Rules 1988 Record Keeper(s) with three years regular service in the grade are eligible to be considered for promotion to the post of Selection Grade Record Keeper(s). Consequent upon 6th Pay Commission's notification, all Group 'D' (Now MTS) posts including the posts of Record (Group 'C') and re-designated as 'Multi Tasking Staff'. As a result of these developments the promotions from the erstwhile post of Record Keeper to the post of Selection Grade Record Keeper, have now become inoperative.

2. In the above context, many field offices have made a reference to this office and requested for clarifications whether promotions to the post of Selection Grade Record Keeper will continue to be made and if so what should be the eligibility criteria. The matter has been examined and the following decisions have been made.

- (i) Promotions from the level of 'Multi Tasking Staff' in Pay Band 1 (` 5200-20200) with Grade Pay of ` 1800 (Group 'C') will be to (a) the Clerk's Grade and (b) the Accountant's/Auditor's Grade subject to fulfillment of the prescribed eligibility criteria. Henceforth, there will no promotion from the erstwhile post of Record Keeper to the post of Selection Grade of Record Keeper.
- (ii) Present incumbents to the posts of Selection Grade Record Keeper will however continue to remain on these posts until they vacate them on account of promote to retirements, etc. these vacated posts will then be made non-functional and abolished with corresponding increase in the number of posts in the Clerk's cadre.
- (iii) Selection Grade of Record Keepers will be eligible to be considered for promotion to the posts of Clerk under the 'Seniority' as well as 'Examination' quota and to the post of Auditor/Accountant, under 'Examination' quota subject to fulfillment of the eligibility conditions as prescribed in the relevant Recruitment Rules for erstwhile Group 'D' (Now MTS) officials, now re-designated as 'Multi Tasking Staff'. However, before promotion to the Clerk's grade, the Selection Grade Record Keepers will have to seek reversion to the post of 'Multi Tasking Staff'.

[**Authority:-** CAG's Circular No. 21/NGE/2010 No. 1013-NGE(App) 25-2010 dated 26.08.2010].

Para 4.68 Limited Departmental Competitive Examination for Matriculate MTS:--

Group 'D' (now MTS) staff who are matriculates and who have put in five years continuous service (reduced to three years continuous service from 1987 onwards) on the first day of the month in which the examination is held are eligible to take this examination.

There will be three written papers on:--

- 1 English/Hindi.
- 2 Arithmetic and Tabulation.
- 3 General Knowledge and office procedure.

All the question papers will be common to all candidates of the offices and will be set locally by each office.

The maximum number of chances for qualifying in the examination shall be unlimited. The examination will be usually held one in a year in the month of September, and the dates of examination will be determined by respective Heads of Office. The details of the scheme and syllabus for the examination are given into the **Annexure XXI** to this chapter.

(Authority:--C.A.G's letter No. 341-Exams/161-83, dated the 30th April, 1984, No. 833-Exams/161-83 date the 23rd July, 1986, No. 242-Exams/161-83, Vol II, dated the 23rd April, 1987 and No. 459-Exams/160—86, dated the 26th August, 1987).

Para 4.69 In accordance with the existing scheme of the Limited Departmental competitive Examination for matriculate MTS for promotion to the cadre of Clerks the names of persons who qualify the written examination is arranged in the order of merit, as adjudged by the marks obtained in the examination. But this panel does not lapse at the end of the recruitment year and is operated till all the qualified persons for promotion as Clerks according to the promotion roster. Persons who have qualified in earlier examination rank senior to those qualifying in a subsequent examination. If these MTS do not pass the type test even they are promoted subject to certain conditions.

2. It was agreed in the XVI ordinary meeting for the Departmental Council of Indian Audit and Accounts Department that in future the MTS staff qualifying in type test earlier would got preference in promotion. The existing orders on the preparation of panel of matriculate MTS Clerks qualifying in Limited Departmental Competitive Examination for promotion to the Clerks cadre have been reviewed in the light of the discussions in the Departmental Council of Indian Audit and Accounts Department and it has now been decided that: --

- (i) At present, the promotion of the matriculate MTS to Clerks would not be held up on the ground that they have not qualified in the type test. Failure to qualify in the type test even after promotion would have adverse effects as per orders issued in Head-quarters Office circular letter No. 301-N. 2/46—87, dated 1st April, 1987. (*see para 4.93*).
- (ii) Out of the Matriculate MTS who qualify in the written examinations preference in promotion to Clerks grade will be given to those who have qualified in the type test before their promotion turn comes. While there is no change in the existing system of drawing up the eligibility list of persons who had qualified in the Competitive Examination, when any occasion for filling up a vacancy by promotion from amongst the qualified matriculate MTS arises, the list of eligible staff will be scanned through and the first person who has qualified in the type test on the date

of promotion will be promoted in preference to those whose rank is higher in the eligibility list but might not have qualified in type test, as given in the illustration below:--

Position in the list with

reference to marks in written

Examination:--

- 1 Shri A not qualified in type test.
- 2 Shri B qualified in type test in November, 1987.
- 3 Shri C not qualified in type test.
- 4 Shri D qualified in type test in August, 1987.

If there are two vacancies for promotion, first Shri B will be promoted followed By Shri 'D'. Thereafter Shri 'A' and 'C' will be promoted against future vacancies in their turn. Subsequently, if Shri 'C' passes type test and Shri 'A' does not, when again a vacancy arises Shri 'C' will get promotion and not Shri 'A'.

- (iii) Normally the Departmental Competitive Examination is not to be held if there would be no vacancies even to accommodate the existing staff already empanelled for promotion. If, however, after reassessment of the vacancy position as examination is also held when a few names are still in the old panel, first the persons in the old panel, even though they may not have qualified in the type test, should be considered for promotion. In other words the preference in promotion for qualification in type test is given only amongst the candidates who had been empanelled on the results of a particular written examination. Those listed in the panel from the later written examination though having qualification in type test cannot overtake the staff on the earlier panel who had not qualified in the type test. For example, if a few MTS who had cleared the written examination in 1987 but not type test are waiting for promotion, the staff who clear the 1988 examination and also type test cannot overtake this. First the 1987 list should be exhausted.

3. These orders are applicable only when panels are prepared based on examinations to be held from now onwards. This scheme of preference is not applicable in respect of those staff who have already been empanelled based on examination held so far including those Record Keepers whose names are brought on the panel as of specified in para 4.90.

(Authority:--C.A.G.'s circular letter No. 305-N. 2/46-87, dated the 2nd April, 1987 circulated *vide* No. NGE/32/1987).

Para 4.70 Eligibility for the Matriculate Record Keepers to sit in the Limited Departmental Competitive Examination: --It has been decided that: --

- (i) A panel of such of the Matriculate Group 'D' staff who had qualified in the Limited Departmental Competitive Examination for promotion as Clerk (even if not qualified in type test) prior to restructuring and had been promoted as Record Keeper may be prepared immediately. The *inter se* position amongst themselves in the panel will be arranged in the order of their merit as adjudged by the marks obtained by them in the examination. those passing the examination earlier ranking senior to those passing the examination later. This panel will be placed below the existing panel of Group 'D' staff who had qualified in the examination and are waiting for promotion as Clerks, when their turn comes for promotion as Clerk as per their position in the combined panel, they would see reversion as Group 'D' if they desire promotion as Clerk. On reversion they will sever connection with Record Keepers post. In other words the promotion to Clerks grade will take place from the level of Group 'D' and for the purpose the concerned official would have to be formally advised just before their turn comes for promotion to Clerks grade. Pay on promotion to Clerk will have to be fixed with reference to pay as Group 'D' at which level the official must work immediately before the promotion. They cannot also requested for post ponement of reversion/promotion. Such requests if made will result in immediately removal of the names from the panel.
- (ii) All Matriculate Record Keepers will hence forth be permitted to take the said examination subject to the terms and conditions prescribed for Group 'D'. Their names will be empanelled as if they are Group 'D' with reference to the marks obtained in the examination. They would also have to seek reversion as mentioned at sub-para (i) to take their promotion as Clerks.
- (iii) If any Matriculate Group 'D' has already qualified or henceforth qualified in this examination and gets promotion as Record Keeper, his position in the Group 'D' panel for promotion as Clerk will remain intact. He should seek reversion as Group 'D' to get promotion to the grade and will be subject to the conditions as stated in sub-para (i).
- (iv) All orders issued from time to time on conduct of the said examination and operation of the Group 'D' Examination panel for promotion as Clerks will apply.

2 Consequent to the above decisions, there is no need in future to insist on operation from Matriculate Group 'D' who had qualified in the examination, before promotion as Record Keeper.

(Authority:--C.A.G.'s letter No. 230-N. 2/126-86, dated the 10th March, 1987, circulated—*vide* No. NGE/26/1987.

Para 4.70.1 According to para 4 of Headquarters office circular No. 341-Exam/161-63 dated 30th April, 1984, the Matriculate Group 'D' (now MTS) staff may take the type test at any time either before the examination or after the examination and the Accountants General will hold the type test once in a quarter. It may, however, be ensured that at least one type test falls either immediately before the written examination or after the written examination but before the results of the written examination are finalized.

(Authority:--C.A.G.'s letter No. 3-5-N. 2/46-87 circulated *vide* No. NGE/32/1987).

Para 4.71 Type test will not be held simultaneously with the written papers of the Limited Departmental Competitive Examination. It will be held once in quarter by the Accountants General etc. as at present. The matriculate Group 'D' (now MTS) staff may take the typing test at any time either before the examination or after the examination. They will become eligible for promotion as Clerk after passing written papers of the examination. However, a candidate who has not already passed the typing test as on the date of his promotion as Clerk, will have to clear the same within two years from the date of promotion.

Para 4.72 Adverse effects for failure to qualify in type test by Clerks :--

At present any MTS employee who has not qualified in type test is to pass the type test within two years of his promotion as Clerks failing which he is reverted. In the case of direct recruitment on Compassionate grounds if the appointee does not pass the type test within two years, his service are terminated. For appointment against sports quota though type test should be passed before recruitment, by individual relaxation persons are appointed with the condition of passing type test within two years failing which they are discharged.

2 In the light of agreement with the staff side of the Departmental council of Indian Audit and Accounts Department that there would in future be no reversion of promotee MTS for failure to qualify in type test, but this would be necessary for increment, confirmation etc., the matter has been examined.

3 It has now been decided that :--

- (i) No Clerk whether a promotee or otherwise appointed Clerk against direct recruitment should be reverted or discharged from service only for failure to qualify in type test.

- (ii) Unless they qualify in the prescribed type test, they would not earn any increment nor become eligible for quasi permanency, confirmation and promotion. They are not also eligible to appear at any Departmental Examination on passing of which promotion is given e.g. Section Officers Grade Examination, Departmental Examination for Accountants, etc.

(The instruction contained in para 4.49 *ibid.* are not applicable in their cases).

- (iii) On passing the type test, their increments held over will be released but arrears prior to passing are not payable.
- (iv) If any period of probation is prescribed under the existing orders in the post of Clerk, their period of probation cannot be deemed to have been successfully concluded and provisions of orders of para 4.55 above will be attracted.
- (v) In cases where exemption from type test becomes due on account of reaching the prescribed age (45 years at present) or where the exemption is granted by competent authority (Headquarters office at present) based on Medical Certificate, the above mentioned disabilities due to non passing of type test will cease to be operative on such exemption.

4 These orders take effect immediately. Past cases will not be re-opened.

5 These orders do not apply to Clerks appointed purely on *ad hoc* basis by special dispensation without type qualification on the condition that they will qualify in the type test within a year in offices in the North East, Jammu & Kashmir etc. They become regular Clerks only on passing type test and are governed by special orders.

(Authority::--C.A.G.'s circular letter No. 301-N. 2/46-87, dated the 1st April, 1987, circulated *vide* No. NGE/33/1987).

Note:--A field office has enquired whether the increments held over due to non-passing of the type test can also be released in cases covered by sub-para 3(a) of the above para. It is clarified that in these cases also on exemption the held over increments may be released without arrears.

(Authority::--C.A.G.'s letter No. 338-N. 2/11-88, dated the 30th March, 1989).

USEFUL LINKS

<u>Ministry/Department</u>	<u>Website</u>
Ministry of Personnel, Public Griev & Pensions (D.O.P.T.)	www.persmin.nic.in
Ministry of Finance	www.finmin.nic.in
CAG of India	www.cag.gov.in

REFERENCE BOOKS

1. FRSR Part I General Rules
2. FRSR Part II Travelling Allowance Rules
3. FRSR Part III Leave Rules
4. FRSR Part IV Dearness Allowance, Dearness Relief, HRA
5. CCS (Revised Pay) Rules
6. CCS (Conduct) Rules
7. CCS (CCA) Rules
8. CCS (LTC) Rules
9. CCS (Joining Time) Rules
10. CCS (Medical Attendance) Rules
11. Swamy's Manual on Establishment and Administration

ANNEXURE-I

(Referred to Pt. 9 of Para 4.3)

NAME & ADDRESS OF THE INSTITUTE/HOSPITAL

Certificate No. _____ Date: _____

DISABILITY CERTIFICATE

Recent Photograph
of the candidate
showing the
disability duly
attested by the
Chairperson of the
Medical Board

This is certified that Shri/Smt/Kum _____ son/wife/daughter of
Shri _____ age _____ sex _____ identification marks (s) _____ is suffering from
permanent disability of following category:

A. Locomotor or cerebral palsy:

- i. BL-Both legs affected but not arms.
- ii. BA-Both arms affected
 - (a) Impaired reach
 - (b) Weakness of grip
- iii. BLA-Both Legs and Both Arms affected
- iv. OL-One leg affected (right or left)
 - (a) Impaired reach
 - (b) Weakness of grip
 - (c) Ataxic
- v. OA-One arm affected
 - (a) Impaired reach
 - (b) Weakness of grip
 - (c) Ataxic
- vi. BH-Stiff back and hips (cannot sit or stoop)
- vii. MW-Muscular weakness and limited physical endurance.

B. Blindness or Low Vision:

- (i) B-Blind
- (ii) PB-Partially Blind

C. Hearing impairment:

- (i) D-Deaf
- (ii) PD-Partially Deaf

(Delete the category whichever is not applicable)

2. This condition is progressive/non-progressive/likely to improve/not likely to improve. Re-assessment of this case is not recommended/is recommended after a period of _____years_____ months*.

3. Percentage of disability in his/her case is.....percent.

4. Sh./Smt./Kum.....meets the following physical requirement for discharge of his/her duties:-

(i) F-can perform work by manipulating with fingers.	Yes/No
(ii) PP-can perform work by pulling and pushing.	Yes/No
(iii) L-can perform work by lifting.	Yes/No
(iv) KC-can perform work by kneeling and crouching.	Yes/No
(v) B-can perform work by bending.	Yes/No
(vi) S-can perform work by sitting.	Yes/No
(vii) ST-can perform work by standing.	Yes/No
(viii) W-can perform work by walking.	Yes/No
(ix) SE-can perform work by seeing.	Yes/No
(x) H-can perform work by hearing/speaking.	Yes/No
(xi) RW-can perform work by reading and writing.	Yes/No

(Dr._____))
Member
Medical Board

(Dr._____))
Member
Medical Board

(Dr._____))
Chairperson
Medical Board

Countersigned by the
 Medical Superintendent/CMO/Head of
 Hospital (with seal)

*Strike out which is not applicable.

ANNEXURE-II
(Referred to Pt.15 of Para 4.3)
RESERVATION ROSTER FOR PERSONS WITH DISABILITIES

Year of Recruitment	Cycle No. and Point No.	Name of Post	Whether identified suitable for Persons with Disabilities suffering from			Unreserved or Reserved *	Name of the person appointed and date of the appointment	Whether the person appointed is VH/HH/OH or none **	Remarks if any.
			VH	HH	OH				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

* If identified reserved, write VH/HH/OH, as the case may be, otherwise write UR

** Write VH, HH, OH or None, as the case may be.

*** VH, HH, OH stand for visually handicapped, Hearing Handicapped and Orthopaedically Handicapped.

ANNEXURE-III
(Referred to Pt.27a of Para 4.3)
PWD Report-I

**ANNUAL STATEMENT SHOWING THE REPRESENTATION OF THE
PERSONS WITH DISABILITIES IN SERVICES**

(As on 1st January of the year)

Group	Number of Employees				
	Total	In Identified Posts	VH	HH	OH
1	2	3	4	5	6
Group A					
Group B					
Group C					
Group D					
Total					

Note:

VH stands for Visually Handicapped (persons suffering from blindness or low vision)

HH stands for Hearing Handicapped (persons suffering from hearing impairment)

OH stands for Orthopaedically Handicapped (Persons suffering from locomotor disability or cerebral palsy)

ANNEXURE IV
 (Referred to Pt. 27b of Para 4.3)
PWD REPORT II
STATEMENT SHOWING THE NUMBER OF PERSONS WITH DISABILITIES
APPOINTED DURING THE YEAR
(For the Year _____)
MINISTRY/DEPARTMENT
ATTACHED/SUBORDINATE OFFICE

Gro up	Direct Recruitment								Promotion							
	No. of vacancies reserved			No. of Appointments made					No. of vacancies reserved			No. of Appointments made				
	V H	H H	O H	To tal	In Identi fied Posts	V H	H H	O H	V H	H H	O H	To tal	In Identi fied Posts	V H	H H	O H
1	2	3	4	5	6	7	8	9	10	1 1	1 2	13	14	1 5	16	1 7
Group A									NI L	N I L	N I L					
Group B									NI L	N I L	N I L					
Group C																
Group D																

Note:

VH stands for Visually Handicapped (persons suffering from blindness or low vision)

HH stands for Hearing Handicapped (persons suffering from hearing impairment)

OH stands for Orthopedically Handicapped (persons suffering from locomotor disability or cerebral palsy)

There is no reservation for persons with disabilities in case of promotion to Group A and B posts. However, persons with disabilities can be promoted to such posts, provided the concerned post is identified suitable for persons with disabilities.

ANNEXURE—V

(Referred to Para 4.3.1)

Revised permissible disabilities for already identified posts suitable for persons with disabilities

Sr. No.	Post (N.C.O.)	Physical requirements	Category of disabled suitable for job as provided in Govt.'s notification dated 31.05.2001
1	2	3	4
GROUP 'C'			
1	Auditor	S	OA, OL
2	Accountant (120.10)	SE, S, F	OL, PD, D
3	Stenographer, Steno/Typist (320.20)	S, W, H, F	OL, BL, B, LV
4	Typist (321.10)	S, W, H, RW, F, SE	OL, BL, PD, D, B, LV
5	Accounts Clerk (330.20)	S, W, H, SE, F, FT, MW, RW	OA, BL, OL, PD, D, LV
6	Audit Clerk (339.20)	S, W, H, SE	OA, OL, BL
7	Clerk General (350.10)	S, W, SE, MW	OL, OA, BL, PD, D, B, LV
8	Telephone Operator (390.10)	S, H, MW	BL, PD, D, LV
GROUP 'D' (NOW MTS)			
1	MTS/Office Boy (358.20)	S, W, SE	OL, OA, PD, LV
2	Dusting Man/ Frash (358.30)	S, W, SE	OA, OL, PD, D, LV
3	Duplicating Machine Operator/ Cyclostyle Machine Operator (359.10)	S, W, SE	OL, OA, PD, LV
4	Daftry (358.10)	S, W, SE	OL, PD, LV
5	Sr. MTS	S, W, SE	OL, OA, PD, LV

For Canteen Staff:-

Reservation of jobs for physically handicapped persons in Gr. 'C' & 'D' posts in Departmental Canteens/Tiffin Rooms-identification of posts suitable for persons with disabilities.

Sr. No.	Post (N.C.O.)	Physical requirements	Category of disabled suitable for job as provided in Govt.'s notification dated 31.05.2001
1	2	3	4
GROUP 'C'			
1	Accountant	SE, S, F	OL, PD, D
2	Store-Keeper	SW, H, SE, ST, S, W,F,H	OL, OA, D, PD
3	Halwai	F, KC, B, S	BL, OL
4	Counter Clerk	F, B, S, ST, W	B, L
5	Cook	F, PP, L, B, S, ST, W	BL
GROUP 'D' (NOW MTS)			
1	Tea/Coffee maker	F, L, B, S, ST, W	BL, OL
2	Bearer	L, B, S, ST, W	BL, OL
3	Wash Boy	F, PP, L, B, S, ST, W	BL, OL

[**Authority:-** C.A.G.'s Circular No. 792/Welfare/17-CAN/2006 dated 20.10.2006].

ANNEXURE—VI
(Referred to Para 4.3.1)
Codes for physical requirements and functional classification

CODE		PHYSICAL REQUIREMENTS
F	1	Work performed by manipulating (with Fingers)
PP	2	Work performed by pulling & pushing.
L	3	Work performed by Lifting.
KC	4	Work performed by Kneeling and Cratching.
B	5	Work performed by bending.
S	6	Work performed by sitting (on bench or chair).
ST	7	Work performed by standing.
W	8	Work performed by walking
SE	9	Work performed by seeing
H	10	Work performed by hearing/speaking
RW	11	Work performed by reading and writing.
FUNCTIONAL CLASSIFICATION		
CODE		FUNCTIONS
BL	1	both legs affected but not arms.
BA	2	both arms affected a. impaired reach b. weakness of grip.
BLA	3	both legs and arms affected
OL	4	one leg affected (R or L) a. impaired reach. b. weakness of grip c. at axic
OA	5	one arm affected (R or L). a. impaired reach. b. weakness of grip. c. at axic
BH	6	stiff back and hips (cannot sit or stoop).
MW	7	muscular weakness and limited physical endurance.
B	8	the blind.
PB	9	partially blind.
LV	10	low vision.
D	11	the deaf.
PD	12	partially deaf.

ANNEXURE –VII

(Referred to Pt. 13 of Para 4.4)

PROFORMA REGARDING EMPLOYMENT OF DEPENDENTS OF GOVERNMENT SERVANTS DYING WHILE IN SERVICE /RETIRED ON INVALID PENSION**PART--A**

- I (a) Name of the Government servant
(Deceased /retired on medical grounds). _____
- (b) Designation of the Government servant. _____
- (c) Whether it is Group 'D' (Now MTS) or not
? _____
- (d) Date of birth of Government servant. _____
- (e) Date of death/retirement on medical
grounds. _____
- (f) Total length of service rendered. _____
- (g) Whether permanent or temporary. _____
- (h) Whether belong to SC/ST/OBC _____
-
- II (a) Name of the Candidate for appointment. _____
- (b) His/ Her relationship with the Government
servant. _____
- (c) Date of birth. _____
- (d) Educational Qualifications. _____
- (e) Whether any other dependent family
member has been appointed on
compassionate grounds. _____

III Particulars of total Assets left including amount of : --

- (a) Family pension _____
- (b) D.C.R. Gratuity _____
- (c) G.P.F. Balance _____
- (d) Life Insurance Policies (including Postal Life Insurance) _____
- (e) Moveable and immovable properties and annual income earned therefrom by the family _____
- (f) C.G.E. Insurance amount. _____
- (g) Encashment of leave. _____
- (h) Any other assets _____
- Total** _____

IV Brief particulars of liabilities if any _____

V Particulars of all dependent family members of the Government servant (if some are employed, their income and whether they are living together or separately) _____

Sr. No	Name (s)	Relationship with the Government servant	Age	Address	Employed or not (if employed particulars of employment and emoluments)
1	2	3	4	5	6
1					
2					
3					
4					
5					

DECLARATION/UNDERTAKING

1. I hereby declare that the facts given by me above are, to the best of my knowledge, correct. If any of the facts herein mentioned are found to be incorrect or false at a future date, my services may be terminated.
2. I hereby also declare that I shall maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces mentioned against I (a) of Part-A of this form and in case it is proved at any time that the said family members are being neglected or not being properly maintained by me, my appointment may be terminated.

Date:

Signature of the Candidate

Name:- _____.

Address: _____
_____.

Shri/Smt./Kum.----- is known to me and the facts mentioned by him/her are correct.

Date:

Signature of Permanent Government Servant

Name: - _____.

Address: _____
_____.

I have verified that the facts mentioned above by the candidate are correct.

Date:

Signature of the Welfare Officer

Name:- _____.

Address: _____
_____.

PART B

(TO BE FILLED IN BY OFFICE IN WHICH EMPLOYMENT IS PROPOSED)

- I (a) Name of the candidate for appointment _____
- (b) His/Her relation ship with the Government servant _____
- (c) Age (date of birth), educational qualifications and experience, if any _____
- (d) Post for which employment is proposed and whether it is Group 'C' or 'D'. _____
- (e) Whether there is vacancy in that post within the ceiling of 5% prescribed under the scheme of compassionate appointment. _____
- (f) Whether the post to be filled is included in the Central Secretarial Clerical Services or not. _____
- (g) Whether the relevant Recruitment Rules provides for direct recruitment _____
- (h) Whether the candidate fulfils the requirements of the Recruitment Rules for the post. _____
- (i) Apart from waiver of Employment Exchange/Staff Selection Commission procedure what other relaxation are to be given. _____
- II Whether the facts mentioned in Part-A have been verified by the office and if so, indicate the records _____
- III If the Government servant died/retired on medical grounds more than 5 years back, why the case was not sponsored earlier. _____
- IV Personal recommendation of the Head of the Department in the Ministry/Department/Office.
(With his signature and office stamp/seal). _____

ANNEXURE-VIII**[Referred to in para 4.5]**

List of Games/Sports referred to in para 1 of the circular dated the 31st March, 1989.

- 1 Athletics (including Track and field events).
- 2 Badminton
- 3 Basketball
- 4 Cricket
- 5 Football
- 6 Hockey
- 7 Swimming
- 8 Table Tennis.
- 9 Volleyball
- 10 Tennis
- 11 Weight lifting
- 12 Wrestling
- 13 Boxing
- 14 Cycling
- 15 Gymanastics (including Body Building)
- 16 Judo
- 17 Rifle Shooting
- 18 Kabaddi
- 19 Kho-Kho
- 20 Ball-Badminton

21 Archery

22 Equestrain-sports

23 Handball

24 Rowing

25 Chess

ANNEXURE—IX**(Referred to Serial No. 5 of Para 4.5)**

List of Authorities referred to in para 5 (b) of the circular dated the 31st March, 1989.

Sr. No	Competition	Authorities awarding certificate	Form in which certificate is to be awarded.
1.	International Competition	Secretary of the National Federation of the Game concerned	1
2.	National Competition	Secretary of the National Federation of Secretary of the State Association of the Game concerned.	2
3	Inter- University Tournaments	Dean of Sports or other officer in overall charge of Sports of the University concerned	3
4.	National Sports/Games for School.	Director of Additional/Joint or Deputy Director in overall charge of sports/games for Schools in the Directorate of Public Instructions/ Education of the State	4
5.	Physical Efficiency Drive	Secretary or other officer in overall charge of physical Efficiency in the Ministry of Education and Social Welfare Government of India.	--

Note:-Specimens of the forms 1, 2, 3 and 4 referred to above are given in Annexure 'XI'.

ANNEXURE—X**[Referred to in para 4.5]**

Proforma of the annual statement to be filled by each office regarding recruitment of meritorious sportsmen referred to in para 6 of the circular letter dated 31st March, 1989.

STATEMENT SHOWING NUMBER OF SPORTSMEN APPOINTED TO GROUP 'C' AND GROUP 'D' (NOW MTS) POSTS/SERVICES DURING THE YEAR ENDING 31ST DECEMBER, -----.

Sr. No.	Name of office	Number of sports men appointed to Group 'C' posts	Number of sportsmen appointed to Group 'D' (Now MTS) posts	Total appointments made during the year Col. 3 plus 4	Name of the game and No. appointed against each	Remarks
		Total	Total			

Category-wise break-up of the sportsmen appointed during the year mentioned in Col. 5

- 1 Participation in International Competition.
- 2 Participation in National competition.
- 3 Participation in Inter-University Tournaments.
- 4 Participation in National School Games Competition.

(Sr. DAG/DAG (A)/JT. DIRECTOR/DY. DIRECTOR)

ANNEXURE—XI (A)**(Referred to Para 4.5)**

Specimen forms referred to in Annexure III of the circular letter dated 31st March, 1989.

FORM I

(for representing India in an International Competition in one of the recognised Games/Sports).

NATIONAL FEDERATION/NATIONAL ASSOCIATION

OF-----.

Certified to a meritorious sportsmen for employment to Group-‘C’ and ‘D’ Service under the Central Government.

Certified that Shri/Smt./Kumari----- Son/Wife/Daughter of Shri -----, resident of -----(complete address).
represented the country in the game/event of -----in-----
Competition/Tournament held at-----from-----
to -----.

The position obtained by the individual/team in the above and competition/
Tournament was-----

The certificate is being given on the basis of records available in the office of
National Federation/National Association of -----

Place

Signature

Date

Name -----

Designation-----

Name of the Federation/
National Association
Address

Seal

Note:--This certificate will be valid only when signed personally by the Secretary,
National Federation/National Association.

FROM—2

(for representing a State in India in a National Competition in one of the recognised Games/Sports.

STATE ASSOCIATION OF-----in the game of -----

Certified to a meritorious sportsmen for employment to a Group-‘C’ and ‘D’ service under the Central Government.

Certified that Shri/Smt./Kumari-----, son/wife/daughter of Shri
----- resident of -----represented
(complete address)
the state of ----- in the game/event of -----in
the National Competition/Tournament held at----- from-----
to-----.

The position obtained by the individual/team in the above said Competition/Tournament was -----

The certificate is being given on the basis of record available in the office of the State Association-----

Place

Signature

Date

Name -----

Designation-----

Name of the Federation/
National Association
Address

Seal

Note:--This certificate will be valid only when signed personally by the Secretary, National Federation/National Association.

FORM—3

(for representing a University in the Inter-University Competition is one of the recognised games/sports).

UNIVERSITY OF _____

Certified to meritorious sportsmen for employment to a Group 'C' and 'D' service under the Central Government.

Certified that Shri/Smt./Kumari----- Son/wife/daughter of Shri----- resident of -----student of ----- represented the University of ----- in the game/event of ----- in inter University Competition/Tournament held at ----- from-----to-----.

The position obtained by the individual/team in the above said competition/ Tournament was -----.

The certificate is being given on the basis of records available in the office of Dean of Sports or Officer in overall charge of sports in the University of -----

Place-----

Signature-----

Date-----

Name-----

Designation-----

Name of University-----

Address-----

Seal-----

Note:--This certificate will be valid when signed personally by Dean/Director or other officer in overall charge of sports in the University-----

FORM--4

(for representing a State School Team in the National Games for School in one of the recognised Games/Sports). Director of Public Instructions/Education of the State of---

Certificate to a meritorious sportsman for employment to a Group 'C' and 'D' service under the Central Government.

Certified that Shri/Kumar -----, son/daughter of Shri -----
 -----resident of ----- student of -----
 (Complete Address)
 -----represented the -----State School team in the game /
 event of ----- in the National Games for Schools held at -----
 -----from -----to -----
 The position obtained by the individual/team in the above said Competition/Tournament
 was -----.

The Certificate is being given on the basis of records available in the office of
 Directorate of Public Instructions/Education of -----.

Place-----

Signature-----

Date-----

Name-----

Designation-----

Address-----

Seal-----

Note:--This certificate will be valid only when signed personally by Director or
 Additional Joint or Deputy Director in overall charge of sports/games/for schools
 in the Directorate of Public Instruction/Education of the State.

FORM—5

(For the awardees in Physical Efficiency performances conducted by the Ministry of Education and Social Welfare). Government of India/Ministry of Education and Social Welfare Certificate to a meritorious sportsman for employment to a Group 'C' and Group 'D' (Now MTS) posts/service under the Central Government.

Certified that Shri/Kumari-----A----- son/daughter of
 Shri -----B-----resident of -----C-----student of-----
 (Complete Address)
 ---D----- represented the -----E-----School team
 in game/event of -----F----- in at the National competition held at-----
 -----G-----from-----H-----to-----I-----.

The certificate is being given on the basis of records available in the Ministry of Education and Social Welfare.

Place-----

Signature-----

Date-----

Name-----

Designation-----

Address-----

Seal-----

Note:--This certificate will be valid when signed personally by the Secretary or other officer in overall charge of physical Efficiency in the Ministry of Education and Social Welfare.

ANNEXURE—XI (B)**(Referred to Para 4.5)****FORM A**

*NATIONAL FEDERATION/NATIONAL ASSOCIATION OF STAFF
ASSOCIATION OF -----/UNIVERSITY OF-----
-----DIRECTOR OF PUBLIC INSTRUCTIONS/EDUCATION OF
THE STAFF OF-----GOVERNMENT OF INDIA/MINISTRY OF
EDUCATION AND SOCIAL WELFARE OF-----.

Certificate to a meritorious sportsman for employment to Group 'C' and 'D'
service under the Central government.

Certified that Shri/Smt./Kumari-----son/wife/daughter
of Shri -----resident of -----represented
(Complete Address)
the *Country/State/University/State School team in the game/event of-----
-----in -----competition/tournament held at -----
-----from-----to-----.

The position obtained by the individual/team in the above said
*competition/tournament was -----.

The certificate is being given on the basis of records available in the office of
National Federation/National Association of-----/State Association
of-----/Dean of Sports or Officer in overall charge of sports in the
University of -----Directorate of Public Instructions the Education of -----
Ministry of Education and Social Welfare of -----.

Place-----

Signature-----

Date-----

Name-----

Designation-----

Address-----

Seal-----

*Strike out whichever not applicable.

Note :--Separate certificates signed personally by the Authority as given below required
to be furnished in respect of participation in the specified games/sports at
different levels of tournament.

INTERNATIONAL COMPETITION	Secretary of National Federation of the game concerned.
NATIONAL COMPETITION	Secretary of the National Federation of the State Association of the game concerned .
INTER UNIVERSITY TOURNAMENT	Dean of Sports or other Officer in overall charge of sports of the University concerned.
NATIONAL SPORTS :GAMES FOR SCHOOL	Directorate of Additional/joint or Deputy Director in overall charges of sports/games for schools in the Directorate of Public Instructions Education of the State.
PHYSICAL EFFICIENCY DRIVE	Secretary or other officer in overall charge of physical efficiency in the Ministry of Education and Social Welfare Government of India

ANNEXURE XII**(Referred to in para 4.6)****INDIAN AUDIT AND ACCOUNTS DEPARTMENT****PROFORMA FOR SENDING REQUISITION FOR CANDIDATES FOR****RECRUITMENT**

Vacancies of Accountants/Clerks/Stenographers to be filled for the period of -----
 ----- for the Accountants/Clerks/Stenographers examination held by the
 Staff Selection Commission during-----.

1. Name of the post.

 (in case of Stenographers the scale of pay and the minimum speed of shorthand required as per recruitment rules may be indicated).
2. Name of the Officer.
3. Full Address of the office.
4. State/U.T. in which located.
5. Zone (out of 8 Zones mentioned below) in which located.
6. Number of vacancies to be filled by:
 - (a) General Category Candidates.
 - (b) Scheduled Caste Candidates.
 - (c) Scheduled Tribe Candidates
 - (d) Ex-servicemen.
 - (e) Any other category for which reservation has been made.
7. State—
 - (a) Whether reserved vacancies can be treated as automatically unreserved in case sufficient number of candidates are not available in these categories from the examination; or
 - (b) whether the reserved vacancies can be treated as unreserved only after dereservation order are obtained.`

8. Name and Roll numbers of departmental candidates who had appeared in the examination with relaxation in upper age limit upto 35 Years.

(Information to be supplied only in the case of Accountants/Clerks).

Station-----

Signature-----

Date-----

Name-----

Designation-----

Office Seal -----.

1.	Zone I	: Chandigarh, Delhi, Haryana, Himachal Pardesh and Punjab
2.	Zone II	: Arunachal Pardesh, Assam, Bihar, Manipur, Meghalya Mizoram Nagaland, sikkim and Tripura.
3.	Zone III	: Andaman and Nichobar Islands, Orisa and West Bengal,
4.	Zone IV	: Madhya Pardesh, Rajasthan and Uttar Pardesh.
5.	Zone V	: Dadra and Nagar Haveli, Goa, Daman and Diu, Gujarat and Maharashtra
6.	Zone VI	: Andhra Pardesh and Karnataka
7.	Zone VII	: Kerala, Lakshadweep, Pondicherry and Tamilnadu.
8.	Zone VIII	Jammu and Kashmir.

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

PROFORMA

Proforma indicating number of anticipated vacancies to be filled in the Following year, to be sent in January, every year, in respect of Accountants/Clerks/ Stenographers.

(Year for which vacancies anticipated)

1. Name of the post.

(in the case of Stenographer the scale of pay and the minimum speed in shorthand required as per recruitment rules may also be indicated).

2. Name of the Office.

3. Full Address of the office.

4. State/U.T. in which located.

5. Zone (Out of Zones indicated below in which located).

6. Number of vacancies to be filled by:
- General Category Candidates.
 - Scheduled Caste Candidates.
 - Scheduled Tribe Candidates
 - Ex-servicemen.
 - Any other category for which reservation has been made.
7. State—
- Whether reserved vacancies can be treated as automatically unreserved in case sufficient number of candidates are not available in these categories from the examination; or
 - whether the reserved vacancies can be treated as unreserved only after dereservation order are obtained.
8. Name and Roll number of departmental candidates who had appeared in the examination with relaxation in upper age limit upto 35 Years.
(Information to be supplied only in the case of Accountants/Clerks).
9. Total approximate Number of vacancies likely to be filled from the examination to be held in-----.

Station-----

Signature-----

Date-----

Name-----

Designation -----

Office Seal -----.

1.	Zone I	: Chandigarh, Delhi, Haryana, Himachal Pradesh and Punjab
2.	Zone II	: Arunachal Pradesh, Assam, Bihar, Manipur, Meghalaya Mizoram Nagaland, sikkim and Tripura.
3.	Zone III	: Andaman and Nicobar Islands, Orisa and West Bengal,
4.	Zone IV	: Madhya Pradesh, Rajasthan and Uttar Pradesh.
5.	Zone V	: Dadra and Nagar Haveli, Goa, Daman and Diu, Gujarat and Maharashtra
6.	Zone VI	: Andhra Pradesh and Karnataka
7.	Zone VII	: Kerala, Lakshadweep, Pondicherry and Tamilnadu.
8.	Zone VIII	Jammu and Kashmir.

ANNEXURE XIII

(Referred to in Para 4.14.1)

ATTESTATION FORM

“WARNING”

(Affix signed passport size (5 cm x 7 cm. approx.) copy of recent photograph where asked for)

1.	The furnishing of false information or suppression of any factual information in the Attestation Form would be a disqualification, and is likely to render the Candidate unfit for employment under the Government.
2.	If detained, arrested, prosecuted, bound down, fined convicted, debarred acquitted, etc. subsequent to the completion and submission of this form, the details should be communicated immediately to the authorities to whom the attestation form has been sent, early, failing which it will be deemed to be a suppression of factual information
3.	If the fact that false information has been furnished or that there has been suppression of any factual information in the attestation form comes to notice at any time during the service of a person, his service would be liable to be terminated.

1.	Name in full (in block capitals) with address, if any. (Please indicate if you have added or dropped in any stage any part of your name or surname.	SURNAME	NAME
2.	Present Address in full (i.e., Village, Thana and District, or House No., Lane/Street/Road and Town).		
3.	(a) Home Address in full (i.e., Villages, Thana and District or House No., Lane/Street/Road and Town and name of district Headquarters).		
	(b) If Originally a resident of Pakistan/ Bangladesh (erst-while East Pakistan) the address in that country and the date of migration to Indian Union		

4. Particular of places (with periods, of residences) where you have resided for more than one year at a time during the preceding five years. In case of stay abroad (including Pakistan) particulars of all places where you have resided for more than one year after attaining the age of 21 years should be given.

From	To	Residential address in full (i.e., village Thana and District or House No. Lane/Street/Road and Town)	Name of the District Headquarters of the place mentioned in the preceding column.

5.	Name	Nationality (by birth and or by domicile)	Place of birth	Occupation (if employed give designation and official address)	Present Postal address (if dead give last address.)	Permanent Home address
	1	2	3	4	5	6
(i)	Father Name in full <i>aliases</i> , if any)					
(ii)	Mother					
(iii)	Wife/Husband					
(iv)	Brother (s)					
(v)	Sister (s)					

5. (a) Information to be furnished with regard to son (s) and/or daughter (s) in case they are studying/living in a foreign country :

Name	Nationality (by birth and or by domicile)	Place of birth	Country in which studying /living with full address.	Date from which studying/Living in the country mentioned in previous column

6. Nationality:

7.	(a)	Date of birth	(a)
	(b)	Present Age	(b)
	(c)	Age at Matriculation	(c)

8.	(a)	Place of birth, District and State in which situated.	(a)
	(b)	District and State to which you belong.	(b)
	(c)	District and State to which your father originally belong.	(c)

9. (a) Your religion.

- (b) Are you a member of a Scheduled Caste/Scheduled Tribe ? Answer 'Yes or No'.

10. Educational Qualification showing places of education with years in School and Colleges since 15th year of age.

Name of School/ College with full address	Date of entering	Date of leaving	Examination passed

11. (A) Are you holding or have any time held an appointment under the Central or State Government or a semi-Government or a Quassi-Government body, or an autonomous body, or a public Undertaking, or a private firm or institution ? If so, give full particulars with dates of employment, upto date.

Period		Designation, employments and nature of employment	Full name and address of employer	Reasons for leaving previous service.
From	To			

11. (B) If the previous employment was under the Government of India, a State government Undertaking owned or controlled by the Government of India or a State Government/an Autonomous Body/University/Local Body.

If you had left service on giving a month's notice Rule 5 of the Central Civil Services (Temporary Service) Rule, 1965, or any similar corresponding rules were any disciplinary proceeding framed against you, or had you been called upon to explain your conduct in any matter at the time you have notice of termination of service, or at a subsequent date, before your services actually terminated ?

12.	(i)	(a)	Have you ever been arrested?	Yes/ No

		(b)	Have you ever been prosecuted?	Yes/ No
		(c)	Have you ever been kept under detention?	Yes/ No
		(d)	Have you ever been bound down?	Yes/ No
		(e)	Have you ever been fined by a Court of Law?	Yes/ No
		(f)	Have you ever been convicted by Court of Law for any Offence?	Yes/ No
		(g)	Have you ever been debarred from any examination or restituted by any University or any other educational authority/Institution. ?	Yes/ No
		(h)	Have you ever been debarred/disqualified by any Public Service Commission/Staff Selection Commission for any of its examination/Selection ?	Yes/ No
		(i)	Is any case pending against you in any Court of Law at the time of filling up this Attestation Form ?	Yes/ No
		(j)	Is any case pending against you in any University or any other educational authority/institution at the time of filling up this Attestation Form ?	Yes/ No
		(k)	Whether discharged/expelled/withdrawn from any training institution under the Government or otherwise?	Yes/ No
(ii)		If the answer to any of the above mentioned question is 'Yes' give full particulars of the case/arrest/detention/fine/conviction/ sentence/ punishment etc. and/or the nature of the case pending in the Court/ university/Educational Authority etc., at the time of filling up this form.		

Note:-- (i) Please also see the 'warning' at the top of this Attestation Form.

(ii) Specific answer to each the questions should be given by striking out 'Yes' or 'No' as the case may be.

13. Names of two responsible persons of Your locality or two references 1
to whom you are known. 2.

I certify that the foregoing information is correct and complete to the best of my knowledge and belief. I am not aware of any circumstances which might impair my fitness for employment under Government.

Signature of Candidate-----.

Date-----.

Place -----.

IDENTITY CERTIFICATE

(Certificate to be signed by any one of the following)

- (i) Gazetted Officers of Central or State Government;
- (ii) Members of Parliament of State Legislature belonging to the constituency where the candidate or his parent/guardian is ordinarily resident;
- (iii) Sub-Divisional magistrates/Officers;
- (iv) Tehsildars or Naib/Deputy Tehsildars authorised to exercise magisterial powers;
- (v) Principal/Head-Master of the recognised School/College/Institution where the candidates studied last;
- (vi) Block Development Officer;
- (vii) Post-Masters;
- (viii) Panchayat Inspectors

Certified that I have known Shri/Smt. /Kumari-----
son/daughter of Shri-----for the last-----years
----- months and that to the best of my knowledge and belief the
particulars furnished by him/her are correct.

Date-----
Place-----.

Signature-----
Designation or Status and
address

TO BE FILLED BY THE OFFICE

- (i) Name, designation and full address of the appointing authority
- (ii) Post for which the candidate is being considered.

ANNEXURE—XIV**(Referred to in para 4.14.1)****STANDARD FORM OF COVERING LETTER FOR
ATTESTATION FORM
FOR DETAILED VERIFICATION****To****The Authority**

(District Magistrate/Commissioner of Police/SP, as the case may be)

Subject:-- Verification of character and antecedents of candidates for the post of-----

Sir,

I am directed to say that Shri----- Whose particulars are entered in the enclosed attestation form is a candidate for the post of -----, for which Detailed Verification has been prescribed.

2. To enable this Ministry/Department/Office to determine the suitability of the candidate for Government service, I am to request you kindly to communicate to us immediately the Result of the scrutiny. The attestation form may kindly be returned to the undersigned with your counter signature.

Yours faithfully,

Name-----

Designation-----

Full Address-----

ANNEXURE—XV**(Referred to in para 4.14.1)****CERTIFICATE OF CHARACTER**

Certified the I have known Shri ----- son of Shri-----
for the last ----- years-----months and that to the best of my
knowledge and belief he bears reputable character and has no antecedents which render
him unsuitable for Government employment.

2. Shri----- is/is not relate to me.

Place-----

Signature-----

Date-----

Designation-----

*To be attested by Stipendiary I Class Executive
Magistrate, District Magistrate or Sub-Divisional
Magistrate.

Attested

Place-----

Signature-----.

Date

Designation-----.

Attesting Authority

*This should be done after the candidate has been finally selected for
appointment.

ANNEXURE—XVI**(Referred to in para 4.17)****FORM OF CERTIFICATE TO BE PRODUCED BY A
CANDIDATE BELONGING****TO SCHEDULED CASTE OR SCHEDULED TRIBE IN SUPPORT OF HIS CLAIM****FORM OF CASTE CERTIFICATE**

This is to certify that Shri/ *Smt. *Kumari* -----son/daughter of -----
 ----- of village/town* -----in District/Division* ----- of the
 State/Union Territory* ----- belong to the -----
 Caste/Tribe* which is recognised as a Scheduled Caste.

----- under :--

Scheduled Tribe*

*The Constitution (Scheduled Castes) Order, 1950.

*The Constitution (Scheduled Tribes) Order, 1950.

*The Constitution (Scheduled Castes) Union Territories Order, 1951.

*The Constitution (Scheduled Tribes) Union Territories Order, 1951.

[as amended by the Scheduled Castes and Scheduled Tribes lists (Modification) Orders, 1956, the Bombay Re-organisation Act, 1960, the Punjab Reorganisation Act, 1966, the State of Himachal Pradesh Act, 1970, the North Eastern Areas (Reorganisation) Act, 1971 and the Scheduled Castes and Scheduled Tribes (Amendment) Act, 1976].

*The Constitution (Jammu and Kashmir) Scheduled Castes Order, 1950.

*The Constitution (Andaman and Nicobar Islands) Scheduled Tribes Orders, 1959. as amended by the Scheduled Castes and Scheduled Tribes Orders (Amendment) Act, 1976.

*The Constitution (Dadra and Nagar Haveli) Scheduled Castes Orders, 1962.

*The Constitution (Dadra and Nagar Haveli) Scheduled Tribes Orders, 1962.

*The Constitution (Pondicherry) Scheduled Castes Order, 1964.

*The Constitution (Scheduled Tribes) (Uttar Pradesh) Order, 1967.

*The Constitution (Goa, Daman and Diu) Scheduled Castes/Scheduled Tribes Order, 1961.

*The Constitution (Nagaland) Scheduled Tribes Order, 1970.

2. Shri/Smt./Kumari* ----- and/or his/her* family originally reside
 in Village/Town* ----- of -----District/Division*
 of the State/Union Territory* of -----.

Signature-----.

Designation-----.

(WITH SEAL OF OFFICE)

Place----- State/Union Territory*

Date-----.

*Please delete the words which are not applicable.

Note:--This term 'Ordinarily resides' used here will have the same meaning as in Section 20 of the representation of people Act, 1950.

ANNEXURE—XVII

(Referred to in para 4.32)

TRAINING OF CLERKS

Part I (A) Theoretical Training :Duration 1 week

- (i) Brief description of machinery of Government and the place of the Indian Audit and Accounts Department therein.
- (ii) The duties and responsibilities of Clerks, their place in the organisation and the role they are expected to play.
- (iii) Office discipline, attendance, cleanliness and orderliness.
- (iv) office procedures bearing on the functions of Clerks (dairy, despatch, record, filing, etc.).
- (v) Departmental security instructions and broad coverage of conduct and Disciplinary Rules and conditions of service.

(B) Practical Training : Duration 3 weeks.

- (i) Attachment to (a) Central Registry, (b) typing and (c) issue sections.
- (ii) Attachment to regular section to learn practical work of a diarist and of recording and indexing, preparation of returns, as also of tracing previous references, Provident Funds, Library maintenance of files, records etc.
- (iii) Attachment to Establishment Section to learn about procurement of stationery and forms, maintenance of service books, leave accounts and general house keeping matters, Classes in typewriting (about 50 to 60 hours) on hour a day.

COURSE OUTLINE FOR TRAINING OF CLERKS

Part—1

A GENERAL

3 days

1. Brief description of the machinery/of Government and the place of Indian Audit and Accounts Department therein.
2. Duties and responsibilities of Clerks, their place in the organisation and the role they are expected to play.

3. Office discipline, attendance, cleanliness and orderliness.
4. Departmental security instructions and broad coverage of conduct/disciplinary rules and conditions of service.

B DIARY/DESPATCH 3 days.

1. Procedure for receipt of dak, diarising and despatch.
2. Closing of diaries/despatch register.
3. Maintenance and upkeep of records

C. GOVERNMENT ACCOUNTING IN GENERAL 3 weeks

1. Responsibility for maintenance of accounts.
2. General principles of Government accounting—Main Division of Government Accounts—Pattern of classification—Classification structure,—List of major and minor heads of accounts.
3. Charged and voted expenditure.
4. Revenue and capital expenditure.
5. Accounts documents received from treasuries, their nature and purpose and checks exercised on list of payments.
6. General outline of public Works/Forest system of accounts.
7. Details book, posting of Treasury accounts and transmission of schedules, vouchers etc. to compilation and other accounting sections.
8. Organisational set-up of compilation and other accounting sections and systems of their working.
9. Transfer entries suspense slips and Broadsheets—their purpose and procedure and preparation/maintenance.

D. ADMINISTRATION/ESTABLISHMENT BRANCH 1 week

1. Maintenance of service books including increment cases and annual verification of services.
2. Procedure for dealing with application for leave and maintenance of leave accounts.

Total Part—I 5 weeks

Part-II**SECTION—I****A. COMPILATION OF ACCOUNTS**

4 weeks

1. Compilation book and procedure of compilation.
2. Transfer entries, their purpose and procedure posting and closing.
3. Suspense slips and procedure for preparation, adjustment etc.
4. Departmental classified abstract, consolidated abstract, their posting and closing.
5. Procedure for transmission of voucher/schedules etc. to other sections.
6. Reconciliation of departmental figures with accounts figures.

B. ACCOUNTS CURRENT BRANCH

1. General outline and transactions dealt with in Accounts Current branch.
2. Settlement Accounts.
 - inwards Accounts and Procedure of adjustment.
 - outward accounts and procedure of adjustment.
3. P.A.O. Transactions
 - inwards Accounts and Procedure of adjustment.
 - outward accounts and procedure of adjustment.
4. P.L.I. Transactions and procedure of adjustment.
5. Transfers entries and Suspense slips.
6. BROADSHEETS maintained in Account Current Section Procedure of maintenance and closing and pursuance of outstanding.

C. PENSION SECTION

1 week

1. Accounting of pension vouchers (all processes upto filling of vouchers)
2. Deputation/Foreign Service cases.
3. Transfer of pension from one State to another.

D. DEPOSIT SECTION

3 days

1. Different kinds of Deposits.
2. Plus/minus memoranda, their purpose, receipt and verification.
3. Maintenance of Broadsheets of Deposits. their closing and reconciliation.

E. P.A.O (AUDIT) BRANCH

3 days

1. General outline of Pay and Accounts organisation.
2. Compilation of receipts and payment including check of list of payments with vouchers, check of classification of vouchers.
3. Reconciliation of Departmental figures with accounts figures.

Total Part II	8 weeks
Grand Total I & II	13 weeks or 3 months

PART II**SECTION II****P.F. ACCOUNT BRANCH**

8 weeks

1. Organisation set-up of the Funds Branch various processes involves in Provident Fund work.
2. Scrutiny of applications allotment of numbers Nominations
3. Provident Fund documents—General Index. Register Alphabetical Index Register, Ledger Cards and Broadsheets.
4. Source for posting ledger cards:

Credits—P.F. Schedules Treasury Challans.

Treasury challans
 Suspense slip
 Transfer Entries

Debit—Payment vouchers

Suspense slip
 Transfer Entries.

5. Transfer Entries and Suspense slip.

6. Hand posting, Unit Broad Sheets Reconciliation Master Card.
7. Machine Posting—Audit sheet, Reconciliation Master Card, Main Master Card, Annual Programming Consolidated Broad sheet.
8. Foreign Posting (Inward) and Foreign Posting (Outward) treatment of Demand Drafts/Cheques in Provident Fund Section.
9. Procedure for withdrawals.
 - (i) Temporary
 - (ii) Part final
 - (iii) Final
10. Preparation of Final Payment cases, Residual Balance, Settlement of Claims by collateral evidence, Provident Fund Suspense.
11. Transfer of Accounts.
12. Preparation of Annual accounts Calculation of interest.
13. Census of ledger cards, proving of their balances Annual Accounts Statements.
14. Triennial review of Provident Fund Accounts.

Total Part II	8 weeks
Grand Total I & II	13 weeks or 3 months

PART II

8

weeks

SECTION III

WORKS/FOREST ACCOUNTING

1. General outline of P.W./Forest system of account.
2. List of P.W. /Forest heads of accounts.
3. Compiled accounts rendered in P.W./Forest Divisions. Documents accompanying the monthly accounts, their nature and purpose.
4. Preliminary check of accounts.
5. Compilation and consolidation.
6. Transfer Entries and suspense Slips.
7. BROADSHEETS maintained in W.A./Forest Accounts Branch Procedure for maintenance and pursuance of outstanding items.

Total Part II	8 weeks

Grand Total I & II	13 weeks or 3 months

ANNEXURE—XVIII

(Referred to in para 4.36)

Limited Departmental Competitive Examination for appointment as Stenographers.

1. Any permanent or temporary regularly appointed Clerk who has completed two years continuous service as Clerk in the Indian Audit and Accounts Department and who has passed the Matriculation examination will be eligible to appear at this examination.
2. The crucial date to determine the eligibility will be the first day of the month in which the examination is held.
- 3.1 The examination shall consist of two parts namely Part A Written Test and Part-B shorthand Test. The subjects of the examination, time allowed, the maximum marks for each subject and the standard and syllabus will be as follows :--

Part—A Written Test

Subject	Time allowed	Maximum Marks
Paper I General English	1 hour	75 marks
Paper II Essay	1 hour	50 marks
Paper III General Knowledge	1 hour	75 marks

The minimum qualifying marks will be 40 percent in each of the papers. The papers in General English and General Knowledge will include 'Objective-Multiple Choice Type'.

The standard of the question papers will be approximately that of the Matriculation examination of an Indian University.

- Note (i)** Candidates can exercise option to answer the papers on Essay and General knowledge of the written test and take the Shorthand test in Hindi (Devanagari) partial option is not permissible.
- (ii) Paper on General English must be answered by all the candidates in English.

- I. **General English:**--Questions will be designed to test the candidates 'knowledge of English Grammar, Vocabulary, Spellings, synonyms and Antonyms, Prepositions direct and Indirect speech, Power to understand and comprehend the English language and ability to discriminate between correct and incorrect usage etc.
- II. **Essay:**--An essay to be written on any of the several specified subjects.
- III. **General Knowledge:**--Paper on General Knowledge will include questions on the Constitution of India, Indian History and Culture, General Economic and Geography of India, current Events, Every day Science and such matters of everyday observation as may be expected of an education person.

Part—B Shorthand test in English or in Hindi:--200 marks.

Those who qualify the written test will have to appear in the Shorthand test. The candidates will be given one dictation test in English or in Hindi at 80 w.p.m. speed for 10 minutes. The candidates who takes the test in English will be required to transcribe the matter in 65 minutes and the candidates who opt to take the test in Hindi will be required to transcribe the matter in 75 minutes.

Candidates will have to transcribe the Shorthand notes on typewriters. They have to make their own arrangements for the typewriters.

3.2 Candidates who opt to take the Shorthand test in Hindi will be required to learn English stenography and *vice versa* after their appointment.

3.3 In Shorthand test the minimum qualifying marks will be 55 percent. For each mistake marks at the rate of 2-1/4 should be deducted. Candidates getting less than 55% marks i.e. those who commit more than 5% errors and omissions in the transcription will be deemed to have failed in the Stenography test. Repetition of the same spelling mistake may be disregarded and may not be counted again towards the prescribed limit of 5%.

Note:--(1) It has been decided that the respective Accountants General may nominate examiners who will select a suitable passage for Shorthand test., give dictation and also value the transcripts. The services of Stenographers who are on the panel of examiners of Public Service Commissions, Staff Selection Commission and recruitment board of Nationalised Banks are to be utilised for the Shorthand test.

(2) The valuation of the written answer-scripts may be entrusted locally to the officers nominated by respective Accountants General. The final result will also be declared by the Accountants General.

(Authority:--C.A.G's circular letter No. 484—Exam/21-84, dated the 16th November, 1984 circulated, --vide No. 14 of 1984).

Note 2 :--The examiners drawn from the Union Public Service Commission or Staff Selection Panel for conducting the departmental examination for Stenographers in Indian Audit and Accounts Department may be allowed honorarium at the rates at which the respective organisations pay them from time to time for particular item of job for which their services are engaged in Indian Audit and Accounts Department.

(Authority:--C.A.G's letter No. 1527—NI/94-80, dated the 20th August, 1985).

Note 3 :--In offices where Indian Audit and Accounts Service officers are/were nominated to supervise the Stenographers examination in the absence of examiners of Union Public Service Commission or Staff Selection Commission they will not be allowed any honorarium for that purpose.

(Authority:--C.A.G's letter No. 237—NI/94-80, dated the 23rd February, 1987).

3.4 The candidates' names will be arranged in a list in the order of merit as disclosed by the aggregate marks finally awarded to each candidate and their appointment will be made from this list. Persons qualified in an earlier examination will enbloc rank senior to those who have qualified in the subsequent examination.

3.5 It has been decided that with effect from the year 1988, all the question papers as referred to in para 3.1 of promotion to Stenographers will be set in the respective offices of Indian Audit and Accounts Department.

(Authority:--C.A.G's letter No. 961—Exam/160-86, dated the 26th August, 1987).

4. The maximum number of chances permissible are unlimited.

(Authority:--C.A.G.'s Letter No. 503-Exam/21-84-1, dated 20th June 1984.)

5. The examination will be held once in a year in the month of August. It will not, however, be obligatory for the department to hold the examination if there are no existing or anticipated vacancies in the cadre.

(Authority:--C.A.G's letter No. 1259—Exam/21-84, dated the September, 1984).

ANNEXURE XIX
(Referred to in para 4.38)

**SCHEME AND SYLLABUS FOR THE DEPARTMENTAL EXAMINATION
FOR ACCOUNTANTS (CIVIL ACCOUNTS AND ENTITLEMENT OFFICES)**

	Paper	Duration	Maximum Marks
I	Government Accounts I	2-1/2 hours	100
I	Government Accounts II	2-1/2 hours	100
I	Service Regulations	2-1/2 hours	100
I			
I			

Note (1):--Books are allowed to be consulted by the candidates in answering all the three papers.

Note (2) :Candidates will be declared to have passed if they obtain at least 40 percent marks in each of the three papers. A candidates who does not pass the examination but obtains in any paper at least 50 per cent of the marks, will be exempted from appearing again in that paper at a further examination.

Note (3):Exemption in Paper-I Government Accounts-I will be granted to those candidates who have already secured 50 per cent or more marks in Paper-II of the Departmental confirmatory Examination, which is being replaced by the Departmental Examination for Accountants.

Syllabus and Books Allowed.

(DEAC)

Paper—I Government Accounts-I

Syllabus:

- (i) Form of Accounts of the Union and States (Basis) Rules issue by the Controller General of Accounts, Ministry of Finance, Government of India.
- (ii) Account code, Volume-I excluding portions replaced by the publication at (i) above.
- (iii) Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act.
- (iv) Central Government Account (Receipt and Payments) Rules, 1983.

Part I-Preliminary and General Principles.

Part III Withdrawal from the Government Account.

Part IV Section III Deposits.

Books Allowed:

- (i) Form of Accounts of the Union and States (Basic) Rules.
- (ii) Account Code, Volume-I.
- (iii) Brochure on Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act.
- (iv) Central Government Account (Receipts and Payments) Rules, 1983.

Note : Candidates can opt to answer this paper in Hindi. The question paper will, however, be set in English.

PAPER II Government Accounts II.

Syllabus :

- (i) **Account Code, Volume II.** Treasury Accounts.
Chapter IV: Accounts Returns to be rendered by Treasuries.
- (ii) *Accounts code for Pr. Accountant General/Accountant General.

Chapter I: Definition of expression used and compilation of Departmental Abstracts.
Chapter 2 : Classified Abstracts and Summaries of Public Works and Forest Transactions.
Chapter 19 : Transfer Entries.
- (iii) **Comptroller and Auditor General's Manual of Standing Orders (Technical) Volume I.**

Section III: Chapter 9 : Deposit.
Chapter 10 : Provident Funds.
Chapter 11 : Audit of Loans and Advances.
Chapter 12 : Remittances Audit.
Chapter 13 : Audit of other debt, deposit transaction.
Chapter 14 : Review of Balances.

- (iv) **Central Public Works Account code.**

Chapter 10 : Works Accounts.

Books Allowed :

- (i) Account Code Volume II
- (ii) *Account code for Accountant's General.
- (iii) Comptroller and Auditor Generals manual of Standing Order (Technical) Volume I.
- (iv) Central Public Works Accountant code.

Note: Candidates can opt to answer this paper in Hindi. The Question paper will, however, be set in English.

***(Authority:** C.A.G.'s letter No. 511—Exam/20-84(1), dated the 25th May, 1986).

PAPER III Service Regulations :

Syllabus :

- (i) Central Civil Service (Pension) Rules.
- (ii) General Provident Fund (Central Service) Rules.
- (iii) Central Civil Services (Medical Attendance) Rules.
- (iv) Central Civil Services (Leave) Rules.
- (v) Fundamental Rules.

Books allowed:

- (i) Medical Attendance Rules.
- (ii) General Provident Fund (Central Services) Rules.
- (iii) Central Civil Services (Pension) Rules.
- (iv) Central Civil Services (Leave) Rules
- (v) Fundamental Rules.

- Note :** 1. Swamy's compilations and Chaudhri's compilations containing the above Rules may also be allowed.
2. It is proposed not to include problems with numerical data in the question paper, for the present.
3. Candidates can opt to answer this paper in Hindi.

The question paper, will, however, be set in English.

Note: It has been decided that all the three question papers will be set in the respective offices in Indian Audit and Accounts Department.

(Authority: C.A.G.'s letter No. 3—Exam/160-87 dated the 2nd January, 1987).

ANNEXURE XXI

(Referred to in Para 4.68)

SCHEME AND SYLLABUS FOR THE LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION FOR MATRICULATE MTS STAFF FOR PROMOTION AS CLERK.

Scheme of the Examination

	Paper	Duration	Maximum Marks
I	English/Hindi	2 Hours	100
II	Arithmetic and Tabulation	2 Hours	100
III	General Knowledge and Office Procedure	1 Hours	100

Note :

1. The standard of the question papers I and II will be approximately that of matriculation examination of an Indian University.
2. All the three papers will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi.
3. A candidate will be declared to have passed the examination if he was secured 40% marks in each of the three papers.
4. It has been decided that a candidate securing 45% marks in any paper (s), would be exempted for appearing in that paper (s) in subsequent examination.

(Authority: C.A.G's letter No. 242-Exam/161-83-Vol. II, dated the 23rd April, 1987).**PAPER I****ENGLISH/HINDI****Syllabus :--**

	Essay Writing	
(i)	A short essay of about 200 words to be written on one of several simple subjects	25 Marks
(ii)	Letter Writing A letter to be drafted on one of the given topics	25 Marks
(iii)	Grammar	25 Marks

	(a) Correction of sentences. (b) Filling in the blanks with prepositions (c) Simple idioms and phrases	
(iv)	Comprehension	25 Marks.

Question based on the given passage will have to be answered.

PAPER II ARITHMETIC AND TABULATION

Syllabus :

(i)	Arithmetic Problems in arithmetic of Matriculation Standard	70 Marks
(ii)	Tabulation A problem to test the candidate ability to compile, arrange and present a given set of data in a tabular form. A model problem is given in the Annexure.	30 Marks

PAP ER III	GENERAL KNOWLEDGE AND OFFICE PROCEDURE

(i)	Part A-General Knowledge Question on General Knowledge including current affairs will be of objective type. The question will be designed to test the candidate's knowledge of current events and of such matters of day to day observation and experience as any educated person may be expected to know.	75 marks
(ii)	Part B—Office Procedure Question for at least 15 marks from this part will be compulsory. The questions will be simple and designed to test whether the candidate knows the procedure for receipt, diarising, issue, file opening and weeding of records etc.	25 marks

ANNEXURE I—MODEL QUESTION ON TABULATION

Arrange the matter given in the following paragraph simple and net tabular form and give a suitable heading. Do not comment.

During the year 1970, 84 strikes were reported in various ports which accounted for a loss of 24,07,151 man days. Of these the 25 strikes reported in Calcutta Port alone accounted for a loss of 20,64,034 man days, followed by Madras with a loss of 1,80,793 man-days out of 26 strikes. The 24 strikes reported in Bombay accounted for a loss of 53,692 man-days. Though there were only 7 strikes reported in Visakapatnam Port, the resulted in loss of 99,482 mandays. The remaining 2 strikes reported in Kandla contributed to a loss of 9,204 mandays.

ANNEXURE XXII**(Referred to in para 4.40)****PROFICIENCY TEST FOR GRANT OF ADVANCE INCREMENTS TO THE
STENOGRAPHERS (ORDINARY GRADE) OF SUBORDINATE OFFICES**

Applications Form for the proficiency test to be held in the month of December/June. (To be filled in candidate's own handwriting)

1. Name of the candidate
(In Block letters) -----
 2. Exact date of birth
(in Christian Era) -----
 3. Father's name -----
 4. From the list of centres,
name the centre where you
wish to take the examination -----
 5. State the medium (whether
English or Hindi) in which you wish to
take shorthand test. -----
 6. Indicate the speed at which
you wish to take the test -----
- Signature of the Candidate -----
- Date.-----

Signed passport size
Photograph of the
candidate to be
pasted here. Another
signed photograph
should be firmly
attached to the
application.

DEPARTMENTAL ENDORSEMENT

No ----- Date-----

(i) Certified that Shri/Smt/Km. -----is
a regularly employed Stenographer (ordinary grade) in the -----

(Name of the Subordinate Officer) under the Ministry/Department of -----
and is eligible to take the proficiency test for grant of advance increments:

(ii) Also certified that the number of chances already availed of by the applicant have been checked and that Shri/Smt./ Km.----- has not already availed of three chances at the tests conducted by the Staff Selection Commission.

Signature-----
Name-----
Designation
Ministry/Office -----
Stamp/Seal-----

Place.-----.

The endorsement should be signed by the Head of Office, where the candidate is serving.

ANNEXURE XXIII**(Referred to in para 4.42)****SPEED TEST FOR THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT
STENOGRAPHERS (ORDINARY GRADE) FOR PROMOTION PURPOSES.**

Application Form for the Speed test to be held in the month of December/June. at the speed of 100 W.P.M.

1. Name of the candidate
(In Block letters) -----
 2. Exact date of birth
(in Christian Era) -----
 3. Father's name -----
 4. From the list of centres,
name the centre where you
wish to take the examination -----
 5. State the medium (whether
English or Hindi) in which you wish to
take shorthand test. -----
- Signature of the Candidate -----
- Date.-----

Signed passport size
Photograph of the
candidate to be
pasted here. Another
signed photograph
should be firmly
attached to the
application.

DEPARTMENTAL ENDORSEMENT

No ----- Date-----

(i) Certified that Shri/Smt/Km. -----is
a regularly employed Stenographer (ordinary grade) in the -----

(Name of the Office) and is eligible to take the speed test for promotion purpose.

(iii) Also certified that the number of chances already availed of by the applicant have been checked and that Shri/Smt. /Km.----- has already availed of three chances at the proficiency tests conducted by the Staff Selection Commission for grant of advance increments.

Signature-----
Name-----
Designation
Ministry/Office -----
Stamp/Seal-----

Place.-----.

The endorsement should be signed by the Head of Office, where the candidate is serving.

ANNEXURE XXVI

(Referred to in para 4.53.3)

Illustration on operation of 20-point roster and seniority of promotees vis-a-vis direct recruits

ILLUSTRATION ON OPERATION OF 20 POINT ROSTER AND SENIORITY OF PROMOTEES VIS A VIS DIRECT RECRUITS

Recruitment year 1987

Method of Recruitment	(i) Promotion	25% of the vacancies (Point 1, 2, 6, 11, and 16 of the 20-point Roster).
	(ii) Direct Recruitment	75% of the vacancies (Remaining points of 20 point Roster).
Vacancies 20	Promotion Direct Recruitment	5 15 against which only 9 were available.

Roster	Point No.
1.	P1
2.	P2
3.	DR 1
4.	DR 2
5.	DR 3
6.	P 3
7.	DR 4
8.	DR 5
9.	DR 6
10.	DR 7
11.	P 4
12.	DR 8
13.	DR 9
14.	None
15.	None
16.	P 5
17.	None
18.	None
19.	None
20.	None

Note:--Promotee P 5 will rank immediately below direct recruit DR 9 as no recruitment against roster point 14 and 15 could be made.

Recruitment year 1988

(To start with Roster Point 1)

Vacancies at the end of year 1987 for which none was selected	5
Fresh Vacancies for 1988	2
Total	7

Roster	Point No.
1.	P 1
2.	P 2
3.	DR 1
4.	DR 2
5.	DR 3
6.	P 3
7.	DR 4

CHAPTER-5

Rules Relating to the post of Assistant Accounts Officers, Section Officers, Supervisors,
Senior Accountants, Private Secretary,
Manager (Typing and Cyclostyling)

(Authority: --C.A.G.'s No. 588-GE. II/218-98 dated 11 May, 1999)

PART I

Para 5.1 Appointment to the post of Assistant Accounts Officer:--

The Candidates who have passed SAS (Accounts) Exam are eligible for the promotion to the Grade Assistant Accounts Officer. The revised recruitment rules for the post of the AAO are under finalization in Headquarter Office.

Para 5.2 Re-designation of the merged cadre of Section Officer and Assistant Accounts Officer:-

Ministry of Finance had vide Notification under GSR 622(F) dated 29.08.2008 upgraded the pre-revised pay scales of Section Officer and Assistant Audit Officer/Assistant Account Office and placed them in a common Pay Band (PB-2 ` 9300-34800) with Grade Pay of ` 4800/- merging of the posts of Section Officer and Assistant Accounts/Sr. Audit Officer.

The merged cadre of Section Officer and Assistant Accounts /Audit Officer will be re-designated as Assistant Accounts Officer/Assistant Audit Officer and will be classified as Group 'B' Gazetted. Till such time the new RRs are framed, the promotions to the new cadre of AAO would be made in terms of existing Recruitment Rules of Section Officer cadre.

[Authority:- O/o CAG of India No. 697-6PC/GE-II/22-2009 dated 27th May, 2009]

Para 5.3 Regularization of existing AAO (Ad-hoc) and promotion of waitlisted SOGE (Civil Accounts) passed officials as AAO (Ad-hoc)-regarding:-

CAG vide letter No. 1993-BRS/Creation/AAO/326-2009 dated 8th July, 2009 has sanctioned of following posts:-

- (a) Regular Temporary posts of Asstt. Accounts Officer – 55.
- (b) Temporary posts of Asstt. Accounts Officer (Ad-hoc) – 41.

The creation of above posts is subject to the following terms and conditions as well as those already mentioned in the Headquarters Circular letter No. 208-NGE (App)/33-2007 dated 25th March, 2009.

- (i) All the SOGE (Civil Audit) passed officials, who have not yet applied for their eventual absorption in any of the Audit Offices, may be sent on deputation to the Civil Audit Offices of their choice. If they have already applied, they may be sent on deputation as per the options already exercised

by them. In case they have not so applied you may call for options from all the SOGE (Civil Audit) passed officials of your office and forward their applications to the Civil Audit Offices of their choice under intimation to this office. All the SOGE (Civil Audit) passed officials who are willing to go to the Civil Audit Offices may be sent of deputation there by 31.07.2009.

- (ii) A combined roster in respect of merged post of SO/AAO (now AAO) and that of existing AAO (ad-hoc) being considered for regularization may be maintained in A&E offices. All the AAO (ad-hoc) would be regularized without convening a DPC and all the waitlisted SOGE (Civil Accounts) passed officials may be considered for promotion as AAO (Ad-hoc) after convening a DPC as prescribed under the rules in respect of AAOs. However, there is no need of maintaining a separate roster in respect of AAOs (Ad-hoc) and their names should continue to be exhibited in the rosters maintained for the substantive posts presently being held by them.
- (iii) Prescribed percentage of reservation in respect of SCs/STs is to be worked on the basis of total strength of the merged post of SO/AAO (now AAO) and the number of 'to be regularized existing AAO (Ad-hoc)'. In case there is any shortfall in the required representation of SCs/STs, the same may be made good either by promoting the AAO (ad-hoc) of the respective categories or by way of opening SOGE for the respective categories, for which a separate reference may be made to the NGE (App) Section in the Headquarters.
- (iv) Existing AAO (Ad-hoc) being considered for regularization against the regular temporary posts of AAOs would be given regular charge of a Section as and when the vacancies arise against the posts of AAO, existing prior to creation of additional posts under the present scheme (original sanctioned strength), due to promotion/retirement/deputation etc.
- (v) All the SOGE (Civil Audit) passed officials and those who have passed SOGE (Civil Accounts) as well as SOGE (Civil Audit) will have to go on deputation to the Civil Audit Offices for their eventual absorption. Those officials, who are unwilling to go to the Civil Audit Offices on deputation now, will not be eligible to get any kind of benefit under the existing scheme.
- (vi) Those officials, who have already exercised options in favour of Civil Audit Offices of their choice, will not be allowed to change their options.

[**Authority:-** CAG letter No. 1993-BRS/Creation/AAO/326-2009 dated 8th July, 2009].

Para 5.3.1 Asstt. Accounts Officer (Ad-hoc) regularized against the regular temporary posts of Asstt. Accounts Officer and SOGE (Civil Accounts) passed staff promoted as Asstt. Accounts Officer (Ad-hoc) are to be treated as Group 'B' Gazetted for all purpose. (**Authority:-** CAG's letter No. 1044-NGE (App)/33-2007 dated 16.11.2009.)

Para 5.4 Revamping of Section Officers Grade Examination, Revenue Audit Examination and Incentive Examination.

Erstwhile Section Officer's Grade Examination (SOG) as Subordinate Audit/Accounts Service (SAS) Examination.

2. The SAS, Revenue Audit and Incentive examinations would normally be held twice in a year in the month of May and November for all Audit and Accounts offices on the dates notified by or on behalf of the Comptroller and Auditor General of India. The offices where examinations are to be held would be specified separately by the Examination Wing of this office.

3. The Subordinate Audit/Accounts Service Examination, Revenue Audit Examination (RAE) and Incentive Examination (IE) would henceforth be computer based tests (CBT). The papers would be based on multiple choice objective questions. The Examinations would be conducted by an outsourced agency, authorized by the Comptroller and Auditor General of India, using Computer Based Testing methods. The Examinations would be held at all test locations where previously earlier SOGE/RA/IE examinations were being held, except where the number of candidates is very less.

4. All the papers where “Territory” and “Practical” papers were being examined separately stand merged into a single paper except paper in ‘Information Technology’. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper is 2 (two) hours.

5. The minimum aggregate marks required for passing any paper of these examinations would be 50 per cent. A candidate who scores 50 per cent marks in any paper of these examinations would be treated “Passed” as well as “Exempt” from future appearances in that paper of the concerned examination.

6. A maximum of six chances would be allowed to the departmental candidates to pass all papers of the respective examination. The counting of number of chances availed would start afresh from forthcoming Subordinate Audit/Accounts Service Examination/Revenue Audit Examination/Incentive Examination of the year 2010.

7. The revamped Subordinate Audit/Accounts Service (SAS) Examination has following features:

- a. Subordinate Audit/Account Service (SAS) Examination would be conducted under seven different streams viz. Civil Accounts, Civil Audit, Commercial Audit, Defence Audit, Post & Telecommunications Audit, Railways Audit and Local Audit branch.
- b. The whole syllabus of Subordinate Audit/Accounts Service Examination has been divided into two groups i.e. Group – I and Group – II. Each group consists of subjects/papers as per Annexure-I appended herewith. It would be possible for eligible departmental candidates to appear in both the groups simultaneously subject to any restrictions relating to mandatory training requirements.
- c. The maximum number of chances is limited to six as prescribed in the preceding paragraph. A candidate who registers himself/herself for any group in a given year would be treated as having availed a chance to pass the SAS Examination for that year under normal circumstances.
- d. Candidates would be exempted to appear in such papers of Group – I and Group – II in which they have got exemption under earlier Section Officers’ Grade Examination (Part-I and Part-II). Detailed list indicating exemption requirements for each paper of the new scheme of Group – I and Group – II of the SAS examination is at Annexure-II.
- e. A departmental candidate, who has cleared Group – I under any stream and is permitted to switch over from one stream to another, would be deemed to have

- passed Group – I of that stream in which he is permitted as a switch over candidate, if permitted.
- f. Unlike in earlier SOG Examination, theory and practical papers on Information Technology are integral part of the SAS Examination.
 - g. The detailed syllabus of the Subordinate Accounts/Audit Service (SAS) Examination is at Annexure-III.
 - h. The paper on ‘Statistics and Statistical Sampling’ of the earlier SOGE stands abolished. The candidates of earlier SOG Examination, who were declared, fail in only Statistics and Statistical Sampling (SOE-31) paper would be deemed to have passed the examination from the date of issue of this circular. All such cases may be forwarded to this office (Examination Wing) for consideration.
 - i. Candidates would be allowed to avail two spells of 15 working days Preparatory Training in his career. The detailed instructions in this regard have already been issued vide this office Circular No. 6/NGE/2010 issued vide letter No. 327/NGE(APP).09-2009.Vol. I dated 25/3/2010.
8. The detailed syllabus of revamped Incentive Examination for Assistant Accounts Officers in A&E offices is at Annexure-IV.
 9. Eligibility criteria of the candidates and other provisions of these Examinations would continue to be the same as prescribed in the C&AG’s MSO(ADMN) Vol. I. Chapter IX of the Manual related to departmental examinations is under revision. The revised version would be notified separately.

(Authority:- CAG’s circular No. 17-NGE/2010, No. 632-NGE(APP)/24-2010 dated 07.06.2010)

Note:- Charge of the Examination Wing:- The Comptroller and Auditor General of India has decided to transfer the charge of Examination Wing in this office from the Deputy Comptroller and Auditor General (Report Central) to the Deputy Comptroller and Auditor General

(Authority:- CAG office order vide No. 51-A. Ar.G (P)/86/Pt. II dated 17.3.2010)

Para 5.5 Guidelines for On-line registration of candidates for SAS/RAE/IE 2011.

The prospective candidates for the aforesaid examinations will be registered online in two phases. Existing candidates i.e. the candidates who have taken examination (SOG/SAS) in earlier years will be registered in first phase and the new candidates i.e. the candidates who have not taken SOGE/SAS examination in earlier years will be registered in the second phase. Since the registration is online, there is no scope for re-opening of the registration as well as that of entries made therein. It is therefore emphasized that the correctness of the particulars of the candidates should be verified and ensured from the Service Book and other related record in this regard. Further, once a candidate is registered the chance will be treated as having been availed of.

2. The candidates appearing for the above mentioned examination will be registered online by filling up their applications in the respective offices to which they belong. Sr.

DAG/DAG (Admin) or Sr. AO/AO (Admin) of the respective offices will personally supervise the process of registration of the candidates. This will ensure not only the accuracy of the facts but also avoid duplication in registration and acts as input control. For this purpose, the field offices should earmark one or more dedicated Personal Computers with internet facility. Separate user ID and passwords for Registration and approval of the candidature have been generated for all the field offices and will be communicated through E-mails.

3. There have been some cases of incomplete/incorrect/delayed registration in last year. It was noticed that some of the candidates had not correctly filled in the exemptions obtained in the previous examinations. Also some of the candidates claimed exemptions in various subjects after the issue of Admit Cards which clearly indicates that the particulars filled in by the candidates were not checked properly by the field offices or the candidates have not declared the complete particulars. It should not repeat. It may, therefore, please be ensured inter-alia that:-

(i) Full name of the candidate and his/her parentage is recorded **as per Service Book and other related record**.

(ii) The particulars filled in by the candidate are duly checked, particularly the Index No./Year/Branch in which he/she appeared and the exemptions claimed.

(iii) The candidates are registered in the respective offices to which they belong.

4. Further, all other checks prescribed at Chapter IX of MSO (Admin) are to be exercised by the Head of the Department besides thorough verification of vital information furnished by the candidates like community, exemptions claimed etc.

(Authority:- CAG Circular No. 7 of 2011 vide No. 187 6/Exam/Circulars/2011 dated 15/4/2011)

Para 5.6 Procedure for Online Registration for SAS/RA/Incentive Examination:-

A. Registration by the candidate.

1. Log – on the Web address: <http://examreg.cag.gov.in/registration/>
2. System asks for your office code and password. Please enter them. Office code and password are sent separately through E-mail.
3. All the important information required in the application for the registration is indicated in red asterisk. The system will not allow the submission of application unless all information with red asterisk is filled in.

New Candidates:

4. By clicking on 'Edit' button, the candidate can modify the information entered. If

edited, the photo with signature is to be once again attached by using 'Brows' button.

2. Once the candidate clicks on the 'Submit' button, the system considers the application as final and generates index number of the candidate, prefixing 'S' for SAS, 'R' for Revenue Audit and 'I' for Incentive examination.

Existing Candidates who had registered for 2010 CBT:

6. Enter the Index number of CBT 2010 and select Date of Birth and click submit button. Then fill the required fields as asked for.

Earlier SOG candidates :

7. The candidates who have taken previous SOG examination and have not taken CBT 2010 examination have to enter his/her SOGE index number and click on submit button. Then fill the required fields as asked for.
8. By clicking on 'Edit' button, the candidate can modify the information entered. If edited, the photo with signature is to be once again attached by using 'Brows' button.
9. Once the candidate clicks on the 'Submit' button, the system considers the application as final and generates index number of the candidate, prefixing 'S' for SAS, 'R' for Revenue Audit and 'I' for Incentive examination.
10. The index number may be noted down by the candidate, which is useful for future correspondence and close the window. This completes the process of submission by the candidate.
11. To facilitate sending messages regarding generation and collection of admit cards and entry into the examination hall, please indicate the optional information like e-mail address, mobile phone numbers and office Identity Card number correctly.
12. Each registration is counted as one attempt. Remember there are only six attempts permissible to pass the examination for each group. Therefore, candidates who are prepared to take the examination only should register for the examination. Withdrawal of candidature is **NOT** permissible once the candidate is registered.

B. Approval by the Head of Department

1. For editing the application submitted by the candidate Log-on to the Web address: http://examreg.cag.gov.in/cag_admin.
2. System asks for your User ID and password. User ID is; 'CAG', and password are sent separately through E-mail. Please enter them.

3. Selecting the menu SAS/RA/IE on the screen, the Head of the Department (HOD) can see the details under the stream. The system exhibits the number of applications received up to date under the selected stream with their Index Number.
4. Head of the Department can verify online the exemption claimed by the candidate by clicking on the registration number and the exemption matrix available on the screen.
5. HOD can modify the information furnished by the candidate through “Edit” menu.
6. Beside, the checks required to be exercised as per Chapter 9 of MSO (Admin) including exemption allowed shall be thoroughly carried out by the HOD, before approving the candidature.
7. After verification of the details furnished, if everything is found correct, click on ‘Submit’. This completes the HOD’s approvals for the application of the candidate.
8. Any clarification including non-approval of the candidature may be taken up separately with the candidate. After obtaining the information/ clarification form the candidate, HOD has to re-visit the ‘admin’ module and approve the candidature.

C. Headquarters module

1. Director (exam) access the registration website with the same web address of HOD with different ‘User ID’ and ‘Password’.
2. Since all the required checks have been conducted by the HOD, the checks at Headquarters will be kept at minimal. However, if any deficiencies are noticed while checking selected percentage of approved applications, all the application relating to that office will be referred back for re-verification.
3. The information of final approval of the candidature is available to the HOD in the website. However, the procedure set out at Sl. No. 2 & 3 of ‘admin’ module is to be followed

This completes the registration of the candidate of a particular stream.

Para 5.6.1. Instructions for conducting the Examination:--The instructions for conducting the Departmental Examination are mentioned in Section III Chapter V of the Comptroller and Auditor General’s manual of Standing Orders (Administrative) Volume I. The Presiding Officer should ensure that these instructions are strictly followed.

Note:--A view to further tightening up the system of supervision and invigilation at the examination centre’s, so as to avoid any possibility of candidate resorting to unfair means in the examination, it has been decided that the seating arrangements in the examination hall should be made in such a way that candidates having consecutive Index numbers are not seated either side by side or one behind the other. For enabling the candidates, however, to locate their seats without inconvenience, a diagram showing the seating arrangement of the candidates may be prepared and displayed

at the centre for the information of the candidates on the day preceeding the day of the Examination.

(Authority:--C.A.G.'s confdl. letter No. 69—Exam/20—69, dated the 28th April 1969).

Para 5.7 Eligibility to appear in the SAS (Civil Account) Examination:-

Persons who have put in a minimum of three years of service in one or more of the following capacity should be eligible to sit for the examination:-

- (a) As a Clerk/Accountant/Senior Accountant in Accountant General (A&E) office:
- (b) As a Clerk/Auditor/Sr. Auditor in an Audit Office.
- (c) As a Stenographer /PA/PS in an Accounts office/Audit Office.
- (d) As a Divisional Accountant/Divisional Accounts Officer (Gr-II) under the Administrative control of the Accountant General (A&E).
- (e) Supervisor in an Accounts/Audit Office.

(Authority:- Para 9.2.6 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. I 3rd Edition).

Note:- The candidate will be eligible subject to the following conditions: -

- (i) that they have duly qualified in the preliminary test held each year.
- (ii) that they have completed the prescribed pre-examination theoretical and Practical training.
- (iii) that the eligibility is subject to the condition that in the event of their passing the SAS Examination they will have to seek reversion in writing to the posts of Senior Auditors/Accountants ` 9300-34800 + G.P. 4200, Personal Assistants ` 9300-34800 + G.P. 4200 respectively at the time of their promotion as Assistant Accounts Officer in the scale of ` 9300-34800+ G.P. 4800.

(Authority: --Para 9.2.6 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. I 3rd Edition).

Para 5.7.1 (I) Posts of Junior Translator, Sr. Translator, directly recruited Console Operators and Data Entry Operators are also eligible as per Para 9.2.6 of Comptroller and Auditor General's Manual of Standing Order (Admn.) Vol. I.

(II) AAOs (Regular/Regular Temporary/Adhoc) in A&E offices may also take SAS Civil Audit Examination.

[Authority: - CAG circular No. 14 of 2011 No. 521/6-Exam/Circulars/2011 dated 24th May, 2011.]

Para 5.7.2 Divisional Accountants and Divisional Accounts Officer Grade-II of the A&E offices are also eligible to appear in SAS (Civil Audit) examination.

(Authority:- CAG circular No. 15 of 2011 No. 525/5/Exams/Programme/SAS/RA/IE/2011, dated the 26th May, 2011)

Para 5.8 Determination of length of total service for appearing in SAS.

Consequent upon introduction of revamped system of examination being conducted on Computer Based Test (CBT) mode, fixing crucial date for determining the eligibility to appear in SAS Examination. It has now been decided by the Competent Authority that the crucial date for determining the eligibility to appear in SAS examination would be last day of the month in which the Examination is held. This will be in supersession of Note 1 below Para 9.2.6 of the Comptroller & Auditor General's Manual of Standing Orders (Admn) Volume I.

[Authority: - CAG circular No. 06 of 2011 No. 84/6-Exam/Circulars/2011 dated 8th April, 2011]

Para 5.8.1 Divisional Accountants on probation (both direct recruits and others) cannot sit for the Section Officers Grade Examination until they qualify in the Divisional, Test Examination and are placed on trial, even if they are otherwise eligible for admission to the examination during the said period in terms of the above principles.

Para 5.8.2 In the case of transfer of a person from one Accountant General (A&E) office to another at one's own request or when appointment is made against vacancies advertised by office, the service rendered in the previous Accountant General (A&E) office, should count towards the period of 3 years referred to in para 9.2.6. Comptroller and Auditor General's of the Manual of Standing Orders (Administrative) Volume I.

(C.A.G.'s letter No. 599-Exams./102-44, dated the 5th December, 1964).

Para 5.8.3 The Heads of Offices may recommend to Headquarter's Office for consideration suitable and deserving cases for condonation of deficiency, not exceeding 2 months in the minimum qualifying service of 3 years required for eligibility to appear in the Section Officer's Grade Examination. Cases requiring condonation of deficiency in qualifying service exceeding 2 months should not be forwarded to Headquarter's Office.

(Authority:- C.A.G.'s letter No. 227-Exams./28-72-I, dated the 8th May, 1972).

Para 5.9 In permitting a candidate to appear in the Examination it should be ensured that he is regular in attendance, is energetic and business like, has aptitude for work of an Accountant and has good prospects of passing the Examination.

(Authority:- C.A.G.'s letter No. NGE-1577-II/191-55, dated 17th August, 1955).

Para 5.10 Preliminary Test for SAS Examination:- In partial modification of provisions of Para 9.2.4 of Comptroller and Auditor Generals' Manual of Standing

Orders (Accounts) Volume I, it has been decided that in respect of fresh candidates for the SAS Examination Preliminary Test is to be conducted. This consists of two omnibus papers as follows:--

- (i) Paper—I—On “General English/General Hindi” and “Constitution of India” divided into two sections; and
- (ii) Paper—2—On “Service Regulations and Financial Rules and Principles of Government Accounts”.

Both the papers will be of three hours will be set and valued locally by the respective Heads of Offices.

(Authority:--C.A.G’s letter No. 179-Exams/8-85, dated the 11th March, 1985).

(Authority: --Para 9.2.4 of Comptroller and Auditor General’s Manual of Standing Orders (Administrative) Vol. I 3rd Edition) .

Para 5.10.1 Since the omnibus paper 1 of the Preliminary Test consists of two distinct subjects, viz. General English/Hindi and Constitution of India the Candidates may be required to secure the minimum qualifying marks in each of the two parts of the papers.

(Authority:--C.A.G.’s letter No. 496-Exams./8-85-KW, dated 28th May,1985).

Para 5.10.2 Consequent on revamping of the earlier SOG Examination, many Field Offices have approached the Headquarters Office for a clarification as to whether the existing pattern of Preliminary Test for the SAS Examination has under gone any change.

Present system and pattern of Preliminary Test to consider eligibility of candidate for the SAS Examination will continue to be in operation until further instructions.

[Authority:- CAG Circular No. 43-Staff Appointment/24-2010 dated 17th Jan, 2011].

Para 5.11 Training for SAS Examination:- Training classes for candidates appearing for Section Officer’s Grade Examination-Civil Branch (Accounts) following instructions regarding Pre-examination Training of candidates appearing for SAS Examination Group I and II (first time)—Civil Branch (Accounts) in accordance with the new syllabus. The Accountants General (Accounts) may distribute the lectures on each subject amongst more than one faculty in order to secure exhaustive treatment of the respective topics under each subject. The optimum number of lectures on each topic as indicated in training module can be modified by individual Accountants General interse to suit the local requirements, if need be subject to the prescribed total ceiling. It is emphasized that the topics should be allotted to selected Accounts Officers/Section Officers, as the case may be, who are known to be specially proficient in the respective topic. The success of this intensive training scheme will largely depend upon the extent of special care and attention bestowed by the Accountants General in selecting the training faculty.

The training requirement is of 50 sessions (about 63 hours) for Theory and Practical for one batch.

“Prescribed pre-examination training for the (Theory and Practical) papers of “Computer Systems” is mandatory and has to be satisfactorily completed by all candidates before appearing for the first time in SOGE Part-II. However, Heads of the Department in IA & AD are empowered to grant relaxation from attending the pre-examination training on the specific request of the candidate. The relaxation should be sought by the candidate at the time of submitting the application for the SOGE Part-II. However PAs could entertain such requests till the batches for the training are prepared by them. While making a request to the Heads of the Department for relaxation, the candidate should give an undertaking alongwith the candidature form that he/she has already acquired the level of knowledge/skill prescribed in the syllabus and is confident to clear the examination. The supervisory officer to whom he/she reports should see the under-taking and forwarded it to the administration for further necessary action. On the basis of such under-taking he/she may be exempted from the training. In other cases, Principal Accountants General, Director General, Accountants General, Principal Director of Audit may condone the short fall in the training to the extent it is done in respect of other subjects, in terms of para 9.2.9 of MSO (Admn.) Volume. I

(Authority: --Para 9.2.8.2 of Comptroller and Auditor General’s Manual of Standing Orders (Administrative) Vol. I 3rd Edition).

Para 5.11.1 Training for SAS Examination according to the revised syllabus:- Training for the candidates of SAS/Revenue Audit Examination/Incentive Examination is to be imparted training in the light of the revised syllabus.

[Authority:- Director General (Training) letter No. 289/Trg. Div/ 32-2005 (KW) dated 14.05.2007 and CAG Circular No. 596/Trg Div./32-2005 (KW) dated 23.07.2007].

Para 5.11.2 As the Asstt. Accounts Officer of the Civil Accounts offices will not be required to conduct inspection of initial accounts of Public Works Division, the question of imparting practical training in Public Works Divisions etc. to the candidates appearing in Part II of the said examination does not arise. It has accordingly been decided to dispense with practical training in Public Works Divisions etc. for the Part II candidates of Civil Accounts Offices.

(Authority:--C.A.G.’s circular letter No. 620/ & M/81—84, dated the 20th July, 1985, circulated, -- *vide* No. 130—O & M—84).

Note :-- The Divisional Accountants whose cadre is with Accountant General and who has passed the Divisional Test and held by the Accountants General, may be exempted from appearing in the Public Works Theory and Practical papers of Part II of the SAS Examination.

(Authority:--C.A.G.'s letter No. 611-Exam./276-TA. II/66, dated the 9th December, 1966).

Para 5.11.3 Preparatory Training for SOGE candidates-regarding:-

The performance of the candidates, both directly recruited AAOs(P) and departmental candidates as well, has not been encouraging. It has also been decided to review the method and pattern of SOGE. As part of the review, it has been decided to introduce a 15 working days preparatory training just before the scheduled date of the commencement of the SOGE. This training would be in addition to the existing training arrangements for the SOGE candidates. This would be arranged by the local PAG/DG/AG/PD and PD (RTIs) to which the directly recruited AAOs are associated for training. the contents of the said training would be aimed at facilitating the candidates in their preparation for SOGE and subject to the following terms and conditions:-

- (i) Each candidate whether directly recruited AAO(P) or a departmental candidate would be allowed to avail two such spells of 15 working days Preparatory Training in his/her career.
- (ii) No official work/duties would be entrusted to these candidates during the Preparatory Training.
- (iii) The candidates would not be allowed to leave their Headquarters during the Preparatory Training.

[Authority:- CAG Circular No. 6/NGE/2010 No. 327/NGE (APP)/09-2009/Vol. I dated 25th March, 2011.

Para 5.12 Special coaching scheme for the Scheduled Caste/Scheduled Tribe candidates of SAS Examination—It has been decided to provide special coaching to the Scheduled Caste/Scheduled Tribe candidates to enable them to qualify Section Officers Grade Examination (Group I & Group II). While implementing the scheme the following may be kept in view:--

- (i) The special coaching scheme will be operated in offices where at least ten Scheduled Caste/Scheduled Tribe candidates are available. Where ten candidates are not available, special attention may be given to Scheduled Caste/Scheduled Tribe Candidates during the normal training as prescribed for all the candidates including those belonging to general category.
- (ii) The training may be only part time but in addition to the training already prescribed for which training modules have been circulated to field offices.
- (iii) While the regular training will, by and large, take care of the theoretical and practical aspects of the different topics, particular attention cannot be

expected to be paid to the deficiencies, weaknesses etc. in the Scheduled Caste/Scheduled Tribe candidates along. This scheme is aimed at making good this deficiency and hence should be devoted to solving practical problems, giving guidance, discussing various points of doubts and clarifying them, allotting home exercises and correcting and solutions etc. which will help the Schedule Caste/Scheduled Tribe candidates.

- (iv) The lecturers who are allotted particular subjects under the regular training scheme may be assigned the same subjects under the special coaching scheme for Scheduled Caste/Scheduled Tribe so as to have proper coordination. While doing this the instructions regarding ceiling limit for grant of honorarium may have to be kept in view.
- (v) The special coaching will be for a duration of 75 minutes each day and it will be in the same fashions as for regular training, that is part of the time may be within office hours and part outside office hours. If the regular training is in the evening, the special coaching can be in the morning and *vice versa*.
- (vi) Since the special coaching is to concentrate on practical aspects as in item (iii) above, the special coaching classes may be limited to half the number of regular classes prescribed and so arranged that the problems and doubts could be dealt with on subject where the candidates have been given training in the regular classes during the previous days.

(Authority:--C.A.G.'s letter No. 184-Trg. Div./8—82, dated the 21st June, 1988).

Para 5.13 Lectures for SAS Preliminary Examination:- The lecture sessions should be of a minimum duration of 75 minutes as in the past with the option to the faculty to extent it whenever necessary. The timings of the training classes should be so fixed that classes fall both within office hours and after office hours say 30 to 45 minutes after office hours, subject to marginal adjustment to the extent found necessary in individual cases/offices. The training moduli provide for practical exercise tests and assessments. The tests or exercise should be held by the respective faculty handling each topic, and the performance of the candidates should be discussed during the revisions sessions wherever sepecially provided for in the training moduli.

Para 5.14 Even though the training classes are held partly within office hours and partly outside office hours, the training faculty would be entitled to full rates of honorarium at the prescribed rates. The payment of honorarium to each of the faculty would, however, be subject to the ceiling of ` 2500 in a year as provided under the rates.

(Authority:--C.A.G's circular No. 130-D & M-84 & letter No. 620—0 & M/81—84, dated the 20th July, 1984 and G.O.I., M.P.P.G. & A.,D.P.T.,O.M. No. 17011/9/95-Estt. (Allowance), dated the 23rd December, 1985).

The honorarium at a uniform rate of Rs 250 per lecture of 75 minutes may be paid to the faulty members nominated for giving lectures to the candidates of Section Officers Grade Examination. These rates will take effect from 1st Sept., 2006.

Para 5.15 Revised rates of honorarium:- Revised rates of honorarium for delivering lectures in connection with training programmes at Regional Training Institutes, Regional Training Centres, Training Centres and for in-house training in filed offices as shown below:-

S. No.	Institutes	Rates for a lecture/session of 75 minutes duration	
		Existing	*Revised
1.	At Regional Training Institutes, Regional Training Centres & Training Centres: (i) For Guest Faculty from IA&AD (ii) For expert guest faculty outside IA&AD for specialized lectures.	` 200/- ` 300/-	` 200/- ` 400/-
2.	In house training in filed offices: (i) For Guest Faculty from IA&AD (ii) For expert guest faculty outside IA&AD for specialized lectures	` 150/- ` 250/-	` 200/- ` 400/-

The outside guest faculty for specialized lectures shall be paid the higher rates of honorarium from the new head of account “Professional services”.

*Revised rates of honorarium will come in to force from 01.09.2006.

[Authority:- CAG Circular No. 24/NGE/2006 No. 398/NGE/54/2002 dt. 22.08.2006].

Other term and conditions including annual ceiling of ` 2500/- laid down in this behalf from time to time will remain unchanged. Revised rates of honorarium will take effect from the date of issue of this order.

(Authority:-C.A.G.’s circular No.7/NGE/200, No. 28/NGE/Entt/40-96 dated 01.05.2000).

Note1:--Indian Audit and Accounts Service Officers should not be selected for delivering lectures to such candidates and they are not entitled to receive any honorarium.

(Authority:--C.A.G.’s letter No. 1952-NGE. I/198—54, dated the 11th September, 1954).

Note2:--Normally, the necessity to select an Assistant Accountant General promoted temporarily, for delivering lectures to candidates appearing for Section Officers

Grade Examinations, should not arise. In cases, where Accounts Officer/Assistant Accounts Officer are not available temporary Assistant Accountant General can be considered and the office of the Comptroller and Auditor General of India approached with justification for the honorarium proposed to be given to him.

(Authority:--C.A.G.'s letter No. 2251-NGE. II/63—66, dated the 10th October, 1966)

Para 5.16 Sponsoring candidature of candidates on deputation for SAS Examination: In order to streamline the procedure in this regard it has been decided that the candidature of the candidates who are on deputation to other offices of Indian Audit and Accounts Department, should invariably be sponsored by the parent office only. The candidate may submit his application for appearing in the examination to the Head of Office where he is working. That office will forward the application to his parent office with suitable recommendations. The parent office may then include his name in the list of candidates forwarded to Headquarters Office, after due verification of his particulars and also indicating the name of the Centre from where the candidate is to take this examination. The parent office should also invariably intimate the particulars of such candidate (s) to the Head of the office where the Centre located, as per provisions of para 197 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative) Volume I. As hitherto the marks of the failed candidates will be communicated to the office recommending the candidature viz. parent office. The parent office will, in turn intimate the marks to the office where the failed candidate is on deputation.

It has also been decided that in future no change of centre or change of medium of examination will be allowed after the receipt of list of candidates in Headquarters Office.

(Authority:-- Examination circular No of 1984 & letter No. 233-Exams./155-83, dated the 27th March, 1984.

Para 5.17 Permission to employee under suspension to sit for the Section Officer's Grade Examination:--It has been decided that there is no objection to permit the employees under suspension to appear in the Section Officer's Grade Examination if they are otherwise eligible under the existing orders. The provisions of para 9.2.11 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I will continue to apply and the prescribed authority should apply its mind before giving the certificate.

2. Mere passing the examination does not confer any right to the promotion. Sealed Cover Procedure as detailed in Government of India O.M., dated 12th January, 1988 (incorporated as Para 8.7 in this Manual) should be followed while the Departmental Promotion Committee consider their cases for promotion.

(Authority:-- C.A.G.'s letter No. 459-N.2/78-88, dated the 23rd May, 1988, circulated,-- *vide* No. NGE/38/1988).

(Authority: --Para 9.2.11 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. I 3rd Edition).

Para 5.18 Exemption in certain papers of SAS Examination to the candidates who have passed CA/ICWA (Inter/Final) Examination.

In view of the revamping of SOGE the matter regarding admissibility of exemption to the candidates for SAS examination who have passed the Inter/Final Examination conducted by The Institute of the Cost and Works Accountants of India/The Institute of Chartered Accountants of India has been examined and decided as under:

This is in supersession of Examination Circular No.6 of 2007.

SAS Paper in which exempted	Examination Passed
Paper: Financial Accounting with Elementary Costing PC-14 Group II of Civil Audit, Local Audit, P&T Audit Railway Branch and Defence Audit Branch.	ICWA (Inter) Stage I & Stage II Or CA PE-II Group I&GroupII Or CA PCE Group I& GroupII
Paper: Advanced Accounting PC-15 Group II of Commercial Audit Branch.	ICWA (Inter)StageII Or CA PE II Group I Or CA PCE GroupI

Para 5.19 Clarification on number of chances.

With reference to headquarters Circular No.17/NGE-2010 issued on 7/6/2010 it is clarified that counting of number of chances for appearing in the revamped SAS examination would start afresh for all departmental candidates from 2010.

In respect candidates who have exhausted six chances in terms of para 9.2.10 of CAG's MSO (Admn) Vol. I and are debarred from the examination are also allowed as fresh candidates without carrying forward the exemption in any paper. Such candidates have to clear the preliminary test as per Para 9.2.4 CAG's MSO (Admn) Vol.I

(Authority:- CAG Circular No. 6 of 2010 vide letter No. 509 /44-Exam/circulars/2010 dated 03/09/2010)

Para 5.19.1 The candidates for the Section Officers Grade Examination who are allowed a special chance to appear in an examination by the Comptroller and Auditor General but are unable to appear in that particular examination, should not be permitted to avail themselves of the special chances in the later examination without the approval of the Comptroller and Auditor General, which should be obtained separately before the submission of the list of candidates.

(Authority:--C.A.G.'s letter No. 2420—NGE. I/4254—I/Part V, dated the 23rd November, 1954).

Para 5.20 Reduction in exemption marks in Section Officers Grade Examination— Minimum score required for passing any paper of a group has been fixed at 50%. A candidate who scores 50% in any paper of a group would be treated as PASSED as well as EXEMPT for future appearances in that paper.

(Authority:- Para 8 of CAG Examination Wing letter dated 07.04.2010)

Para 5.21 Use of calculator by the candidates in the Examination:--The candidates appearing in the preliminary test for the SAS Examination and in the Section Officers Grade Examination may use the simple calculator for performing basic arithmetical functions like addition, subtraction, multiplication, division and calculations of percentages. The candidates will have to make their own arrangements for the procurement of the calculator and proper functioning of the calculator will also be the responsibility of the candidates. Under no circumstances will such calculators supplied by the Department.

(Authority:--C.A.G.'s letter No. 602—Exam/45—82, dated the 25th June 1982 circulated, --*vide* No. 7—Exam. 82 and No. 829—Exam/45—82, dated the 27th July, 1983 circulated, --*vide* No. 1—Exam/83).

Para 5.22 Restricting Unfair means in the examination.

It has been observed that a few candidates take recourse to unfair means in the examination hall during SOGE/RAE/IE examinations every year. As per provisions of MSO (Administration) Volume I, para 9.10.12, such candidates render themselves liable for expulsion at the discretion of Presiding Officer and centre incharge (SAG or higher level) decides whether the candidate should be or should not be precluded from taking rest of the examination. Such action is followed by a thorough investigation to see whether such candidates should be debarred permanently or for a few years from appearing in the subsequent examinations. In respect of OSGE/RAE/IE, this decision is taken at Headquarters after getting recommendations of centre incharge.

It has been decided now that debarment period which the centre incharge should recommend in all such cases be at least two years. This minimum debarment would be in addition to any disciplinary action against the candidate as may be considered necessary.

(Authority:- CAG Circular No. 8 vide letter No. 988/Dir (Exam)/2009 dated 19.10.2009).

Para 5.23 Period for preserving Answer Scripts of various departmental examinations: Answer scripts relating to various departmental examinations being conducted in IA&AD should be preserved for a period of six months from the date of the declaration of the result or until the next examination, whichever is later.

This will be supersession of earlier instructions issued in this regard.

(Authority:- CAG circular No. 360-Staff (App)-1/1-2006/KW dated 03.05.2011)

Para 5.24 Determination of relaxed standard for Scheduled Castes/Scheduled Tribes Candidates:--As a sequel to the judgement delivered by the Honb'ble Supreme Court on 1st April, 1986 in civil Appeal No. 2982 of 1984, it has been decided that the Comptroller and Auditor General would fix a relaxed or lower standard for Scheduled Castes/Scheduled Tribes candidates every year in advance before the commencement of the Section Officers Grade Examinations Part I & Part II and notify it to the concerned candidates.

(Authority:--C.A.G.'s letter No. 303 J. D. (Exam)/35—90, dated the 26th April, 1990 circulated, -vide No. 7 of 1990).

Para 5.24.1 In pursuance of the Supreme Court Judgment of April 1986 and the Government of India, Ministry of Personnel and Public Grievances & Pensions (Department of Personnel & Training) instructions issued vide No.36012/23/96-Estt(Res) Vol. II dated 3rd October 2000, the Comptroller and Auditor General has carefully considered the extent of relaxation to be allowed to the candidates belonging to Scheduled Caste/Scheduled Tribe categories for the SAS examination to be held in November, 2010 and has decided that the extent of relaxation would be as under.

In all papers of SAS Group -I and II there will be relaxation of 5 percent in each individual paper and also in aggregate. In other words the candidate who secures not less than 45 percent Pass marks in individual paper and aggregate will be declared to have been successful in this examination.

The above relaxation is only in respect of SAS examination to be held in November 2010. The extent of such relaxation for future examination for SC/ST candidates will be determined and notified before the commencement of such examinations.

Wide publicity may be given to this relaxation and the SC/ST candidates may be informed of the above relaxation suitably.

(Authority:- CAG circular No. 13 of 2010 vide No.589 /44-Exam/circulars/2010 dated 7/10/2010

Para 5.25 Revised eligibility criteria for the Incentive Examination in A&E Offices and Revenue Audit Examination in Audit Offices.

The following revised eligibility criteria for appearing in the (i) Incentive Examination in A&E offices and (ii) Revenue Audit Examination in Audit offices, have been approved by the Comptroller and Auditor General of India. The revised eligibility criteria mentioned below will be applicable from the date of issue of this letter i.e.

(i) Incentive Examination in A&E offices:-

Revised Criteria:-

- a) Assistant Accounts Officers in A&E offices, who have put in one year continuous service in the grade as on the 1st of the month in which the examination is held, are eligible to appear in this Examination. Maximum number of chances shall be 6 (six) including the chance, availed, in 2010 examination. There shall be no upper age limit for appearing in this examination.
- b) Accounts Officers and Sr. Accounts Officers, who did not appear in this examination or appeared but could not pass this examination while working as Section Officer/Assistant Accounts Officer, will also be eligible to appear/re-appear in this Examination. Maximum number of chances, shall be 6 (six) and counted afresh from the year 2011. There shall be no upper age limit for appearing in this Examination.
- c) Assistant Accounts Officers in A&E offices, who have been permitted to take the SAS Audit Examination on their own volition, shall not be eligible to appear in the Incentive Examination in A&E offices.

(ii) Revenue Audit Examination in Audit Offices:-**Revised criteria:-**

- a) Section Officers/Assistant Audit Officers borne on the cadre of Audit offices, who have put in one year service in the Revenue Audit Branch or have undergone the prescribed training in Revenue Audit as Section Officer/Assistant Audit Officer, are eligible to appear in the Examination. Total number of chances admissible to pass the Revenue Audit Examination shall be six including the chance, if availed, in 2010 examination. There will be no upper age limit for appearing in the Revenue Audit Examination.
- b) Assistant Accounts Officers in A&E offices, who have passed the SOGE (Civil Audit) and are presently on deputation to Audit offices for their eventual absorption in Audit offices, shall also be eligible to take this Examination provided (i) they have put in one year service in the Audit office and (ii) they have completed the prescribed training in Revenue Audit. The benefit of passing the Revenue Audit Examination, including arrears of pay and allowances, if any, will be admissible only after issuance of necessary orders of their absorption in the Civil Audit Offices. Total number of chances to pass this Examination shall be six and counted afresh from the year 2011. There will be no upper age limit in this regard.
- c) Audit Officers/Sr. Audit officers, borne on the cadre of Audit offices, who did not appear in this examination or appeared but could not pass this examination while working as Section Officer/Assistant Audit Officer, will also be eligible to appear/re-appear in this Examination. Total number of chances to pass this Examination shall be six and counted afresh from the year, 2011. There will be no upper age limit in this regard.

(Authority:- CAG circular No. 01/Staff Appointment/1-2006/KW vide letter No. 25-Staff Appointment/1-2006/KW dated 11.01.2011)

Para 5.26 Attending of office on the days of Examination by staff appearing at Departmental examinations:--A candidate appearing for a departmental examination (both for obligatory and for preferment) conducted by Indian Audit and Accounts Department will be treated as on duty on the days of examination even though the examination is held only in the forenoon or afternoon. A candidate for such examination need not attend office on these days except on the last day of the examination, if the examination is only in the forenoon, he/she should attend office in the afternoon.

(Authority:--C.A.G.'s letter No. 2558—NI/21—82, dated the 24th August, 1982 circulated,—vide No. NGE/93/1982).

Para 5.27 Travelling Allowance for journey performed for attending the SAS Examination:--Travelling allowance may be granted for the to and fro journey to candidates, appearing in the Section Officers Grade Examination under S.R. 132, only in respect of their, first and second attempt in each part of the Examination.

(Authority:--C.A.G.'s letter No. 956—NGE I/29—55, dated the 17th May 1955).

Para 5.28 According to the rules of incidence of pay and travelling allowance contained in Account Code Volume I, the travelling allowances of a Government servant is borne by the office to which his pay and allowances are debited. Accordingly the charges of travelling allowances of staff of this office while on deputation/foreign service for the journeys performed by them to appear in the Section Officers Grade Examination should be borne by the borrowing office more so, when the knowledge acquired by the candidates by appearing in such examination is also helpful to that office in the discharge of their day to day official duties.

(Authority:--C.A.G.'s letter No. 531—NGE—I/294—65, dated the 14th March, 1966).

Para 5.29 Grant of honorarium to the officers and staff for invigilation duty etc:--The following rate of honorarium has been prescribed for the officers and staff for the invigilation duty in the Section Officers Grade Examinations and other Departmental Examinations of the Indian Audit and Accounts Department:--

(i)	Sr. Accounts Officers/Accounts Officers/Assistant Accountant General	` 80 Per day
(ii)	Section Officer/Assistant Accounts Officer	` 60 Per day
(iii)	Senior Accountant/Accountant/Clerk	` 40 Per day
(iv)	Group 'D' staff	` 30 Per day

(For only one session, the amount will be half of the above rates).

The above rates will be applicable in respect of examination held on Sundays/holidays also. These orders take effect from the date of issue.

(Authority:--C.A.G.'s letter No. 1749—NI/48--84, dated the 11th August, 1987 circulated,--vide No. NGE/66/1987 and C.A.G.'s letter No. 561 NGE (ENTT.).40-84 (III) dated 1.08.1996).

Para 5.30 Revision of rates of honorarium to the Paper Setters/Examiners of the SOGE Preliminary and Departmental Examination for Accountant/Auditors:--“Rate of Honorarium” for setting question papers, translation and for valuation of Answer papers.

a)	For Setting Question Papers: (i) Less than three hours (ii) Three hours	` 300/- ` 320/-
b)	For Valuation of Answer Papers: (i) Two hours or less (ii) Two and half hours (iii) Three hours	` 4.00 ` 5.00 ` 6.00
c)	Translation of per paper set in English to Hindi of vice versa	` 100/-

The revised rates of honorarium will be effective for all examinations to be held from 01.01.2007.

(Authority:- Para 9.11.2 of CAG's MSO (Admn.) Vol. I (Third Edition) circular No. 37/NGE/2006 vide letter No. 536/NGE (Entt)/53-2002 dated 19.12.2006).

Para 5.31 Scheme for grant of cash awards to candidates securing highest marks in the Section officers Grade Examination—**A scheme for grant of incentive cash awards to candidates who pass the Section officers Grade Examination with very high marks has been under consideration of Headquarters Office. It has now been decided to give cash prizes on All India Basis to the candidates securing the highest marks in respect of five branches of the SAS Examination namely Ordinary, (now named as Section Officers Grade Examination Civil Branch (Accounts) and Civil Branch (Audit) with effect from 1st March, 1984), Commercial, Railways, Posts & Telegraphs and Defence. The salient features of the scheme are indicated below:--**

- (i) There will be four cash prize of ` 500, ` 300, ` 200, and ` 100 respectively for the first four candidates as per the merit list of successful candidates in each part of the Ordinary Branch.

- (ii) In respect of Commercial Branch, there will be two cash prizes of ` 500 and ` 300 respectively for each part.
- (iii) The number of cash prizes for each of the Railway, Defence and Posts & Telegraphs Branches will be one of ` 500 for each part.
- (iv) The award of the cash prize will be only to those candidates who pass all the papers in one attempt regardless of whether it is first attempt or not. Those candidates who got exemptions in certain paper/papers in the previous attempts and those who stand exempted in certain papers like Public Works Accounts, Business Organisation, Mercantile Law and Company Law, Advanced Book—Keeping and Cost Accounting and Factory Organisation etc. will not be eligible for grant of cash awards.
- (v) Ties among two or more candidates for prizes will be resolved by distributing the amounts of the corresponding prizes equally among them.
- (vi) The Scheme for the grant of cash awards will be made effective from the Section Officers Grade Examination to be conducted in November/December, 1982. The scheme is being introduced on experimental basis and is subject to review from time to time.
- (vii) On all matters relating to the scheme, the decision of the Deputy Comptroller and Auditor General of India shall be final.

The amount of cash prize mentioned there in have been revised as per follows

Existing Amount	Revised Amount
` 500	`2000
` 300	`1200
`200	` 800
`100	` 400

(Authority: C.A.G.'s circular letter No. 233—Exam/10—82, dated the 9th March, 1982 circulated,--vide No. 3 of 1982 and C.A.G.'s Examination Circular NO. 7 of 2000 No. 139 Exam./II-97/V dated 7/2000).

The amount of cash prizes effective from SOGE held in December, 2006/January 2007 as mentioned in Examination circular No. 7 of 2000 issued vide No.139-Exam/11-97/V dated 21-07-2000 have been revised as follows:

	Existing Amount	Revised Amount
First	`2000/-	`4000/-
Second	`1200/-	`2500/-
Third	`800/-	`1600/-
Fourth	`400/-	`1000/-

2. Other terms & conditions stipulated in circular No.3 of 1982 referred to in circular No.7 of 2000 will remain unchanged.

3. To serve as an Incentive for the prospective candidates for the SOGE to prepare better for the examination so as to reap the benefit of cash prize in addition to passing the examination, it is requested that the list of the prize winners should be prominently displayed on the notice boards. The offices to which the prize winners belong should, in addition, display photographs also of such candidates on their notice boards along with a brief Resume of their achievements besides printing the same in the Activity Report and other publications brought out by those offices.

(Authority:- **CAG circular No. 10 of 2007 vide letter No. 521–Exam/11-97/V dated 18/07/2007**)

Para 5.32 Seniority of SAS Examination passed Senior Accountant/Accountant, etc—**(a) In the case of directly recruited Accountants and Senior Accountants, seniority by total length of Accountant Grade alone, irrespective of seniority as Senior Accountant and irrespective of the number of chances they have taken in passing the Departmental Confirmatory Examination, will be the determining factor for their claim for appointment to Section Officers Grade Service. Accountants will include both actual as well as “equated service” i.e. service in the Audit and Accounts Offices of the erstwhile Part ‘B’ and ‘C’ States which has been treated as equivalent to Accountant’s service. However, in the case of loss of seniority is due to transfer from one office to another at one’s own request, the seniority in the Gradation List will be the criterion.**

(b) In the case of those Accountants who have been promoted from Clerks Cadre, service as Clerks up to six years will be ignored and thereafter service in the Clerk Cadre will be counted as Accountant Cadre Service for purpose of determining seniority.

(c) Service as Divisional Accountants and Public Works Accounts Clerks shall be equated to service as Accountants but in the case of directly recruited Divisional Accountants service shall count only from the date they begin to hold charge as Divisional Accountants, only continuous service as Public Works Accounts Clerk as taken into consideration for this purpose.

In the case where the effective date is the same for both Accountant and Divisional Accountant, the Divisional Accountant should rank senior to the Accountant.

(d) Service as Stenographer and Steno—typist shall be equated to service as Accountant or Clerk according as the person concerned is a graduate or non-graduate. The date of declaration of the B. A. Examination passed by a Stenographer, while in service should be taken into account for purpose of fixation of seniority-viz.-a viz. Accountant.

(e) While fixation the seniority of the Accountants, who are promoted from Clerks Cadre in consequence of their having passed part I of the Section Officers Grade Examination and Divisional Accountants viz –a-viz directly recruited Accountants the persons belonging to the first two categories should be deemed to have passed the Departmental Conformatory Test within the first two chances.

Note 1 : Service as Accountant and service as Clerk referred to above, means service as Accountant and Clerk in the Indian Audit and Accounts Department and does not include service as such anywhere else.

Note 2 : Penalties like reduction in rank, do not have adverse cumulative effect for purposes of reckoning seniority under this para.

(Authority: --Para 5.7 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. I 3rd Edition).

(f) In the case of a person who is treated as a direct recruited Divisional Accountant, the service rendered by him as Auditor and Probationary Divisional Accountant prior to his appointment as a regular Divisional Accountant will not count for the purpose of fixation of his seniority on his passing the Section Officers Grade Examination. However, in the case of a person who was appointed as a Divisional Accountant as a departmental candidate, the entire service rendered by him as Auditor and Probationary Divisional Accountant will be treated as continuous and taken into account for computing *inter se* seniority.

(Authority:--C.A.G.'s letter No. 852—NGE. III/7-69, dated the 8th April, 1969).

Note : “It has been decided that while determining *inter se* seniority of Section Officers Grade Examination passed Senior Accountants/Accountants/ Clerks etc. for promotion as Section Officer in so far May 1974 strike is concerned, the period of pen down strike, mass casual and strike which has been treated as un-authorized, irrespective whether the break has been condoned or not, need not be excluded.

(Authority:--C.A.G.'s Confidential letter No. 35—NGE-II/57-74, dated the 19th January, 1976, filed in file No. Admn. I/54 33/74-76).

Para 5.33 Seniority of Section Officers Grade Examination passed Scheduled Caste/Scheduled Tribe candidates:--Coming to the question of seniority, it is clear from the Supreme Court judgement dated 1st April, 1986 in Civil Appeal No. 2952 of 1984, that those Scheduled Caste/Schedule Tribe candidates awaiting promotion who are declared by them to have passed the Section Officers Grade Examinations held from 1980 onwards cannot be senior to those who had already passed and had been promoted before the date of the judgement. On the other hand, according to the judgement they are to be placed in the seniority list after all those who have passed (i.e. whether promoted or not) the SAS Examination held till the date of the judgement. This implies that they are not only in any case to be placed junior to those who have already been promoted but also to those who having passed earlier are awaiting promotion. This is also supported by the fact that the Supreme Court did not desire to jeopardize those who were not parties to the appeal considered and decided by them. Thus in office where there are a number of candidates (including Scheduled Caste and Scheduled Tribe) who had already passed the examination held till the date of the judgement, but are still awaiting promotion, the candidates now declared to have passed the examination, will on block be placed below them. This is notwithstanding the fact that they are declared to have been promoted from an earlier date and may even be allowed pay as Section Officers Grade in terms of the judgement. Such promotion will be deemed as personal to them till their junior gets promoted in the normal course. Their own *inter-se* seniority will, however, be with reference to the date of passing the examination those passing the examination earlier ranking above those who pass later and among those who pass the examination in the same year in the order of their seniority, *vide* para 184 of MSO (A) Vol. I.

(Authority:--Para 2 viii of C.A.G.'s letter No 2873—NGE. III/90—86, dated 11th August, 1986).

Note 1 : It is clarified that the Scheduled Caste and Scheduled Tribe Section Officer Examination passed staff will be eligible for promotion to the cadre of Section Officer against reserved vacancies irrespective of the batch to which they belong even if this results in their promotion before senior general category Section Officers Grade Examination passed staff of earlier batches. But the separate select lists for Schedules Castes and Schedules Tribes will have to be arrange in order of their batch seniority because a Scheduled Caste or Scheduled Tribe candidate passing Section Officers Grade Examination in an earlier examination will have preference to the Scheduled Caste or Scheduled Tribe candidate passing in the later examination for appointment to the Section Officers cadre against the reserved quota vacancies.

2. **The seniority in the grade of Section Officer will be determined with reference to one's position in the panel from which one is promoted. If one is promoted from a 1988 panel he will be senior to those promoted from the 1989 or subsequent panel irrespective of the year in which he passed the Section Officers Grade Examination.**

(Authority:--C.A.G.'s letter No. 368—N. 2/64-90, dated the 7th /15th June, 1990).

Note 2 : It has been decided that though the seniority of Section Officers Grade Examination passed Scheduled Caste/Scheduled Tribe candidates is regulated in terms of para 2 (viii) of Headquarters office circular letter dated 11th August, 1986 mentioned above, their seniority in the cadre of Section Officers will be determined with reference to the dates from which their turn for actual promotion to the cadre of Section Officers comes in terms of clarification given in Note 1 above. Three years service as Section Officer for their promotion as Assistant Accounts Officer will be reckoned from the date from which they are allowed seniority in the Section Officers cadre as above.

(Authority:--C.A.G.'s letter No. 419—N. 2/64-90, dated the 10th July, 1990 (Circular No. NGE/4/1990).

Para 5.34 Fixation of seniority of Section Officers Grade Examination passed Senior Accountants/Accountants transferred from one office to another:--**The seniority of an Section Officers Grade Examination passed Senior Accountant/Accountant transferred from one office to another should be fixed with due regard to all circumstances of case. But it is essential that the Senior Accountant/Accountant concerned should invariably to told what his position in the new office is to be before he is asked to accept transfer. The procedure should be observed in all cases that may occur in future.**

Para 5.35 Incentives to Senior Accountant/Accountant etc. for passing SAS Examination:--

(A) Position with effect from 1st January, 1973.

Consequent upon the revision of pay scales w.e.f. 1st January, 1973, special pay Rates of ` 20/- per month is admissible to such Upper Division Clerks/Lower Division Clerks/Stenographers of the Indian Audit and Accounts Department including those Divisional Accountants who have Passed S.A.S. Examination (hereinafter names as Section Officers Grade Examination).

(Authority:-G.O.I., M.O.F., D.E. letter No A27023(41)/74-EGI, dated the 3rd Jan., 1979)

2. The special pay has been enhanced to ` 35/- p.m. from 2nd year onwards of the date of passing of Section Officers Grade Examination to the Senior Auditors, Auditors etc. (designated as Senior Accountants, Accountants. etc. w.e.f. 1st March, 1984 in Accounts Offices) of the Indian audit and Accounts Department awaiting promotion as Section Officer.

(Authority:--G.O.I., M.O.F., D.F. letter No A27023(41)/74—EGI, dated the 2nd September, 1979).

3. It has comes to the notice of the Head-quarters office that special pay at the enhanced rate of ` 35/- P.M. has been allowed also to Senior Auditors, Auditors, etc. (designated as Senior Accountants, Accountants etc. w.e.f. 1st March, 1984). Who have refused promotion as Section Officer or who have sought reversion form the post of Section Officer at their own request. Since the enhanced special pay at ` 35/- p.m. is to be paid on account of waiting for promotion as Section Officer, it is obvious that special pay at the enhanced rate will not be admissible to such SAS (Section Officers Grade Examination) passed Senior Auditors, Auditors, etc. (designated as Senior Accountants, Accountants, etc. in Accounts Offices) who refuse promotion as Section Officer and/or who seek reversion from the post of Section Officer at their own request.

(Authority:--C.A.G.'s letter No. 3175—NGEI/104—78—II, dated the 26th September, 1981, circulated,--vide No. 77—NGE/81).

(B) Position w.e.f. 1st January, 1986.

Special pay of ` 40/- per month (existing rate ` 20/- per month) for qualifying in Section Officers Grade Examination by Senior Accountants, Accountants etc. and Special Pay of ` 70/- per month (existing rate ` 35/- per month) during the second year will be admissible from the date an employee draws pay in the revised scale of pay applicable in accordance with the C.C.S. (Revised Pay) Rules, 1986.

(C) Position w.e.f. 1.08.1997

Special Pay passing S.O.G.E. and awaiting promotion as Section Officer which is ` 40 p.m. during first year of waiting and ` 70 p.m. during second year onwards, at present, will be doubled as ` 80 p.m. and ` 140 p.m. respectively with effect from 1st August, 1997 and hence forth be termed as Special Allowance.

(Authority:--C.A.G.'s letter No.178—PC(COORD)/1—87, dated the 7th September, 1987 circulated,--vide No.NGE/74/1987 and C.A.G.'s Circular No. 33/NGE/98,No. 418-NGE(ENTT.)/88-98 dated 24.07.98).

(D) Position w.e.f. 01.09.2008

The special allowance for passing SOGE and awaiting promotion as Section Officer which is ` 80/- per month during the first year of waiting and ` 140/- per month from the second year onwards shall be doubled as ` 160/- per month for the first year of waiting as ` 280/- per month from the second year onwards.

(Authority:- CAG's circular No. 27/NGE/2008 vide letter No. 293/NGE(Entt)/38-2007 dated 19.11.2008)

Para 5.36 Promotion of SAS Examination passed staff as Asstt. Accounts Officer: The post of Asstt. Accounts Officer should be filled strictly in accordance with the instructions specified in the "Recruitment Rules for the post of Asstt. Accounts Officer annexed as Annexure 'D' in Appendix 'A' to this Manual.

Para 5.37 Pay on appointment as Asstt. Accounts Officers:--SAS Examination passed Senior Accountants, Accountants etc. for the post of Asstt. Accounts cadre posts, would be entitled to pay in the Asstt. Accounts cadre scale of pay and no special pay would be admissible to them.

(Authority:--C.A.G.'s endt. No. 1685—NGE. I/109—61, dated the 27th September, 1962).

Para 5.38 Instructions prior to restructuring regarding powers of Asstt. Accounts Officers:--The following powers have been vested in the Asstt. Accounts Officer in the various offices of Indian Audit and Accounts Department:--

- (i) Power to grant casual leave to Senior Accountant, Accountant, Clerks and Class IV (Now MTS) working under them up to a maximum period of 5 days at a time." After decision of the Government to reduce the entitlement of Casual leave for central Government employees from existing 12 days to 8 days in a calendar year w.e.f. 01.01.1998 A.A.O's have the powers to sanction casual leave to the staff working under them up to a maximum of 3 days at a time.**
- (ii) Condonation of late attendance of the Staff under them for a maximum of two days in a month.**
- (iii) Check of classification of vouchers for ` 10,000/- and less.**
- (iv) Acceptance in Central Audit of Contracts of the value of ` 1 lakh or less.**
- (v) Attestation of opening and closing balances in Provident Fund ledgers.**
- (vi) Waiver of objection up to ` 25/- under Article 808 (i) (b) of M. S .O. (Tec) Volume I.**

- (vii) Closing of Broad sheets with nil balances.**
- (viii) Closing of BROADSHEETS with 'nil' difference between the Broadsheet and ledger figures.**
- (ix) Attestation on entries in Pension Audit Branch relating to transfer within the same audit circle with monetary value of ` 100 P.M. or less.**
- (x) Attestation of entries in the service books of N. G .O.s (except first page of the service book which will be attested by the Branch Officer).**
- (xi) Testing the eligibility of subscribers and allotment of attestation entries in the ledger and general index register in the Provident Fund Branch.**
- (xii) Signing of routine acknowledgement and also reminders under their own designation. (except to Headquarters offices).**
- (xiii) Issue of Audit Notes, and also Half Margin memos conveyaing routine remarks such as calling of certificates, receipt schedules and other wanted documents.**
- (xiv) Scrutiny and acceptance of sanctions issued by authorities subordinate to Government e.g. Heads of Department etc.**
- (xv) Attestation of events recorded in the Audit registers (Establishment sections).**
- (xvi) In provident Fund Branch, issue of annual statement of accounts to the subscribers.**
- (xvii) Acceptance and noting of sanctions for part final withdrawals from Provident Fund. (If the sanctions is not fully in order, the Section Officer will also have the power to convey his objection).**
- (xviii) All routine correspondence calling for details of missing credits and details for adjustment of unposted items in Provident Fund sections.**
- (xix) Issue of advices to loanees for prompt payment of installments (Loan sections).**
- (xx) Calling for acknowledgements of balances in the cases of all loans and advances (applicable generally in Loan).**
- (xxi) Issue of objections statement for objections with money value e.g. want of stamped voucher, want of sub vouchers etc.**

(xxii) Attestation of all entries in the Pension Audit Register.

In respect of Item (xviii) to (xx), the Branch Officer should exercise sufficient Control over these items of work by proper scrutiny of Control Registers like missing Credit Registers and Final Payment Register in respect of Provident Fund and the Broadsheets and connected correspondence in other cases. The Accounts Officer will have power to grant casual leave upto eight days at a time to the staff working under the Section Officer when the period exceeds and Section officer's power of sanction. In addition, it has been decided to delegate powers to the Accounts Officers for sanctioning regular leave with pay and allowances to the Section officers working under them up to a maximum period of fifteen days at a time on condition and they do not ask for substitutes.

(Authority:--C.A.G.'s Circular letter No. F 4, OSD (P)/73, dated the 6th March, 1973 and C.A.G's Circular No. 44/NGE/2000, No 1046-NGE/(App)/196-97 dated the 12.10.2000)

Para 5.39 Appointment of Supervisors (Accounts) in the Accounts and Entitlement Officers—In Accounts and Entitlement offices, up to twenty percent of vacancies in the cadre of Section Officers will be filled by selection from Accountants and Senior Accountants who have passed either the Departmental Examination for Accountants or Section Officers Grade Examination Part I and who show exceptional performance. They will be designated as Supervisors. In the 20 point roster points 1,6,11 and 16 will got to supervisors. Government of India's orders on reservation on promotion will hereafter be applicable for appointment of Supervisors in the cases of selection posts and for this purpose a separate roster will have to be maintained as distinct from the cadre of Section Officers.

2. Approval of Headquarters to the panel/appointment is not necessary.
3. They are not eligible or entitled to promote as Assistant Accounts Officer/Accounts Officer.
4. The crucial date for determining the eligibility will be the crucial date for the relevant panel year.

(Authority:--Extract from C.A.G.'s Confdl. circular No. 162—N. 2/76—83, dated the 1st March, 1984).

Note: --Promotion to the cadre of Supervisor shall be made only against 20% of regular posts of Section Officer (Accounts) and not against 20% of vacancies in the offices in which Supervisors in position exceed 20% of regular posts of Section Officers, no further promotion to the cadre of Supervisor shall be made till the number of Supervisors in position comes below 20% of regular posts of Section Officers. The provisions contained in Para 3.10.1 of MIR may be treated to have been amended. Formal

amendment in this matter shall be carried out in due course. This take effect from 21.09.2001.

(Authority:--C.A.G.'s Circular letter No. NGE/56/2001, No 1237-NGE (App)/ 29-99, dated 22.11.2001).

5. The recruitment to the post of Supervisor (Accounts) will be made in accordance with the instructions specified in "Recruitment Rules to the post of Supervisor (Accounts)" annexed as Annexure E to Appendix 'A' of this Manual.

Note:--A field office has raised a doubt whether the Accountants/Senior Accountants working as Emergency Divisional Accountants are to considered for promotion as Supervisors in Accounts and Entitlement Offices.

2. It is clarified that unless the Accountants/Senior Accountants are confirmed as Divisional Accountant they (Emergency Divisional Accountants/Officiating Divisional Accountants) should be considered along with other for promotion as Supervisors and empanelled if found fit. If they refuse promotions, they should be debarred for one year as per extant orders. They will not, however, be given any proforma promotion as Supervisor and they have to revert to the parent office to avail of the promotion.

3. "A Scheme of appointment of emergency Divisional Accountant discontinued w.e.f. 14.07.1988".

(Authority:--C.A.G.'s Circular letter No. 595—N 2/94—84, dated the 16th June, 1987 circulated,--vide No. 49/NGE/1987 read with C.A.G.'s D.O No. 2444-NGE. III/46/86-1 dated 14.07.1988).

Para 5.40 Appointment to the post of higher functional grade of Senior Accountant—It has been decided to upgrade eighty per cent of the posts of Accountants in the Accounts and Entitlement Offices to those of Senior Accounts in the scale of ` 1400—2600(Now 9300-34800+4200). The following instructions may be followed for operation of the Scheme.

2. Accountants who were holding non-functional selection grade and allowed revised pay scales as personal in terms of Revised Pay Rules, 1986 will be covered in the prescribed upgradation of 80 percent posts. If, however, in any office, they are not covered, they will continue to hold the revised scales as personal through they will be adjusted against 80 percent posts. There is no change in the group classification or designation of such staff.

3. The orders upgrading the posts are effective from 1st April, 1987. The promotion to these higher functional grades may therefore be made with retrospective effect during the transactional period. After filling up the vacancies,

further promotions will be made only from a prospective data as usual as these are functional higher grades.

4. There is no change in the crucial date of determine eligibility. Accordingly for promotions during the current panel year 1987, the crucial date would be 1st October, 1986.

5. The eligibility criteria for a appointment to the functional grade of Senior Accountants is as follows :--

- (a) Accountants with three years' regular service in the grade and who have qualified in the Departmental Examination for Accountants (or the Departmental Examination for Auditors in the pre-restructuring set up).
- (b) The service rendered in non-functional Selection Grade will be included in the service in the ordinary grade.
- (c) The appointment will be on seniority basis subject to rejection of unfit on the recommendations of the Departmental Promotion Committee, provided that in the case of those persons who have already been given higher revised scales of pay (` 1400—2600) as personal under the Revised Pay Rules, 1986, there is no need to adjudge their fitness and based on seniority they will be placed in their turn on these grade on a regular basis.

6. The Departmental Promotion Committee to consider promotion to the functional grade of ` 1400—2600 (Now 9300-34800+4200), will be Group 'C' Departmental Promotion Committee, consisting of :

- (i) Senior Deputy Accountant General or Deputy Accountant General in-charge of Administration Group.
- (ii) Any other Senior Deputy Accountant General or Deputy Accountant General.
- (iii) One Accounts Officer who is senior.

Note:-- The Senior officer amongst (i) and (ii) will be the Chairman.

7. The orders on reservations will apply to the promotions from the grades ` 1200—2040/` 1400—2300 to ` 1400—2600 (now 9300-34800+GP 4200). For those who are already holding the higher scales as personal under Revised Pay Rules and now placed in the same scale in their turn on regular basis, reservation orders are not attracted.

8. On promotion to these functional higher Grades from ` 1200-2040 ` 1400—2300 to ` 1400—2600 (now 9300-34800+GP 4200) pay will be fixed under FR-22-C. In respect of staff who were allowed the higher scales as personal under Revised Pay Rules, 1986; and are regularly placed in these functional Grades, there will be no fresh fixation of pay. If there is any junior-senior anomaly and stepping up of pay is needed, detailed proposals should be sent in due course.

9. The qualification pay on passing the Departmental Examination for Accountants, if drawn by any staff will continue to be allowed at existing quantum even on appointment in the functional higher grade of ` 1400—2600 (now 9300-34800+GP 4200). This will not be taken into account for fixation of pay on appointment to this higher grade.

10. The instructions contained in sub-para 9, 10, 12, 13, and 14 of Para 5.1 will also *mutatis mutandis* apply in so far as appointment to the post of Senior Accountants are concerned.

(Authority:--C.A.G.'s letter No. 935—M. 2/97—87, dated the 17th August, 1987).

11. The recruitment rules of the post of Senior Accountants have been annexed as Annexure G to Appendix A of this Manual. Further promotion/appointment may be made strictly in accordance with the Statutory Rules.

Note:--It has come to the notice that the qualification pay has been carried over even on promotion/appointment to the post of Senior Accountant and treated as a separate element and this qualification pay is being taken into account in fixation of pay only on promotion to the next higher grade viz., Section Officer (Accounts). The matter has been reviewed and it has been decided that in future in all cases of promotion the qualification pay may be taken into account for fixation of pay on appointment as Senior Accountants.

(Authority:--G.O.I. M. F. (Dept. of Expenditure), O.M., No. 7(8)/E. III/87, dated the 22nd March, 1990 received with C.A.G.'s office letter No. 369—Audit I/84—86 K. W. II/IV. 90 (69), dated the 6th June, 1990).

Note: --Scale 1200—30—1560—40—2040 revised 4500—125—7000. Scale 1400—40—1600—50—2300—60—2600 revised 5500—175—9000. w.e.f. 01.01.1996.(Notional) actual benefit from 19.02.2003.

Note 2:- Revised scale w.e.f. 1.1.2006 is 9300-34800+GP 4200.

(Authority: --G.O.I.'s, Min of Fin. & Company Affairs (Dept. of Exp.) O.M. No. 6/82/E. III (B)/91 dated 28.02.2003. received with C.A.G.'s circular No. NGE/12/2003, No. 166-NGE/(App)/36-2003 dated 4.03.2003).

Para 5.41 Incentive Examination for Senior Accountants—A Scheme of incentive examination for Senior Accountants on accounts and internal Audit has been evolved. The salient features of the scheme are as under:--

1. **Eligibility:** Senior Accountant with three years continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination.
2. **Duration and Marks:** There will one paper on “finance Accounts and Internal Audit” (for A&E Office) 2½ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.
3. **Frequency:** The examination will be conducted by the Heads of the Department in the rank of Accountant General every year in April with the first examination to be held in April, 1989. Exact date of the examination will be fixed by the Head of the Department concerned.
4. **Grant of incentive:** Candidates during fifty per cent marks and above would be granted one advance increment in the scale of Senior Accountant with effect of 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 and ex—post *facto* approval obtained from Headquarters as is being done in the case of Section Officers who pass the Revenue Audit Examination.
5. **Syllabus:** Maximum Marks 100 Time 2½ hours Without books:
 - (i) Comptroller and Auditor General’s (Departmental Promotion Committee) Act:
 - (ii) Introduction to Indian Government Accounts & Audit.
 - (iii) Constitution of India.

- (a) Part V—The Union
 - (i) **Money bills and Procedure in Financial—
matters in Chapter 2 Parliament.**
 - (ii) **Chapter 5 Comptroller and Auditor
General of India.**
- (b) Part VI—The States;
**Procedure in Financial Matters in Chapter
3 The State Legislature.**
- (c) Part XII—Finance Property, Contracts and
Suits;

Chapter 1 Finance.

Chapter 2 Borrowing.

The office will not provide any training for the candidates appearing in the examination nor will it supply any book. The books prescribed are priced publication and candidates should make their own arrangement to procure them. However, the office may keep sufficient number of copies, say 20 copies of the prescribed books in the library for references by the candidates. The question may be set on Accounting & Internal Audit matters.

Para 5.41.1 **It has now been decided that Senior Auditors/Senior Accountants with one year continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination. Other terms and conditions would remain unchanged. These orders take effect from the examination to be held in April 1994 onwards.**

(Authority:--C.A.G.'s office letter No. 768—Exam /27-88, dated the 9th August, 1988, circulated,--*vide* No. 10 of 1988 and No 59-Exam/27-88-II, dated the 26th February, 1990, circulated, --*vide* No. 3 of 1990. read with C.A.G.'s No. 279-Exam. /27-88-III dated 5.07.1993).

Para 5.42 Grant of Travelling Allowance for appearing in Incentive Examination for Senior Auditors/ Senior Accountants:-- **Travelling Allowance may be granted for the to and fro journey to appear in the above examination under SR –132 in respect of 1st and 2nd attempts only without any Daily Allowance for halt. The period spent in the journey and the days of examination in connection with examination in respect of 1st and 2nd attempts shall be treated as duty under FR—9(6)(b).**

(Authority:--C.A.G.'s Circular letter No. 538—NI/19—89, dated the 21st March, 1989, circulated,--*vide* No. NGE/19/1989).

PART II

Para 5.43 Upgradation of posts of Private Secretary to Accountants General:--It has been decided that the existing Senior Personal Assistant in the Scale of ` 1640—2900 will be promoted to the post in the scale of ` 2000—3200 provided they have a total regular service of 8 years in the post of Senior Personal Assistant/Manager (Typing Pool). There is no change in the existing speed requirement which will continue to be 100 w.p.m. The eligibility criteria should be satisfied on the crucial date prescribed i.e. 1st October, 1985 for the panel year 1986. On promotion their pay will be fixed under FR 22C . If there are no eligible Senior Personal Assistants the posts will remain in the scale of ` 1640—2900 and will be upgraded only on eligible staff becoming available.

2. In future these posts will be filled up by promotion from those Personal Assistants/Manager (Typing Pool) who have a total of 8 years of regular service as Personal Assistants/Managers and have the speed of 100 w.p.m. If in any office there is no eligible Personal Assistant/Manager the post will be operated only in the lower grade of ` 1640-2900 and upgraded as and when eligible staff are available and are found fit by the Departmental Promotion Committee for such appointment.

3. The promotion will be on seniority-cum-fitness basis and Departmental Promotion Committee will be the same as for appointment of Assistant Accounts Officers. The staff including the Senior Personal Assistants on the presents lower grade on promotion will be on probation for the period of two years.

(Authority:--C.A.G.'s circular No. 1293-N/2/123, dated the 4th November, 1986).

4. The recruitment rules to the post of Senior Personal Assistant in the field offices of the Indian Audit and Accounts Department have been published in Section 3(1) of the Gazette of India of 31st December, 1988 a copy of which is annexed as Annexure H to Appendix 'A' of this Manual. The post of Senior Personal Assistant should now be filled up strictly in accordance with the said statutory rules.

Para 5.44 Creation of post of Manager Typing and Cyclostyling Pool in the field offices:--It has been decided to create one post of Manger, Typing and Cyclostyling Pool in the scale of ` 1640—60—2600—EB—75—2900 (scale revised with effect from 1<sup>st</sup> January, 1986) in those field offices where the Typing/Cyclostyling Pool consists of not less than ten typists. The posts will be field by promotion of Stenographers in the grade of ` 1400—40—1800—EB—50—2300. (revised scale with effect from 1st January, 1986) on the basis on seniority-cum-fitness. The conditions of eligibility will be as follows.

- (i) They should have put in not less than four years of service in the grade of ` 1400—40—1800—EB—50—2300;
- (ii) They should possess a minimum speed of 100 words per minute in shorthand, and
- (iii) They should be considered fit for such supervisory appointment.

For the purpose of determining eligibility, the eligible date will be first day of July each year. The panel to this purpose will be from first day of July of the year to thirteenth date of June of the following year. On appointment, their pay will be fixed under F. R. 22-C. On their subsequent appointment as Stenographer in the scale of ` 1640—60—2600—EB—75—2900, their pay will be fixed under F. R. 22 (a) (ii).

2. The post of Managers may be sanctioned on the basis of the following norms irrespective of whether a centralised pool system exists for the purpose or not:--

- (a) One post of Manager in offices in which the sanctioned strength of typist is ten and above but does not exceed twenty; and
- (b) Two posts of Managers in the Offices in which the sanctioned strength of typists exceed twenty.

3. The Manager (Typing Pool) may be entrusted with the following duties:

- (i) Supervision, Control and Management of typing & Cyclostyling Branch/Works;
- (ii) The ensure proper service and maintenance of type-writers/Roneo machines, scanners, etc;
- (iii) Taking down and transcription of the proceedings of the meeting with Association/Office Councils;
- (iv) To look after the work of the Senior Personal Assistant to Accountant General when he proceeds on leave;
- (v) Giving guidance to Stenographers & Personal Assistants particularly to new entrants; and
- (vi) Any other item of work as entrusted by the Head of Department/Head of Office in public interest.

(Authority:--C.A.G.'s letter No. 5411-N. 2/45—82, dated the 29th September, 1982 (Circular No. NGE/117/1982), 6648-N.2/45-82, dated 24th December, 1982 (circular No. NGE/154/1982).3683—N. 2/55—83, dated the 3rd December,

1983 and 1032—N. 2/55—83, dated the 11th September, 1985 (Circular No. 63-NGE/85).

Note 1 :--In cases where Personal Assistants (` 1400—2300) who are officiating as Senior Personal Assistant may also be considered in their turn along with other eligible Personal Assistants for appointment as Manager Typing and Cyclostyling pool and if considered fit may be given notional promotion to this post in their turn on the analogy of notional appointment of officiating Accounts Officers to Selection Grade in the grade of Section Officers but no formal order need be issued. No revision of pay of the Officiating Senior Personal Assistant notionally appointed as Manager will be necessary. On reversion from the post of Senior Personal Assistant, their cases may be regulated on the basis. Benefit of proforma promotion under the next below rule is not admissible in the matter of appointment as Manager Typing and Cyclostyling pool.

(Authority:--C.A.G.'s letter No. 2975-N. 2/55/1983, dated the 8th September, 1983).

Note 2 :--Where eligible Personal Assistants with 4 years service in the grade are not available, Personal Assistants with combined service of 10 years as Stenographers (` 1200—2040) including Selection Grade Stenographers ( ` 1400—2300) and Personal Assistants (` 1400—2300) or a Stenographers with 10 years in the ordinary scale ( ` 1200—2040) including service in the Selection Grade (` 1400—2300) if any may be considered for appointment as Manager Typing Pool provided they possess the speed of 100 w.p.m. in short-hand and are considered fit for appointment.

(Authority:--C.A.G.'s letter No. 1032-N. 2/55-83, dated the 11th September, 1985).

Note 3 :--The normal channel of promotion to the cadre of Senior Personal Assistant/Manager (Typing Pool) is only from the cadre of Personal Assistants. If the Senior Official in the Personal Assistants grade has not completed 5 years of service he can be considered for appointment as Senior Personal Assistant if he has rendered a combined service of 10 years in the grade of Personal Assistant and other specified grade where the Senior Official has not satisfied the condition regarding prescribed year of service, but junior in the grade of Personal Assistants or a Stenographer cannot be considered for appointment as Senior Personal Assistant on this account. Till such time the Senior Official in the Personal Assistants grade completes the prescribed years of service the post of Senior Personal Assistants to the Accountant General level will remain in the scale of ` 1640—2900 only in the offices where there is no Personal Assistant, there is no objection in considering an ordinary grade

Stenographer who has completed 10 years service in the grade and possess 100 w.p.m. for appointment as Senior Personal Assistant.

Similarly for appointment in the cadre of Manager, a Junior Personal Assistant or an ordinary grade Stenographer cannot be considered for appointment just because the senior official in the Personal Assistants grade has not completed the prescribed years of service namely 4 years as Personal Assistant or 10 years combined service as Personal Assistant and Stenographers. Only where there is no Personal Assistant an Ordinary grade Stenographer with 10 years service and 100 w.p.m. can be considered for appointment as manager. If at the senior official in the Personal Assistants grade has not completed the prescribed years of service, the post of manager will remain vacant till such time he becomes eligible.

(Authority:--C.A.G.'s No. 234-N .2/66-85, dated the 19th March, 1986).

Note 4 :--The rules provide for filling up the post by transfer on deputation when the method of promotion fails from manager (Typing Pool)/Personal Assistant in other cadre controlling offices of the Department. This will facilitate movement of Personal Assistants from an office where there is stagnation and sufficient vacancies in the cadre of Manager (Typing Pool) do not exist such staff may be willing to go on deputation to a nearby station or within the same station.

These staff would be eligible for the scale of the post to which they are deputed or pay in the parent grade with deputation (duty) allowance as per the standard terms of deputation laid down by the Government of India.

(Authority:--C.A.G.'s No. 578-N .2/88-89, dated the 11th July, 1989).

Para 5.45 The recruitment rule to the post of Manager, Typing Pool have been notified,--vide G.O.I., M.O.F., D.O.E., notification GSR 444, dated the 27th May, 1987, and annexed as Annexure 'F' to Appendix 'A' of this Manual. The post of Manager Typing Pool may be filled up strictly in accordance with the said Statutory Rules.

Note: --

Old Designation	New Designation	Old Scale	New Scale
Sr. P.A	Private Secretary	2000-3200	6500-10500
Manager Type P.A	Steno Grade—I	1640—2900	5500—9000
	Steno Grapher-II	1400—2600	5000—8000

Stenographer	Steno Grade— III	1200-2040	4000-6000

(Authority:--C.A.G.'s No. 588-GE.II/218-98, dated 11th May1999, G.O.I. Min. of Finance Deptt. of Expenditure New Delhi O. M. No. F. No.1(13)/97-E.II (B) dated 3rd October, 1997 received with C.A.G.'s letter No. 423-A(R)/44-97/(47) dated 6.10.97 and C.A.G. Circular No. NGE/51/1999, No. 1282/NGE(App)/75-99 dated 8th October, 1999).

Consequent upon implementation of recommendations of the 6th Central Pay Commission, the pre-revised pay scales of Stenographer Grade-II (` 5,000-150-8000), Stenographer Grade-I ( ` 5500-175-9000) and PS (` 6500-200-10,500) were merged and placed in a common scale in Pay Band (PB-2) with Grade Pay of ` 4200. Subsequently, the Ministry of Finance vide O.M. dated 13.11.2009 has decided that the pre-revised pay scale of ` 6500-200-10,500 would be placed in PB-2 with Grade Pay of ` 4600/- w.e.f. 01.01.2006. In view of the above, various posts in stenographers' cadre are being re-designated as under:-

Sr. No.	Cadre	Classification after 5 th CPC	Pay scale on implementation of 6 th CPC		Classification after 6 th CPC	Proposed new name of the cadre
			Pay Band	Grade Pay		
1.	Stenographer Grade-III	Group 'C'	PB-I (` 5200-20,200)	` 2400	Group 'C'	Stenographer
2.	Stenographer Grade-II	Group 'C'	PB-II (` 9300-34800)	` 4200	Group 'B' Non-Gazetted	Personal Assistant (PA)
3.	Stenographer Grade-I (PA)	Group 'C'				
4.	Private Secretary (PS)	Group 'B' Gazetted	PB-II (` 9300-34800)	` 4600	Group 'B' Gazetted	Private Secretary (PS)
5.	Sr. Private Secretary (Sr. PS)	Group 'B' Gazetted	PB-II (` 9300-34800)	` 4800 ( ` 5400 after 04 years of service in the grade)	Group 'B' Gazetted	Sr. Private Secretary (Sr. PS)

(Authority:- CAG's office order No. 228-6CC/GE-II/73-2009 dated 09.02.2010).

Para 5.46 Promotion to the grade of Private Secretary:- **In terms of Ministry of Finance's O.M. No. F.No. 1/1/2008-IC dated 13th Nov., 2009 – 'the posts which were in the pre-revised scale of Rs. 6500-10500 as on 01/01/2006 and which were granted the normal replacement pay structure of grade pay of Rs. 4200 in the Pay band 2, will be granted grade pay of Rs. 4600 in the Pay Band 2 corresponding to the pre-revised scale of Rs. 7450-11500 w.e.f. 01/01/2006.'** Hence the post of Private Secretary is now placed in Pay Band 2 with Grade Pay of Rs. 4600/-. The vacant posts in the cadre of Private Secretary during the current panel year 2009 and during the ensuing panel year 2010 are now to be filled as per existing Recruitment Rules for the post of Private Secretary.

It is, therefore, requested to convene the DPC for drawing a panel for promotion to the grade of Private Secretary against the existing vacancies in the current panel year and anticipated vacancies during the ensuing panel year. The proceedings of the DPC may kindly be sent for Headquarters approval to operate the panel.

Further, the private Secretary with three years regular service in the grade shall be eligible for promotion to the grade of Senior Private Secretary. This supersedes the earlier decision regarding eligibility of the Stenographers with three years regular service in Grade pay of Rs. 4200 for promotion to the grade of Senior Private Secretary conveyed vide Headquarters letter No. 1499-GE-II/124-2009 dated 21st October, 2009.

(Authority:- CAG's letter No. 1816-GE-II/309-2009 dt. 20/11/2009).

Annexure-I

(Refer to para 5.4)

List of Question Papers with Codes and Groups of each branches for SAS

Paper Code	Name of the paper (for Civil Accounts/Civil Audit Offices)
	GROUP-I
PC- 1	Language Skill
PC- 2	Logical and Analytical and Quantitative Abilities
PC- 3	Information Technology(Theory)
PC- 4	Information Technology(Practical)
PC- 5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)
	GROUP-II
PC- 8	Financial Rules and Principles of Government Accounts
PC- 13	Accountancy
PC- 14	Financial Accounting with Elementary Costing
PC- 16	Public Works Accounts
PC- 21	Government Accounts
PC- 22	Government Audit

Incentive Examination for Asstt. Accounts Officers

Sl. No.	Paper Code	Description
1.	IE-1	Management Accounting
2.	IE-2	Finance (Revised) and Appropriate Accounts
3.	IE-3	Information Technology (Theory)
4.	IE-4	Information Technology (Practical)

Annexure-II
(Refer to para 5.4)

Paper wise Exemption Matrix for SAS Examination

Candidate need not appear in following papers of SAS Examination	If he has secured exemption in these papers in the earlier SOGE
GROUP-I	
PC- 1 -Language Skill	SOE-2-Precis and Draft OR Passed SOGE Part II (In any Branch)
PC- 2- Logical and Analytical and Quantitative Abilities	No exemption
PC- 3- Information Technology (Theory)	SOE-28-Computer Systems Theory
PC- 4- Information Technology (Practical)	SOE-30-Computer Systems Practical
PC- 5- Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	SOE-1-Constitution of India SOE-4-Service Regulations (Theory) SOE-5-Service Regulations (Practical) OR SOE- 1 and SOE-12- Service Regulations, Financial rules and Principles of Government Accounts and CPWA OR Passed SOGE Part I (In any stream)
GROUP-II	
PC- 8- Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)	SOE-6- Financial Rules and Principles of Government Accounts OR Passed SOGE Part I- Accounts, Civil Audit or Local Audit Branch.

PC- 13- Accountancy	SOE 9- Accountancy OR Passed SOGE Part II-Civil Accounts Branch
PC- 14- Financial Accounting with Elementary Costing	SOE 3-Financial Accounting with Elementary Costing. OR Passed SOGE Part I- Defence Audit Branch OR Passed SOGE Part II – Civil Audit OR Local Audit OR P&T Audit Branch
PC- 16- Public Works Accounts	SOE 7 & 8 – Public Works Accounts (Theory and Practical) of Civil Audit Branch OR SOE 8 – Public works Accounts (Practical) of Local Audit Branch OR SOE 7- Public Works Accounts (Theory) of Civil Accounts Branch OR Passed SOGE Part II- Civil Audit or Local Audit OR Civil Accounts Branch
PC- 21- Government Accounts	SOE 10 – Government Accounts OR Passed SOGE Part II- Civil Accounts Branch
PC- 22- Government Audit	SOE 11-Government Audit OR Passed SOGE Part II- Civil/Local Audit Branch.

ANNEXURE-III

(Refer to para 5.4)

DETAILED SYLLABUS FOR CIVIL ACCOUNTS (GROUP –I & II)**PC-I Language Skill**

1. Question related to comprehension correctness and testing of general ability as regards language skill

1 VERBAL & READING ABILITIES BASICS**50 MARKS**

- a) Verbal Reasoning
- b) Sentence Correction
- c) Idioms and phrases
- d) Grammar Applications
- e) Antonyms
- f) Synonyms
- g) Vocabulary Skills
- h) Writing Styles
- I) Arranging sentences in Order
- j) Comprehension of Passages:
(Sciences passage, socio-economic passage,
Business passage, Entertainment passage etc.)

2 Drafting and Writing Abilities Basic**50 marks**

4. Précis of any topic
5. Drafting of an official letter, giving the facts, as directed in the questions

Section 'A' will contain multiple choice objective questions and Section 'B' the subjective questions to be answered in computer mode only. The duration of the paper has also been increased by half an hour. It will now be 2 ½ hours. The maximum marks will remain the same i.e. 100 marks.

Re-titling/re-naming of PC-2 Logical and Analytical Ability. (all branches)

The PC-2 has been re-titled/renamed as Logical Analytical and Quantitative Abilities to make it contingent with the syllabus.

PC-2 Logical Analytical and Quantitative Ability**1 LOGICAL ABILITY****a) DATA INTERPRETATION**

Data Tables
Pie Charts
2 Dimensional Graphs
Bar Charts
3 Dimensional Graphs
Venn Diagram
Geometrical Diagram
Pert Charts

b) DATA SUFFICIENCY**c) REASONING**

Deduction
Logical connectives
Linear sequencing
Selections Distribution
Circular arrangement
Networks/routes
Binary Logic
Cubes

d) QUANTITATIVE ABILITY

Permutation and combination
Probability
Simple Equation
Quadratic Equations
Ratio - proportion -variation
Percentages
Indices and Surds
Profit and loss
Simple Interest and Compound Interest
Time- Work
Time- Distance
Geometry Progressions
Numbers
Averages and Mixtures

PC-3/(IE-3) Information Technology (Theory)

- **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
- **Application Software:** Concepts, basic application, specific use apps, development of customized apps, Specific applications in use in large government departments: e.g. : Reservation Systems in Railways, Tax apps in revenue Departments, Payroll and Accounting applications, Inventory management apps in PSUs, ERPs.
- **Networks:** Basic concepts, uses of networks in sharing of resources, Backups, common types of networks: LAN/Wan/internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world.
- **Basic concepts of database management:** understanding simple databases, advantages of working with a database, RDBMS, common corporate database systems.
- **Security of Information assets:** Security threats to data, hardware and users, common types of hacking, protective measures, backups, etc.
- Familiarity with the provisions of the IT Act 2000.

Books Suggested:-

- I. IT Act, 2000.
- II. Following lessons of the book, “Introduction to Computers” by Peter Norton, 7th Edition, published by Tata McGraw-Hill Education Private Limited, New Delhi.
 1. Lessons 6A and 6B (excluding DOS/Unix Commands),
 2. Lesson 7A (excluding ‘Network Topologies and Protocols but including network media, network hardware & fighting Hackers’
 3. Lesson 7B
 4. Lesson 9 A,
 5. Lesson 10 A (from beginning till the topic “word processor interface” and the topic “who really owns the software on your PC”),

6. Lesson 10 B (Topic getting images into your computer and Graphic Software excluding sub section 3D and Animation Software),
7. Lesson 11 A (DMS, from beginning till the topic “DBMS” and the topic understating field types, “RDBMS” and Relationship.),
8. Lessons 11 B, 13 A, and 13 B.

PC-4/IE-4 Information Technology (Practical)

1.	MS Word Proficiency Level	40%
2.	MS Excel Proficiency Level	25%
3.	MS Access awareness Level	20%
4	MS Power Point Proficiency Level	15%

PC-5 Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)

A. Service Regulations

I. Common Items 30%

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme,
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

II. Specific Items 30%

1. Fundamental Rules,
2. Traveling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services)Rules,

4. Central Civil Services (Medical Attendance) Rules,

5. Central Civil Services (LTC) Rules,

B. Constitution of India 40%

1. Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 and regulations on Audit and Accounts -2007

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

PC-8 Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)

1. Central Government Accounts (Receipts and Payment) Rules, 1983

2. Central Government Compilation of General Financial Rules

3. Government Accounting Rules, 1990 published by Controller General Accounts

4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol.II
Chapter 1- Appropriation Accounts

Chapter 2- Finance Accounts (Revised) Annexure and Appendices

PC-13 Accountancy (Civil Accounts)

1. Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting-Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).

2. Accounting Process: from recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance, Rectification of Errors.

3. Depreciation, Provisions and Reserves.

4. Bill of Exchange, Promissory Notes and Cheques.

5. Financial Statements- Sole proprietorship concerns, Not-for-profit Organisations, analysis of Financial Statements.
6. Accounting Standards issued by ICAI.
7. International Public Sector Accounting Standards (IPSAS) of IFAC.

Books Suggested:

1. Principles and Practice of Accountancy by R.L Gupta and V.K Gupta.
2. Introduction to Accounting by T.S Grewal,
3. Compendium of Accounting Standards by ICAI,
4. IFAC Handbook of International Public Sector Accounting Board (available at website <http://www.ifac.org>)

PC14 Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)

1. Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Bills of Exchange, Promissory Notes and Cheques.
5. Financial statements: Sole Proprietorship concerns, Not For Profit Organizations, Accounts from incomplete records, analysis of Financial Statements
6. Accounts of Joint Stock Companies.
7. Accounting Standards of ICAI.
8. International Public Sector Accounting Standards (IPSAS) of IFAC.
9. Uniform Format of Accounts for Central Autonomous Bodies

10. Cost Accounting Topics:

- a. Introduction
- b. Materials
- c. Labour and Direct Expenses
- d. Overheads (I) Factory Overheads
- e. Overheads (II) Office and Administrative, Selling and Distribution Overheads
- f. Marginal Costing
- g. Production Accounts and Cost Sheets
- h. Process Accounts

Books Suggested:

1. Introduction to Accounting by T.S. Grewal
2. Principles and Practice of Accountancy by R.L Gupta and V.K. Gupta
3. Financial Accounting by S.N Maheshwari
4. Cost Accounting by Shukla, Grewal and Gupta
5. Compendium of Accounting Standards of ICAI
6. IFAC Hand Book of International Public Sector Accounting Board. (available at website <http://www.ifac.org>)

PC-16 Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)

1. Central Public Works Accounts Code with Appendices First Edition 1993 (Revised)
2. Accounts Code Volume- III
3. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
4. Chapter 8 – Accounts of Public Works
5. Chapter 9 – Accounts of Forests

PC-21 Government Accounts (Civil Accounts)

1. Accounting Rules for Treasuries 1992
2. Account Code for Accountants General
3. List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments
4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
5. Accounts Code Volume- III
6. Central Public Works Accounts Code with Appendices First Edition 1993
7. Book of Forms referred in CPWA Code
8. Civil Accounts Manual (CAM) Second Edition 2007 issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi.
 - Paragraphs No. 1.2, 1.4, 1.12,
 - Chapter 4 -Paragraphs4.6,4.7,4.8 and Appendix 'B',
 - Chapter5 -Paragraph5.15 and Annexure 'C'
 - Chapter 7 except paragraph. 7.16,
 - Chapter 8,
 - Chapter 10 -Paragraphs10.3,10.4,10.9 and Annexure 'A',
 - Paragraphs 16.1
 - Paragraphs 17.7 and 17.10

(**Authority:-** CAG circular No. 09-Staff App-1/2011 vide No. 183-Staff (App-1)/25-2011 dated 18.03.2011)

PC22 Government Audit (Civil Audit & Local Audit)

1. CAG's Manual of Standing Orders (Audit)
2. Auditing Standards issued by C & AG

3. Manual of Instructions for Audit of Autonomous Bodies.
4. Performance Audit Guidelines.
5. Auditing and Assurance Standards of ICAI.
6. INTOSAI Guidelines on Internal Control
7. ASSOSAI Guidelines for dealing with Fraud and Corruption.
8. Guidelines on Internal Audit consisting Audit Techniques such as:
 - a. Systems Approach to Auditing
 - b. Statistical Sampling
 - c. Document flow charting for Auditors
 - d. Process of Audit Report writing
 - e. Communicating Audit Findings and Recommendations.
9. CAG's Policies and Guidelines, Evidence Gathering, Analysis and Evaluation Techniques
10. Administration and Establishment matters such as Cash Book with respect to Cheque Book, Receipt Books, Vouchers, and Remittance Challans and other Allied Records.
11. Process of Budgeting and Out Come Budgets
12. Financial Attest Audit

Annexure-IV
(Refer to para 5.4)

Incentive Examination (IE) for Assistant Accounts Officers in A&E Offices.

IE-1 Management Accounting

The following will be the syllabus and subjects:

- (i) **General Financial Rules**
Chapter 2 & 3-Budget, Grant and Appropriation.
- (ii) **Public Finance – Shri H.L. Bhatia**
Chapters 4 and 10 to 16.
- (iii) **Statistical Methods – Shri S.P. Gupta, Sultan Chand & Sons**
Chapter 10 on Sampling and Sample Design (5 revised edition 1990)
OR Chapter -4 (25th Edition)

IE-2 Finance (Revised) and Appropriation Accounts

The following will be the syllabus and subjects:

- (i) **M.S.O. (A&E) Volume – II**
 - (a) Chapter 1 – Appropriation Accounts
 - (b) Chapter 2 – Finance Accounts (Revised) – Appendix
- (ii) **Accounts Code for Accountants General**
Chapter 9 – Monthly and Annual Accounts of the Central and State Governments

IE-3 Information Technology (Theory)

- Operating system: What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
- Application Software: Concepts, basic application, specific use apps, development of customized apps, Specific applications in use in large government departments: e.g. : Reservation Systems in Railways, Tax apps in revenue Departments, Payroll and Accounting applications, Inventory management apps in PSUs, ERPs.
- Networks: Basic concepts, uses of networks in sharing of resources, Back ups, common types of networks: LAN/Wan/internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world.
- Basic concepts of database management: understanding simple databases, advantages of working with a database, RDBMS, common corporate database systems.

- Security of Information assets: Security threats to data, hardware and users, common types of hacking, protective measures, back ups, etc.
- Familiarity with the provisions of the IT Act 2000.

Books Suggested:-

- III. IT Act, 2000.
- IV. Following lessons of the book, “Introduction to Computers” by Peter Norton, 7th Edition, published by Tata McGraw-Hill Education Private Limited, New Delhi.
9. Lessons 6A and 6B (excluding DOS/Unix Commands),
10. Lesson 7A (excluding ‘Network Topologies and Protocols but including network media, network hardware & fighting Hackers’
11. Lesson 7B
12. Lesson 9 A,
13. Lesson 10 A (from beginning till the topic “word processor interface” and the topic “who really owns the software on your PC”),
14. Lesson 10 B (Topic getting images into your computer and Graphic Software excluding sub section 3D and Animation Software),
15. Lesson 11 A (DMS, from beginning till the topic “DBMS” and the topic understating field types, “RDBMS” and Relationship.),
16. Lessons 11B, 13A, and 13B.

IE-4 Information Technology (Practical)

1.	MS Word Proficiency Level	40%
2.	MS Excel Proficiency Level	25%
3.	MS Access awareness Level	20%
4	MS Power Point Proficiency Level	15%

ANNEXURE—V

(Referred to in para 5.11)

**SUGGESTED LECTURE FOR TRAINING
FOR SECTION OFFICERS GRADE EXAMINATION—CIVIL
[ORDINARY BRANCH (ACCOUNTS)]**

Duration of each lecture: 75 Min.**PART I**

Paper I	Service Regulations	No. of Lectures
1.	Definitions, general conditions of service etc.	1
2.	Pay-different kinds, honorarium, compensatory, allowance, fixation of pay, increments including practical exercises (at least 2 sessions)	6
3.	Foreign service-calculation of contribution (Problems to be worked out)	2
4.	T. A. Rules—including practical exercises	8
5.	Joining Times including practical exercises	2
6.	Pension Rules including practical exercises	9
7.	Commutation of pension including practical exercises.	2
8.	Leave Rules including practical exercises	6
9.	G.P.F. Rules	2
10.	CCS (CCA) Rules	3
11.	Revision	3
		44

N.B—Practical exercises should be at least 2 session in major topics.

Paper II	Financial Rules and Principles of Government Accounts	No. of Lectures
	General Principles of Accounts including forms of Accounts	3
2	Rules regarding classification of transactions-clarification	3
3.	Incidence of Pension and leave salary—allocation of pension and leave salary Account Code Vol.-I including practical exercises.	3
4.	Pay and Accounts Officers—System of receipts and Payments—maintenance of Accounts thereof—Monetary settlement between different governments and departments.	4
5.	General Financial Rules	4
6.	Compilation and consolidation of Accounts—preparation of finance and appropriation accounts.	5
7.	Revision	4
		26

Paper III	Constitution of India	No. of Lectures
Part I	Union and its Territories	3
Part V	The Union—the executive parliament, union judiciary—CAG	5
Part VI	The States-executive, State legislature, High Court.	4
Part VIII	The Union Territories.	1
Part X	The Scheduled and Tribal areas.	1
Part XI	Relationship between the Union and States	2
Part XII	Distribution of revenues—between the Union and The States, miscellaneous financial provision, borrowing.	2
Part XIV	Services under the Union and the States—Public Service Commission.	1
Part XVIII	Emergency provisions.	1
Part XIX	Miscellaneous and	1

Part XX	Amendments Various Committees of Parliament.	1
	Revision	2
		24

ANNEXURE—VI

(Referred to in para 5.11)

SUGGESTED LECTURE FOR TRAINING
FOR SECTION OFFICERS GRADE EXAMINATION—CIVIL—
(ORDINARY BRANCH) (ACCOUNTS)

PART II**Duration of each lecture: 75 Min.**

Paper I	Precis and Drafting	No. of Lectures
	Precis/draft, made up of three general lectures and 4 practical exercises and 4 sessions to discuss performance and model answers.	11 (3+4+4)
		11

Paper II	P. W. Accounts	No. of Lectures
1	General outline and system of accounts, organisation of a P W division, divisional Accountant and his function—relationship with the Accountant General.	4
2	Imprest, Temporary advance, cash Book, Cash Accounts Stores Account	4
3	Payment to contractors Bills, Advances, contractors ledger, issue of materials, Materials-at-site account works abstracts, Register of lump-sum contract works	4
4.	Suspense Accounts, Deposit and Deposit work	1
5.	Monthly Accounts	1
6.	Revision	2
		16

Paper III	Elements of Book Keeping	No. of Lectures
1	Fundamental of double entry, journal, ledger, balancing and trail balance.	4
2	Trading, manufacturing, P & L A/C and balance sheet, capital, revenue, income and expenditure, receipt and payment account	6
3.	Bills of exchange and promissory notes	2
4.	Depreciation, reserves and audit provisions.	2
5.	Revision	2
		16

Paper IV	Government Accounts	No. of lectures
1	General principles of Accounts including forms of Accounts	3
2.	Rules regarding classification of transactions, classification, list of major and minor heads of accounts of Receipts and disbursements of central and state Governments.	5
3.	Accounts Code Volume I.	2
4.	Provision in Account Code Vol. II	2
5.	Rectification of errors in classification, preparation of transfer entries—Accountant General Code.	6
6.	Maintenance of Provident Fund Accounts— Calculation of interest-advance and withdrawals including part final withdrawals—final payments	7
7.	Residuary provisions in CAG's MSO (A&E). Vol. I	2
8.	Deposits, Loans and advances, preparation of review of balances for debt, deposit and remittance heads	4
9.	Revision	5
-		36

Paper V	Computer System	No. of

	(Theory & Practical)	lectures

ANNEXURE—VII
(Referred to in para 5.25)

SCHEME AND SYLLABUS FOR SAS EXAMINATION (PRELIMINARY) CIVIL
BRANCH (ACCOUNTS)

Part I

		Duration	Maximum marks
1	SERVICE REGULATIONS:		
	Theory	1½ hours	100
	Practical	2½ hours	100
2.	FINANCIAL RULES & PRINCIPLES OF GOVERNMENT ACCOUNTS	2 hours	100
3.	CONSTITUTION OF INDIA	2 hours	100
	Total		400

Part II

		Duration	Maximum marks
1	Precis & Draft	2½ hours	100
2.	Public Works Accounts-Theory	1½ hours	100
3.	Elements of Book Keeping	2 hours	100
4.	Government Accounts (with books)	2½ hours	100
5.	Computer Systems		
(i)	Theory	1 hours	50
(ii)	Practical	2 hours	50
	Total		500

SYLLABUS AND BOOKS ALLOWED

Part I

SERVICE REGULATION—Theory and Practical

SYLLABUS:--

- (i) **Fundamental Rules.**
- (ii) **Travelling Allowances Rules as contained in the Supplementary Rules.**
- (iii) **Central Civil Service (Joining Time) Rules.**
- (iv) **Central Service (Pension) Rules.**
- (v) **Central Civil Services (Leave) Rules**
- (vi) **Central Civil Services (Commutation of Pension) Rules.**
- (vii) **General Provident Fund (Central Service) Rules.**
- (viii) **Central Civil Services (Classification, Central and Appeal) Rules.**

BOOKS ALLOWED (FOR PRACTICAL PAPER)

All the books listed in the Syllabus:

Note:--Question on calculation of Standard licence fee of Government building will not be set.

2. FINANCIAL RULES AND PRINCIPLES OF GOVERNMENT ACCOUNTS:

- (i) **Central Government Account (Receipt & Payments) Rules, 1983.**
- (ii) **Central Government Compilation of General Financial Rules.**
- (iii) **Forms of Accounts of the Union & States (Basic) Rules published by Comptroller General of Accounts.**
- (iv) **Accounts Code, Vol. I—excluding Portions repealed by the Publication at (iii)**
- (v) **Comptroller & Auditor General's Manual of Standing Order (Technical) Vol. II.**

Chapter I—Appropriation Account.

Chapter II—Finance Account.

3. CONSTITUTION OF INDIA :

Parts I, V, VI, VIII, X, XI, XII, XIV, XVIII, XIX of the Constitution of India together with relevant schedules appended to it.

Question of such matters as manner of elections conditions of eligibility for election, qualification procedural details and jurisdiction of Courts etc. will be excluded.

Note: --This paper is common to all Branches of the Section Officers Grade Examination of Part I.

Part II

1. PRECIS AND DRAFT :

The question paper will consist of :--

(i)	Precis of a Correspondence of notes of an official subject.	50 marks.
(ii)	Drafting of an official letter of office memorandum bearing on the subject matter of (i) above.	25 marks
(iii)	Drafting of an official letter given the facts, as directed in the question	25 marks

2. PUBLIC WORKS ACCOUNTS (THEORY) :

- (i) Central Public Works Accounts Code with Appendices.**
- (ii) Account code Vol. III.**

3. ELEMENTS OF BOOK KEEPING:

Fundamental Principles of Accounting, Final accounts; Bills of Exchange and Promisory notes; Depreciation, Reserves & Provisions,

The book recommended for study is Advanced Accounts by M. C. SHUKLA & T.S. GREWAL.

4. GOVERNMENT ACCOUNTS :

SYLLABUS:

- (i) Government Accounting Rules 1990.**

- (ii) **Accounting Rules for Treasuries, 1992.**
- (iii) **Accounts Code for A.G.**
- (iv) **Account code Volume III.**
- (v) **List of Major & Minor Heads of Account of Union and States.**
- (vi) **Comptroller and Auditor General's Manual of standing orders (Accounts and Entitlements) Volume I.**
- (vii) **C.P.W.D Code with Appendices—First edition 1993 (Revised).**
- (viii) **Books of Forms referred to C.P.W.D. Code.**

SECTION III—Chapter—9—Deposit.

Chapter—10—C Provident Funds.

Chapter—11 Audit of Loans & Advances.

Chapter—12 Remittance Audit.

Chapter—13 Audit of other Debt. Deposit Transactions.

Chapter—14 Review of Balances.

Note:--This paper will cover all accounting functions dealt within Account and Entitlement office. It will contain questions of transfer entries, classification of Transactions, General Provident Fund accounting including interest calculation, allocation of Pension and Gratuity among 'Various Government and other topics.. Question on preparation of pay bill and Forest Cash Account will not be included.

Books allowed:--

All the books listed in the syllabus.

5. Computer Systems.

CHAPTER 6

HOLIDAYS AND LEAVE

HOLIDAYS

Para 6.1 Central Government offices will observe 17 holidays in a calendar year. Out of these 17 holidays 14 holidays consisting of 3 National Holidays (Republic Day, Independence Day and Mahatma Gandhi's Birthday) and the following 11 occasions will be compulsorily observed throughout India:--

1. Good Friday
2. Id-Ul-Fitr
3. Mahavir Jayanti
4. Buddha Purnima
5. Id-Ul-Zuha
6. Muhurram
7. Prophet Mohammad's Birthday (Id-e-Milad)
8. Dussehra (Vijaya Dasami)
9. Diwali
10. Guru Nanak's Birthday
11. Christmas Day

(2). The three remaining holidays may be chosen out of the following festivals on year to year basis:--

1. An Additional day for Dussehra.
2. Holi
3. Janamashtami
4. Ram Navami
5. Maha Shivratri
6. Ganesh Chaturiti/Vinayaka Chaturti
7. Makara Sankaranthi
8. Rath Yatra
9. Onam
10. Pongal

11. Sripanchmi/Vassanth Panchmi
12. Vishu/Vaishakhi
13. Vaisakhadi
14. Bahag Bihu
15. Meshadi
16. Ugadi
17. Chaitra Sukladi
18. Cheti Chand/Gud Padava
19. Ist Nabratra
20. Nauraj

The lists of holidays will be notified by the Department of Personnel and Administrative Reforms in the offices located in Delhi/New Delhi. In respect of offices outside Delhi, the Central Government Welfare Co-ordination Committees, where ever they exist or Heads of Offices in consultation with the employees' representatives, will decide the three holidays and notify the same after getting the prior approval of the Department of Personnel and Training.

The remaining seventeen occasions, after choosing the three optional holidays out of the festivals indicated in (2) above, will be included in the list of Restricted Holidays which may also include other occasions of local importance. Employees can avail two Restricted Holidays in a calendar year.

It should be ensured that there is no deviation from the policy instructions about the occasions as well as their dates.

(Authority:--G.O.I., D.P & A.R., O.M. No. 9/37/82—JCA, dated the 11th November, 1982, and O.M. No. 12/32/84—JCM, dated the 13th March, 1985, D.P.T., O.M. No. 12/20/87-JCA, dated 19th May, 1988 and No. 12/8/91-JCA, dated the 11th October 1991).

Holidays: The existing system of holidays will continue no holidays shall, however be declared in the event of death of any person other than incumbent president of India or incumbent Prime Minister of India.

(Authority: --M.O.P P& Pension Deptt. Of Personal & Trg. No. 12/9/94—JCA dated 14.1.1998, read vide C.A.G.'s No. 40—Audit (Rules)/57—97/III-98 (16) dated 03.02.1998).

Para 6.2 Change in date of Muslim Holidays:--Any change in date of holiday in respect of Idu'l Fitr, Idu'z Zuha and Muharram and Id-e-Milad depending upon sighting of the Moon, would be notified by—

- (i) The Deptt. of Personal and Training, for offices in Delhi/New Delhi; and
- (ii) The Central Government Employees Welfare Co—ordination committees or the Heads of Offices (where such Committees are not functioning) based on the decision of the concerned State Government/Union Territories.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 12/11/88—JCA, dated the 7th July, 1988, G.I., Deptt. of Per. & Trg., O.M. No. 12/6/95-JCA, dated 3rd July, 1995).

Where the change of date of the above occasions has to be notified at a very short notice, announcement could be made through TV/AIR/Newspaper and the Central Government Offices may take action accordingly without waiting for a formal order, about the change of date.

(Authority: -- G.I., Deptt. of Per. & Trg., O.M. No. 12/6/95-JCA, dated 3rd July 1995).

Note:--Cases have arisen where consequent upon the State Government declaring a working day as a holiday, the Accountant General also declared it as a holiday. The Second Saturday before introducing the holidaying for Saturday falling in the month was, in such cases, declared as a working day to make up for the resulting loss in working hours. The Ministry of Home Affairs have held that it would not be proper or correct for Central Government offices outside Delhi to change office hours or the pattern of holidays without obtaining prior approval of the Ministry. If a Central Government office outside Delhi desires to close the office on a day declared as a holiday by the State Government, and to work on a Second Saturday or a Sunday or any other closed holiday a reference shall have to be made to the Ministry of Home Affairs through the Comptroller and Auditor General of India.

(Authority:--C.A.G.'s letter No. 1588—NGE I/295—65, dated the 2nd July, 1966).

Note 2 :--The Comptroller and Auditor General of India in consultation with the Ministry of Home Affairs has decided that no Government servant should get any privilege like coming to office late or leave office early on the ground of his community or religion alone.

(Authority:--C.A.G.'s letter No. 301—NGE I/211—66, dated the 17th February, 1967).

Para 6.3 Working on Sunday, Holidays, etc :--The staff required to perform duty for the full prescribed hours of work on Saturdays, Sundays and other holidays should as a

rule, be granted compensatory leave in lieu. The employees who are required to work on such days beyond a full day's work may, in addition to the compensatory leave, be paid overtime allowance for the excess time put in by them. In cases when an employee is required to work half a day or less, such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave ; or where necessary, half a day's compensatory leave may be given.

Cash compensation in the form of overtime allowance for duty on such days may be granted only in very exceptional cases by the Head of Department, if it is satisfied and certified that it is not possible to grant compensatory leave.

(Authority:--G.O.I., M. F .O. M. No. 15021/1/77/E—II(B) 77, dt. 18th Aug., 1977).

Para 6.4 Combination of Holidays with Leave—According to rule 22 of Central Civil Services (Leave) Rules, 1972 when the day, immediately preceeding the day on which a Government servant's leave (other than on medical certificate) begins or immediately following the day on which his leave expires, is a holiday or on series of holidays, the Government servant shall be deemed to have been permitted (except in cases where for administrative reasons permission or prefixing/suffixing holidays to leave specifically withheld) to leave his station at the close of the day before, or return to it in the day following such holidays or series of holidays subject to fulfillment of the prescribed conditions stipulated under the rule filed.

A compensatory leave granted in lieu of duty performed by a Government servant on Sunday or a holiday for a full day may be treated as a holiday for the above purpose.

Note:--As the restricted holidays are a kin to other closed holidays, it has been decided with the concurrence of the holiday Ministry of Finance and the Comptroller and Auditor General, that restricted holiday can be prefixed or suffixed to regular or casual leave.

(Authority:--G.O.I., M.O.H.A. O.M. No. 20/37/60—Pub. I, dated the 7th October, 1960).

Para 6.5 It has been decided that the Heads of Offices, in place outside Delhi, may be given discretion to close their office on the polling days in accordance with the following principle:--

- (i) **General Elections to Lok Sabha/State Assembly** – Every eligible voter is entitled to be registered in the Electoral Roll of a constituency in which he ordinarily resides. In some cases, it may happen that the Central Government employee residing, and enrolled as a voter, in a particular place/constituency, say Delhi (where 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 office does not happen to be closed on that particular day, to enable him to exercise his franchise.

(ii) Bye-Elections to Lok Sabha/State Assemblies – Same as (i) above.

(iii) Panchayat/Corporation/Municipalities or other local bodies – Central Government offices shall not be closed. Employees who are bonafide voters and desire to exercise their franchise should, however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.
[G.I., DoPT., O.M. No. 12/4/86-JCA, dated 9th March., 1987.]

(iv) Biennial Elections to State Legislative Councils from Graduates/Teachers Constituencies. – All Central Government employees who are University Graduates and are bona fide voters in the election to the Legislative Councils from Graduates and Teachers Constituencies may, in future, be allowed Special Casual Leave on the day of poll to enable them to exercise their right of franchise in such elections.
[G.I., DoPT., O.M. No. 12/7/94-JCA, dated 16th May., 1994].

Para 6.6 Casual Leave:--With effect from 1st January, 1960 the maximum amount of casual leave admissible to the staff serving in Civil Offices of the Government of India shall be 12 days in a calendar year, subject to the condition that not more than 8 day's casual leave may be allowed at any one time. The Head of the office may, however, waive this condition in individual cases, if he considers are exceptional circumstances, justifying a relaxation in this regard. Saturdays/Sundays or closed holidays which intervene the period of casual leave or come at the end may be prefixed or suffixed to such leave.

2. In regard to persons who join a Government service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 12 days or only a proportion there of, after taking into account all the circumstances of the case.

(Authority:--G.O.I., M.H.A. No. 6/3/59—Ests. (4), dated the 23rd Dec., 1959, received through C.A.G.'s Memo No. 27/12—NGE. I/67—59 dated the 28th Dec., 1959).

3. (i) Public holidays and weekly offs, falling with a period of casual leave, should not be counted as part of the casual leave.

(Authority:--G.O.I., M.H.A., O.M. No. 6/3/59—Ests. (A), dated the 20th August 1960, copy received with C.A.G.'s letter No. 1927-NGE.(1), 20-60, dated 20th September 1960).

(ii) Restricted Holidays and Saturday, on which office remain closed, falling within a period of casual leave, will not also be counted as part of casual leave.

(Authority:--C.A.G.'s letter No. 2450—NGE. I/20-60, Pt. IV, dated the 2nd Dec., 1960).

Note:--It has been clarified by the Government of India, Ministry of Home Affairs that as a general rule, it is open to the competent authority to grant casual leave in combination with special casual leave but in case where it is permissible to grant

regular leave in combination with special casual leave, casual leave should not be granted in combination with both special casual leave and regular leave.

(Authority:--G.O.I., M.H.A., O.M No. 46/48/67—Est. to (A), dated the 22nd July, 1967, received with C.A.G.'s endst. No. 899/Audit/114-67, dated the 1st August, 1967).

Note 2 :--Casual Leave Entitlement: It has also been decided to reduce with effect from 1st January, 1998 the number of days of Casual Leave for Central Government employees from the existing 12 days to 8 days in a year. Various Departments may also effect corresponding reduction with effect from 1st January, 1998 where the Casual Leave entitlement for certain categories is higher than 12 to under intimation to this Ministry.

(Authority:--Min. of Per. PG and Pensions, DoPT. No. 12/9/94-JCA dated 14.1.1998. received with C.A.G's letter No. 40 Audit(R)/57-97/III-98(16) dated 3.2.1998).

Note 3 :--It is Clarified that the entitlement of 8 days Casual Leave in a calendar year is subject to the condition that not more than 5 days casual leave may be allowed at any one time. The Head of the Office may, however, waive this condition in individual cases if he considers that there are exceptional circumstances justifying relaxation in this regard.

- 2 In regard to persons who join government service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days casual leave or only a proportion thereof, after taking into account all the circumstances of the case.
- 3 Sundays or closed holidays which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave. Similarly, public holidays and weekly offs falling within the period of casual leave should not be counted as part of casual leave.
- 4 The instructions contained in Ministry of Home affairs O.M. No. 6/3/59-Estt. (A) dated 23.12.1959 & 20.8.1960 and DPAR O.M. No. 27/6/73-Estt. (B) dated 8.7.74 and 28016/1/77-Estt. (A) dated 17.9.77, are hereby rescinded.

(Authority:--Min. of Per. PG and Pensions Deptt. of Per. & Trg. No. 28016/3/98-Estt. (A) dated 15.6.1998. received with C.A.G's letter No. 969/NGE(APP)/96-97 dated 1st September, 1998).

Para 6.6.1 Special dispensation in the form of Special Casual Leave to Central Government Employees with disabilities. – the Sixth Central Pay Commission had recommended that the number of Casual Leave available for employees with disabilities

should be 12 days as against 8 days for other employees and it has been decided that the additional benefit of 4 days leave shall be granted in the form of Special Casual Leave. The undersigned is accordingly directed to convey the sanction of the Government that Central Government employees with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 may be granted Special Casual Leave for 4(four) days in a calendar year of specific requirements relating to the disability of the official.

These orders take effect from 1st September, 2008.

Authority:- G.I. DoPT., O.M. No. 25011/1/2008-Estt. (A) dated 19th November, 2008)

Para 6.7 Power to sanction Casual Leave:--(i) Casual Leave to Sr. Accounts Officers will be granted by the Group Officer concerned and their casual leave account is maintained by the Stenographers attached to the Group Officers. Intimation about the grant of casual leave will, however, be sent to the Accountant General's Secretariat. Casual leave to all Group 'A' Officers and of Sr. Accounts Officers directly under the control of the Accountant General will be sanctioned by the Accountant General and casual leave account maintained by the Accountant General's Secretariat.

(ii) Casual leave to Assistant Accounts Officers/Supervisors may be granted as and when necessary upto 5 days at a time by the Branch Officer. Casual leave more than 5 days at a time to the Assistant Accounts Officers/Supervisors will, however, be sanctioned by the Deputy Accountant General/Accountant General under whose control the section function.

(iii) Casual leave to Senior Accountants/Accountants and Clerks may be granted 5 days at a time by the Assistant Accounts Officer/Supervisor in charge of the Section. w.e.f. 1.1.1998 The Branch Officer may grant casual leave upto 8 days at a time to the staff working under the Assistant Accounts Officer's/Supervisor's when the period exceeds the Assistant Accounts Officer's/Supervisor's power to sanction. The Branch Officers would now have the powers to sanction casual leave to the staff working under them upto a maximum of 5 days at a time and that for AAOs would be 3 days at a time. **(Authority:--**C.A.G.'s circular letter No. F—4—OSO (P)/73, dt. 6th December, 1973 and C.A.G.'s Cir. No. 44/NGE/2000, No. 1046-NGE (APP)/96-97 dated 12.10.2000)

Clarification:--Assistant Accounts Officer's/Supervisors are delegated powers to grant permission to the staff to leave headquarters upto the period they are empowered to grant casual leave.

(Authority:--C.A.G.'s letter OSD (P)/73-111 dated 31.01.1974

(iii) Sanction for casual leave in excess of the limits prescribed above should not be granted without the approval of the Accountant General.

Para 6.8 Sanction of Restricted Holidays:--When any member of the staff proposes to avail of any restricted holiday out of the list circulated by the office, he would apply in

writing and obtain the formal permission of the authority who is competent to sanction casual leave to him.

2. The record of the restricted holidays, availed of by the members of the staff, should be kept in the Casual Leave Register. Branch Officer and Assistant Accounts Officers/Supervisors will ensure the compliance of these instructions.

Clarification:--Assistant Accounts Officers/Supervisors and Branch Officers may allow the staff working under them to avail of restricted holidays when such a holiday is required the combination with casual leave but it should not be taken into account for computing the limit of 5 and 8 days respectively upto which they are competent to sanction casual leave.

(Authority:--C.A.G.'s letter No. F-4-OSD(P)/73 Vol. II, dated the 17th July, 1973)

Para 6.9 Casual leave to Group 'D' (Now MTS) Government Servants--

Applications for Casual leave from Group 'D' (Now MTS) officials in the office should be dealt with by concerned section with whom they are attached by the Administration—I Section, in the same way as those from the Ministerial staff. The Administration I Section will arrange for their work on the grant of leave to Group 'D' (Now MTS) officials. For this purpose any peon may be called upon to do the work of more than one sections or any peon may be temporarily withdrawn from any section, having more than one peon.

Para 6.10 Register for Casual Leave—At the commencement of each calendar year, i.e., on the first working day of January, a casual leave register should be opened in each department or section of the office in the form No. S. Y. 189.

2. The progressive total of the casual leave granted should always be worked, out to show the casual leave enjoyed upto date.

3. At the end of each month, Assistant Accounts Officer/Supervisor should examine the attendance register of his section and have the number of days, on which each Senior Accountant/Accountant/Clerk has attended late, entered in their casual leave register, as well as in the final columns, provided for the purpose in Form S. Y. 302 and work out the casual leave to be forfeited on this account,--*vide* provisions in para 2.5 of this Manual.

(Authority:--C.A.G.'s endorsement No. 613-NGE. I/20-60-Pt., dt. 25th March, 1960).

Para 6.11 Attestation of entries in the Casual Leave Register:-- Applications for casual leave, except in cases where the necessity for leave cannot possibly be foreseen, should be submitted so as to reach the functioning authority at least two clear days before the day or days for which leave is required. Failure to do this may entail refusal of leave.

2. The Applications will be submitted along with the casual leave register and a note thereon regarding title to leave for recommendations by the Assistant Accounts Officer/Supervisors/Branch Officer after detailing the arrangements made for carrying

out his work. The applicant would be informed of the orders, passed before the leave cannot be foreseen or the period of casual leave required applied for a actually availed of by him. In cases, however, where the necessity for the leave cannot be foreseen or the period of casual leave required is not definitely stated e.g. sudden illness, the application should be put up for the Branch Officer's information on the date of its receipt. The entries in the casual leave register should be attested by the Assistant Accounts Officer/Supervisor after the casual leave is sanctioned by the Branch Officer and availed of by the Clerical Staff. Entries of casual leave of Assistant Accounts Officers/Supervisors should, however, be attested by the Branch Officer incharge. The attendance Register after completion should be submitted to the Branch Officer, along with the casual leave account on the 2nd of the every month.

Note:--Suitable note of the casual leave forfeited by late attendance (*vide* Paragraph 2.5) should be made, whenever necessary. In the account of the official concerned, and the number of days thus forfeited should be added to the progressive total under the dated initial or orders of the Branch Officer.

Para 6.12 Transfer of Casual Leave Accounts:--On the transfer of an individual from one section to another, the fact of his transfer should be recorded in his casual leave account and an extract therefrom, showing both in figures and words the amount of casual leave and also compensation leave at his credit, should be prepared in the section to which the official was attached, prior to his transfer, and passed on to the new section. The Assistant Accounts Officer/Supervisor of the new section will be responsible for seeing that this extract is received. On receipt of this extract, he will open the casual leave account of the individual in his sectional register, record therein under his dated initials, the amount of casual and compensation leave certified to be at credit of the individual concerned and have the extract, recorded in the sectional file of casual leave applications.

Note:--In the case of the Assistant Accounts Officer/Supervisor, the extract will be sent and entered under the date initial of the respective Branch Officers.

Para 6.13 Compensation leave:--Senior Accountants/Accountants/Clerks who may have been required to attend office on Saturday, Sundays or other holidays may be granted a day's compensation leave for every whole day of attendance in office. No compensation will ordinarily be granted unless the Assistant Accounts Officer/Supervisor of the section concerned puts up to the Branch Officer before the holiday a report showing days on which any Senior Accountant/Accountant/Clerk is to be required to work and why it is necessary for him to do so. Compensation leave cannot be earned unless the extra attendance is necessitated by extra work thrown upon the section, by having to do the work of an absentee for whom no substitute has been given or by some other cause beyond the control of the Assistant Accounts Officer/Supervisor or Senior Accountant/Accountant/Clerk concerned. It is not earned if a person, either owing to his having been on casual leave or to his failure to keep his ordinary work up to date, has accumulated arrears. On the above mentioned report the Branch Officer will record provisional orders for the grant or refusal of compensation leave. On the day following the holiday or holidays in question the Assistant Accounts Officer/Supervisor will again

put up the report certifying that he has checked the work done during the holidays and stating whether the compensation leave may or may not be granted. On this the Branch Officer will record a final order and compensation leave will be recorded in favour of the man concerned in accordance with these orders. In very special cases compensation leave may be granted on a report put up after the holidays, but these cases should be very rare.

Note 1 :--Compensation leave is earned when the office is closed as a whole but a man though no fault of his own is compelled to attend.

Note 2:--When the office or section is kept open on a holiday under the negotiable instruments Act the attendance of a Senior Accountant/Accountant/Clerk will entitle him to compensation leave, unless it is imposed on him as a penalty.

Note 3 :--The compensation leave is not admissible to the supervisory staff.

Note 4 :--The accumulation of compensatory leave will not be subject to any maximum limit but such leave should be allowed within a month of its becoming due. The condition of one month may be relaxed in exceptional circumstances, where the Head of 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 should be allowed to be availed of at a time.

(Authority:--G.O.I., M. O. F., O.M. No. F—9(17)—E. II(B)—65 dated the 27th November, 1965, received with C.A.G.'s No. 1748—Audit/7—65, dated the 7th December, 1965 and G.O.I., M. O. F., No. F—9 (17) –E II (B) /65, dated the 20th March, 1967, received with C.A.G.'s No. 342—Audit/7/65, dated the 28th March, 1967).

Note 5 :--The Assistant Accounts Officer/Supervisor of section should enter in red ink the details of attendance of the Senior Accountants/Accountants/Clerks of his section on Saturdays, Sundays and holidays for which compensation leave can be granted in the remarks column of the casual leave register on the pages relating to Senior Accountants/Accountants/Clerks concerned. The balance of such leave due at the end of the December should be carried forward date by date to the next year's casual leave register with a total at the end.

Para 6.14 Special Casual Leave for participation in Sports and Cultural activities:--

Para 6.14.1 Sport Events :--At present Special casual leave is granted to Central Government Servants for period not exceeding 30 days in any one calendar year for:--

- (i) participating in sporting events of national/international importance;
- (ii) coaching/administration of teams participating in sporting events of national/international importance;

- (iii) attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Scheme.
- (iv) attending coaching or training camps at the National Institute of Sports, Patiala.
- (v) participating in mountaineering expeditions;
- (vi) attending coaching camps in sports organised by National Sports Federation/Sports Boards recognised by All India Council of Sports; and
- (vii) participating in trekking expeditions.

2. Special casual leave 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.

Besides the inter-Ministerial and inter-departmental sporting meets and tournaments, special casual leave will be available to the physically disabled Central Government employees who are sponsored to participate in sports meets/tournaments organized by different State Governments subject to the overall limit of 10 days in a calendar year.

3. The Government of India have had under consideration for some time past the question of granting some further incentives/facilities to sportsmen and sports-women. The matter has been examined and it has been decided that:--

- (i) 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 travelling to and from such tournaments/meets may be treated as duty. Further, if any pre-participating Coaching Camp is held in connection with the above mentioned events and the Government servant is required to attend the same this period may also be treated as on duty. Consequently, the existing provisions regarding grant of Special casual leave for the purposes mentioned in this time may be treated as cancelled.
- (ii) The quantum of special casual leave for a period not exceeding 30 days in calendar year allowed to Central government employees for purposes indicated in item (iii) to (vii) in para 1 above, will cover also their attending the pre-selection trail camps connected with sporting events of national/international importance.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 6/1/85-Est./(Pay—1), dated the 16th July, 1985).

Note:-- Managers/Coaches/Masseurs/Doctors as may be approved or required by the Federations under rules to administer/manage the teams participation in sports events 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 sportspersons 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 officials 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 on Para 1 (iii) to (vii) of this Department's O.M. of even number, dated 16.07.1985.

(Authority:--G.I., DoPT., O.M. No. 6/1/85-Estt. (Pay) (I), dated the 16th July, 1985, 7th Nov., 1988 and the 8th June, 1989 and O.M. No. 28016/6/93-Estt., dated the 13th August, 1993).

Para 6.14.2 Cultural Activities:--It has been decided to extend the concession of Special Casual leave to those Government servants also who participate in cultural activities, like dance, drama, music, poetic symposium, etc., of an All-India or Inter-State character organised by the Central Secretariat Sports Control Board or on its behalf subject to the overall limit of 30 days but this concession will not be admissible for practice or for participation in cultural activities organised locally.

(Authority:--G.O.I., M. H. A., O.M. No. 27/3/68—Ests. (B), dated the 28th June, 1969).

Para 6.14.3 Representations have been received from various quarters that similar concession may be extended to Central Government employees for participation in national and international dancing and singing programmes organised by Government of India/Government sponsored bodies. The matter has been considered and it has been decided that Government servants, who participate in dancing and singing competitions organised at regional, national or international level may be granted special casual leave 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.

Para 6.14.4 Grant of Special Casual Leave to Government Servants to participate in International cultural events such as Festivals of India, abroad – The maximum limit of Special Casual Leave on account of participation in dancing and singing competitions at Regional, National or International level as well as participation cultural events would not exceed 15 days in any calendar year.

The term 'Government sponsored body' mentioned in this office memorandum denotes institutions and organisations substantially controlled by Government and which receive substantial assistance from the Government in the form of grant-in-aid.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 28016/1/87—Est.(A), dated the 9th September, 1987 and read with G.I., DoPT., O.M. No. 28016/5/88-Estt. (A), dated 1st April, 1992).

Para 6.14.5 Mountaineering expedition:--Government servants participating in mountaineering expeditions may be granted special casual leave not exceeding 30 days in any one calendar year, subject to the following conditions:--

- (a) that the expedition has the approval of the Indian Mountaineering Foundations; and

- (b) there will be no change in the overall limit of 30 days special casual leave for one calendar year for participation in sporting event of National or International importance.

The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose Government servants may be permitted as a special casual leave with regular leave.

(Authority:--G.O.I., M. H. A., O.M. No. 27/4/68—Ests. (B), dated the 6th Nov., 1969).

Para 6.14.6 Trekking expeditions:--The period of absence from duty of Central Government employees participating in Trekking Expeditions may be regulated by the grant of special casual leave not exceeding 30 days in one calendar year, subject to the following conditions:--

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

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 28016/2/84—Est.(A), dated 11th April, 1985 and No. 28016/3/89-Estt. (A) dated 25th Oct., 1989).

Para 6.15 Grant of Special Casual Leave Under Family Planning Schemes:--

Para 6.15.1 In the case of Male Employees:--Male Government employees who undergo vasectomy operation under the Family Welfare Programme for the first time may be granted special casual leave not exceeding five working days. Sundays and closed holidays intervening should be ignored while calculating the period of special casual leave.

- (i) If any employee undergoes vasectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding five days may be granted again on production of a certificate from the medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.
- (ii) Maximum of 21 working days for recanalization operation.
- (iii) Maximum of 7 working days to follow the date of operation, if his wife undergoes tubectomy, laproscopy or salpingetomy operation

6.15.2 In the Case of Female Employees: (a) Female Central Government employees who undergo tubectomy operations—whether puerperal or non-puerperal—may be granted special casual leave not exceeding 10 working days.

(b) In the case of female Central Government employees who undergo tubectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding 10 working days may be granted again on production of a medical certificate from the prescribed medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

(c) Female Central Government employees who have insertions of intra-uterine contraceptive devices may be granted special casual leave on the day of the IUDC insertion.

(d) Female Central Government employees who have re-insertions of Intra-Uterine Devices (IUD) may be granted special casual leave on the day of the (IUD) re-insertion.

(e) Female Central Government employees who undergo salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave not exceeding 10 working days.

Female Government servants who undergo Salpingectomy operation along with Medical Termination of Pregnancy and avail the facility of maternity leave for six weeks under Rule 43 will NOT be entitled to additional 10 working days of special casual leave.

Para 6.15.3 Male Employees whose wives undergo tubectomy operation:--(a) Male Central Government employees whose wives undergo either puerperal or non-puerperal tubectomy operation for the first time or for the second time due to failure of the first operation (under Family Welfare Programme) may be granted special casual leave for 03 working days subject to the production of a medical certificate stating that their wives have undergone tubectomy operation for the second time due to the failure of the first operation. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

(b) Male Central Government employees whose wives undergo tubectomy/salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave upto 7 days subject to the production of the medical certificate stating that their wives have undergone tubectomy/salpingectomy operation after Medical Termination of Pregnancy. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

(Authority:--G.O.I., M. H. A., D.P. & A.R., O.M., No. 28016/3/78—Ests. (A), dated the 6th August, 1979).

Para 6.15.4 Special Casual Leave has to follow the date of operation:--The grant of special casual leave to a male Government servant whose wife undergoes tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will necessarily have to follow the date of

operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(Authority:--G.O.I., D.P. & A.R., O.M. No. 3518/82—Est. (A), dt. 13th Oct., 1982).

Para 6.15.5 Special Casual Leave to women employees when their husband undergo vasectomy operation:--The question whether women Central Government employees should be granted any Special Casual Leave when their husbands undergo Vasectomy Operation in terms of this Department's O.M. No. 28016/3/75—Est. (A), dated 6th August, 1978, has been engaging the attention of the Government of India for some time. Special casual leave for one day, on the day when their husbands undergo Vasectomy Operation, may be given to women Central Government employees, to enable them to attend on their husbands.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 28016/1/88—Est.(A), dated the 2nd June, 1988).

Para 6.15.6 In case of Post-Sterilisation Operation Complications:-- (a) *Non-Hospitalization:* Vasectomy Complications/Post-Tubectomy complications – Commuted leave to be granted, if necessary as complications requiring hospitalization are of minor nature which do not call for additional special casual leave.

(b) *Hospitalizations:* A Government employees who requires special casual leave beyond the limits laid down for undergoing sterilization operation owing to the development of post-operation complications may be allowed special casual leave to cover the period for which he or she is hospitalized on account of post-operational complications, subject to the production of a certificate from the concerned Hospital Authorities/an Authorized Medical Attendant.

Para 6.15.7 Admissible for Sterilisation Operation by Laproscopic Method also:-- A question has been raised whether these provisions relating to grant of special casual leave to male and female Central Government employees on account of puerperal or non-puerperal tubectomy operations will be applicable also to cases where the sterilisation of female Central Government employees is performed through operation under laproscopic method.

2. The matter has been considered in consultation with Ministry of Health and Family Welfare and it has been decided that the aforesaid provisions relating to grant of special casual leave to male and female Central Government employees may also be applied to cases where the sterilisation operation is performed by laproscopic method.

Note:-- No special casual leave for Salpingectomy operation undergone with 'included abortion'.

Para 6.15.8 For undergoing Recanalisation Operation:--Central Government employees who undergo operation for recanalisation may be granted special casual leave upto a period of 21 days or actual period of hospitalisations certified by the authorised medical attendant, whichever is less. In addition special casual leave an also be granted for the actual period of the to and for journey performed for undergoing this operation.

The grant of special casual leave for recanalisation operation without any commitment to the reimbursement of medical expenses is subject to the following conditions:--

- (i) The operation should have been performed in hospital/medical college/institute where facilities for recanalisation are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/Union Territory Administration for performing recanalisation operation.
- (ii) The request for grant of special casual leave is supported by a medical certificate from the doctor who performed the operation to the effect that hospitalisation of the Government servant for the period stipulated therein was essential for the operation and post—operation recovery.

The concession indicated above is admissible to Central Government employees who—

- (a) are unmarried ; or
- (b) have less than two children ; or
- (c) desire recanalisation for substantial reason, e.g. a person has lost all male children or all female children after vasectomy/tubectomy operation performed earlier.

Para 6.15.9 Combining with Regular /Casual Leave:--Special Casual leave connected with sterilisation, recanalisation under family welfare programme may be suffixed as well as prefixed to regular leave or casual leave. However, special casual leave should not be allowed both to regular leave and casual leave. Special casual leave should either be prefixed to regular or to casual leave and not both. Similarly special casual leave may be suffixed to regular leave or to casual leave and not both. The intervening holidays and or Sundays may be prefixed/suffixed to regular leave, as the case may be.

(Authority:--G.O.I., D. P. & A. R., O.M. No. 28016//78—Est. (A), dated the 6th August, 1979; No. 28016/1/80—Ests. (A), dated the 30th April, 1981 and 28016/1/80—Est. (A), dated the 25th January, 1984, No. 28016/1/88-Estt. (A) dated 2nd June, 1988, No. 28016/1/91-Estt. (A), dated 13th May, 1992 and No. 28016/02/2007-Estt. (A) dated 4th January, 2008).

Para 6.15.10 Incentive for promotion of small family norms among Central Government Employees:--Instructions regarding incentive for promoting small family norms subsequent to the recommendations of the Fifth CPC were issued on 6th July, 1999 vide communication of even number. In para 3 (e) of these orders it was mentioned that the Family Planning Allowance for adoption of small family norms shall be admissible in future only to those Central Government employees with not more than two surviving children. Subsequent to this clarifications have been sought whether this allowance shall be admissible in those cases where the number of surviving children crosses this ceiling on accounts of birth of twins in second/subsequent delivery (ies). The issue has been considered in this department. It is clarified that the benefit of Family Planning

Allowance shall be admissible to Central Government employees if twins are born after the first surviving child and the number of surviving children crosses the ceiling of two children in second/subsequent delivery (ies)

(Authority: --G.O.I. Min. of Fin. Deptt. of Exp. (Implementation Cell) F. No. 6/39/98-IC dated 24th June, 2002 received with C.A.G.'s No. 56-Audit (Rules) 98-90/IV-2002/(44) dated 25-7-2002).

Para 6.15.11 Not admissible to temporary status Mazdoors – Benefit of special CL/Special increment cannot be allowed to casual labour with temporary status who undergoes sterilization of their own or of their spouse.

(D.G. Posts 45-56/92-SPB-I, dated 15th March, 1995)

Para 6.15.12 Power to sanction Special Casual Leave to staff on various grounds: --Under various orders mentioned in the annexure to this letter, special casual leave may be sanctioned for the periods and purposes mentioned there against by the authorities mentioned in the annexure-1 below. If the authorities do not consider it in the interest of work in the office to grant the special casual leave asked for, they have full powers to refuse the leave also. It has been decided to delegate full powers to Pr. Accountants General and other heads of Department in IA & AD, indicated in the annexure-1 below. If special casual leave for any purpose other than those mentioned in the annexure is being presently given, the same may be brought to the notice of the undersigned immediately.

(Authority: --C.A.G.'s Circular No. 5 NGE/94, No. 79-N(APP) 62-93 Vol-I dated 17.1.94).

ANNEXURE-1

(Referred to in para 6.15.12)

Annexure to Headquarter letter No. 79-NGE (APP)/62-93/Vol-1 dated 17.01.1994

Order No. & Date	Purpose of Special Casual Leave	Period	Sanctioning Authority
1	2	3	4

(a) Participation in Sports and Cultural Activities

Deptt. of pers. & Trg. O.M. No. 6/1/85-Estt.(Pay)(1) dated 16-7-85. Circulated vide No. 631-Audit-I/101-85/1-85(82) dated 10.9.85 as amended vide O.M. of even No. dated 7.11.88 and dated 6.6.89. -do-	1. <u>Sports events: --</u> (i) For participation in sporting events and Tournaments of National/International importance. (ii) For attending Coaching and Training Courses at National Institute of Sports at Patiala. (iii) For attending Coaching or Training Camps under Rajkumari Amrit Kaur Coaching Schemes or similar All India Coaching or Training Schemes. (iv) For coaching/ administration of teams participating in sporting events of National/International importance.	30 days in a Calendar year	Head of Deptt. in IA&AD.
G.I. Deptt. Per. & Trg O.M. No. 28016/3/89-Estt-(A) dt. 25.10.1989 circulated vide No. 53-N-III/38-88 dated 17.1.1990.	(v) For participating in mountaineering and trakking expeditions		
G.I.Deptt. of Per. & Trg..O.M. No.6/1/85 -Estt.Pay) -I dt. 1.7.85 amended vide O.M. of even No. 7.11.88 and 8.6.89.	(vi) For participation in Inter Ministerial and Inter-Departmental Tournaments and Sporting events	10 days in a Calendar Year	-do-

Order No. & Date	Purpose of Special Casual Leave	Period	Sanctioning Authority
2. <u>Cultural Activities</u>			
G.I.M.H.A. O.M. No. 27/3/68 Estt. (B) dated 28.6.1969	(i) For participation in cultural activities like dance, drama, music, poetic symposium etc. of an All India or Inter State character organised by the C.S.S control Board on its behalf.	30 days	-do-
G.I., Deptt Per. & Trg. O.M. No. 28016/1/87-Estt. (A) dated 9.9.1987 Circulated vide No. 1149-Audit-I/65-87/III-87(195) dated 20.11.1987.	(ii) For participation in dancing and singing competitions organised at regional, National or International levels.	15 days in a Calender Year.	-do-
(b) <u>Family welfare programmes/Schemes.</u>			
P. & A.R. O.M. No. 3518/ Estt. (A) dated 13.10.82 read with DoPT letter No. 28016/02/2007-Estt. (A) dated 04.01.2008.	3. <u>In case of Male Employees:</u> Male Govt. employees who under-go vasectomy operation for the first time and in case of second time operation also if the medical certificate is produced to the effect that the operation for second time was performed due to the failure of the first operation.	5 working days in each case excluding Sundays/ closed Holidays.	Head of Deptt. in IA & AD.
4. <u>In case of Female employees:</u>			
-do-	(i) For undergoing on operation of tubectomy for first time and second time also if the medical certificate to the effect that the second time operation was performed due to the failure of the first operation, is produced.	10 working days in each case.	-do-
-do-	(ii) For insertion of IUCD.	One day for the day of insertion.	-do-
-do-	(iii) For operation after M.T.P.	10 working days	-do-
G.I. Deptt. of Per & Trg. O.M. No. 28016/1/88/Estt. (A) dated 2.6.1988.	For attending her husband after undergoing vasectomy operation by her husband.	One day for the date of operation.	Head of Deptt. in IA & AD.

Order No. & Date	Purpose of Special Casual Leave	Period	Sanctioning Authority
G.I.D.P & A.R. O.M. No. 3518/82-Estt..(A) dated 13.10.82.	5. (i) Male Govt. Employees for looking after their wives after undergo in tubectomy operation.	Days	-do-
G.I.D.P.&A.R.O.M 28016/3/78-Est. (A) dated 6.8.1979	(ii). Govt. employees for undergoing recanalization station operation.	21 days or for the period he/she remained in hospital	-do-

(C) For Ex-Servicemen.

G.I.D.P & A.R. O.M. No.28016/12/75-Estts.(B) dated 4.5.1976	6. For appearing before Medical Re-Survey Boards and to go to Artificial Limbs Centre (s) for treatment etc.	15 days in a year	-do-

(D) For Unions/Association Activities: --

G.I.M.H.A. O.M. No. 27/3/69-Estt(B) 8.4.1969 circulated vide No. 726/NGE-II/10-69 dt. 21.4.69	7. (i) For participation in the activities of Associations/Unions by the office bearers of recognised Service Associations/ Unions of Central Govt. employees.	20 days in a calendar year.	-do-
-do-	(ii). To Out-station delegates/member of the executive committee of a recognised All-India Association/ Federation for attending its meeting	10 days in a calendar year	-do-
-do-	To local members of the executive committees for attending meeting	5 days in a calendar year	-do-

(E) Miscellaneous:-

A.O. M. No. 46/22/63-Estt (A) dt.14.1.64	8 (i) For attending Co-operative societies executive meetings.	10 days plus minimum required Journey period	-do-

Order No. & Date	Purpose of Special Casual Leave	Period	Sanctioning Authority
G.I. Deptt. Of Per. & Trg. O.M.No. 12/4/86-JCM dated 9-3-87	(ii) For participating in general election where polling date in the area in which employee resides is different from the polling date in the area in which his office located.	One day for the date of polling	Head of Deptt. in IA & AD
G.I.D.P & A.R.O.M. No.28016/1/79-Estts. (A) dt .28.5.79 circulated vide No. 1747- NGE-I/56-78 dt. 20.6.1979	(iii) For absence on account of Bundh or Curfew, natural calamities etc.	According to circumstances	Head of the Deptt. in IA & AD who will send reports immediately on the circumstances demi officially Pr. Dir. (Staff) in Headquarters
G.I.M.H.A. O.M. No. 42/26/63-Estts (A) dt. 2.12.1963	(iv) For appearing at stenographer proficiency test conducted by S.S.C.	One day for the test day.	Head of the Deptt. in IA&AD

Para 6.16 Grant of Special Casual Leave to Ex-Servicemen :

Appearing before Medical Re-survey Boards and to go to artificial Limb Centres for Treatment etc. –The Department of Personnel and Administrative Reforms have been receiving from time to time requests from Ministries/Departments for concurrence to the grant of special casual leave to ex-servicemen re-employed as civilians, for appearing before Medical Re-survey Boards for assessing their disability pensions and also to those ex-servicemen who had sustained injuries during operations and are re-employed as civilians, to enable them to go to Artificial Limb Centres for replacement of the artificial limb(s) or for treatment. The above department has generally been agreeing to such requests in consultation with the Ministry of Finance. However, with the increase in the number of such cases, the question of delegating the necessary powers to Ministries/Departments has been examined. It has been decided that the Ministries/Departments concerned may themselves decide such cases without reference to this Department or the Ministry of Finance and grant special casual leave to their staff under their administrative control for the purpose mentioned above. They can, in such cases, after satisfying themselves about the merits of each individual case, grant special casual leave upto a maximum of fifteen days in a year, including transit time both ways on the basis of medical discharge certificates.

The power of granting special casual leave under these orders will be exercised by the Heads of Department as defined in S. R. 2 (10) in the case of Government servants

under their administrative control and by the Ministries/Departmental of the Government of India in other cases.

(Authority:--G.O.I., D. P. & A. R., O.M. No. 28016/12/75—Est. (B), dt. 4th May, 1976).

Para 6.17 Special Casual Leave for Union/Association Activities:

Para 6.17.1 Members/Leader/Secretary of Staff side of J. C. M.—At the request of the leader of the Staff Side, the Head of Department/ Office, under which a Member of Joint Council is serving, may sanction special casual leave of not more than five days in a year to enable a member of the Staff side to attend Staff side consultations. No travelling/daily allowance will be payable for journeys performed for such consultations.

Similarly the leader of the Staff side and, at above the Departmental Joint Council level, one Secretary from the Staff side designated as such by the leader,. may be allowed additional special casual leave of not more than ten days in a year for preparing staff side cases; and

The orders contained in this Ministry's O.M. No. 24/33/59—Estt. (B), dated the 4th January, 1960, regarding the grant of special casual leave upto a maximum period of ten days to the office bearers of the recognised service Associations for participation in the activities of their Associations will also continue to the applicable.

(Authority:--G.O.I., M.H.A., O.M. No. 8/I/64—JCA, dated 18th October, 1966, Para 7 (i) and (ii)).

In accordance with the above instructions at the request of the leader of the Staff side, the Head of Department/Office under which Member of a Departmental Council is serving, may sanction special casual leave of not more than five days in a year to enable a member of the Staff side of the Council to attend to Staff side consultations, without any Travelling Allowance/Daily Allowance for the journeys. It has now been decided that instead of a total for five days special casual leave in a year mentioned above, the Staff side members of the Departmental Councils may be allowed for such consultations.

- (i) One day's special casual leave for each meeting of the Departmental Council (No Travelling Allowance/Daily Allowance would be admissible for these days) and in addition;
- (ii) One day's duty period, on the day preceeding the day of each meeting of the Departmental Council, for consultations, as this will be treated as duty,) Travelling Allowance/Daily Allowance would be admissible.

(Authority:--G.O.I., M.H.A., O.M. No. 8/6/70—JCA, dated the 30th October, 1970).

Para 6.17.2 Union office-bearers/delegates:--It has been decided that the following facilities may be provided to recognised Unions/Associations of the Central Government Employees to carry on their activities :--

- (a) Those office-bearers of recognised Service Associations/Unions of Central Government employees who are getting special casual leave upto 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 as in the O.M. referred to above upto a maximum of 20 days in a calendar year.
- (b) Special casual leave upto 10 days in a calendar year will be admissible to outstation delegate/members of executive committee of recognised All—India Association/Federation to attend its meetings.
- (c) Special casual leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognised Associations/Unions/Federations.

It is, however, clarified that those who would be availing of casual leave in their capacity as office-bearers under (a) above will not be entitled to avail casual leave separately in their capacity as delegate/committee members under (b) and (c).

(Authority:--G.O.I., C.S. (D.P., & T) Letter No. 8/1/71-JCA, dated the 8th/ 12th October, 1971 to the C.A.G.'s office).

2. It is clarified that the special casual leave granted for purpose work connected with J.C.M. as laid down in paragraph 7 of O.M. dated the 18th October, 1966, is in addition to the special casual leave mentioned in paragraph 1, above for participation in the activities of the Associations/ Unions.

3. It has been decided that the Chief Executive as defined in the Constitution of the Association/Union/Federation or the General Secretary, or where the Chief Executive has been specifically defined, the general Secretary may be brought on transfer to the headquarters of the appropriate Head of Administration as far as possible. In such of the Government departments/offices where a different practice is being followed now, the existing practice, if not less favorable, may continue.

4. It has been decided that three years should be the normal period of deputation for elected office-bearers of Unions, but may not be extended in special cases.

(Authority:- G.I., M.H.A., O.M. No. 27/3/69-Ests. (B) dated 8th April, 1969).

Clarification—1 :--According to above orders, office—bearers of recognised service associations are entitled for the special casual leave of 20 days in a year for participation in the activities of the associations. The Staff Association in one of the offices did not held elections of their Executive for the years 1979 and 1980 as prescribed in the

constitution of that Association. However, on the basis of the elections held prior to 1979 and the list of the office bearers submitted at that time, the Treasurer of that Association applied for special casual leave for two days in June, 1980. This was refused by the Accountant General on the ground that the Association had not held any election in 1979 or 1980 and consequently there was no valid Executive Committee in existence. The Association was, however, of the view that so long as a new body is not elected, the list of office bearers furnished last held good. On the issue being raised by the All India Non-Gazetted Audit and Accounts Association in a meeting with the Deputy Comptroller and Auditor General, a reference was made to the Department of Personnel and Administrative Reforms who advised in return to consult Ministry of Law in the matter which was a legal one. Ministry of Law have now advised as under:--

“In absence of any stipulations to the effect the office bearers would continue to hold office until their successors are elected it will not be legally tenable to hold the view that the office bearers of the Association continue to be so. The view taken by Accountant General is in conformity with the legal position as obtaining under the constitution of the Association”.

(Authority:--C.A.G.’s O.M. No. 604-N4/4—82-8III, dated, the 20th September, 1982. circulated,--*vide* No. NGE/107/82).

Clarification 2 :--A recognised Service Association in an office of an Accountant General, which prepares its annual accounts on calendar year basis and has bye-laws to the meeting which, as far as possible, should be held in the month of January, held its elections in 1982 and the Managing Committee took charge on 27th January, 1982. After holding elections in 1983 the new Managing Committee took over on 8th February, 1983. One of the office bearers of the outgoing committee availed of 19 days special casual leave during 1982 upto 31st December, 1982 and has claimed that he is entitled to 20 days special casual leave for the year 1983 also even though he held office during 1983 only for the period from 1st January, 1983 to 7th February, 1983.

Government of India Department of Personnel and Administrative Reforms has clarified that in this case the office bearer shall be entitled to 20 days special casual leave for the period of his entire tenure in office i.e. from 27th January, 1982 to 7th February, 1983 i.e. the period of one year should be counted covering the period for which the executive body would hold office.

(Authority:--C.A.G.’s circular No. 884—N. 4/18-83, dated the 6th January, 1984 circulated,--*vide* No. 91 NGE/1983).

Para 6.18 Special Casual Leave for Different Purposes:--

Para 6.18.1 Interview/Medical Examination to join Indian Naval Reserve:--

The period of absence from duty of civilian Government servants occasioned by their interview/medical, examination, etc., in connection with their joining the Indian Naval Reserve and the Indian Naval Volunteer Reserve should be treated as special casual

leave. This concession would, however, be admissible in those case where it may not be possible for the Government servants concerned to attend to their civilian duties after the interview/ medical examination, etc. If a Government servant withdraws his candidature the interview, he would not be entitled to any special casual leave.

(Authority:--G.O.I., M.H.A., O.M. No. 47/4/62—Estt. (A), dated the 4th December, 1962 and O.M. No. 47/28/63—Ests. (A) , dated the 20th June, 1963).

6.18.2. Transit Time to join training in Territorial Army etc:--When Civil Government servants are called for training in the Territorial Army/Defence Reserve/Auxiliary Air Force, the period spent by them in transit from the date of their relief from civil posts to the date of which they report to military authorities and vice versa should be treated as special casual leave. During such periods, which should be restricted the minimum required for the purpose, they would be paid pay and allowances at civil rate by their parent department/Office.

(Authority:--G.O.I., M.H.A., O.M. No. 36/15/64—Ests. (B), dated the 15th June, 1965).

Para 6.18.3 To attend competitive Examinations :--Special casual leave may be granted to Central Government servants whose eligible to appear at departmental promotion examinations which are neither obligatory nor entail a condition of preferment in Government service. (e.g. limited competitive examination for SAS of the Central Secretariat Service, Departmental Examination or recruitment to Grade IV of the General cadre of I.F.S. (B), etc.) Special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examinations held by the U.P.S.C., e.g Combined Services Examinations, Stenographers Examination, Clerk's Grade Examinations, Assistants' Grade Examination. etc., for direct recruitment. Special casual leave for the departmental promotion examination will, however, cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the headquarters station where such examination is held outside the headquarters. No travelling allowance will, however, be admissible to the Government servants appearing at the examination. Government servants can combine special casual leave with ordinary casual leave (out not with regular leave) for the purpose.

The power of granting special casual leave under these orders will be exercised by the Head of the Department/Office concerned.

(Authority:--G.O.I., M.H.A., O.M. No. 46/26/63, Ests. (A) dated the 2nd December, 1963).

Para 6.18.4 To appear at the proficiency test conducted by the Subordinate Service Commission for grant of advance increments to Stenographers (ordinary grade) :-- A question was raised regarding the treatment of absence from duty of the candidate who appear for the proficiency test conducted by the Subordinate Service Commission for grant of advance increments to Stenographers (ordinary grade) in the

subordinate offices of the Government of India in accordance with the recommendations of the Third Pay Commission. The question has been considered and it has been decided that the period of absence of the candidates may be treated as Special Casual Leave under the instructions referred to in sub-para 6.18.3 above.

2. Government servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose. The power of granting special casual leave under these orders will be exercised by the Head of the Department/Office concerned.

(Authority:--G.O.I., D.P. & A.R., O.M. No. F. 28016/5/80—Ests. (A), dated the 23rd December, 1980).

Para 6.18.5 For looking after of Co—operative Societies formed exclusively with the Central Government employees:--Members of the co—operative societies whose bye—laws provide for attending annual general meetings/special general meetings through delegates of members will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for this special casual leave. However, if the members are required to participate in any meeting outside the headquarters of the society for the purpose of electing their delegates they may be granted special casual leave.

The power of granting special casual leave under these orders will be exercised by the Heads of Departments/Ministries concerned.

Special casual leave under these orders, will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

(Authority:--G.O.I., M.H.A., O.M. No. 46/22/63, Ests. (A) dated the 14th January, 1964).

The benefit of special casual leave as admissible 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 casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon, as the case may be, then special casual leave may be granted for half a day only to cover the actual period of absence.
- (ii) The Government servant concerned should furnish a certificate from the Co—operative society concerned to the effect that he actually attended the meeting, indicating the time and duration of the meeting.
- (iii) The grant of special casual leave under this O.M. would be subject to all other conditions laid down in sub-para 6.18.3 above.

(Authority:--G.O.I., M.H.A., D.P. & A.R., O.M. No. F. 28016/1/84—Ests. (A), dated the 19th June, 1984).

Para 6.18.6 Special casual leave in case of natural calamities, Bundh etc.:

Proposals have been made to the Department of Personnel and Administrative Reforms for delegation of powers to Head of Departments to grant special casual leave to Central Government employees who stay at places far from their headquarters, as a result of which they have to commute a long distance to their office, and due to dislocation of traffic arising out of natural calamities, bandh, etc. they are not able to undertake the journey and report to the headquarters for duty. It has been decided that the following procedure may be adopted for granting special casual leave in such cases:--

- (a) Special casual leave where ever admissible under the provisions in this regard may be granted by the Head of Department.
- (b) All such where special casual leave has been granted should be reported to Ministry/Department/Comptroller and Auditor General, as the case may be.

(Authority:--G.O.I., D.P. & A.R., O.M. No. 28016/1/79—Ests. (A), dt. 28th May, 1979).

Note :--A report of such cases where special casual leave has been granted under the aforesaid delegated powers may be sent half yearly to reach the head-quarters office not later than 10th July, and 10th January, next in respect of the half years from 1st January to June and July to December each year.

(Authority:-- C.A.G.'s Endst. No. 1747—NGE I/56—78, dated the 20th June, 1979).

Para 6.19 For participating in activities of Kendriya Sachivalaya Hindi parishad:--Government servants may be granted special casual leave to the extent indicated below for work connected with the various meetings, etc., of the Kendriya Sachivalaya Hindi Parishad :--

- (a) in connection with the general body meeting of the Parishad and on the occasion of its prize distribution an office-bearer of the Parishad may be granted special casual leave upto the limits of five days in a year including the time taken on journeys, subject to the condition that the special casual leave will be confined to the days on which the meetings/ceremonies are held and the time actually taken on the journeys;
- (b) for participating in the meeting of the Central Committee at Delhi, an office-bearer travelling from an outstation may be granted special casual leave upto a limit of five days depending on the distance of his place of duty from Delhi; and
- (c) office—bearers working in the Central Secretariat at Delhi and going to different places for attending to activities of the Parishad other than those mentioned in (a) and (b) above may be granted special casual leave upto a limit of twenty days in a year for the outward and return journey subject to the condition that (i) the special casual leave will be restricted to the time actually spent on the journeys, and (ii) for reckoning the twenty days limit, such special casual leave as may have been taken in terms of (a) and (b) above will be taken into account.

All Ministries/Departments may please note that the total special casual leave granted to an individual during any one year for any of the purposes mentioned in (a), (b) and (c) above or for all the purposes taken together, is not to exceed twenty days.

(Authority:--C.S. D.P. & A.R., O.M. No. 2806/2/76—Est. (B), dt. 29th June, 1976).

Para 6.20 Special casual leave to exercise franchise:--In order to provide to the Central Government employees who reside at a place where the date of polling is different from that at the place where their office is situated and where the day of poll at the place of residence is not a closed day, it has been decided that they should be given one days' special casual leave to ensure them to exercise their franchise.

(Authority:--G.O.I., M.H.A. D.P. & A.R., O.M. No. 12/15/82—JCA, dated the 15th May, 1982).

Note: --During Election : During General Elections/By Elections to Lok Sabha/State Assembly, employees enrolled as bonafide voters in a constituency but having offices in other constituency are entitled to a day's special casual leave on the day of election in their home constituency to enable them to exercise their franchise.

(Authority: --G.I. D.P.T., O.M. No. 12/4/86-JCA. Dated 9th March, 1987).

Para 6.21 Special Casual Leave to employees associated with the activities of St. John Ambulance Brigade:--On the basis of a request made by the St. John Ambulance Association, the Ministry of Health and Family Welfare recommended for consideration of this Department, enhancement of special casual leave to members of St. John Ambulance Association, while performing duties to provide first-aid cover on occasion like festivals, natural calamities, major accidents, sports meet, etc., from the present 3 days to 7 days. The matter has been considered and it has been decided to enhance the quantum of special casual leave to Central Government servants performing duties in connection with the activities of the St. John Ambulance Association from the present 3 days to 7 days.

(Authority:--G.O.I. Dept. of Per & Trg. O.M. No. 21011/2/88—Est. (A), dated the 21st March, 1988).

Note :--Special casual leave may be granted for the following purposes also :--

- (a) Participants in Republic Day Parades and rehearsals.
- (b) Donating blood to recognised Blood Banks on working day (for that day only).
- (c) Taking Hindi Examination (Prabodh, Parveen and Pragya) under the scheme of Teaching Hindi to Central Government employees (for days of examination and

reasonable time spent on journeys from and to the centre of examination nearest to the headquarters and can be availed of only twice during the official career of the offices).

- (d) For giving running commentaries cover All India Radio/ Doordarshan in National/International meets to official selected or sponsored by the National Sports Federation/Association recognised by the All India council of Sports and approved by the Ministry of Education.
- (e) Training and duty as members of officially sponsored Auxiliary Police organizations, such as Home Guards, National Volunteer Corps, etc.
- (f) Attending Courts of law as jurors or assessors with the permission of Heads of Departments.
- (g) Government servants who are members of the Indian Institute of Public Administration and who are residing outside Delhi for attending authorized meeting of the Institute for a period not exceeding 6 working days in a calendar year plus journey time.

(Authority :--G.O.I., M.H.A., M.O. No. 4619/55—Est. (A), dated the 27th October, 1955, O.M. No. 46/11/56—Ests. (A), dated the 8th December, 1956; O.M. No. 28/5/57—11, dated the 3rd February, 1958 and O.M. No. 28016/2/79—Ests. (A), dated the 28th November, 1979).

Para 6.22 Treatment of the period spent by Government servants in attending courts to give evidence or to serve as assessors or Juror—I—The Government of India have, with the concurrence of the Comptroller and Auditor General of India, decided as follows :--

- (a) Where 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 or by a court in foreign territory, to give evidence regarding facts which come to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.
- (b) Where the Government servant is summoned as a witness by the courts of authorities referred to in (a) above to dispose about facts which came to his knowledge in his private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him under the rules. No special leave will be granted for this 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 leave, which should not be debited to the casual leave account.

2. The Government servants attending courts of law in circumstances mentioned in para 1 above during periods of leave will not be given any extra leave for such attendance nor their leave will be considered to have been interrupted by the such attendance.

(Authority :--G.O.I., M. H. A., O.M. No. F. 15/5/57—Jull, II, dated the 26th August, 1957, received with C.A.G.'s endt. No. 1424—A/380—56, dated the 8th July, 1958).

Para 6.23 The procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence, is described in para 10.19 of this manual.

Para 6.24 Power to Grant leave to Indian Audit and Accounts Service

Officers :-- As laid down in para 3.29.1 of Comptroller and Auditors General's Manual of standing Orders (Administrative) Reports of intention of all Group 'A' officers including the Accountant General to proceed on leave between October and March, and between April to September should be submitted to the Headquarters' Office by the 1st June and 15th October, respectively. Administration I section should circulate a memorandum to all Group 'A' officers and ascertain their intention sufficiently, early and send reports on due dates.

2. All Heads of field offices in Indian Audit and Accounts Department who are of the rank of Accountant General can sanction, leave other than special disability leave, study leave, leave not due and leave preparatory to retirement, to Group 'A' Officers serving under them as follows.

- (i) Officers in the Junior Administrative Grade (including Additional Accountant General and equivalent) and officers in the Senior scale----- up to 45 days).
- (ii) Other Group 'A' Officers----- up to 60 days.

3. The above powers is subject to the following conditions: --

- (i) The Accountant General is satisfied that work will not suffer by the absence of the officer on leave;
- (ii) It is possible to make adequate internal arrangements so that work of the Office as a whole does not suffer. If leave is to exceed 21 days, the proposed internal arrangement should be communicated to the Headquarter in good time before the leave commences. Where, however, leave is asked for on emergency grounds and it is not possible to report the internal arrangement to Headquarters in good time, before commencement of leave, the report should be sent to Headquarters not later than when leave is sanctioned.

- (iii) If the Accountant General needs a substitute in place of the officer proceeding on leave, prior approval of the Comptroller and Auditor General of India should be obtained before leave is sanctioned.
- (iv) Head of field offices may also grant leave of all kinds except special disability leave. Study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Director serving under them and in the office under their control subject to local arrangements.

(Authority :--C.A.G.'s circular letter No. 6265—GE—I/209—63, dated the 10th October, 1974 and para 3.29.1 CAG's MSO(A). Vol-I Third edition).

Para 6.25 Powers to Grant leave to Sr. Accounts Officers/Accounts Officers.-

In terms of para 167 of Comptroller and Auditor General's Manual of standing Orders (Administrative) Volume I, read with Serial No. 29 Section (B) Comptroller and Auditor General's Manual of standing Orders (Administrative Volume II, Accountant General and all other Heads of Departments in Indian Audit and Accounts Department are empowered to grant all Kinds of leave other than special disability leave to Accounts Officers of their offices. No intimation in this regard need to be sent to the headquarters.

Para 6.26 Powers to grant leave to Assistant Accounts Officers—The Group Officers of the respective Wings, under the delegated powers, are empowered to sanction leave (other than special disability leave study leave and leave not due) to Assistant Accounts Officers, subject to the following conditions-

1. Applications for leave involving posting of substitutes shall continue to be sanctioned by the Senior Deputy Accountant General (Administration)/Deputy Accountant General (Administration).
2. In all cases, when the leave is sanctioned by the Group Officers under powers delegated, leave applications will be sent to Administration III Section as is being done in the case of Asst. Accounts Officer/Supervisors. These should also be reflected in the event reports of the concerned sections already being sent to Administration II Section,--*vide* para 13.5 of this Manual. Accounts Officers of the concerned sections would ensure that leave applications of Assistant Accounts Officers are sent to Administration III section for posting in the leave accounts of the officers concerned.
3. A report duly signed by the Group Officer sanctioning leave is sent to the Senior Deputy Accountant General/Deputy Accountant General (Administration) on the 15th of every month through co—ordinating sections. A note of this may be kept in the calendar of Returns.

(Authority:--O.O. No. Admn I/Delegation/297, dated the 25th January, 1990).

Para 6.26.1. :- In exercise of powers delegated to Accountant General as Head of the Department under Rule 3(c) read with Sl. No. 1 (vi) of 1st Schedule to CCS (Leave) Rules, 1972, the Accountant General vide orders dated 19.1.2009 has been pleased to delegate the powers to sanction leave in respect of Assistant Accounts Officers including Asstt. Accounts Officers (Adhoc) to the respective Branch Officers, to the following extent:

- (i) Special disability Leave, Study Leave and Leave Not Due shall be sanctioned at the level of Accountant General.
- (ii) Leave (other than that mentioned in Sl. No. (i) above), upto 30 days may be sanctioned by the respective Branch Officers.
- (iii) Leave beyond 30 days (other than mentioned at (i) above) may be sanctioned by the respective Group Officer.
- (iv) Leave involving posting of substitute may continue to be sanctioned by the Group Officer in-charge of the Administration.

Leave applications duly sanctioned by the authorities mentioned above will continue to be sent to Admn-III section through Sectional Transit Registers, for posting in the Service Books of the officers concerned, as usual.

(Authority:- DAG Admn., O/o Pr. A.G. Haryana Office order No. Admn-1/Delegation/137 dated 24.11.2009)

Para 6.27 Powers to grant leave to staff:--Branch Officers are competent to sanction regular leave with pay and allowances to Asstt. Accounts Officers/Supervisors, Senior Accountants/Accountants/Clerks and Record Keepers working under them upto maximum of one month or less at a time without asking for substitute. The exercise of this power is subject to other conditions like verification of title of leave, production of medical certificates etc., when the leave is applied for on medical grounds. The regular leave beyond one month may be sanctioned by Group Officers concerned without asking for substitute from Administration I Section.

In the case of Group 'D' (Now MTS) employees, leave upto one month may be sanctioned by the concerned Branch Officer and beyond one month in each case be sanctioned by the Sr. Deputy Accountant General (Administration)/Deputy Accountant General (Administration).

Sr. Deputy Accountant General (Administration) /Deputy Accountant General (Administration) is finally authorised to deal with all applications for leave at the following kind to non-gazetted staff, working in Entitlements and Accounts.

1. Earned leave
2. Commuted leave.
3. Half pay leave.

4. Extra-ordinary leave.
5. Maternity leave.
6. Paternity leave.

Note:--The procedure outlined above will apply *mutatis mutandis* in the case of grant of leave to Private Secretary, Type manager, Stenographers and Caretaker.

Para 6.28 Applications for leave, other than casual leave should be submitted in the form prescribed in Rule 14 of Central Civil Services (Leave) Rules, 1972 and sent up through the Branch Officer of the section concerned (or in the case of Assistant Accounts Officer/ Supervisor through the Deputy Accountant General Concerned and passed on to the Administration Section concerned, for necessary action. Application for extension of leave or other applications sent by post must be addressed officially to the Accountant General (Accounts & Entitlement) Haryana and on the day of their receipt in the Diary Branch, should be passed on direct to the Controlling/Administration I Section through the Diary of inward letters.

Para 6.29 Registration of leave applications—Leave is ordinarily allowed according to the state of work and the number of reservists available. It cannot be claimed as of right (Rule 7 of Central Civil Services (Leave) Rules, 1972). However, to ensure equality of treatment, Administration I section will keep a register in which all applications or requests for leave will be registered in the following manner :--

- (i) Applications for leave for a financial year should give notice of their intentions as early as possible but more than 6 months in advance of the financial year in which leave is required.
- (ii) All applications will be registered in chronological order.
- (iii) Leave will be granted in the order recorded at (ii) above with the exception that priority will be given to proved cases of ill-health or to urgent private affairs which are accepted as such after investigation.
- (iv) When an officer intends to proceed on leave but it is declined on grounds of change of mind or when an applicant's service cannot be spared the candidate will forfeit his priority to claim for leave. As a result the entry will be cancelled and re-entered as a fresh application in the leave register.
- (v) All registered applications for leave will lapse at the end of the financial year, in cases in which the leave has not been granted or taken. Fresh applications should be submitted by candidates who wish to take leave in the next financial year.

Para 6.30 Verification of title of Leave :-- Rule 16 of the Central Civil Services (Leave) Rules, 1972, provides that no leave shall be granted to the Government servant until a report regarding its admissibility has been obtained from the authority maintaining the leave account. If there is reason to believe that the obtaining of admissibility report will be unduly delayed, the authority competent to grant leave may calculate on the basis of available information, the amount of leave admissible to the Government Servant and issue provisional sanction of leave for a period not exceeding sixty days.

Note :-- It has been noticed that the regular leave is being sanctioned by the sanctioning authority without getting the title of leave verified from Administration III section. This creates a lot of problems. It has, therefore, been decided that the leave may be sanctioned by the sanctioning authority only after verifying the title of leave. However, in exceptional circumstances where it is not possible to arrange the verification of title of leave before the sanctioning authority may get it verified immediately after granting leave.

(Authority:--Officer Order No. Admn. II/Event Reports/88-89/232, dt. 13th May, 1988).

Note:- In the case of leave preparatory to retirement or where cash payment in lieu of leave at credit is granted under Rule 39, an undertaking for recovery of the leave salary, if any, paid in excess, shall be taken from the Government servant.

Para 6.31 Leave should not ordinarily be denied during the last ten years of service—Rule 7 provides that leave cannot be claimed as of right. When the exigencies of public service so require, discretion of refuse or revoke leave of any description is reserved to the authority empowered to grant it. These provisions have been made in the rules because it is not always possible to let all who want leave at a particular time to have it at that time and there is a limit beyond which depletion of staff cannot be permitted without dislocating the working of an establishment. These provisions are, however, not intended to be used, as in effect to a bridge the leave entitlement of the staff. Indeed, it is desirable in the interest of efficiency of public service that Government servants take earned leave at suitable intervals and return to work keen and refreshed.

2. The position has been reviewed by the Government in the light of the recommendation of the Forth Pay Commission regarding increase in ceiling on earned leave accumulations from 180 days to 240 days. While accepting the recommendation, the Cabinet have also observed that earned leave should not ordinarily be denied to any employee, especially in the last ten years of his career, so that earned leave accumulation beyond 180 days normally do not take place. The leave sanctioning authorities are, therefore, requested to ensure that the earned leave is not ordinarily denied to an employee.

3. The existing ceiling of 240 days on accumulation of earned leave provided in Rules 26 & 28 *ibid* shall be enhanced to 300 days.

(Authority:--G.O.I., Dept. of Per. & Trg. O.M. No. 14028/19/86—Est. (Leave), dated the 29th September, 1986 and G.O.I. Min. of Per., Pub Grievances & Pensions (Deptt. of Per. & Trg.) No. 14028/7/97-Estt.(L) dated 7th October 1997).

Para 6.32 Procedure for crediting earned leave for Government servants—

The earned leave is credit in advance at a uniform rate of 15 days on 1st January and 1st July of every year. Earned leave can be accumulated up to 300 days (including the number of days for which encashment has been allowed along with LTC). – Rule 26 (1) and notification dated 18-04-2002.

- (ii) When the credit of EL at the start of any half year, results in the total accumulation of EL being more than 300 days, the 15 days EL for that half year shall be kept separately and set off against the leave availed during that half year. Any portion of this separately credited leave not availed within the half year, shall be accumulated with the previous EL to the credit of EL account, provided the total accumulated EL does not exceed 300 days. Rule 26, GID (2) (c).
- (iii) The credit will be reduced by 1/10th of EOL and or period of *dies non* during the previous half-year, subject to a maximum of 15 days.
- (iv) The advance credit for the half-year in which a staff is appointed will be at the rate of 2½ days for each completed calendar month of service. Rule 27 (1)
- (v) EL credit for the half-year in which the staff retires/resigns/removed/dismissed or dies in service will be afforded at the rate of 2½ days per completed calendar month up to the end of the calendar month preceding the last calendar month of service. While affording credit, fraction shall be rounded off to the nearest day.
- (vi) EL can be accumulated up to 300 days (including the number of days for which encashment has been allowed along with LTC)

Para 6.32.1. Proviso to Rule 26(1) (b) not applicable to unavailed J.T. – Some of the field offices invited a reference to the provisions contained in GID (2) (b) above regarding credit of Earned Leave and sought clarification whether these provisions would apply to unavailed portion of joining time credited to Earned Leave. Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training, Establishment (Leave) Section to whom a reference had been made have clarified that the procedure laid down in their OM, dated 26.12.1989, cannot be applied to cases relating to crediting of unavailed portion of joining time to Earned Leave referred to in Rule 26 (1) of CCS (Leave) Rules, 1972, as these orders are intended to remove disadvantages arising out of procedure of advance crediting of Earned Leave to Earned Leave account as recommended by the Pay Commission.

(Authority:- CAG's letter No. 414-Audit, I/89-86 (75), dated 21st June, 1990)

Para 6.32.2. Encashment of Earned Leave along with Leave Travel Concession while in service—

(1) A Government servant may be permitted to encash earned leave up to ten days at the time of availing of Leave Travel Concession while in service, subject to the conditions that—

(a) a balance of at least thirty days of earned leave is available to his credit after taking into account the period of encashment as well as leave being availed of;

(b) the total leave so encashed during the entire career does not exceed sixty days in the aggregate;

(2) The cash equivalent for encashment of leave under sub-rule (1) shall be calculated as follows, namely:—

Cash equivalent	Pay admissible	X	Number of days
=	on the date of		EL subject to the
	availing of the		maximum 10
	Leave Travel		days at one time
	Concession plus		
	Dearness		
	Allowance		
	admissible on		
	that date. 30		

(3) No House Rent Allowance shall be included in the cash equivalent calculated under sub-rule (2);

(4) The period of earned leave encashed shall not be deducted from the quantum of leave that can normally be encashed by the Government servant under Rules 6,39,39-A, 39-B, 39-C and 39-D.

(5) If the Government servant fails to avail the Leave Travel Concession within the time prescribed under the Central Civil Services (Leave Travel Concession) Rules, 1988, then he shall be required to refund the entire amount of leave so encashed along with interest at the rate of two per cent above the rate of interest allowed by the Government as applicable to Provident Fund balances and shall also be entitled for credit back of leave so debited for leave encashment.

(**Authority:-** G.I., DOPT Notification No. 14028/1/20 10- Estt. (L), dated 26.08.2011)

Para 6.33 Commutation of leave of one kind into leave of another kind cannot be done after the employees cease to be in service:--

(1) At the request of a Government servant, the authority which granted him leave may commute it retrospectively into leave of a different kind which was due and admissible to him at the time the leave was granted, but the Government servant cannot claim such commutation as a matter of right.

Provided that no such request shall be considered unless received by such authority, or any other authority designated in this behalf, within a period of 30 days of the concerned Government servant joining his duty on the expiry of the relevant spell of leave availed of by him.

[DOPT Notification No. 140 15/2/97-Estt. (L), dated 31.12.1997]

(2) The commutation of one kind of leave into another shall be subject to adjustment of leave salary on the basis of leave finally granted to the Government servant, that is to say, any amount paid to him in excess shall be recovered or any arrears due to him shall be paid.

NOTE.- Extraordinary leave granted on medical certificate or otherwise may be commuted retrospectively into leave not due subject to the provisions of Rule 31.

Para 6.33.1 No such request shall be considered unless received by such authority, or any other authority designated in this behalf, within a period of 30 days of the concerned Government servant joining his duty on the expiry of the relevant spell of leave availed of by him.

(Authority:-- G.O.I. Deptt. of Per. & Trg., Notification No. 14015/2/97-Estt. (L) dated the 31st December, 1997).

Para 6.34 Leave reservists :--(a) Leave reservists exist generally for filling long vacancies. The leave reserve will be calculated separately for permanent posts and temporary posts on the basis of 10 per cent of the posts in each category, so far as ministerial and non-ministerial Group 'C' posts are concerned.

1. In calculating the temporary leave reserve strength, only those temporary posts which are sanctioned for a minimum period of one year should be taken into account. In regard to Group 'D' (Now MTS) staff, the leave reserve will be equal to 7 per cent of the permanent posts and the temporary posts sanctioned for a minimum period of one year, put together. The leave reserve for Stenographers will be 'provided in the cadre of Stenographers itself, Steno-typists will, however, be included in the category of clerks for the calculation of the leave reserve, fractions of less than half should be omitted and fractions of half or more should be rounded off to the next higher integer.

2. As the Accountants/Clerks cadre is the main level of direct recruitment in the Indian Audit & Accounts Department, and in view of the special tests prescribed for the promotions of Clerks to the Accountants, the leave reserve for Accounts Officer, Assistant Accounts Officers and Senior Accountants/Accountants will be in the cadre of Senior Accountants/Accountants and the leave reserve for Clerks will be in the Clerk Cadre.

3. When the leave reserve is created in a lower grade, promotion will be permissible to vacancies in the higher grade as and when they arise.

(Authority:-- G.O.I., M. O. F. O.M. No. F. (B)-E II/56, dated the 24th August, 1956).

Note :--It has been decided that leave reserve in the Indian Audit and Accounts Department should not be calculated on posts sanctioned as training, deputation and leave reserves.

(Authority:--C.A.G.'s circular letter No. 2015—NGE. II/38-56, dt. 22nd May, 1956).

(b). When, however, the number of long leave vacancies is less than the number of reservists on duty the surplus reservist will, as a rule, be posted to sections where one or more short leave vacancies exist. The leave reservists will be entirely at the disposal of the Branch Officer include of the Administration Branch for being posted to the sections where vacancies occur. The leave reservation if available, may also be temporarily attached under the orders of the Accountant General to sections which though not short-handed required additional help.

Para 6.35 Absentee Register :--Administration Section will maintain a register of utilization of leave reserves, showing their state of office as regards absentees. This register should be maintained accurately and submitted to the Deputy Accountant General (Administration) in the first week of every month.

Para 6.36 Recall from leave :--Recall from leave requires the sanction of the Accountant General in all cases. When such a course is indispensable, only those who have already enjoyed a greater portion of their leave and are residing comparatively at a nearer place, should be recalled. In the orders recalling an official to duty before the expiry of his leave, it should invariably be stated whether the return to duty is optional or compulsory. The fact of recall should also be recorded in the Service Book. of the individual concerned on his return to duty under the dated initials of the Branch Officer, incharge Administration III Section.

Para 6.37 Extension of Leave :--Except for special reasons, no extension of leave will be allowed and applicants must ask, in the first instance, for all the leave they require. When an extension is applied for, the applications for extension should be made in sufficient time so that the order whether the extension is sanctioned or not may reach the applicant within the period of this original leave. Willful absence from duty after the expiry of leave will be treated as misbehavior.

Para 6.38 Crediting of leave on appointment as SAS Grade Apprentices :--The Asstt. Accounts Officers of the Indian Audit and Accounts Department who were asked by the Pr. Accountants General concerned to formally resign their former appointments before taking up the Asstt. Accounts Officer Grade Apprenticeship during the period from 1949 to 1958 should be allowed to count the service rendered by them in the Indian Audit and Accounts Department prior to their resignation for the purposes of leave.

This service will also count for purposes of pension since and Government Servants who were in service on 9th September, 1960, the date of issue of orders

amending Article 418 (b) of Central Services Regulations would be automatically governed by the provisions of that Article. Entries in the Service Books of the persons concerned should, however, be made to the effect that their resignations are not be treated as resignations under Article 418 (b) of Central Services Regulations.

(Authority:--G.O.I., M. O. F., D. E., letter No. F-19(62)-E. G. I/61 dt. 9th July, 1962, received under C.A.G.'s endst. No. 2697—NGE. III/424-61, dt. 26th July, 1962).

Para 6.39 Entry of leave granted in the leave accounts and Service Books :--

All leave granted should be entered in the leave account and the Service Book maintained in the Administration III Section concerned.

Para 6.40 Check and attestation of leave account of officials/officers

transferred to Accounts Offices: --The leave account of officials/officers transferred to this office from any other office should be checked and attested as soon as it is received from the office from which the concerned official/officer is transferred.

Para 6.41 Grant of leave on medical certificates to Gazetted and Non-gazetted Government servants :--According to Rule 19 of Central Civil Services (Leave) Rules, 1972, and application for leave on medical certificate made by—

(1) An application for leave on medical certificate made by-

(i) a Gazetted Government servant, shall be accompanied by a medical certificate in Form 3 given by a Central Government Health Service (CGHS) Doctor if such a Government servant is a CGHS beneficiary or by a Government Hospital or by an Authorized Medical Attendant if he is not a CGHS beneficiary; and by an Authorized Doctor of the private hospital recognized under CGHS/Central Services (Medical Attendance) Rules, 1944, in case of hospitalization or indoor specialized treatment duly approved by Competent Authority in respect of any particular kind of disease like heart disease, cancer, etc., for the treatment of which the concerned hospital has been recognized by the Ministry of Health and Family Welfare:

Provided that the Gazetted Government servant who is a Central Government Health Service beneficiary, if at the time of illness, is away from CGHS area or proceeds on duty outside the Headquarters will produce Medical Certificate (MC) or Fitness Certificate (FC) in Form 3 and Form 5, as the case may be, given by an Authorized Medical Attendant;

(ii) a non-Gazetted Government servant, shall be accompanied by a medical certificate Form 4 given by a CGHS Doctor if such a Government servant is a CGHS beneficiary or by Government Hospital or by an Authorized Medical Attendant if he is not a CGHS beneficiary; and by an Authorized Doctor of the private hospital, recognized under CGHS/Central Services (Medical Attendance) Rules, 1944, in case of hospitalization or indoor specialized treatment duly approved by the Competent Authority in respect of particular kind of disease like heart disease, cancer, etc., for the treatment of which the concerned hospital has been recognized by the Ministry of Health and Family Welfare:

Provided that the non-Gazetted Government servant who is a CGHS beneficiary, if at the time of illness is away from CGHS area or proceeds on duty outside the

Headquarters will produce M.C. or F.C. in Form 4 or 5, as the case may be, given by an Authorized Medical Attendant (AMA) or by Registered Medical Practitioner (RMP) if there is no AMA available within a radius of 8 kilometers (kms) from his residence or place of temporary stay outside his Headquarters and also in the circumstances when he finds it difficult to obtain MC or FC from a CGHS Doctor or an AMA; defining as clearly as possible the nature and probable duration of illness.

NOTE.- In the case of non-Gazetted Government servant, a certificate given by a registered Ayurvedic, Unani or Homoeopathic medical practitioner or by a registered Dentist in the case of dental ailments or by an honorary Medical Officer may also be accepted, provided such certificate is accepted for the same purpose in respect of its own employees by the Government of the State in which the Central Government servant falls ill or to which he proceeds for treatment.

(2) A Medical Officer shall not recommend the grant of leave in any case in which there appears to be no reasonable prospect that the Government servant concerned will ever be fit to resume his duties and in such case, the opinion that the Government servant is permanently unfit for Government service shall be recorded in the medical certificate.

(3) The authority competent to grant leave may, at its discretion, secure a second medical opinion by requesting a Government Medical Officer not below the rank of a Civil Surgeon or Staff Surgeon, to have the applicant medically examined on the earliest possible date.

(4) It shall be the duty of the Government Medical Officer referred to in sub-rule (3) to express an opinion both as regards the facts of the illness and as regards the necessity for the amount of leave recommended and for that purpose may either require the applicant to appear before himself or before a Medical Officer nominated by himself.

(5) The grant of medical certificate under this rule does not in itself confer upon the Government servant concerned any right to leave; the medical certificate shall be forwarded to the authority competent to grant leave and orders of that authority awaited.

(6) The authority competent to grant leave may, in its discretion, waive the production of a medical certificate in case of an application for leave for a period not exceeding three days at a time. Such leave shall not, however, be treated as leave on medical certificate and shall be debited against leave other than leave on medical grounds.

[Rule 19 of CCS Leave Rules and DoPT Notification No. 13026/1/2002-Estt. (I) dated 15/16th January, 2004]

From 15-6-2001—It has been decided in partial modification of the above Decision that in cases where a non-Gazetted Government servant finds it difficult to obtain Medical Certificate/Fitness Certificate from CGHS/AMA, the leave sanctioning

authority may consider grant of leave on the basis of the Medical/Fitness Certificate from an RMP after taking into account the circumstances of the specific case.

(Authority :--G.O.I., Deptt. of Per. & Trg., O.M. No. 13015/3/2000—Estt. (L), dated the 15th June, 2001 read with corrigendum, dated the 17th August, 2001).

Para 6.42 Medical Certificate :--All members of the office who take leave (other than casual leave) on account of ill-health must produce a medical certificate of fitness before rejoining.

Para 6.43 T. B. Specialists while issuing certificates of fitness for return to duty in respect of ex T. B. patients who have not been discharged from service and are on leave on medical grounds, often recommended light work for some time after their resumption of duty. The rules, as they stand, do not made any special provisions for such recommendations or the manner in which they should be dealt with. The certificate prescribed in S. R. 212 contemplates that the officer, should be fit to resume duty fully and in all respects. However, having regard to the special nature of the disease it has been decided that inclusion of such a recommendation in the fitness certificate should not debar the ex-T. B. Patient from resuming duty subject to the exigencies of service. Efforts should be made as far as possible to give effect to the recommendations of the certifying officer but the possession of a certificate with such a recommendation will not confer on the officer concerned, a right to be transferred to a different post or to be absorbed from the performance of their duties of the post which he is employed.

(Authority:--G.O.I., M.H.A., Memo No. F-13/48/55, R.P.S., dated the 3rd November, 1955, copy received with C.A.G.'s Endt. No. 2369—NGE. III/229—54, dated the 1st December, 1955).

Para 6.44 Maternity Leave to Unmarried Female Government Servants :--

Para 6.44.1 Under Rules 43 of the Central Civil Services (Leave) Rules, 1972, maternity leave may be granted to a female Government servant by an authority competent to grant leave subject to fulfillment of conditions laid down under the said Rule. In this connection a reference was received in the Department of Personnel and Training as to a disability of maternity leave to unmarried female Government servants.

2. The matter has, accordingly, been considered in the Department and it is felt that the work “female” in the Central Civil Services (Leave) Rules, 1972, does not specifically refer to the marital status of the female and the word “married” is not prefixed to the word “female”. It is, therefore, clarified that, as the rule itself does not make any distinction in this regard, maternity leave as admissible may be granted to an unmarried female Government servant. Further, at the time of grant of leave, while due regard may be had to the conditions laid in Rule 43 of the Central Civil Services (Leave) Rules, the welfare of the mother and the child, which is of primary concern, shall also be kept in view.

(Authority:-G.O.I., Min. of Per. & Trg., O.M. No. 13018/1/86-Est. (L), dt. 28.04.1986).

Para 6.44.2 Maternity leave for induced Abortion :--It has been decided that the abortion induced under the Medical Termination of Pregnancy Act, 1972, should also be considered as a case of abortion for the purpose of granting maternity leave under the Central Civil Services (Leave) Rules, 1972.

(Authority :--G.O.I., M.F., O.M. No. 14(6)-E. IV (A)/74, dated the 21st April, 1975).

Para 6.44.3 No Maternity Leave for threatened abortion :--It is clarified that “abortion” does not include “threatened abortion” and maternity leave cannot be granted in the case of “threatened abortion”

(Authority:-G.O.I., D. P. & A. R., O.M. No. 13018/11/84-Ests.(L), dt.16th March, 1985).

Para 6.44.4 Enhancement of quantum of Maternity leave/and grant of Paternity leave:- Consequent upon the decisions taken by the Government on the recommendations of the Sixth Central Pay Commission relating to Maternity Leave and Child Care Leave, the President is pleased to decide that the existing provisions of the Central Civil Services (Leave) Rules, 1972 will be treated as modified as follows in respect of civilian employees of the Central Government-

(a) The existing ceiling of 135 days Maternity Leave provided in Rule 43(1) of Central Civil Services (Leave) Rules, 1972 shall be enhanced to 180 days.

(b) Leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) that can be granted in continuation with Maternity Leave provided in Rule 43(4)(b) shall be increased to 2 years.

2. These orders shall take effect from 1st September, 2008.

3. In view of paragraph 2 above, a women employee in whose case the period of 135 days of maternity leave has not expired on the said date shall also be entitled to the maternity leave of 180 days.

(Authority:- G.I., DoPT., O.M. No. 13018/2/2008-Estt. (L) dated 11.09.2008)

Para 6.45 Paternity Leave/Paternity Leave for Child Adoption:-

Paternity Leave: (1) A male Government servant (including an apprentice) with less than two surviving children may be granted Paternity Leave by an authority competent to grant leave for a period of 15 days, during the confinement of his wife for childbirth, i.e. up to 15 days before, or up to six months from the date of delivery of the child.

(2) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

(3) The paternity Leave may be combined with leave of any other kind.

- (4) The paternity leave shall not be debited against the leave account.
- (5) If Paternity Leave is not availed of within the period specified in sub- rule (1), such leave shall be treated as lapsed.
- (6) In case of a child begotten through surrogacy, the commissioning father who is a male Government servant with less than two surviving children may be granted paternity leave of 15 days within the period of 6 months from the date of delivery of the child.
- (DOPT Notification No. A-24011/21/2023-ESTT-Leave, dated 18.06.2024)
- NOTE:- the Paternity Leave shall not normally be refused under any circumstances.
- Note 3:- The expression 'commissioning father' in this rule shall mean the intending father of the child born through surrogacy.

Paternity Leave for Child Adoption: (1) A male Government servant (including an apprentice) with less than two surviving children, on accepting a child in pre-adoption foster care or on valid adoption of a child below the age of one year, may be granted Paternity Leave for a period of 15 days, within a period of six months, from the date of accepting the child in pre-adoption foster care or on valid adoption, as the case may be:

Provided that in a case where the pre-adoption foster care is not followed by valid adoption of the child, the Paternity Leave already availed shall be debited from any other kind of leave available to the credit of such male Government Servant.

- (2) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (3) The Paternity Leave may be combined with leave of any other kind.
- (4) The Paternity Leave shall not be debited against the leave account.
- (5) If paternity Leave is not availed of within the period specified in sub-rule (1)*, such leave shall be treated as lapsed.

Note 1. The Paternity Leave shall not normally be refused under any circumstances.

NOTE 2. — "Child" for the purpose of this rule will include a child taken as ward by the Government servant, under the Guardians and Wards Act, 1890 or the personal law applicable to that Government servant, provided such a ward lives with the Government servant and is treated as a member of the family and provided such Government servant has, through a special will, conferred upon that ward the same status as that of a natural born child.

(DOPT Notification No. 13026/5/2011-Estt. (L), dated 04.04.2012)

Para 6.46 Grant of leave of female government servants on adoption of a child:-- A female Government servant, with fewer than two surviving children, on valid adoption of a child below the age of one year and may be granted child adoption leave, by an authority competent to grant leave, for a period of 180 days w.e.f. 22.07.2009 (earlier 135 days from 31.03.2006) immediately after the date of valid adoption.

2. During the period of Child Adoption leave, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

3. Child Adoption leave may be combined with leave of any other kind.

4. In continuation of 'Child Adoption leave', the adoptive mothers may also be granted, if applied for, leave of the kind due and admissible (including Leave not due and Commuted leave not exceeding 60 (sixty) days without production of Medical certificate) for a period upto one year reduced by the age of the adopted child on the date of legal adoption without taking into account the period of Child Adoption leave, subject to the following conditions.

(i) This facility shall not be admissible to an adoptive mother already having two surviving children at the time of adoption.

(ii) The maximum period of one year leave of the kind due & admissible (including Leave not due and Commuted leave upto 60 days without production of Medical certificate) will be reduced by the age of the child on the date of adoption without taking into account Child Adoption leave as in following illustrations:

If the age of the adopted child is less than one month on the date of adoption leave upto one year may be allowed.

If the age of child is six months and above but less than seven months, leave upto 06 months may be allowed.

If the age of the child is 9 months and above but less than ten months, leave upto 03 months may be allowed.

5. Child Adoption leave shall not be debited against the leave account.

These orders will have effect from the date of issue i.e. 31.03.2006.

(Authority:- G.I., DoPT., O.M. No. 13018/4/2004-Estt. (L) dated 31.03.2006)

Para 6.46.1:- Enhancement of Child Adoption Leave:- Enhanced of Child Adoption Leave from 135 days to 180 days w.e.f. 22.07.2009.

2. Facility of Paternity Leave of 15 days within the period of six month from the date of valid adoption of a child below the age of one year also available w.e.f. 22.07.2009.

3. A female Government Servant in whose case the period of 135 days of Child Adoption Leave has not expired on the date of issue of these orders shall also be eligible for Child Adoption Leave of 180 days.

(Authority:- G.I., DoPT., O.M. No. 13018/1/2009-Estt. (L) dated 22.07.2009)

Para 6.47 Child Care Leave:-

G.S.R.....In exercise of the powers conferred by the proviso to article 309 read with clause (5) of article 148 of the Constitution and after consultation with the Comptroller

and Auditor General of India in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Leave) Rules, 1972, namely:-

1. (I) These rules may be called the Central Civil Services (Leave) (Fourth Amendment) Rules, 2011.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. For rule 43-C of the Central Civil Services (Leave) Rules, 1972, the following rule shall be substituted, namely:-

43-C. Child Care Leave

(DOPT Notification No. 13018/4/2011-Estt. (L), dated 27.08.2011)

(1) Subject to the provisions of this rule, a female Government servant and single male Government servant may be granted child care leave by an authority competent to grant leave for a maximum period of seven hundred and thirty days during entire service for taking care of two eldest surviving children, whether for rearing or for looking after any of their needs, such as education, sickness and the like.

(DOPT Notification No. 11020/01/2017-Estt. (L), dated 11.12.2018)

(2) For the purposes of sub-rule (I). "child" means-

- (a) a child below the age of eighteen years: or
- (b) an offspring of any age with a minimum disability of forty per cent as specified in the Government of India in Ministry of Social Justice and Empowerment's Notification No. 16-18/97-N 1.1, dated the 1st June, 2001.

(DOPT Notification No. 13018/6/2013-Estt. (L), dated 06.06.2018)

(3) Grant of child care leave to a female Government servant and a single male Government servant under sub-rule (I) shall be subject to the following conditions, namely:-

(DOPT Notification No. 11020/01/2017-Estt. (L), dated 11.12.2018)

(i) It shall not be granted for more than three spells in a calendar year;

[As a welfare measure, it has now been decided that, the leave sanctioning authorities in the Ministries or Departments under the Government of India are bestowed with the power to relax up to a maximum of three spells beyond the existing three spells of Child Care Leave in a calendar year, under Rule 43-C(3)(i) of the CCS(Leave) Rules, 1972, to female Central Government employees and single male Central Government employees in case their child is admitted in a hospital as inpatient, vide DoPT's OM No. A-24011/5/2024-ESSTT-Leave dated 29.07.2024.]

(ii) in case of single female Government servant, the grant of leave in three spells in a calendar year shall be extended to six spells in a calendar year.

(iii) it shall not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is satisfied about the need of child care leave to the probationer, provided that the period for which such leave is sanctioned is minimal.

(iv) child care leave may not be granted for a period less than five days at a time.

(4) During the period of child care leave, a female Government servant and a single male Government servant shall be paid one hundred per cent of the salary for the first three hundred and sixty five days, and at eighty per cent of the salary for the next three hundred and sixty-five days

EXPLANATION – Single Male Government servant’ means – an unmarried or widower or divorcee Government servant.

(5) Child care leave may be combined with leave of any other kind.

(6) Notwithstanding the requirement of production of medical certificate contained in sub-rule (I) of Rule 30 or sub-rule (I) of Rule 31, leave of the kind due and admissible (including Commuted Leave not exceeding sixty days and Leave Not Due) up to a maximum of one year, if applied for, be granted in continuation with child care leave granted under sub-rule (I).

(7) Child care leave shall not be debited against the leave account.

(8) In case of surrogacy, the commissioning mother with less than two surviving children may be granted child care leave.

Note 1;- The expression ‘commissioning mother’ shall mean the intending mother of the child born through surrogacy.

(DOPT Notification No. A-24011/21/2023-ESTT-LEAVE, dated 18.06.2024)

Para 6.47.1 Clarification on some points of Child Care Leave:-

Question	Answers
1. Whether Earned Leave availed for any purpose can be converted into Child Care Leave? How should applications where the purpose of availing leave has been indicated as 'Urgent Work' but the applicant claims to have utilized the leave for taking care of the needs of the child, be treated?	Child Care Leave is sanctioned to women employees having minor children, for rearing or for looking after their needs like examination, sickness etc. Hence Earned Leave availed specifically for this purpose only should be converted.
2. Whether all Earned Leave availed irrespective of number of days i.e. less than 15 days, and number of spells can be converted? In cases where the CCL spills over to the next year for example 30 days CCL from 27thDecember), whether the Leave should be treated as one spell or two spells'?	No. As the instructions contained in the OM dated 7.9.2010 has been given retrospective effect, all the conditions specified in the OM would have to be fulfilled for conversion of the Earned Leave into Child Care Leave. In cases where the leave spills over to the next year, it may be treated as one spell against

	the year in which the leave commences.
3. Whether those who have availed Child Care Leave for more than 3 spells with less than 15 days can avail further Child Care Leave for the remaining period of the current year?	No. As per the OM of even number dated 7.9.2010, Child Care Leave may not be granted in more than 3 spells. Hence CCL may not be allowed more than 3 times irrespective of the number of days or times Child Care Leave has been availed earlier. Past cases may not be reopened.
4. Whether LTC can be availed during Child Care Leave?	LTC cannot be availed during Child Care Leave as Child Care Leave is granted for the specific purpose of taking care of a minor child for rearing or for looking after any other needs of the child during examination, sickness etc.

[G.I., Dept. of Per & Trg., O.M. No. 13018/2/2008-Estt. (L), dated the 30th Dec. 2010].

Para 6.47.2 Waiving of age restriction of 18 years for Government servant having mentally challenge/disabled children.

To permit Child Care Leave to women employees with disabled children upto the age of 22 years for a maximum period of 2 years (i.e. 730 days) subject to the other conditions stipulated by the Government in this regard from time to time. However, it is stressed that CCL cannot be demanded as a matter of right and under no circumstances can any employee proceed on CCL without prior approval of the Leave sanctioning authority. Disabled Child having a minimum disability of 40% is elaborated in the Ministry of Social Justice and Empowerment Notification No. 16- 18197-NI.1, dated 1.6.2001 (copy enclosed). Documents relating to the handicap as specified in the Notification, as well as a certificate from the Government Servant regarding dependency of the child on the Govt. servant would have to be submitted by the employee. The Child Care Leave would be permitted only if the child is dependent on the Government servant.

[G.I., Dept. of Per & Trg., O.M. No. 13018/2/2008-Estt. (L), dated the 11th March, 2010].

Para 6.47.3 Child Care Leave Account:- The leave account for child care leave shall be maintained in the proforma enclosed, and it shall be kept alongwith the Service Book of the Government servant concerned.

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)	

[G.I., Dept. of Per & Trg., O.M. No. 13018/2/2008-Estt. (L), dated the 11th Sept., 2008, 29th Sept., 2008].

Para 6.48 Departure on leave :-- Before proceeding on leave every member of the office is required to submit a report to his Assistant Accounts Officer/Asstt. Accounts Officer/Supervisor or if he is Assistant Accounts Officer/Asstt. Accounts Officer/Supervisor to the Branch Officer stating the date and hour (forenoon or afternoon) on which he is relieved of his duties, and his address while on leave in addition to the lists of papers etc. made over by him, --vide paragraph 1.6 of Chapter 1 of the Manual.

Note :--Communication of changes in address while on leave:--It is the duties of every member of the office on leave to keep the Administration Section concerned informed of his address from time to time.

Para 6.49 The leave papers along with departure reports in respect of persons who are allowed to proceed on regular leave either on the posting of substitutes or by internal arrangement in the section, should be sent to Administration Section concerned immediately on their relief. In no case, should the transmission of these papers be delayed beyond 24 hours. The official concerned should, in all cases, be directed to report for duty in Administration Section concerned on their return from leave and hand over their joining reports in that section and not in the sections from which they proceeded on leave.

Para 6.50 Permission to leave the Station :--Application for leave of any kind must attend office to make over charge of their papers, etc., unless prevented by infectious disease or certified to be unfit to attend office.

Para 6.51 Applicants for leave on medical grounds should not ordinarily leave the station until their leave is sanctioned or the medical certificate of their medical attendant is countersigned by the Civil Surgeon and they obtain the permission of the sanctioning authority unless the Civil Surgeon advises immediate departure.

Para 6.52 Applicants who have put in medical certificates from their medical attendant duly countersigned by the Civil Surgeon or the Chief Medical Officer should also attend office to receive orders on their applications for leave and to make over papers, etc. (not necessarily to do any work), unless the medical officer certified in the medical certificate that the applicant is unfit to leave his house. Any applicant who fails to attend office as ordered above, leaves before he has gone this orders to make over charge of his papers etc., will render himself liable to disciplinary action.

Para 6.53 The non-gazetted members of the staff should obtain permission of the Head of Office before leaving their headquarters during casual leave and/or holidays. 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 formal permission to leave headquarters is necessary. These orders also apply to the members of the staff

residing away from the headquarters and coming to the Headquarter stations from those residences.

(Authority:--C.A.G.'s letter No. 1958—NGE./280-59, dated the 15th September, 1959 and No. 2493—NGE I/280-59, dated the 21st November, 1959).

Note :--The term “Head of Office” should not be interpreted strictly as defined in para 9 of the Comptroller and Auditor General’s Manual of Standing Orders. An authority competent to sanction casual leave under the existing provisions may also permit the staff to leave headquarters etc., during casual leave and/or holidays.

(Authority:--C.A.G.'s letter No. 278—NGE. I/2760, dated the 10th February, 1960).

Para 6.54 The grant of permission to leave the station is always subject to the condition that the person concerned returns to duty without fail on the expiry of the holidays or casual or compensation leave, as the case may be.

Para 6.54.1 Requirement of taking prior permission by Government servants for leaving station/headquarters-clarification regarding:--Doubts have been expressed by Ministries/Departments as to whether a Government servant is required to take permission before leaving station headquarters during leave or otherwise, especially for visits abroad.

Attention of the Ministries/Departments is invited in this connection to the provisions of FR-11 which provides that unless in any case it be otherwise distinctly provided the whole time of a Government servant is at the disposal of the Government which pays him. Article 56 of the Civil Service Regulations also provides that no officer is satisfied to pay and allowances for any time he may spend beyond the limits of his charge without authority.’ It is implicit in these provisions that a Government Servant is required to take permission for leaving station/headquarters. It is thus clear that such permission is essential before a Government servant leaves his station or headquarters and more so when he proposes to go abroad during such absence, as such visit may have wider implications.

However, separate permission may not be necessary where a Government servant has indicated his intention of leaving headquarters station alongwith leave address while applying for leave. The leave application form prescribed under the CCS (Leave) Rules, 1972 contains necessary columns in this regard. In case the leave applied for the purpose of visiting foreign country is sanctioned, it would imply that permission for going abroad is also granted and therefore leave sanctioning authorities should keep this aspect in mind while granting the leave applied for. In the case of officers who are competent to sanction leave for themselves they should obtain permission for leaving station from their superior authority. Failure to obtain permission of competent authority before leaving station/headquarters especially for foreign visits is to be viewed seriously and may entail disciplinary action.

Ministry of Finance etc. are requested to bring the contents of this Office Memorandum to the notice of all Government servants serving under their control and ensure that these are strictly followed by all concerned.

(Authority:--G.O.I., Min of Personal & Public P.G. & P. (Deptt. Of Per. & Trg.) No. 11013/7/94—Estt. (A), dated the 18th May, 1994).

Para 6.55 Return from leave:-- Every member of the office establishment should on return from leave report himself for duty to the Asstt. Accounts Officer/Assistant Accounts Officer, Administration Branch, who will submit the report to the Branch Officer-in-charge with a note as to his posting etc. The orders passed will be communicated to the parties concerned for compliance.

Para 6.56 The joining reports will be filed in the personal file of the individual concerned after the period of leave availed of by him has been recorded both in his service book and in the leave account and the entries attested by the Branch Officer-in-charge of the Administration Branch.

Para 6.57 Procedure to be followed in case of adjustment of leave salary of a Government servant lent by one Department to another Department of Central Government.—The liability for leave salary will be borne in full by the Department from which the Government servant proceeds on leave, whether it be his parent Department or a borrowing Department with whom he is on deputation. These orders take effect from 1st April, 1987).

(Authority:--G.O.I., M. O. F., C. G. A., O.M. No. T-14018/2/87—Codes/42, dated the 17th May, 1988).

Para 6.58 Lump sum cash payment in lieu of leave beyond the date of retirement or quitting service:--

Para 6.58.1. “38-A. Encashment of Earned Leave along with Leave Travel Concession while in service. -G.S.R – In exercise of the powers conferred by the proviso to article 309 read with clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General of India in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Leave) Rules, 1972 namely :-

1. (i) These rules may be called the Central Civil Services (Leave) (Third Amendment) Rules, 2011

(2) They shall come into force on the date of their publication in the official Gazette.

2. For rule 38 of the Central Civil Services (Leave) Rules, 1972. The following rule shall be substituted, namely:—

(1) A Government servant may be permitted to encash earned leave up to ten days at the time of availing of Leave Travel Concession while in service, subject to the conditions that-

(a) a balance of atleast thirty days of earned leave is available to his credit after taking into account the period of encashment as well as leave being availed of;

(b) the total leave so encashed during the entire career does not exceed sixty days in the aggregate;

(2) The cash equivalent for encashment of leave under sub-rule (1) shall be calculated as follows namely :-

	Pay admissible on the date of availing of the Leave Travel Concession plus Dearness Allowance admissible on that date.	X	Number of days of earned leave being encashed subject to the maximum of ten days at one time.
Cash equivalent =			
	30		

(3) No House Rent Allowance shall be included in the cash equivalent calculated under sub-rule (2);

(4) The period of earned leave encashed shall not be deducted from the quantum of leave that can normally be encashed by the Government Servant under rules 6, 39,39-A,39-B,39-Cand 39-D:

(5) If the Government Servant fails to avail the Leave Travel Concession within the time prescribed under the Central Civil Services (Leave Travel Concession) Rules. 1988, then he shall be required to refund the entire amount of leave so encashed along with interest at the rate of two percent above the rate of interest allowed by the Government as applicable to Provident Fund balances and shall also be entitled for credit bank of leave so debited for leave encashment.”

(Authority:- GOI., DoPT Notification dated 26th August, 2011).

Para 6.58.2 Leave/Cash payment in lieu of leave beyond the date of retirement, compulsory retirement or quitting of service:-

1. No leave shall be granted to a Government servant beyond -

(a) the date of his retirement, or

(b) the date of his final cessation of duties, or

(c) the date on which he retires by giving notice to Government or he is retired by Government by giving him notice or pay and allowances in lieu of such notice, in accordance with the terms and conditions of his service, or

(d) the date of his registration from service

(B) At the time of quitting service:-- Where a Government servant retires on attaining the age prescribed for retirement under the terms and conditions governing his service, the authority competent to grant leave, shall *suo motu* issue an order granting him cash equivalent of leave salary for both earned leave and half pay leave, if any at a credit of the Government servant on the date of his retirement subject to maximum of 300 days.

The cash equivalent of leave salary shall be calculated as follows and shall be payable in one lumpsum as a one-time settlement.

(i) Cash equivalent for earned leave	=	Pay admissible on the date of retirement plus dearness allowance admissible on that date 30	X	Number of days of unutilized earned leave at the credit subject to the total of earned leave and half pay leave not exceeding 300 days.
(ii) Cash equivalent in lieu of half pay leave component	=	Half Pay leave salary admissible on the date of retirement plus dearness allowance admissible on that date 30	X	Number of days of unutilized half pay leave at the credit subject to the total of earned leave and half pay leave not exceeding 300 days.

No House Rent Allowance or Compensatory (City) Allowance shall be payable.

Note:- The overall limit for encashment of leave including both earned leave and half pay leave shall not exceed 300 days.

To make up of the shortfall is earned leave, no commutation of half pay leave shall be permissible.

(Rule 39(2), CCS (Leave) Rules.)

Para 6.58.3 A Government servant who retires voluntarily under the provisions of F. R. 56 (k) or (1) or Rule 48 or 48-A of Central Civil Services (Pension) Rules, 1972, or who is retired under the provisions of F.R. 56 (j) or (m), or Rule 48 of the Central Civil Services (Pension) Rules, 1972, may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent of the leave salary in respect of earned leave at his credit subject to a maximum of 300 days including the number of days encashed along with LTC and also in respect of the half pay leave at his credit, provided this period (i.e., the period for which cash equivalent of leave salary is payable in respect of earned leave plus half-pay leave) does not exceed the period between the date on which he so retires or is retired from service and the date on which he would retire on attaining the age of superannuation. However, cash equivalent of leave salary for earned leave upto the maximum may be granted, even though this exceeds the period between the date on which the Government servant retires and the date on which he would have retired in the normal course of superannuation. The cash equivalent shall be equal to the leave salary as

admissible for earned leave/half-pay-leave plus dearness allowance admissible at the rates in force on the date the Government servant so retires or is retired from service. The pension and pension equivalent of other retirement benefits and relief on pension shall be deducted from the cash equivalent for the period of half pay leave. The amount so calculated shall be paid in one lump sum as a one-time settlement. No House Rent Allowance or Compensatory (City) Allowance shall be payable. If leave salary for the half pay leave component falls short of pension and other pensionary benefits, cash equivalent shall not be granted.

[Rule 39 (5) , CCS (Leave) Rules and G.I., Deptt. of Per. & A.R., O.M. No. P. 14025/11/82-Estt. (Leave), dated the 25th August, 1983.]

Para Para 6.58.4 Where the services of a Government servant are terminated by notice or by payment of pay and allowance in lieu of notice, or otherwise in accordance with the terms and conditions of his appointment, he may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of earned leave and half pay leave at his credit on the date on which he cease to be in service subject to a maximum of 300 days and the cash equivalent payable shall be the same as in the sub-rule (2) of Rule 39.

[Rule 39(6) (a) (i), CCS (Leave) Rules]

Para 6.58.5 If a Government servant resigns or quits service, he may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of earned leave at his credit on the date of cessation of service, to the extent of half such leave at his credit, subject to a maximum of 150 days.

[Rule 39(6) (a) (ii), CCS (Leave) Rules]

Note:- Encashment of HPL is not admissible to Government servants who resigns as per G.I., DoPT, letter No. 14028/3/2009-Estt. (L) dated 18th March, 2009]

Para 6.58.6 A Government servant who is re-employed after retirement may, on termination of his re-employment, be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of both earned leave and half pay leave at his credit on the date of termination of re-employment subject to a maximum of 300 days including the period for which encashment was allowed at the time of retirement and the cash equivalent payable shall be the same as in sub-rule (2) of rule 39.

[Rule 39(6) (a) (iii), CCS (Leave) Rules]

Para 6.58.7 A Government servant who is declared by a Medical Authority to be completely and permanently incapacitated for further service may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent of leave salary in respect of both earned leave and half pay leave, if any, at the credit of the Government servant on

the date of invalidation from service, subject to a maximum of 300 days and the cash equivalent payable shall be the same as in sub-rule (2) of Rule 39.

A Government servant not in permanent employ or quasi-permanent employ shall not, however, be granted cash equivalent of leave salary in respect of half pay leave standing at his credit on the date of his invalidation from service.

[Rule 39-B CCS (Leave) Rules]

Para 6.58.8 In case a Government servant dies while in service, the cash equivalent to the leave salary for both earned leave and half pay leave, if any, at the credit of the deceased Government servant on the date of his death, not exceeding 300 days shall be paid to his family in the manner specified in Rule 39-C and the cash equivalent payable shall be the same as in sub-rule (2) of Rule 39.

Note:- In addition to the cash equivalent of leave salary admissible under this rule, the family of the deceased Government servant shall also be entitled to payment of Dearness Allowance only as per orders issued in this behalf separately.

[Rule 39-A CCS (Leave) Rules]

Note 1 :--In the case of a Government servant who dies while on any kind of leave for which leave salary is payable, and his normal date of increment falls during the period of that leave, a lump sum ex-gratia payment, in addition to the normal entitlements under leave rules, will be allowed to the member of his family. The ex-gratia payment will be equivalent to the difference between the amount of leave salary as well as cash equivalent of leave salary which would have been admissible if the benefits of the increment falling due during the currency of leave period upto the date of death was allowed from its due date without waiting for re-joining duty of the Government servant. The Head of the Department may issue the necessary order sanctioning the amount of ex-gratia in each individual case.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 16/13/88—Estt. (Pay-I), dated the 6th February, 1989).

Note 2 :--In respect of Indian Audit and Accounts Service Officers cash payment in lieu of unutilised earned leave may be sanctioned by the Pr. Accountants General upto the limit they are empowered to sanction earned leave to Indian Audit and Accounts Service Officers in terms of para 6.24 of this chapter. The case of those Indian Audit and Accounts Service officers where earned leave at their credit exceeds the limit should invariably be forwarded to the headquarters well in advance for sanction.

(Authority :--C.A.G.'s letter No. 6170/GE. I/51/86, dated the 23rd December, 1988).

Para 6.58.9 A Government servant who has been permitted to be absorbed in a service or post in or under a Corporation or Company wholly or substantially owned or controlled by the Central Government or State Government or in or under a body controlled or financed by one or more than one such Government shall be granted, *suo motu*, by the authority competent to grant leave, cash equivalent of leave salary in respect of earned leave at his credit on the date of absorption subject to a maximum of 300 days. This will be calculated in the same manner as indicated in clause (b) of sub-rule (2) of Rule 39.

[Rule 39-D, CCS (Leave) Rules].

Para 6.59 Leave on return from deputation to State Government (s)—“The leave applied for by a Government servant on the expiry of the period of his deputation may be sanctioned by the State Government concerned, subject to the condition that his reversion to the Central Government will take effect from the date on which he rejoins duty under the Central Government.

(Authority:--G.O.I., M.O.F., (D.O.E.) O.M. No. F. 16(14)-E-IV(A)/64, dated the 17th July, 1964).

Para 6.60 Leave at the time of repatriation from foreign Service:--

1. In case any Government employee who has proceeded on foreign service, takes leave on his repatriation before joining service under the parent department the date of his repatriation would that as is decided by the parent department i.e. lending department under FR 125.

2. In the case of this office personnel proceeding on leave on reversion from foreign bodies, the date upto which leave is sanctioned by such bodies should be the date of reversion from foreign service.

3. The joining time pay and allowances will, in all such cases, be borne by the foreign employers even though another spell of leave is allowed to such a personnel by this office and liability for dearness allowance in respect of the second spell of leave lies with this office.

Para 6.61 Adjustment of leave salary contributions recoverable from other Governments/foreign bodies :--Under the departmentalized accounting system, the Pay and Accounts Officer from whose payment control, the Government servant is transferred to foreign service or deputation shall be responsible for watching the recovery of foreign service contributions. Copies of the orders transferring the Government servant to other Governments or on foreign service should be endorsed to the Pay and Accounts Office concerned by the Head of Offices. The Pay and Accounts Office concern will call for the details of the Pay etc., drawn by the officer from time to time so as to work out contributions receivable and to raise demand against the Government/organisation concerned. He shall also maintain suitable register to watch the recovery.

(**Authority:** --C.A.G.'s circular letter No. 341-Codes 37/76/Gr. IV, dt. 4th Sept., 1976).

Para 6.62 Consolidated instructions on Regularization of Unauthorized

Absence: Guidelines/instructions for handling situations regarding regularization of unauthorized absence for long periods.

2. As per Rule 25 of the CCS (Leave) Rules 1972.

(1). Unless the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it were half pay leave to the extent such leave is due, the period in excess of such leave due being treated as extraordinary leave.

(2) Willful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action. Government of India decisions also exist; than a Government Servant who remains absent without any authority should be proceeded against immediately and this should not be put off till the absence exceeds the limit prescribed in Rule 32(2) (a) of the CCS (Leave) Rules, 1972.

3. It is once again stressed that a Govt. servant who remains absent without any authority should be proceeded against immediately. All Ministries/Departments are requested to ensure that in all cases of unauthorized absence by a Government Servant, he should be informed of the consequences of such absence and be directed to rejoin duty immediately / within a specified date, say within three days, failing which he would be liable for disciplinary action under CCS(CCA) Rules 1965. If the Government Servant does not join duty by the stipulated date the Disciplinary Authority should initiate disciplinary action against him and the disciplinary case should be conducted and concluded as quickly as possible,

4. It is only due to apathy of the Disciplinary Authorities that the situation arises where long pending unauthorized absence leads to delay in other service matters of Government Servants, including promotions. To avoid such situations all Ministries / Departments should advise Disciplinary Authorities to ensure that prompt action is taken against Government Servants who absent themselves without permission and that Charge-Sheets are issued without delay.

5. The consequences and procedure to be followed in respect of an officer who is absent from duty without any authority has been brought out under FR 17(1) and 17-A. As per FR 17-A(iii) without prejudice to the provisions of Rule 27 of the Central Civil Services (Pension) Rules. 1972, remaining absent without any authority or deserting the post, shall be deemed to cause an interruption or break in the service of the employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi-permanency and eligibility for appearing in department examinations, for which a minimum period of continuous service is required.

6. Comptroller and Auditor General have issued orders that the period of absence not covered by grant of leave shall have to be treated as “dies non” for all purpose, viz., increment, leave and pension. Such absence without leave when it stands singly and not in continuation of any authorized leave of absence will constitute an interruption of service for the purpose of pension and unless the pension sanctioning authority exercises its powers under Article 421, Civil Service Regulations [now Rule 27 of the CCS (pension) Rules] to treat the period as leave without allowance, the entire past service will stand forfeited.

7. It may be noted that regularization of unauthorized absence for pension purpose is to be considered under the CCS (Pension) Rules. Only in cases where the disciplinary authority is satisfied that the grounds adduced for unauthorized absence are justified, the leave of the kind applied for and due and admissible may be granted to him under the CCS (Leave) Rules.

(Authority:- G.O.I., DoPT., O.M. No.13026 /3/2010-Estt. (L) dated 22nd June, 2010)

Para 6.63 Requirement of taking prior permission by Government servants for leaving station/headquarters for going abroad while on leave.

It was conveyed in para 2 of Department of Personnel and Training's O.M. No. 11013/8/2000-Estt. (A) dated the 7th November, 2000 that while granting leave the sanctioning authority shall take prior approval, if required, for permitting the officer to go abroad as per the existing instructions.

References are being received regarding the competent authority whose permission is to be taken by the leave sanctioning authority before sanctioning leave to a Government servant to go abroad. It is clarified that the competent authority as per the aforesaid Office Memorandum dated the 7th November, 2000 is to the competent authority in terms of the instructions, if any, issued by the Cadre Authority or the administrative Ministries/Departments themselves. Department of Personnel and Training has not issued any instructions in this regard in respect of the Central Government servants. In the absence of any such instructions, the approval of the leave sanctioning authority would imply approval to the visit abroad also. It may be ensured that the leave applications in such cases invariably mention the purpose of going abroad.

(Authority:- G.O.I., DoPT., O.M. No. 11013/7/2004-Estt.(A) dated 1st September, 2008)

Para 6.64 Problems on long leave on personal grounds like visiting abroad, domestic affairs etc. other than specified category of leave such as leave on medical ground, study leave, hospital leave, half pay leave, extraordinary leave, leave not due, special kind of leave etc. as prescribed in CCS (Leave) Rules, 1972 followed by absence for more than four months: CAG circular No. 17-NGE/2006 issued under letter No. 880-NGE (Disc.)/10-2006 dated 22/23.05.2006 regarding Supreme Court's judgment dated 03.01.2006 on willful absence and to state that it has been observed that the problems of long leave and unauthorized absence have become critical in a few of the

field offices of the Indian Audit and Accounts Department. Lately, the Courts have taken serious note of such unauthorized absence and have upheld the imposition of severe penalties like removal and dismissal from service. The competent authority shall, therefore, exercise his/her power of sanctioning long leave on personal grounds like visiting abroad, domestic affairs etc. other than all specified category of leave such as leave on medical ground, study leave, hospital leave, half pay leave, special kind of leave etc. as prescribed in CCS (Leave) Rules, 1972 with greater vigilance. Action for any unauthorized absence beyond the period of authorized leave may be initiated as per rules rather than regularizing such unauthorized absence by grant of leave due.

(Authority:- CAG Circular No. 10-NGE/2007 vide letter No. 268-NGE/Disc./01-2006 dated 23.04.2007)

CHAPTER—7

RETIREMENT, RESIGNATION, DISMISSAL ETC. FROM SERVICE

Para 7.1 Retirement on Superannuation:

(i) Except as otherwise provided in Rule 56 of Fundamental Rules every Government Servant shall retire from service on the after noon of the last day of the month in which he attains the age of superannuation.

A workman who is governed by these rules shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years.

Note :--In this clause, workman means a highly skilled, semi-skilled, or unskilled artisan employed on a monthly rate of pay in an industrial or work charged establishment.

A Ministerial Government servant who entered Government service on or before the 31st March, 1938, and held on that date :--

- (i) A lien or a suspended lien on a permanent post, or
- (ii) A permanent post in a provisional substantive capacity under clause (d) of Rule 14 and continue to hold the same without interruption until he was confirmed in that post, shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years.

Note :--For the purposes of this clause, the expression “Government service” includes service rendered in a former Provincial Government.

A Government servant in Group ‘D’ (Now MTS) service or post shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years.

Clarification:--The date on which a Government servant attains the age of fifty-eight years or sixty years, as the case may be, shall be determined with reference to the date of birth declared by the Government servant at the time of appointment and accepted by the appropriate authority on production, as far as possible, of confirmatory documentary evidence such as High School or Higher Secondary or Secondary School Certificate or extracts from Birth Register. The date of birth so declared by the Government servant and accepted by the appropriate authority shall not be subject to any alteration except as specified in this note. An alteration of date of birth of Government servant can be made, with the sanction of a Ministry or Department of the Central Government, or the Comptroller and Auditor –General in regard to persons serving in the Indian Audit and Accounts Department, or an administrator of a Union Territory under which the Government servant is serving if—

- (a) a request in this regard is made within five years of his entry into Government service;
- (b) it is clearly established that a genuine bonafide mistake has occurred; and
- (c) the date of birth so altered would not make him ineligible to appear in any School or University or Union Public Service Commission examination in which he had appeared, or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government service.

(Authority :--G.O.I., M. H. A., Dept. of Personal & A. R., Notification No. 19017/7/79-Ests. (A), dated the 30th Nov., 1979, read with G.O.I. M. F., Notification No. 7(7)-E. V(A)/74, dated the 7th Feb., 1975. This takes effect from the 5th April, 1975).

Note:--Age was raised from 58 to 60 years.

(Authority:-- Govt. of India Min. of Per., Pub Grievances and pensions (Deptt. of Per & Trg.) No. 25012/2/97-Estt. (A) dated 13th May 1998).

Note 1 :--A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the proceeding month on attaining the age of fifty eight or sixty years, as the case may be.

(Authority :--G.O.I., M. F., Notification No. 7(7)-E. V(A)/74, dated the 7th Feb., 1975).

Note 2 :--In case which handing over cash, stores, etc., is involved, these may be made over by the retiring officer (to the relieving officer or, in the absence of the relieving officer, to the next senior officer of the Department present) on the close of the previous working day on the analogy of Government of India's Decision (3) below Rule 78 of the General Financial Rules. Therefore, the actual relinquishment of charge of office shall be made in the prescribed form on the last day of service for which the physical presence of the officer in the office need not be insisted upon.

(Authority :--G.O.I., M. F., O.M., No. 19050/8/76-E. IV(B), dated the 21st Feb., 1977).

Para 7.2 No specific orders necessary for retirement on due dates :--

It has been decided that in the case of Government servant attaining a specific age, or completing a specific period of service, retirement is automatic and in the absence of specific order to the contrary by the competent authority, he must retire on the due date. It is the responsibility of the administrative authorities concerned to ensure that the Government servants under their control so retire. For this purpose, the authorities concerned should maintain a proper record of the dates of retirement of the Government servants working under them and take such appropriate action as may be necessary for their retirement on the due dates.

2. A Government servant can not take advantage of the non-receipt of formal orders regarding his relief etc., to say that he has been granted an extension of service. If the Government servant desires to take any leave preparatory to retirement, he will naturally apply for it in good time, if not he should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire, to the notice of the Head of the office in which he is serving or if he is himself the Head of the office to that of his immediate superior. Unless he receives specific orders that he should be continued in service, he should make over charge on the due date to the Head of the office (or such officer as may be nominated by the latter) or if he is himself the Head of the office to the next senior-most officer in the office who would normally be placed in charge of the office in his absence.

(Authority :--G.O.I., M. H.A. O.M. No. 6/56-Ests.(A), dated the 10th December, 1965).

Para 7.3 Voluntary Retirement :

The following instructions will regulate the Voluntary retirement of the Government servants:--

Para 7.3.1 After attaining a specified age :

(A) In accordance with the provisions of Rule 56(k) (i) of Fundamental Rules, any government servant may by giving notice of not less than three months in writing to the appropriate authority retire from service after he has attained the age of fifty years if he is in Group 'A' or Group 'B' service or post (and had entered Government service before attaining the age of thirty-five years), and in all other cases after he has attained the age of fifty-five years:.

Provided that :--

(a) (Since clause (e) of FR 56 has been omitted).

(Authority: --Swamy's complete Manual on Establishment and Administration 9th Edition-2003)

(b) nothing in this clause shall also apply to a Government servant, including scientist or technical expert who (i) is on assignment under the Indian Technical and Economic Co-operation (I.T.E.C.) Programme of the Ministry of External Affairs and other aid Programmes, (ii) is posted abroad in a foreign based office of a Ministry/Department and (iii) goes on a specific contract assignment to a foreign Government unless, after having been transferred to India, he has resumed the charge of the post in India and served for a period of not less than one year.

(c) it shall be open to the appropriate authority to withhold permission to a Government servant under suspension who seeks to retire under this clause.

7.3.2 (B) Rules 56(1-A) of the Fundamental Rules provides that :--

- (a) A Government servant referred to in sub-clause (1) may take a request in writing to the appointing authority to accept notice of less than three months giving reasons therefor:--
- (b) On receipt of the request under sub-clause(1-A) (a) the appointing authority may consider such request for the curtailment of the period of notice of three months on merits and if it is satisfied that the curtailment of the period of notice will not cause any administrative inconvenience the appointing authority may relax the requirement of notice of three months on the condition that the Government servant shall not apply for commutation of part of his pension before the expiry of the period of notice of three months.

2. A Government servant, who has elected to retire under this rule and has given the necessary intimation to that effect to the appointing authority, shall be precluded from withdrawing his election subsequently except with the specific approval of such authority:

Provided that the request for withdrawal shall be within the intended date of his retirement.

7.3.3. (C) In term of Rule 56(m) of Fundamental Rules a Government servant in Class III service or post who is not governed by any pension rules, may by giving notice of not less than three months in writing to the appropriate authority, retire from service after he has completed thirty years' service.

Note 1 :-- 'Appropriate Authority' means the authority which has the power to make substantive appointments to the post or service from which the Government servant is required or wants to retire.

(Authority :--G.O.I., M. F., Notification No. F. 12(2)-EV (C)/63, dated the 21st July, 1965).

Note 2 : 'The three month's notice referred to a clause (k) or (m) may be given before the Government servant attains the age specified in clause (k), or has completed 30 years or service specified in clause (m) provided that the retirement takes place after he has attained the relevant age or has completed 30 years' service, as the case may be.

(Authority :--G.O.I., M. F., Notification No.7(14)-E.V/67-I, dated the 17th May, 1969).

Note 3 : In computing the notice period of three months referred to in clauses (k) and (m), date of service of notice and date of its expiry shall be excluded.

(Authority:--G.O.I., M. F., Notification No. 7(8)-EV (A)/77, dated the 20th August, 1977).

7.3.4 After completing a minimum of 30 years' qualifying service

(A) Under Rules 48(1) of C.C.S. (Pension) Rules, 1972, at any time after a Government servant has completed thirty years' qualifying service--

- (a) he may retire from service, or
- (b) he may be required by the appointing authority to retire in the public interest, and in the case of such retirement the Government servant shall be entitled to retiring pension;

Provided that –

- (a) a Government servant shall give a notice in writing to the appointing authority at least three months before the date on which he wishes to retire ; and
- (b) the appointing authority may also give a notice in writing to a Government servant at least three months before the date on which he is required to retire in the public interest or three months' pay and allowances in lieu of such notice:

Provided further that where the Government servant giving notice under clause (a) of the preceding proviso is under suspension, it shall be open to the appointing authority to withhold permission to such Government servant to retire under this rule:

Provided further that the provisions of clause (a) of this sub-rule shall not apply to Government servant, including scientist or technical expert who is –

- (i) on assignments under the Indian Technical and Economic Co-operation (ITEC) Programme of the Ministry of External Affairs and other aid programmes,
- (ii) posted abroad in foreign based offices of the Ministries/ Departments,
- (iii) on a specific contract assignment to a foreign Government,

unless, after having been transferred to India, he has resumed the charge of the post in India and served for a period of not less than one year.

(1A) (a) A Government servant referred to a clause (a) to the first proviso to sub-rule (1) may make request in writing to the appointing authority to accept notice of less than three months giving reasons therefor.

(b) On receipt of a request under clause (a) the appointing authority may consider such request for the curtailment of the period of notice of three months on merits and if it is satisfied that the curtailment of the period of notice will not cause any administrative inconvenience, appointing authority may relax the requirement of notice of three months on the condition that the Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months.

(2) A Government servant who has elected to retire under this rule and has given the necessary intimation to that effect to the appointing authority, shall be precluded from withdrawing his election subsequently except with the specific approval of such authority:

Provided that the request for withdrawal shall be within the intended date of his retirement.

(3) For the purpose of this rule the expression 'appointing authority' shall mean the authority which is competent to make appointments to the service or post from which the Government servant retires.

7.3.5 Retirement on completion of 20 years qualifying service

Rule 48-A of C.C.S. (Pension) Rules, 1972 states that:--

(1) At any time after a Government servant has completed twenty years' qualifying service, he may, by giving notice of not less than three months in writing to the appointing authority, retire from service:

Provided that this sub-rule shall not apply to a Government servant, including scientist or technical expert who is—

- (i) on assignments under the Indian Technical and Economic Co-operation (ITEC) Programme of the Ministry of External Affairs and other aid programmes;
- (ii) Posted abroad in foreign based offices of the Ministries/ Departments;
- (iii) On a specific contract assignment to a foreign Government, unless after having been transferred to India, he has resumed the charge of the post in India and served for a period of not less than one year.

(2) Notice of voluntary retirement given under sub-rule (1) shall require acceptance by the appointing authority :

Provided that where the appointing authority does not refuse to grant the permission for retirement before the expiry of the period specified in the said notice, the retirement shall become effective from the date of expiry of the said period.

(3) Deleted.

(3A) (a) A Government servant referred to in sub-rule (1) may make request in writing to the appointing authority to accept notice of voluntary retirement of less than three months giving reasons therefor:

(b) On receipt of a request under clause (a), the appointing authority subject to the provisions of sub-rule (2), may consider such request for the curtailment of the period of notice of three months on merits and if it is satisfied that the curtailment of the period of notice will not cause any administrative inconvenience the appointing authority may relax the requirement of notice of three months on the condition that the Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months.

(4) A Government servant, who has elected to retire under this rule and has given the necessary notice to that effect to the appointing authority, shall be precluded from withdrawing his notice except with the specific approval of such authority:

Provided that the request for withdrawal shall be made before the intended date of his retirement.

(5) The pension and death-cum-retirement gratuity of the Government servant retiring under this rule shall be based on the emoluments as defined under Rules 33 and 34 and the increase not exceeding five years in his qualifying service shall not entitle him to any notional fixation of pay for purposes of calculating pension and gratuity.

(6) This rule shall not apply to a Government servant who—

(a) retire under rule 29, or

(b) retires from Government service for being absorbed permanently in an autonomous body or a public sector undertaking to which he is on deputation at the time of seeking voluntary retirement.

Explanation :--For the purpose of this rule the expression “appointing authority” shall mean the authority which is competent to make appointments to the service or post from which the Government servant seeks voluntary retirement.

7.3.5.1 Rule 48-B, Addition to qualifying service on voluntary retirement: --

(1) The qualifying service as on the date of intended retirement of the Government servant retiring under rule 48(1) (a) or Rule 48-A or Clause (k) of Rule 56 of the Fundamental Rules or Clause (i) of Article 459 of the Civil Service Regulations, with or without permission shall be increased by the period not exceeding five years, subject to the condition that the total qualifying service rendered by the Government servant does not in any case exceed thirty-three years and it does not take him beyond the date of superannuation.

- (2) The weightage of five years under sub-rule (1) shall not be admissible in cases of the Government servants who are prematurely retired by the Government in the public interest under Rule 48 (1) (b) or FR 56 (j).

(Authority: --Swamy's complete Manual on Establishment and Administration 9th Edition-2003 and CCS (Pension) Rules, 1972).

7.3.6 On medical grounds

Rule 38 of C.C.S (Pension) Rules, 1972 provides that:

- (1) Invalid pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service.
- (2) A Government servant applying for an invalid pension shall submit a medical certificate of incapacity from the following medical authority, namely :--
 - (a) A Medical Board in this case of a Gazetted Government servant and of a non-gazetted Government servant whose pay, as defined in Rule 9(21) of the Fundamental Rules, exceeds seven hundred and fifty rupees per mensem (pre-revised scales); (Fourth Central Pay Commission Scale)(Limit of Rs. 750 has been changed to Rs. 2200 on the basis of Fourth Central Pay Commission).
 - (b) Civil Surgeon or a District Medical Officer or Medical Officer or equivalent status in other cases.

Note 1 :--No medical certificate of incapacity for service may be granted unless the applicant produces a letter to show that the Head of his Office or Department is aware of the intention of the applicant to appear before the medical authority. The Medical authority shall also be supplied by the Head of the Office or Department in which the applicant is employed with a statement of what appears from official records to be the age of the applicant. If a service book is being maintained for the applicant, the age recorded therein should be reported.

Note 2 :--A lady doctor shall be included as a member of a Medical Board when a woman candidate is to be examined.

- (3) The form of the medical certificate to be granted by the medical authority specified in sub-rule (2) shall be as in prescribed Form 23.
- (4) Where the medical authority referred to in sub-rule (2) has declared a Government servant fit for further service of less laborious character than that which he had been doing, he should, provided he is willing to be so employed, be employed on lower post

and if there be no means of employing him even on a lower post, he may be admitted to invalid pension.

Para 7.4 Review for retention in Service of Premature Retirement :--

7.4.1 (1) Rule position: In accordance with the provision of Rule 56(j) of Fundamental Rules, the appropriate authority has the absolute right to retire, if it is necessary to do so in public interest, any Government employee as follows: --

- (i) If he is in Group 'A' or 'B' service or post and has entered Government service before attaining the age of 35 years, after he has attained the age of 50 years.
- (ii) In any other case, after he has attained the age of 55 years provided that in the case of a Group 'D' (Now MTS) official, such action can be taken if he entered service, after 23rd July, 1966.

In other words, a Government servant belonging to Groups 'A' and 'B' who has entered Government service after attaining the age of 35 years, and officers belonging to Groups 'C' and 'D' can be prematurely retired after they have attained the age of 55 years with the exception of Group 'D' (Now MTS) officials, who entered service on or before 23rd July, 1966.

(2). In addition, a Government servant in Group 'C' service or post who is not governed by any pension rules, can also be retired after he has completed thirty years service, under F. R. 56(l).

(3) Identical provisions exist in Article 459 of the Civil Service Regulations.

(4). Provisions also exist in Rule 48 of the C.C.S. (Pension) Rules, 1972, for the retirement of a Government employee by giving him three months' notice, if it is necessary to do so in public interest, after he has completed 30 years of qualifying service for pension. In other words, a Government employee who may belong to Group 'A' 'B' 'C' and 'D' can be prematurely retired, irrespective of the age at the appropriate time, after he has completed 30 years of qualifying service.

(5) Provisions exist in the relevant rules which confer reciprocal right on Government employee to seek voluntary retirement after he has attained the age of 50/55 years or has completed 30 years of qualifying service/service, as the case may be.

Para 7.4.2 Criteria, Procedure and Guidelines to be followed :--

In order to ensure that the powers vested in the appropriate authority are exercised fairly and impartially and not arbitrarily, it has been decided to lay down the procedures and guidelines for reviewing the cases of Government employees covered under the various aforesaid rules as mentioned below:--

1. The cases of Government employees covered by FR 56 (j) or Rule 48 of the CCS (Pension) Rules, 1972 or CSR 459 (h) should be reviewed six months before they attain the age of 50/55 years or completing 30 years service/ 30 years of qualifying service, whichever occurs earlier according to the following time schedule :--

Quarter in which review is to be made	Cases of employees who will be attaining the age of 50/55 years will be completing 30 years of service or 30 years of service qualifying for pension, as the case may be, in the quarter indicated below to be reviewed.
1. January to March	July to September of the same year.
2. April to June	October to December of the same year.
3. July to September	January to March of the next year.
4. October to December	April to June of the next year.

2. Committees shall be constituted in each Ministry/ Department/ Office as shown in Annexure 10 to which all such cases shall be referred for recommendation as to whether the officer concerned could be retired from service in the public interest or whether he should be retained in service.

Constitution of Screening Committee:--For preparing a comprehensive brief on each officer, for being placed before the Review Committee, each Ministry/Department may consider the setting up of an internal Screening Committee to assist the Reviewing Committee, consisting to the extent possible of those senior officers who have had occasion to know about the work and conduct of the officer proposed to be re-reviewed. Such Screening Committee may be constituted for each different rank or each different functional area. As may be necessary or convenient. These may be set up as a standing arrangement and a Screening Committee is not be constituted as a separate adhoc measures, only at the time when the case of a particular officer is taken up for consideration of premature retirement.

3. The criteria to be followed by the Committee in making their recommendation would be as follows.

- (a) Government employees whose integrity is doubtful, will be retired.
- (b) Government employees, who are found to be ineffective, will also be retired. The basic consideration identifying such employee should be the fitness/competence of the employee to continue in the post which he is holding.

- (c) While the entire service record of an Officer should be considered at the time of review, no employee should ordinarily be retired on grounds of ineffectiveness if his service during the proceeding 5 years, or where he has been promoted to a higher post during that 5 year's period, his service in the higher post, has been found satisfactory.

Consideration has ordinarily to be confined to the proceeding years or to the period in the higher post, in case of promotion within the period of 5 years, only when retirement is sought to be made on grounds of ineffectiveness. There is no such stipulation, however, where the employee is to be retired on grounds of doubtful integrity.

- (d) No employee should ordinarily be retired on ground of ineffectiveness, if, in any event, he would be retiring on superannuation with a period of one year from the date of consideration of his case.

Ordinarily no employee should be retired on grounds of ineffectiveness if he is retiring on superannuation within a period of one year from the date of consideration of the case, on compassionate grounds. While this will continue to be applicable, it is clarified that in a case where there is a sudden and steep fall in the competence, efficiency or effectiveness of an officer, it would be open to review his case for premature retirement in accordance with the orders.

The above instruction is relevant only when an employee is proposed to be retired on the ground of ineffectiveness, but not on the ground of doubtful integrity. The damage to public interest could be marginal if an old employee, in the last year of service, is found ineffective; but the damage may be incalculable if he is found corrupt and demands or obtains illegal gratification during the said period for the tasks he is duty bound to perform.

4. The appropriate authority shall take further action for the recommendations of the Committee. In every case, where it is proposed to retire a Government servant in exercise of the powers conferred by the said rule (s) the appropriate authority should record in the file that it has formed its opinion that it is necessary to retire the Government servant in pursuance of the aforesaid rule (s) in the public interest. In the case of *Union of India v. Col. J.N. Sinha*, the Supreme Court had observed that the appropriate authority should bonafide form an opinion that it is in public interest to retire the officer in exercise of the powers conferred by that provision and this decision should not be an arbitrary decision or should not be based on collateral grounds”.

The Supreme Court has ruled that principles of natural justice do not get attracted in the context of the specific provisions of FR 56 (j). This means that no opportunity to show cause against the proposed action of premature retirement is to be given to the officer concerned. The order issued to the officer has to specify that action has been taken in the public interest, as the form prescribed makes the requirement abundantly clear. Action taken should, in fact, be bonafide and in the public interest based on relevant grounds and not be arbitrary or actuated by *mala fide*. Any contention that the action has

been influenced by extraneous considerations, arbitrariness or malice will be closely inquired into by the Courts; and if the contention is upheld, the order of premature retirement is liable to be struck down. It is, therefore, absolutely essential that Ministries/ Departments ensure that action for premature retirement is taken in an appropriate manner.

5. The rules relating to premature retirement should not be used—

- (a) to retire a Government servant on grounds of specific acts of misconduct, as a short-cut to initiating formal disciplinary proceedings;
or

It is clarified that the intention is not that when an officer has reached the stage in service where review under FR 56 (j) can be initiated and at that time, a specified act of misconduct also comes to notice, action under FR 56 (j) can not be taken. It is well settled that the premature retirement under FR 56 (j) is not a punishment, that there is no stigma and that no civil consequences follow. These conclusions will apply to an individual case only when an order under FR 56 (j) is not a cover for what is, in fact, a punishment sought to be imposed. Hence illustratively, where on an alleged misconduct, a departmental inquiry has been conducted and the stage has also been reached as to the decision by the competent authority of the punishment to be imposed, it would not be appropriate to issue, instead, an order of premature retirement under FR 56 (j). But where no departmental inquiry has been initiated and the specific allegation of misconduct involving lack of integrity is only one facet on the service record of the officer, which has to be considered in toto, an order under FR 56 (j) can quite appropriately be passed if the same is otherwise justified. Each case has to be considered and decided on its own merit.

- (b) for reduction of surplus staff or as a measure of effecting general economy without following the rules and instructions relating to retrenchment.

6. *Omitted.*

7. Once a decision has been taken by the appropriate authority to retain a Government employee beyond the age of 50 years in the case of employees referred to in F. R. 56(j), (i), or beyond the age of completion of 55 years in the case of other or beyond the date of completion of 30 years service under F. R. 56(l) or 30 years or qualifying service for pension under Rule 48 of the C.C.S (Pension) Rules, he would ordinarily continue in service till he attains the age of retirement. If, however, the appropriate authority considers at any time after a review aforesaid that the retention of the Government employee will not be in the public interest, that authority may take necessary action to retire the officer by following the procedure laid down in this OM.

8. When the appropriate authority has come to the conclusion that a Government employee may be prematurely retired, the three months notice referred to in F.R. 56(j) and F.R 56 (l) may be given before the Government servant attains the specified age or has completed 30 years of service, as the case may be. But, the retirement should take place after Government servant has attained the relevant age or has completed 30 years

of service, as the case may be. In this connection, attention is invited to Note 2 under FR 56. Accordingly, a notice even longer than three months or before the Government servant attains the age of 50/55 years/completes 30 years' service could be given but the date from which he is required to retire as specified in the notice should not be before he attains the age of 50/55 years, or completes 30 years' service, as the case may be. Similarly, in cases of retirement under Rule 48 of the CCS (Pension) Rules, 1972, while the notice of such retirement could be given before the Government servant actually completes 30 years of service qualifying for pension, the date of expiry of the notice on which the Government employee's retirement would be effective should be one falling on or after the date of his completing 30 years of service qualifying for pension. The orders requiring a Government employee to retire after completing 30 years' qualifying service should, as a rule, not be issued until after the fact that the Government employee has indeed completed, or would be completing on the date of retirement, qualifying service of 30 years, has been verified in consultation with the Accounts Officer concerned.

9. While computing the notice period of not less than three months, referred to in clauses (j) to (m) of F. R. 56, or in Rule 48 of the C.C.S. (Pension) Rules, 1972, the date of service of the notice and the date of its expiry shall be excluded. The date of premature retirement of a Government employee should be on the forenoon of the day (which should be treated as a non-working day) following the day of expiry of the notice.

10. The notice of retirement served on a Government employee in pursuance of the aforesaid rules will be as in the forms set out in Annexure I to VI While Forms I and II may be used to serve the notice of retirement in a case where a Government employee has already attained the age of 50/55 years or completed 30 years of qualifying service/30 years of service, as the case may be, Form III or IV may be used in a case where it is decided to serve the notice of retirement before a Government servant actually attains the age of 50/55 years or completes 30 years of qualifying service/30 years of service, as the case may be. The proforma for ordering retirement in the public interest forthwith under FR 56 (j) or (l) or Rule 48 of the CCS (Pension) Rules, 1972, where it is decided to dispense with the three months' notice, will be as in Forms V and VI.

11. In a case where a Government employee refuses to accept the service of notice of retirement or order of retirement along with cheque/cash equivalent to three months' pay and allowances, it should be ensured that the refusal of the Government employee is witnessed by two gazetted officers. In such cases, a copy of notice/order of retirement may be sent under registered post with acknowledgement due to the individual concerned at the last officially known address, with covering letter, stating that the original notice/order of retirement was taken by such and such person for delivery to him/her on such and such date and that he/she refused to accept the same and in the said circumstances, its copy is being sent by registered post for his/her record. In such a case, the date of effect of the notice of retirement/order of retirement would be from the forenoon of the date following the date of refusal by the individual (witnessed by two Gazetted Officers). Where the person concerned has refused to accept the cheque/cash equivalent to three months' pay and allowances, the same procedure that is followed in

case where a Government employee has failed to accept his/her dues from Government may be followed, in so far as its disbursement is concerned.

(Authority: --Swamy's complete Manual on Establishment and Administration 9th Edition-2003)

Para 7.4.3 Procedure for consideration of representation :--

(1) A Government employee who has been served with a notice/order of premature retirement under the provisions mentioned above, may submit a representation within three weeks from the date of service of such notice/order.

(2) On receipt of a representation, the Administrative Ministry/Department/Office should examine the same to see whether it contains any new facts or any new aspect of a fact already known but which was not taken into account at the time of issue of notice/order of premature retirement. This examination should be completed within two weeks from the date of its receipt of the representation. After such examination, the case may be placed before the Appropriate Committee for consideration. The composition of the Committee for the purpose of considering the representations against premature retirement shall be as indicated in Annexure-10.

(3) The Committee considering the representation shall make its recommendations within two weeks from the date of receipt of reference from the administrative authorities concerned. The authority which is empowered to pass final orders on the representation should pass its orders within two weeks from the date of receipt of the recommendations of the Committee on the representation.

(4) If, in any case, it is decided to reinstate a prematurely retired Government employee in a service after considering his representation in accordance with these instructions, the period intervening between the date of premature retirement and the date of reinstatement may be regulated by the authority ordering reinstatement as duty or as leave or dies non, as the case may be, taking into account the merits of each case [see FR 56 (jj)]

(5) In the cases of employees who had been prematurely retired on grounds of inefficiency and by the time the Committee to consider the representations against such premature retirement came to the conclusion that premature retirement was unjustified, the date of superannuation of the employee has already arrived or had passed, it has been decided that the authorities empowered to pass final orders may at their discretion reinstate the superannuated Government servants notionally with effect from the date of compulsory retirement and treat the period up to the date of superannuation, as duty for all purposes including pay and allowances. [Also see proviso to FR 56 (jj) (i)]

(6) Representations from Government employees who have been served with a notice/order of premature retirement but have obtained stay orders, from a Court against the order/notice of premature retirement, need not be considered by the

Administrative/Ministry/Department or Office nor sent to the Committee until the disposal of the Court case. Thereafter, the cases may be examined as outlined above, also taking into account any material of a substantive nature that may feature in the Court judgement. [Also see to FR 56 (jj) (ii)]

(Authority:--G.O.I., M.H.A., O.M. No. 25013/14/77-Estt. (A), dated the 5th January, 1978, M.F., O.M. No. F. 12(8)-E V(A)/60, dated the 6th July, 1960, and D.P. & A.R., O.M. No. 25013/4/78-Estt. (A), dated the 9th August, 1978, (Deptt. of Per. & Trg., O.M. No. 25013/11/87-Estt. (A), dated 12th August, 1989, O.M. No. 25013/30/85-Estt. (A), dated 7th August, 1985 and O.M. No. 25013/38/85-Estt. (A) dated 7th March, 1986) and Swamy's complete Manual on Establishment and Administration 9th Edition-2003).

Note :--When the question of retention in service beyond the age of 55 years of any particular Accounts Officer is to be considered by the "Appropriate Authority" i.e. Accountant General (though not necessarily the Appointing Authority as would happen in respect of Accounts Officer appointed prior to 29th November, 1962 under F.R. 56), it would be open to him to get the recommendations of Committee similar to a Departmental Promotion Committee to consider the case of an Accounts Officer for retention in service beyond the age of 55 years, in the public interest. The Appropriate Authority should after obtaining the recommendation of the Committee, examine the case and record in writing its opinion about his retention in service or retirement in public interest under F.R. 56 (j) if its so decides.

The minutes of the Committee, the C.R. file and other relevant records of the Officer concerned should however, be sent to the Comptroller and Auditor General for perusal before the same are examined by the Appropriate Authority for recording its opinion for his retirement under F.R. 56 (j).

(Authority:--Extract from C.A.G.'s Confdl. D.O. No. 3149—GE. II /191—98, dated the 20th November, 1968, confidential file Admn. I/GO.'s/Seat).

Para 7.5 Criteria to be followed for retaining Government servant in service beyond the age of superannuation:--

1. **Criteria for extension/Re-employment :--** No proposal for extension of service/re-employment beyond the age of superannuation should ordinarily be considered. Extension of service/re-employment can be justified only in very rare and exceptional circumstances. Even in such cases, 62 years of age should be the deadline. This should not be construed to mean that extensions of service/re-employment can be granted to scientific/technical personnel upto the age of 62 years more or less as a matter of courses. The overriding consideration for the grant of extension of service/re-employment is that, it must be clearly in the public interest and in addition satisfy one of the following two conditions :--

- (i) that other officer are not ripe enough to take over the job; or
- (ii) that the retiring officer is of outstanding merit.

Test (i) would be satisfied only if there is shortage in a particular specialisation, or if it is not possible to find a suitable successor or if the officer is engaged on a work or project of vital importance which is likely to produce results in a year or two. If officers in the next lower post are not eligible for promotion on the ground that they have not put in the minimum service in the lower grade prescribed under the rules, no promotions can be made to the higher grade, unless such officers put in the requisite length of service. But officers who are eligible for promotion to the post against which extension/re-employment is recommended, should not be rejected solely on the ground that they do not have as much experience as the retiring officer. They should be considered for promotion according to the recruitment rules and if they are found suitable, they should be promoted to the posts being vacated by the retiring officers. Test (ii) would not be satisfied by the mere fact that the specialist (e.g., a scientific technical officer) is fit in all respects or is otherwise able to discharge effectively the duties of the post held by him.

2. No extension of service/re-employment should be considered on the ground that a suitable successor is not available unless it is established that action to select a successor had been taken well in advance, but the selection could not be finalised in time for justifiable reasons. Further, a proposal for the grant of extension of service/re-employment based merely on the consideration that the officer's predecessor had been given extension/re-employment should obviously not be accepted.

3. In the case of honorary appointments, e.g. appointments on the Board of Director of Public Sector Undertakings the limit may be 65 years provided the appointment is really honorary and does not carry any substantial remuneration. Appointments of retired officers even in honorary posts of Chairman and Members of the Board of Management including the Managing Director and the Financial Advisor (if the Financial Advisor is a member of the Board of Management) of any State/Government owned Corporation/company, or Enterprise or of various Public Sector Undertakings should not, as a general rule be proposed for the approval of the Appointments Committee of the Cabinet. However, where the Administrative Ministry/Department consider that there are exceptional circumstances which would justify the appointment of a retired officer, a detailed justification should be given for the consideration of the Appointments Committee.

4. While making proposal for extension of service/re-employment in higher posts, it is all the more necessary to apply higher standards of efficiency to persons whose appointments to the higher posts are recommended for approval of the Appointments Committee of the Cabinet. The number of top posts in bound to be very limited and a few persons should not have them for too long.

(Authority :--G.O.I., M.H.A., (D.P. & A.R.) O.M. No. 26011/1/77-Estt. (A), dated the 18th May, 1977 and Swamy's complete Manual on Establishment and Administration 9th Edition-2003)

Note: -Complete ban on extension in service beyond the age of superannuation:--

Consequent on raising the age of retirement on superannuation from 58 to 60 years, there shall be complete ban on extension in service beyond the age of superannuation except in the case of medical and scientific specialists who can be granted extension in service on a case-to case basis up to the age of 62 years. Officers connected with Budget work and full time Members of Committees likely to be wound up shortly may be given extension in service for maximum period of three months in public interest on a case-to-case basis. An eminent scientist of international stature may be granted extension of service up to the age of 64 years and the Cabinet secretary in the Central Government may be granted extension in service for such period as it may deem proper, subject to the condition that the total term of the incumbent of the post of Cabinet Secretary, who is given such extension in service, does not exceed two years. [FR 56]

(Authority: --Swamy's complete Manual on Establishment and Administration 9th Edition-2003)

Para 7.6 Difference Between terms 'Extension' and 're-employment' :

- (i) Where the services of a Government servant beyond the age of his superannuation are required in the same cadre post which he is holding at the time of superannuation, then such retention shall be treated as "extension of service." ;
- (ii) Any proposal for retaining the services of a Government servant in the parent cadre beyond the normal age of superannuation in a post different from the one which he was holding at the time of superannuation, should be strongly discouraged. If, however, such retention is for very exceptional reasons considered to be unavoidable, the same shall be treated as "re-employment" ; and
- (iii) Where the service of a Government servant on deputation to an ex-cadre post or holding an ex-cadre post are required by the competent authority beyond the date of his superannuation in his parent service, then such retention, be it on the post he was holding at the time of superannuation, or in any other post shall for all purposes be treated as "re-employment". In cases where the services of a Government servant are to be retained beyond the age of superannuation for reasons other than in public interest or where such proposals do not satisfy the criteria/conditions as laid down in the Office Memorandum cited above, the matter shall be referred to the Departments of Personnel and Training for seeking specific clarification about the manner in which such retention is to be regulated.

(Authority:--G.O.I., Dept. of Per. & Trg., O.M. No. 26012/6/87-Estt. (A) dated the 13th April, 1988).

Para 7.7 Re-employment of Central Government employees after discharge in the case of ex-T.B., or ex-Pleurisy or ex-Leprosy patients :--

1. EX-T. B. patients who were discharged from Central Government service on account of affliction with T. B. but who have subsequently been declared non-infective and medically fit for Government service by a T. B. specialist or an authorised medical authority, are eligible for re-appointment to the posts previously held by them, if vacancies exist or to equivalent posts in their own Departments, the usual conditions regarding age limits not being enforced in their case. Such persons will be eligible for re-appointment by the Ministry/Department concerned without the intervention of Employment Exchanges whenever there are suitable vacancies. If such persons cannot be re-employed in the Ministry/Department concerned for want of vacancies, employment assistance will be rendered to them by Employment Exchanges. For this purpose, also for the purpose of relaxation of age limits these persons will be treated as "Retrenched Central Government Employees".

2. Central Government employees discharged on account of affliction with Pleurisy/Leprosy and subsequently declared non-effective and medically fit may be re-appointed in the same or equivalent posts of the Ministry/ Department concerned without the intervention of the Employment Exchanges.

3. On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them should be treated as qualifying service for purpose of Pension and seniority and for purpose of pay they should be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-appointment, would itself, however, not count for any purpose but the service will otherwise be regarded as continuous. The seniority of such persons appointed in other posts will be fixed in consultation with the Ministry of Home Affairs and their pay in consultation with the Ministry of Finance.

(Authority :--G.O.I., M.H.A., O.M. No. 37/1/52-DGS, dated the 10th July, 1954; O.M. No. 13/4/56—RPS, dated the 29th September, 1956; O.M. No. 13/1/56-RPS, dated the 8th May, 1956 and O.M. No. 13/4/57-RPS, dated the 14th July, 1958).

Para 7.8 Report of Government servants due to retire—A monthly report of Government servants who are due to retire within the succeeding eight months showing progress of their pension cases with reference to various stages should be submitted to the Accountant General on 3rd of every month in the following proforma :--

Sr. No.	Name of the Government servant due to retire	Designation	Date of Birth	Date of retirement	Whether action to complete pension papers was initiated two years in advance of retirement (<i>vide</i> Rule 58 and 59 of the C.C.S. (Pension) Rules, 1972	Present stage of the case [<i>vide</i> Para 8 of G.I., M.F., O.M. No. F. 11(14) EV-(A)/76, dated 30 th November, 1976]
1	2	3	4	5	6	7

(**Authority** :--C.A.G.'s letter No. 414—NGE. I/107/1976, dated the 24th February, 1977).

Para 7.9 Prompt settlement of the terminal claims and other complaints of the retiring staff : It needs no emphasis that the settlement of entitlements and other complaints of the retiring officials of the Indian Audit and Accounts Department should be given utmost priority and that the Heads of Offices should evince personal interest in ensuring the same. In order to keep a proper watch, it has been decided that a monthly statement in the proforma as given at Annexure VII to this chapter showing the names of officials retired at the end of each month separately for gazetted (Group 'A' and 'B') and non-gazetted (Group 'C' & 'D') staff indicating therein against each the action taken in regard to the settlement of each of their terminal claims should be sent by all the field offices to Headquarters' Office so as to reach Headquarters' Office at the latest by the 10th of the following month. In case the claims have been settled, the date of payment/settlement may be indicated.

(**Authority** :--C.A.G.'s Circular No. NGE/36/1988, circulated—*vide* No. 935/NI/25-88, dated the 20th May, 1988).

Para 7.10 Record of nominations :

The need for nomination arises consequent upon the death of a Government servant while in service or after retirement before receipt of the death/retirement gratuity. In those cases, where valid nominations already exists, the claims of the nominees are likely to be settled expeditiously as provided in sub rule (1) (a) of Rule 51 or C.C.S. (Pension) Rules, 1972. But in these cases, where no nominations have been filed or even if filed by the Government servant but lost in office due to lack of proper care, the gratuity is payable to the members of the family in the manner prescribed in sub-rule (1) (b) *ibid*. A number of cases have also come to notice of Government where Government servants having died without making any valid nominations, the surviving members of their families approach courts for grant of succession certificates in order to entitle them to their share of the gratuity. It may be clarified in this regard that payment of death/retirement gratuity to the members of family of deceased Government servant is normally to be made according to the relevant service rules. While payment on the basis

of a succession certificate does not necessarily create an obligation on the part the Government to pay the amount, such a claim can be resisted if it is otherwise not in order. Therefore, in order to save the families of the Government servants from the expenditure involved on the court files for obtaining succession certificates and the inevitable delay which this process entails, the Government servants may be advised to file their nominations in the prescribed forms without fail.

The Ministries/Departments and offices concerned are also requested to review the service records of all their employees and ensure that nominations have been obtained from all the Government servants, necessary entries made in their service books as laid down in the orders referred to above and the relevant records preserved properly to avoid such situations.

(Authority :--G.O.I., M.F., O.M. No. 7(5)-E.V. (B)/74, dated the 22nd January, 1975).

Para 7.11 Countersigning details in respect of Members of families: -

The Comptroller and Auditor General has authorised Pr. Accountants General and Heads of offices in the Indian Audit and Accounts Department to delegate their powers to countersign family details required under [para (1) of the G.I.M.O.F. No. P. 9 (16)-EV(A)/63, dated 9th January, 1964].

Under these orders, the Accountant General has authorised the officers-in-charge, Administration Section, to countersign details of family members, submitted by the staff, working in the office. These officers will ensure that the details of family, have been received in all the cases, where the employees have put in one year's service and also arrange to conduct, the annual verification to ensure that the detail of family, received from the staff, have actually been placed in the service books. The submission of the family details, where due, will be watched through a register, in which the names of officials from whom the family details are awaited, be recorded. A note for conducting the annual verification and watching submission of details from fresh entrants, etc., will be kept in the Calendar of Returns.

(Authority :--C.A.G.'s Circular No. 1483—NGE. I/8-65, dated the 7th July, 1965).

Para 7.12 Death of Government Servants of the Indian Audit and Accounts Department : The cases of death of all categories of staff, including non-gazetted, while on duty or otherwise under any circumstances should be reported immediately to the Comptroller and Auditor General. On receipt of a confirmed report of death of a Group 'B' and 'C' employees, the Accountant General etc., may issue a letter of condolence to the bereaved family. Similar action may be taken by Deputy Accountant General (Administration) etc. in case of Group 'D' (Now MTS) employees. Immediate action to examine whether any assistance is justified, could be given from Benevolent Fund/Compassionate Fund may also be taken.

2. In case G.P. Fund, pension and gratuity and other dues, are not settled within a period of two months of the date of death, a report may be sent to the Comptroller and

Auditor General explaining the reasons for delay and the action taken to expedite the matter.

(Authority :--C.A.G.'s Letter No. 1214—NGE. I/99—57, dated the 13th June, 1967 and No. 1430—NGE. I/99—67, dated the 10th July, 1967).

Para 7.13 Payments of awards from the Compassionate Fund of the Government of India:

(1) The Compassionate Fund is intended for the relief of the families of Government servants who die in service and who are paid from the Consolidated Fund of India. The deceased Government servant should have served in any Civil Department of the Government of India or under a Union territory. This Fund will also cater for Railway employee and civilians paid from Defence Services Estimates.

(i) The conditions for grants from the Fund are :--

(a) Grants from the Fund are restricted to cases of an exceptionally deserving character need like medical treatment of a member of the family suffering from serious illness like Cancer, T. B. etc. or imparting training to a child to improve the prospectus for getting a job would merit favourable consideration for assistance.

(Authority :--G.O.I., M.F., O.M. No. 10(7)/87-E(V). (F), dated the 10th November, 1987).

(b) The deceased officer must have been a meritorious public servant.

(c) Death due to or accelerated by special devotion to duty will establish a claim for consideration.

(d) In ordinary cases preference will be given to the dependents of Government servants who have put in long years of service.

(e) Other things being equal, preference will be given to those who have been in the lower pay ranges.

(f) Families of retired Government servants are not normally eligible but families of employees who were totally/permanently disabled or where the official dies within six months of the retirement may be considered.

(ii) To the extent the financial assistance from the Fund will be admissible is given as under :--

(a) No family pension will be granted from the Fund.

- (b) In exceptional cases suitable recurring grants may be sanctioned for limited period as assistance towards special needs such as expenditure on the education of minor children.
- (c) Lump sum grants exceeding Rs. 1000 will be made in every exceptional circumstances. The total benefit payable in any individual cases (recurring and lump sum) should not normally exceed Rs. 10,000 or a year's pay, whichever is less. The precise amount will be fixed according to need of each case by the committee.
- (iii) Application for grant of an award is to be submitted in the form as given in **Annexure VIII** to this Chapter. No application will be considered which is not submitted to the Administrative Department/Ministry of the Government of India within one year of the death of the Government servant unless the delay in submission is sufficiently explained.
- (iv) The fund will be administered by a Committee appointed by the Government of India. The Administrative Department/Ministry will forward to the Ministry of Finance, applications for the grant of an award along with other relevant documents. The Head of the Department should scrutinise the applications within time-limit of three months from the date of receipt of the applications and if satisfied as to the genuine need of assistance, forward the same to the Administrative Ministry concerned. The Ministry/Department concerned, if they accept the recommendations of the Head of Department, should forward the request to the Ministry of Finance (Department of Expenditure) for consideration. When an award is recommended which appears to be excessive and no special reasons are given in support, the Secretary of the Committee may ask the Administrative Department concerned for further explanation. After the Committee's decision has been obtained by the Ministry of Finance, this would be conveyed to the Administrative Ministry/Department in which the deceased Government servant was serving. Thereafter the Ministry/Department would issue an expenditure sanction for payment out of the Fund addressed to the Pay and Accounts Officer of the Ministry/Department concerned quoting the number and date of the communication with which the Department of Expenditure has conveyed the Committee's approval.

The decision of the Committee on all matters relating to Fund or payment therefrom will be final.

(Authority :--G.O.I., M.F., O.M. No.Q-23020/1/75-EV(A), dated the 24th February, 1975, O.M. No. 10(1)/80-EV, dated the 7th May, 1980 and O.M. No. F. 26(1)-E.V./83, dated the 21st October, 1983).

Note 1 :--It is necessary that information relating to the property [item No. 2(c) and (d) of part of the application form] should be checked with reference to the property return furnished by the concerned individual. Further it has also been decided that Ministries/Departmental make the Welfare Officer responsible for ensuring that

cases for award from the Fund are scrutinised with utmost speed and reference made to the Finance Department with complete details and without delay.

(Authority :--G.O.I., M.F., O.M. No. 18(18)-E.V. (A)/76, dated the 30th March, 1977).

Note 2 :- The fund is meant only to grant assistance in cases of real financial hardship.

This test cannot be said to be satisfied where the income of the family is more than that of the deceased Government servant. It has, therefore, been decided that no financial assistance from the Compassionate Fund would normally be given in such cases for the maintenance of the family. Ministries are, therefore, requested not to forward such cases to the Administrative Department.

However, if the income of the family is more or less of the same order as that of the Government servant at the time of his death, cases may be forwarded if there are some other exceptional circumstances justifying a grant, e.g. a daughter of marriageable age for which some assistance from the Fund may be justified.

(Authority :--G.O.I., M.F., O.M. No. F. 10(32)/82.-E.VCF, dated the 15th July, 1982).

Para 7.14 Resignation from Service:

Procedure in respect of:--The following instructions govern acceptance, withdrawal etc. of resignation from service: --

- (a) **Authority competent to accept resignation:--**When a Government servant tenders 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.
- (b) **Format of resignation:--**Resignation is an intimation in writing sent to the competent authority by the incumbent of a post, of his intention or proposal to resign the office/post either immediately or from a future specified date. A resignation has to be clear and unconditional.
- (c) **Circumstances under which resignation should be accepted:--**It is not in the interest of Government to retain an unwilling Government servant in service. The general rule, therefore, is that a resignation of a Government servant from service should be accepted, except in the circumstances indicated below.
 - (i) Where the Government servant concerned is engaged on work of importance audit 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 merit of the disciplinary case pending against the Government servant, whether it would be in the public interest to accept the resignation. Normally as Government servants are placed under

suspension only in cases of grave delinquency, it would not be correct to accept a resignation from a Government servant under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused Government servant is not strong enough to justify the assumption that if the departmental proceedings were continued, he 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.

Clarification: --Existing instructions on the subject of acceptance of resignation of officials against whom inquiry/investigation is pending (whether he had been placed under suspension or not) provide that where such an official submits his resignation, such resignation should not normally be accepted. Where, however, acceptance is considered necessary, in the public interest the competent authority shall examine the case with reference to the fulfillment of conditions mentioned at Para (ii) above)

(Authority: --G.I., Dept. of Per. & Trg., O.M. No. 28034/4/94-Estt. (A), dated the 31st May, 1994).

In those cases where acceptance of resignation is considered necessary in the public interest, the resignation may be accepted with the prior approval of the Head of the Department in respect of Groups 'C' and 'D' posts and that of the Minister-in-charge in respect of holders of Group 'A' and 'B' posts. (In so far as officers of Groups 'A', 'B', 'C' and 'D, cadres of the Indian Audit and Accounts Department are concerned, the resignation may be accepted by the Heads of Departments as designated by the Comptroller and Auditor General of India.) Concurrence of the Central Vigilance Commission should be obtained before submission of the case to the Minister-in-charge/Comptroller and Auditor General, if the Central Vigilance Commission had advised initiation of departmental action against the Government servant concerned or such action has been initiated on the advice of the Central Vigilance Commission.

(d) Date when a resignation becomes effective and acceptance/refusal of withdrawal of resignation.—A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. If Government servant who has submitted a resignation, sends an intimation in writing to the appointing authority with drawing his earlier letter of resignation before its acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question of accepting the resignation. In case, however, the resignation had been accepted by the appointing authority and the Government servant is to be relieved from a future date, if any request for withdrawing the resignation is made by the Government servant before he is actually relieved of his duties, the normal principle should be to allow the request of the Government servant to withdraw the resignation. If however, the request for withdrawal is to be refused, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Government servant concerned.

(e) **Rules governing temporary Government servants**—Since a temporary Government servant can sever his connection from Government service by giving a notice of termination of service under Rule 5(1) of the Central Civil Service (TS) Rules, 1965, the instructions contained in this office memorandum relating to acceptance of resignation will not be applicable in cases where a notice of termination of service has been given by a temporary Government servant. If, however, temporary Government servant submits a letter of resignation in which he does not refer to Rule 5(1) of the C.C.S. (TS) Rules, 1965, or does not even mention that it may be treated as a notice of termination of service, he can relinquish the charge of the post held by him only after the resignation is duly accepted by the appointing authority and he is relieved of his duties and not after the expiry of the notice period laid down in the Temporary Service Rules.

Note:—For the purpose of expeditious disposal of cases of resignation from Government service including notice given by temporary Government servants under Rules 5 of C.C.S (T.S.) Rules, the check list of points for consideration of cases of resignation are given at Annexure IX to this Chapter.

(Authority: --G.O.I., M.H.A., (D.P. & A.R.), O.M. No. 24011-1/76-Estt. (B), dated the 17th May, 1976).

(f) **Withdrawal of resignation from Government Service.**—The procedure for withdrawal of resignation after it has become effective and the Government servant had relinquished the charge of his earlier post, are governed by the statutory provisions in sub-rule (4) to (6) of rule 26 of the CCS (Pension) Rules, 1972 which corresponds to Article 418 (b) of the Civil Service Regulations.

Since the C.C.S. (Pension) Rules, 1972 are applicable only to holders of permanent posts, the above provisions would apply only in the case of permanent Government servant who had resigned his post. The cases of withdrawal of resignation of permanent Government servants which involve relaxation of any of the provisions of the above rules will need the concurrence of the Ministry of Personnel, Public Grievances and Pensions, as per Rule 88 of the C.C.S. (Pension) Rules, 1972.

(g) **Withdrawal of resignation by Quasi-Permanent Government servants.**—Cases of quasi permanent Government servants requesting withdrawal of resignation submitted by them would be considered by the Department of Personnel and Training on merits.

(h) **Release of Government servants in Central Public Enterprises.**—A Government servant who has been selected for a post in a Central Public enterprises/Central autonomous body may be released only after on obtaining and accepting his resignation from the Government service. Resignation from Government service with a view to secure employment in a Central Public enterprises with proper permission will not entail forfeiture of the service for the purpose of retirement/Terminal benefits. In such cases the Government servant concerned shall be deemed to have retired from service from the date of such resignation and shall be eligible to receive all

retirement/terminal benefits as admissible under the relevant rules applicable to him in his parent organisation.

(i) **When Resignation a technical formality.**—In cases where Government servants apply for posts in the same or other departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, the benefit of post service may, if otherwise admissible under rules, be given from purpose of fixation of pay in the new post treating the resignation as a ‘technical formality’.

(Authority :--G.O.I., Dett. of Per. & Trg., O.M. No. 28034/25—87 Estt. (A), dated the 11th February, 1988).

(j) **In all cases prior vigilance clearance should be obtained before taking decision on the request for resignation:**--In recent times, cases have come to notice where resignation of officials not falling in the two categories, viz., (i) requests from officials under suspension for resignation, (ii) requests from officials against whom inquiry/ investigation is pending (whether he had been placed under suspension or not) for resignation, have been accepted without insisting on vigilance clearance and subsequently it come to light that the said official while in service had been involved in serious irregularities. In view of this, it has now been decided that in all cases of acceptance of resignation, the competent authority, shall insist, as a mandatory measure, on prior vigilance clearance, before taking decision on the request for resignation. When an authority refers a case for vigilance clearance, the authority competent to accord vigilance clearance should ensure expeditious consideration of the request.

(Authority: --G.I., Dept. of Per. & Trg., O.M. No. 28034/4/94-Estt. (A), dated the 31st May, 1994).

(k) **Forfeiture of service on resignation:**--Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of past service, i.e., the Government servant will not be entitled for any pension, gratuity or terminal benefits. However, he may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of earned leave at his credit, on the date of cessation of service, to the extent of half of such leave at his credit, subject to a maximum of 150 days including the number of days for which encashment of leave was availed along with Leave Travel Concession.

(Authority: --Rule 26(1), CCS (Pension) Rules and Rule 39 (6) (ii), CCS (Leave) Rules.)

(l) **When resignation will not entail forfeiture of past service:** --A resignation shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment under the Central Government where service qualifies. The leave at his credit on the date of resignation will not also lapse; but the lump sum cash equivalent of leave salary in respect of leave at his credit will not be paid to him. The benefit of past service will also be available for the purpose of fixation of his pay in the new post subject to the provisions of FR 22.

The order accepting the resignation should clearly indicate that the employee is resigning to join another appointment with proper permission and that the benefits under Rule 26 (2) of CCS (Pension) Rules, 1972, will be admissible to him. The contents of the above order should also be noted in the Service Books of the individual concerned under proper attestation. The issue of any separate sanction is not necessary.

(Authority: --Rule 26(2), CCS (Pension) Rules: Rule 9 (2), CCS (Leave) Rules: and GIO (4) below FR 22, *Swamy's Compilation* of FR & SR : GID (3) below Rule 26, CCS (Pension) Rules, *Swamy's Pension Compilation*).

Para 7.15 Removal or discharge and dismissal :--The dismissal or discharge of members of the establishment lies with the Accountant General, except in the case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with an accusation over their head, no member of the office should be dismissed or discharged from the service until the charge against him as well as his defense and the orders passed thereon have been deduced to writing.

Note :--In this connection judgement of Supreme Court in Civil Appeal No. 6814 of 1983, Civil Appeal No. 3484 of 1983 etc., delivered on 11th July, 1983 refers according to which no Government employee can be dismissed, removed or reduced in rank without any inquiry in which he has been informed of the charges against him and given a reasonable opportunity to defend himself. It is only in three exceptional situations listed in clauses (a) (b) and (c) of the second proviso to Article 311 (2) of the Constitution that the requirement of holding such an inquiry may be dispensed with.

(Authority :--G.O.I., M.P. and T.A.R. and P.G. and P. (D.P. and T) O.M. No. 11012/11/85-Estt. (A), dated the 11th November, 1985 received with C.A.G.'s endst. No. 932-Audit I/36-85/1-85 (132), dated the 20th December, 1985).

Para 7.15.1 In cases of dismissal, the effect of order should be to preclude the dismissed officer, from being re-employed under Government. Ordinarily, cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertant re-employed of men who may have been dismissed, it would be sufficient to ascertain whether an applicant for a post has been in Government service before and in cases in which the circumstances connected with his discharge are not clear, his previous employer should be referred to and the applicant required to produce a copy of his Character Roll or other record of service. A person who succeeds in obtaining employment by the concealment of his antecedents, would obviously merit dismissal on the true facts being discovered.

Para 7.15.2 The dismissal of public servants should be notified in the Gazette only in the following cases, viz, (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause ; and (2) when it is specially desired to exclude from re-

employment in the service of the Government, a public service, who has been dismissed for a heinous offence such as fraud or falsification of accounts.

Para 7.15.3 The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in criminal court. It will be sufficient to announce in the case of any person, whose dismissal will be notified in accordance with the principles laid down above, that the Government has dispensed with his service, except in those cases in which the cause of dismissal constitutes a dis-qualification under the terms of the law, regulating the tenure of a particular appointment and it is for this reason necessary to couple with the announcement of the dismissal, a statement of the grounds upon which it has been ordered.

Para 7.15.4 If before passing an order of dismissal, the opinion of the Legal Adviser of the Government is obtained, such opinion should be deemed confidential and no reference to him or to any opinion expressed by him on the findings of the case should be made in the order of dismissal.

Para 7.16 Notice of termination of service to temporary employees :--Under Rule 5(i) of the Central Civil Services (Temporary Service) Rules, 1965, the service of a temporary Government servant who is not in a quasi-permanent service shall be liable to termination at any time by a notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant.

The period of the notice shall be one month. The Government servant on termination of his services shall also be entitled to claim a sum equal to the amount of his/her pay plus allowances for the period of notice at the same rate at which he/she was drawing them immediately before the termination of his/her service or, as the case may be, for the period by which such notice falls short one month.

Note : For further details see **Appendix ‘C’** to this manual.

Para 7.17 Grant of certificates on dismissal or discharge etc. :--Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation of appointment. These certificates must invariably be prepared after reference to the Character Roll and personal file of the persons concerned, and signed by the Gazetted Officer-in-charge of the office Establishment and should be in the following form :--

Certified that Mr. _____ worked as a _____ in this office from _____ to _____. The reports of his work and conduct indicates _____. He is discharged on account of _____.

Para 7.18 Report of persons dismissed/removed from service.—Government servants who are dismissed or removed from service under proviso ‘C’ to Article 311(2)

of the Constitution and temporary Government servants whose services are terminated shall be debarred for further employment under Government. Particulars of all such persons who are considered unsuitable for employment should be forwarded to :--

- (i) the Superintendent of Police of the District of which the person is a permanent resident;
- (ii) the Deputy Inspector General C. I. D. of the State or corresponding authority;
- (iii) the Director, Intelligence Bureau, New Delhi.

(Authority :--G.O.I., M. H. A., O.M. No. 3/IV/51-NGE. III, dated the 31st January, 1952 and O.M. No. 34012/1/(s)/79—Estt. (B), dated the 26th July, 1980).

Para 7.19 To prevent a disqualified person from securing employment under the Central Government, the Home Department will circulate annually a list, and quarterly addendum containing the names of persons declared unfit for employment by the Central or a State Government. The list will be prepared in two parts—Part A, containing the names declared unfit permanently, and Part ‘B’ containing the names of the persons whose case will be reviewed after five years. Whether a person should be included in Part ‘A’ or Part ‘B’ will be decided by the Home Ministry at the time of debarring him from employment under the Central Government.

(ii) In order to prevent a candidate who has been disqualified for Government employment from securing appointment in subordinate or inferior service before his names is included and circulated in an annual list, every recruit to the Subordinate or inferior services should be required at the time of joining appointment to fill up the prescribed form. If he makes a false statement it will be detected when the next annual list is received and he should be discharged forthwith.

(Authority :--G.O.I., M. H. A., O.M. No. 20/58/45-Estt.(s), dated the 7th Feb., 1947).

Note.—A copy of all communications relating to dismissal or removal of persons found unsuitable for Government employment may, in future be addressed also direct to the Union Public Service Commission/Staff Selection Commission.

ANNEXURE I
(Referred to in Para 7.4)
FORM I

(To be used where the President is the appropriate authority to retire a Central Government servant)

ORDER

Whereas the President is of the opinion that it is in the public interest to do so:

NOW THEREFORE, in exercise of the powers conferred by *Clause----- ** of Rule 56 of the Fundamental Rules/ *Rule 48 of the Central Civil Services (Pension) Rules, 1972, the President hereby gives notice to -----(name)----- (designation) that he having already attained the age of fifty/fifty five years of having completed thirty years of service qualifying for pension of the -----20----- --- shall retire from service on the forenoon of -----or on the forenoon of the day following the date of expiry of three months computed from the date following the date of service of this notice on him.

(Signature)

Designation

To

Shri/Smt. _____.

_____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ hereby acknowledge the receipt of the original notice of the order of retirement as aforesaid.

Countersigned

Sd/-

Name

Designation

Designation

Place

Place

Date

Date

*Strike off the portion not applicable.

**Here state (j) (i) or j (ii) or (I), as the case may be. The date following the date on which he attains the age of 50/55 years/completes 30 years' service qualifying for pension. Either of the two alternatives may be used according to requirements.

Any authority who is competent to authenticate order on behalf of the President can sign this order.

ANNEXURE II
(Referred to in Para 7.4)
FORM II

(To be used where the authority other than President is appropriate authority to retire a Government servant)

ORDER

Whereas the _____ + (appropriate authority) is of the opinion that it is in the public interest to do so;

NOW THEREFORE, in exercise of the powers conferred by *Clause----- ** of Rule 56 of the Fundamental Rules/ *Rule 48 of the Central Civil Services (Pension) Rules, 1972, the +(Appropriate authority) hereby gives notice to -----(name)----- (designation) that he having already attained the age of fifty/fifty five years or having completed thirty years of service or thirty years of service qualifying for pension of the -----20-----shall retire from service on the forenoon of -----or on the forenoon of the day following the date of expiry of three months computed from the date following the date of service of this notice on him.

(Signature)

Designation of the appropriate authority.

To
 Shri/Smt. _____.
 _____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ hereby acknowledge the receipt of the original notice of the order of retirement as aforesaid.

Countersigned
 Name
 Designation
 Place
 Date

Sd/-

 Designation
 Place
 Date

+As defined in F.R. 56

*Strike off the portion not applicable.

**Here state (j) (i), (J) (ii) or (I), as the case may be.

=The date following the date on which he attains the age of 50/55 years/completes 30 years service/30 years of service qualifying for pension. Either of the two alternatives may be used according to requirements.

ANNEXURE III
(Referred to in Para 7.4)
FORM III

(To be used where the President is the appropriate authority to retire a Central Government servant)

ORDER

Whereas the President is of the opinion that it is in the public interest to do so:

NOW THEREFORE, in exercise of the powers conferred by *Clause----- ** of Rule 56 of the Fundamental Rules/ *Rule 48 of the Central Civil Services (Pension) Rules, 1972, the President hereby gives notice to -----(name)----- (designation) that he, on attaining the age of fifty/fifty five years or on completing 30 years service qualifying for pension on the +----- shall retire from service on the forenoon of the day following the date of expiry of three months computed from the date following the date of service of this notice on him, whichever, is later.

(Signature)

Designation
To

Shri/Smt. _____.
 _____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ hereby acknowledge the receipt of the original notice of the order of retirement as aforesaid.

Countersigned
Name
Designation
Place
Date

Sd/-

Designation
Place
Date

*Strike off the portion not applicable.

**Here state (j) (i) or (j) (ii) or (I), as the case may be.

+The date following the date on which he attains the age of 50/55 years/completes 30 years' service qualifying for pension.

=Any authority who is competent to authenticate order on behalf of the President can sign this order.

ANNEXURE-IV
(Referred to in Para 7.4)
FORM IV

(To be used where the authority other than President is the appropriate authority to retire a Government servant)

ORDER

WHEREAS the _____+(Appropriate Authority) is of the opinion that it is in the public interest to do so;

NOW THEREFORE, in exercise of the powers conferred by *Clause----- ** of Rule 56 of the Fundamental Rules/ *Rule 48 of the Central Civil Services (Pension) Rules, 1972, the-----+(appropriate authority) hereby gives notice to ----- (Name)----- (designation) that he on attaining the age of fifty/fifty five years or on completing 30 years of service or thirty years of service qualifying for pension on the -----20-----, shall retire from service on the forenoon of ‡----- -----or on the forenoon of the day following the date of expiry of three months computed from the date following the date of service of this notice on him, whichever is later.

(Signature)

Designation of the appropriate authority.

To

Shri/Smt. _____.

_____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ hereby acknowledge the receipt of the original notice of the order or retirement as aforesaid.

Countersigned

Sd/-

Name

Designation

Designation

Place

Place

Date

Date

+As defined in FR 56

*Strike off the portion not applicable.

**Here state (j) (i) or (j) (ii) or (I), as the case may be.

‡ The date following the date on which he attains the age of 50/55 years/completes 30 years service/ 30years of service qualifying for pension.

ANNEXURE-V
(Referred to in Para 7.4)
FORM V

(To be used where the President is the appropriate authority to retire a Central Government servant)

ORDER

WHEREAS the President is of the opinion that it is in the public interest to do so;

NOW THEREFORE, in exercise of the powers conferred by *clause----- ** of Rule 56 of the Fundamental Rules/*Rule 48 of the Central Civil Services (Pension) Rules, 1972, the President hereby retires Shri/Smt./Kumari. -----with immediate effect. He/She having already attained the age of 50/55 years or having already completed thirty years of service or thirty years of service qualifying for pension on the* -----, The President also directs that Shri/Smt./Kumari ----- shall be paid a sum equivalent to the amount of his/ her pay plus allowance for a period of three months calculated at the same rate at which he/she was drawing them immediately before his/her retirement.

(Signature)

Designation of the appropriate authority. =

To

Shri/Smt./Kumari _____.

_____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ in the Ministry/Department of _____ hereby acknowledge the receipt of the original of the order of retirement as aforesaid alongwith cash or crossed cheque No.----- dated-----for Rupees----- (Rupees-----only).

Countersigned

Sd/-

Name

Designation

Designation

Place

Place

Date

Date

*Strike off the portion not applicable.

**Here state (j) (i), (j) (ii) or (I), as the case may be.

*The date following the date on which he attains the age of 50/55 years/completes 30 years service/30 years of service qualifying for pension.

=Any authority who is competent to authenticate orders on behalf of the President can sign this order.

ANNEXURE-VI
(Referred to in Para 7.4)

FORM VI

(To be used where an authority other than the President is the appropriate authority to retire a Government servant)

ORDER

WHAREAS the _____+(Appropriate Authority) is of the opinion that it is in the public interest to do so;

NOW THEREFORE, in exercise of the powers conferred by *Clause----- ** of Rule 56 of the Fundamental Rules/ *Rule 48 of the Central Civil Services (Pension) Rules, 1972, the+------(appropriate authority) hereby retires Shri/Smt./Kumari. ----.with immediate effect, he/she having already attained the age of 50/55 years of having already completed 30 years of service/30 years of service qualifying for pension on the----- Shri/Smt./Kumari ----- shall be paid sum equivalent to the amount of his/her pay plus allowances for a period of three months calculated at the same rate at which he/she was drawing them immediately before his/her retirement.

(Signature)

Designation of the appropriate authority.

To
Shri/Smt./Kumari _____.
_____.

ACKNOWLEDGEMENT

I, _____ now holding the post of _____ in the Ministry/Department-----hereby acknowledge the receipt of the original of the order or retirement as aforesaid alongwith cash or cross cheque No.-----dated----- --for Rupees------(Rupees-----only).

Countersigned

Sd/-

Name

Designation

Designation

Place

Place

Date

Date

+As defined in F.R. 56

*Strike off the portion not applicable.

**Here state (j) (i), (j) (ii) or (I), as the case may be.

The date following the date on which he attains the age of 50/55 years/completes 30 years service/30 years of service qualifying for pension. Either of the two alternatives may be used according to requirement.

ANNEXURE-VII**(Referred to in Para 7.9)****STATEMENT SHOWING THE POSITION REGARDING SETTLEMENT OF
RETIREMENT BENEFITS IN RESPECT OF GAZETTED/NON GAZETTED
STAFF**

Report for the month of _____.

Particulars of office

Part A—Current month cases

Sr No.	Name and designation of the Government servant.	Position of settlement of retirement benefits indicating the date of payment/issue of authority. Pension/Family Pension / DCRG/L.S.I./GPF/CGEGIS	Reasons for non settlement of any of the dues if any.

Part B—Cases brought forward from previous month

Sr. No.	Name and designation of the Government servant and date of retirement/death	Particular of dues pending for settlement and reasons therefor.

Signature of **Sr. DAG** (Admn.)
DD**(Authority:--**1. C.A.G.'s letter No. 935-NI/25—88, dated the 20th May, 1988.2. C.A.G.'s letter No. 582-NI/25—88, dated the 6th April, 1989.3. C.A.G.'s letter No. 2061-NI/43-89-II, dated the 8th November, 1989.

ANNEXURE-VIII
(Referred to in Para 7.13)

**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 _____.

(b) 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 the institution and the classes in which they are studying).

Name	Relationship	Age	Name of the Class institution	Remarks
				(Here indicate if in occupation, the date since when, the capacity in and the establishment on which he/she has been employed with the details of pay and allowances drawn in that post).

(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 immovable property) _____
(In case of immovable property, details should be indicated).

Nature	Area	Location	Value

(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) Name and address of the applicant _____;
(b) Relationship to the deceased Government servant _____.
4. Reasons for assistance from the Compassionate Fund of the Government of India _____.
5. If an application is being made after the expiry of one year from the date of death of the deceased Government servant, mentioned reasons for delay and also indicate how the widow and children have been subsisting during this period.
6. Name of the Treasury in which payment is desired _____.

I certify that the information given above is correct.

Place:

Dated the _____ 20. (Signature or thumb impression of the applicant).

PART II

(To be completed by the applicant in duplicate on separate sheets).

Descriptive 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 impression.

Small Finger

Ring Finger

Middle Finger

Index Number

Thumb

Attested by (two or more persons of respectability in the town, village or pargana where the applicant resides).

Signature	}	(i)
Name		(ii)
Occupation and addresses of the		(iii)
attestors		

PART III

(To be completed by Administrative Authority)

1. (a) Date of entry into service of the deceased Government servant _____.
- (b) Last appointment held by the deceased Government servant _____.
- (c) Pay and allowances at the time of death _____.

Pay,

Special Pay, if any

Dearness allowance

House rent allowance

Compensatory (city) allowance

Any other allowances with details.

Total _____.

(d) Date of Birth _____.

(e) Date of Death _____.

2. (a) Total service rendered permanent/: Years/Months/Days quasi-permanent/
temporary _____.
- (b) Pensionable or non-pensionable _____.
- (c) Whether family is eligible for any retirement benefits. If so, the following details should be given.

I. Death-cum-retirement gratuity/Death gratuity _____.

II. Family Pension:

- (i) At the enhanced rate _____ Amount with effect from the _____.
- (ii) At the normal rate _____ Amount with effect from the _____.

III. Provident fund balance at the time of death :

- (a) General Provident Fund _____.
- (b) Contributory Provident Fund _____.
- (1) Subscriptions
- (2) Government contribution
- (3) Special contribution, if any.

Total of b

- (c) Deposit-linked Insurance Scheme.

IV. Cash equivalent of leave salary _____.

V. Central Government Employees' insurance/Group Insurance Scheme _____.

3. Remarks of the superior officers on the work of the deceased officer as based on the Character Roll _____.

(Character Roll for the entire length of service should be forwarded with the application)

4. Was death due to or accelerated by devotion/extraordinary devotion to duty _____.
5. Recommendations of the Head of the Department regarding the amount of grant _____.
6. Additional remarks, if any _____.

Certified that the information furnished by the applicant at Column 2(c) and (d) of Part I of the application has been checked with reference to the property returns furnished, or and the reports made or the sanction obtained, by the deceased Government servant under sub-rules (1) and (2) of Rule 18 of the Central Civil Services (Conduct) Rules, 1964 and found to be correct.

Place _____

(Signature and Designation of Head of Office)

Dated the _____

ANNEXURE-IX
(Referred to in para 7.14)

CHECK-LIST OF POINTS FOR CONSIDERATION

Part I—General Information :

1. Name and present designation _____.
2. Post held including name of establishment:
 - (i) Substantive _____
 - (ii) Officiating _____.
3. Any post, other than the present appointment, held during 6 months prior to the month in which resignation is tendered _____.
4. Permanent residential address _____.

Part II – Points to be checked up before accepting resignation :

5. The date on which the Government servant wants to be relieved from service _____.
6. (i) Whether any inquiry or investigation or disciplinary case is pending or contemplated.
(ii) Whether under suspension _____.
7. Whether the Government servant concerned has executed any bond for serving the Government for a specified number of years on account of his being given specialised training fellowship/scholarship for studies or deputed for training whether in India or abroad, and if so, the bond period is over _____.
8. Time required for filling up the post and /or making alternative arrangements _____.
9. Authority competent to accept resignation, i.e. appointing authority _____.

Part III – If the resignation is accepted, points to be checked up before relieving the Government servant :

10. Whether alternative arrangements have been made for discharge of the duties of the post including arrangements for taking over charge of cash/stores in the custody of Government servant (whether applicable) _____.

Controlling Officer :

11. Whether the Government servant has surrendered and obtained 'No Demand Certificates' in respect of :

- (i) M.H.A./ Departmental Identity Card _____.
- (ii) Library cards/Tokens of the Central Secretarial Library and/or Departmental Library etc. _____.
- (iii) C.G.H.S. Identity Card _____.
- (iv) Typewriters, brief-cases, cycles, Liveries etc.(Wherever applicable)_____.
- (v) Head gear set and locker in case of T. O. and other tools in case of other cadres. _____.

12. Arrangement made for recovery of outstanding advances/Loans, if any taken or any other category of dues, viz.

- (i) Training allowance paid to the official _____.
- (ii) House Building Advance _____.
- (iii) Advance for purchase of Motor Car/Motor Cycle/Scooter/ Cycle _____.
- (iv) Festival Advance/Flood Advance _____.
- (v) Any other dues, such as—
- (a) Amounts due to be recovered from or settled by the employee in respect of money/material entrusted to him in the course of his official duties in this or earlier posts. _____.
- (b) Recoveries ordered to be made as a result of disciplinary proceeding _____.

13. Whether the Government servant is in occupation of Government accommodation: If so, whether the dues in respect of such accommodation (including electrical appliances. etc.) have been settled and a 'No Demand Certificate' obtained _____.

14. Whether account in respect of water and electricity charges and electricity charges in respect of Government accommodation held by the Government servant have been settled with the concerned Municipality/Corporation ____.

15. In case where the Government servant has not been in occupation of any Government residential accommodation during the service. Whether 'NO Demand Certificate' has been issued by the Ministry/Department as required in Ministry of W.H.

and R. Memo No. 15-362-A. C.C.I., dated the 19th October 1963
_____.

16. Whether any cash deposit/security of sufficient value has been taken where it is not found possible to make a correct assessment of the dues immediately
_____.

17. Leave sanctioned to the official from previous half-year and any leave sanctioned extra, if so leave salary paid. The Personal File and Service Book may also be forwarded
_____.

18. Any other section concerned _____.

(Authority :--G.O.I., M.H.A. (D.P. and A.R.), O.M. No. 24011-1/76-Estt. (B), dated the 17th May, 1976).

ANNEXURE-X

(Referred to in para 7.4.3)

Constitution of Screening/Review Committee for considering cases for pre-mature retirement (Referred to in para 7.4.3)
A.G.'s order dated 07-04-1988.

A.	Review Committee	A.G. , two senior most class-I officers
B	Screening Committee:--	
	r AO's and AAO's	Group Officer Concerned, Group Officer (Admn.) Welfare Officer
	r Asstt. Accounts Officers, other Group 'C'	Welfare Officer BO Admn. I BO concerned
	r Group 'D' (Now MTS)	Welfare Officer AO Admn. I AO Admn. II

Senior most officer would be the Chairman of the each Committee.

CHAPTER – 8

MISCELLANEOUS ORDERS RELATING TO NON-GAZETTED OFFICERS

PART I—ORDERS RELATING TO SERVICE CONDITIONS

Para 8.1 Officiating Promotions in Short-Term Vacancies :--

Short-term vacancies, arising henceforth, may be filled by officiating promotion in normal manner in cases where the duration of the vacancy exceeds 45 days. This limit will apply irrespective of whether it is a single vacancy or part of a chain of vacancies.

(ii) Officiating promotions in vacancies of forty-five days duration or less may be made only in very exceptional circumstances with the prior personal approval of the Head of the Department.

(Authority :-- G.O.I., M.O.F., O.M. No. F/20/E/F(Coord.)-71, dated the 18th November, 1971).

Note:--It is clarified that for the purpose of making officiating promotion in short term vacancies, it is necessary that the duration of a part of chain vacancies should be more than 45 days.

(iii) In partial modification of the orders contained in item (ii) above, it has been decided that short-term vacancies arising henceforth in all establishments other than Secretariat and Headquarters Offices of the various Departments, may be filled in the normal manner in cases where the duration of the vacancy exceed 30 days. This limit will apply irrespective of whether it is a single vacancy or part of a chain of vacancies should itself be more than 30 days, if the vacancy is to be filled up. Officiating promotions in vacancies of 30 days duration or less will not be made save in very exceptional circumstances with the prior personal approval of the Head of the Department concerned. In the case of vacancies in the Secretariat and Headquarters Offices, there will be no change and the limit of 45 days will continue to apply.

(Authority :-- G.O.I., M.O.F., letter No. F. 10 (220-E-O)-74, dated the 18th June, 1975, received with C.A.G.'s letter No. 3934—GE . I/72-72, dated the 14th July, 1975).

Note :--No proforma promotion of SAS Examination passed Senior Accountants/Accountants/Clerks should be made for periods less than 14 days. A particular vacancy should not be split up to allow proforma promotion for short spells. The proforma-promotion, in case, where

there is a clear vacancy for longer spell may, however, be allowed without any objection.

(Authority :--C.A.G.'s letter No. 110—NGE-III/13-67, dated the 11th January, 1968).

Para 8.1 A Promotion-Long-term vacancies-Preparatory action Determination of regular vacancies:--It is essential that the number of vacancies in respect of which a panel is to be prepared by the DPC should be estimated as accurately as possible. For this purpose, the vacancies to be taken into account should be the clear vacancies arising in a post/grade/service due to death, retirement, resignation, regular long term promotion and deputation or from creation of additional posts on a long term. As regards vacancies arising out of deputation, only those cases of deputation for periods exceeding one year should be taken into account, due note, however, being kept also of the number of the deputationists likely to return to the cadre and who have to be provided for. Purely short-term vacancies created as a result of officers proceeding on leave, or on deputation for a shorter period, training, etc., should not be taken into account for the purpose of preparation of a panel. In cases where there has been delay in holding DPCs for a year or more, vacancies should be indicated year wise separately.

Calculation of vacancies:--It has been decided that for preparation of a select panel, Ministries/Departments may calculate the vacancies for reporting to DPC on financial year wise where ACRs are written financial year wise and calendar year wise where ACRs are written on calendar year wise.

Crucial date for determining eligibility:--The eligibility dates for determining the eligibility of officers for promotion would be the first day of the crucial year, i.e., January, 1 irrespective of whether ACRs are written financial year wise.

The crucial dates indicated above would be applicable to only such service and posts for which statutory Service Rules do not prescribe a crucial date.

In reiteration of the aforesaid provision (Para 8.1A) of the DPC guidelines, dated 10-4-1989, it is hereby clarified that such vacancies arising in a particular vacancy year, as noted in the aforesaid Para 8.1A, would be considered together by the DPC. These vacancies should also include newly created posts in the same vacancy year. Hence, the DPC for a particular vacancy year held subsequent to the creation of such new posts in the same vacancy year would be required to take into consideration such newly-created posts also along with other already existing/anticipated vacancies arising in the same vacancy year. As a sequel to it, the zone of consideration would also get enlarged in a corresponding manner in

terms of the Dept. of Per. & Trg., O.M. No. 22011/1/90-Estt. (D), dated 12-10-1990 and 22-04-1992.

(Authority:--G.I. Dept. of Per. & Trg., O.M. No. 22011/9/89-Estt. (D), dated the 17th October, 1994., G.I. Dept. of Per. & Trg., O.M. No. 22011/3/98-Estt. (D), dated the 17th September, 1998. And G.I. Dept. of Per. & Trg., O.M. No. 22011/1/98-Estt. (D), dated 20-04-1998).

Para 8.2 Promotion from Group ‘D’ (Now MTS) to Group ‘C’ Posts :-

The appointment from a Group ‘D’ (Now MTS) post to Group ‘C’ post will for the purposes of pensionary benefits, be treated as transfer. Similarly, the employees, will subject to the usual conditions, be allowed to carry forward the leave accumulated to his credit while in Group ‘D’ (Now MTS) service.

(2) Group ‘D’ (Now MTS) employees are, as a special case being given a ‘No. Objection’ certificate for registration at the Employment Exchange and are also accorded priority to enable them to change their line and better their prospects. Such appointment to a Group ‘C’ post is a fresh appointment and the person concerned can at best retain such rights on the erstwhile Group ‘D’ (Now MTS) posts accrued to them before appointment to Group ‘C’ service. It has accordingly been decided that if such a Government servant was entitled to be confirmed or declared quasi-permanent in the Group ‘D’ (Now MTS) post with effect from a date, before his appointment to Group ‘C’ post, the confirmation or quasi permanent certificate need not be denied to him, even through the orders may be passed later with retrospective effect. There should, however, be no question of his being considered for confirmation or quasi-permanent certificate, need not be denied to him, even though the orders may be passed later with retrospective effect. There should, however, be no question of his being considered for confirmation or quasi-permanency with effect from a date after he has taken over a Group ‘C’ post.

(Authority :--G.O.I., M.H.A. O.M. No. 12/39/59 RPS, dated the 22nd March, 1957, received with C.A.G.’s letter No. 1765—NGE, II/177-57, dated the 3rd May, 1957).

Para 8.3 When a Government employee does not want to accept a promotion which is offered to him he may make a written request that he may not be promoted and the request will be considered by the appointing authority, taking relevant aspects into consideration. If the reasons adduced for refusal of promotion are acceptable to the appointing authority, the next person in the select list may be promoted. However, since it may not be administratively possible or desirable to offer appointment to the person who initially refused promotion, on every occasion on which a vacancy arises during the period of validity of the panel, no fresh offer of appointment on promotion shall be made in such cases for a period of one year from the date of refusal of first promotion or till a next

vacancy arises, whichever is later. On the eventual promotion to the higher grade, such Government servant will lose seniority vis-a-vis his erstwhile juniors promoted to the higher grade earlier irrespective of the fact whether the posts in question are filled by selection or otherwise. The above mentioned policy will not apply where *ad hoc* promotions against short term vacancies are refused.

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

(Authority :--G.O.I., D. P., A. R., O.M. No. 22034/3/81-Estt. (D), dated the 1st October, 1981).

Para 8.4. The Recruitment Rules for various posts as given in **Appendix 'A'** to this book prescribe the method of filling up the posts in the field offices of the Indian Audit and Accounts Department. A post is filled by promotion where the Recruitment Rules so provide. In making promotions it should be ensured that suitability of the candidates is considered in a objective and impartial manner. For the purpose, Department Promotion Committee will be constituted in the office whenever an occasion is arises for making promotion. The composition of the Departmental Promotion Committees is indicated in the respective Recruitment Rules.

Para 8.5 Avoidance of delay for holding of Departmental Promotion Committees :-- The Headquarters office has been receiving complaints that promotions due are not given in time when vacancies for promotions exist because of administrative delays like non-convening of Departmental Promotion Committees, and want of Confidential Reports. It is needless to emphasise that promotions of eligible staff when due should be given without delay.

2. The crucial date viz 1st October preceding has been devised so that all processes connected with Confidential Reports would be over before 1st October and the relevant Confidential Reports would be available when the Departmental Promotion Committee meets to prepare the panel for the following year. If the prescribed monitoring system for Confidential Reports is followed there should be no delay for want of Confidential Reports. A quick advance review of the Confidential Reports dossier of persons who are in the zone for consideration should be done and special efforts at the appropriate level made to make the Confidential Reports upto date before Departmental Promotion Committee meets.

(Authority :--C.A.G.'s letter No. 1113-N.2/135—88, dated the 7th December, 1988, circulated vide No. NGE/103/1988).

Para 8.6 Validity of the proceedings of Departmental Promotion Committee when one member is absent :--The proceedings of the Departmental Promotion Committee shall be legally valid and can be operated upon notwithstanding the absence of any of its member other than the Chairman, provided that the member was duly invited but he absented himself for one reason or the other and there was no deliberate attempt to exclude him from the deliberation of the Departmental Promotion Committee and provided further that majority of the members consisting the Departmental Promotion Committee are present in the meeting.

(Authority :--C.A.G.'s letter No. 1519-NGE. III/23-73, dated the 23rd July, 1975).

8.7 Promotion of Government servants against whom disciplinary/court proceedings are pending or whose case is under investigation :-- The procedure and guide lines to be followed in the matter of promotion of Government servants against whom disciplinary/court proceedings are pending are laid down below :--

(a) Cases where “Sealed Cover Procedure” applicable :--At the time of consideration of the cases of Government servants for promotion, details of Government servants in the consideration zone for promotion falling under the following categories should be specifically brought to the notice of the Departmental Promotion Committee :--

- (i) Government servants under suspension ;
- (ii) Government servants in respect of whom a charge-sheet has been issued and the disciplinary proceedings are pending; and
- (iii) Government servants in respect of whom prosecution for a criminal charge is pending.

(b) Procedure to be followed by DPC in respect of those under cloud :--
Sealed cover procedure—The Departmental Promotion Committee shall assess the suitability of the Government servants coming within the purview of the circumstances mentioned above along with other eligible candidates without taking into consideration the disciplinary case/criminal prosecution pending. The assessment of the Departmental Promotion Committee, including ‘Unfit for Promotion’, and the grading awarded by it will be kept in a sealed cover. The cover will be superscribed “Findings regarding suitability for promotion to the grade/post of _____ in respect of Shri _____. (Name of the Government servant). Not to be opened till the termination of the disciplinary case/criminal prosecution against Shri._____”. The proceedings of the Departmental Promotion Committee need only contain the note. “The findings are contained in the attached sealed cover.” The authority competent to fill the

vacancy should be separately advised to fill the vacancy in the higher grade only in an officiating capacity when the findings of the Departmental Promotion Committee in respect of the suitability of a Government servant for his promotion are kept in a sealed cover.

(Authority:--G.I. Dept. of Per. & Trg., O.M. No. 22011/4/91-Estt. (A), dated the 14th September, 1992).

(c) Procedure by subsequent Departmental Promotion Committees :--The same procedure outlined in para (b) above will be followed by the subsequent Departmental Promotion Committee convened till the disciplinary case/criminal prosecution against the Government servant concerned is concluded.

Note: --In case of adhoc promotion also: It has been decided that the “Sealed Cover Procedure” prescribed in the Department of Personnel and Training, O.M. No. 22011/4/91/Estt. (A), dated 14-9-1992 referred to above may be followed at the time of consideration for adhoc promotion also in the case of Government servants—

- (i) who are under suspension;
- (ii) in respect of whom a charge-sheet has been issued and the disciplinary proceedings are pending; and
- (iii) in respect of whom prosecution for a criminal charge is pending.

Ministries/Departments are requested to bring the aforesaid instructions to the notice of all concerned and to take action accordingly.

(Authority:--G.I. Dept. of Per. & Trg., O.M. No. 28036/2/98-Estt. (D), dated the 23rd February, 1999).

(d) Action after completion of disciplinary case/criminal prosecution :-- On the conclusion of the disciplinary case/criminal prosecution, which results in dropping of allegation or complaints against the Government servant, the sealed cover or covers shall be opened. In case the Government servant is completely exonerated, the due date of his promotion will be determined with reference to the position assigned to him in the finding kept in the sealed cover/covers and with reference to the date of promotion of his next junior on the basis of such position. The Government servant may be promoted, if necessary, by reverting the junior most officiating person. He may be promoted notionally with reference to the date of promotion of his junior. However, whether the officer concerned will be entitled to any arrears of pay for the period of notional promotion proceeding the date of actual promotion, and if so to what extent, will be decided by the appointing authority by taking into consideration all the facts and circumstances of the disciplinary proceeding/criminal prosecution. Where the authority denies arrears of salary or part of it, it will record its reasons for doing so. It is not possible to anticipate and enumerate exhaustively all the circumstances under

which such denials of arrears of salary or a part of it, may become necessary. However, there may be cases where the proceedings, whether disciplinary or criminal, are, for example, delayed at the instance of the employee or the clearance in the disciplinary proceedings or acquittal in the criminal proceedings is with benefit of doubt or on account of non-availability of evidence due to the acts attributable to the employee, etc. These are only some of the circumstances where such denial can be justified.

If any penalty is imposed on the Government servant as a result of the disciplinary proceedings or if he is found guilty in the criminal prosecution against him, the findings of the sealed cover/covers shall not be acted upon. His case for promotion may be considered by the next Departmental Promotion Committee in the normal course and having regard to the penalty imposed on him.

It is also clarified that in a case where disciplinary proceedings have been held under the relevant disciplinary rules, 'warning' should not be issued as a result of such proceedings. If it is found, as a result of the proceedings, that some blame attaches to the Government servants, at least the penalty of censure should be imposed.

(e) Six monthly review of "Sealed Cover" cases :-- It is necessary to ensure that the disciplinary case/criminal prosecution instituted against any Government servant is not unduly prolonged and all efforts to finalise expeditiously the proceedings should be taken so that the need for keeping the case of a Government servant in a sealed cover is limited to the barest minimum. It has, therefore, been decided that the appointing authorities concerned should review comprehensively the cases of Government servants, whose suitability for promotion to a higher grade has been kept in a sealed cover on the expiry of 6 months from the date of convening the first Departmental Promotion Committee which had adjudged his suitability and kept its findings in the sealed cover. Such a review should be done subsequently also every six months. The review should, *inter alia*, cover the progress made in the disciplinary proceedings/criminal prosecution and the further measures to be taken to expedite their completion.

(f) Procedure for adhoc promotion :--In spite of the six monthly review referred to in para (e) above, there may be some cases, where the disciplinary case/criminal prosecution against the Government servant are not concluded even after the expiry of two years from the date of the meeting of the first Departmental Promotion Committee which kept its findings in respect of the Government servant in a sealed cover. In such a situation the appointing authority may review the case of the Government servant, provided he is not under suspension, to consider the desirability of giving him adhoc promotion keeping in view the following aspects :--

- (a) Whether the promotion of the officer will be against public interest;

- (b) Whether the charges are grave enough to warrant continued denial of promotion ;
- (c) Whether there is no likelihood of the case coming to a conclusion in the near future;
- (d) Whether the delay in the finalisation of proceedings, departmental or in a Court of Law is not directly or indirectly attributable to the Government servant concerned; and
- (e) Whether there is any likelihood of misuse of official position which the Government servant may occupy after *adhoc* promotion, which may adversely affect the conduct of the departmental case/criminal prosecution.

The appointing authority should also consult the Central Bureau of Investigation and take their view into account where the departmental proceedings or criminal prosecution arose out of the investigations conducted by the Bureau.

In case the appointing authority comes to a conclusion that it would not be against the public interest to allow *adhoc* promotion to the Government servant, his case should be placed before the next Departmental Promotion Committee held in the normal course after the expiry of the two years period to decide whether the officer is suitable for promotion on ad hoc basis. Where the Government servant is considered for ad hoc promotion, the Departmental Promotion Committee should make its assessment on the basis of the totality of the individual's record of service without taking into account the pending disciplinary case/criminal prosecution against him.

After a decision is taken to promote a Government servant on an *ad hoc* basis, an order of promotion may be issued making it clear in the order itself that :

- (i) the promotion is being made on purely *ad hoc* basis and the *ad hoc* promotion will not confer any right for regular promotion; and
- (ii) the promotion shall be “until further orders”. It should also be indicated in the orders that the Government reserves the right to cancel at any time the *adhoc* promotion and revert the Government servant to the post from which he was promoted.

If the Government servant concerned is acquitted in the criminal prosecution on the merit of the case or is fully exonerated in the departmental proceedings, the *adhoc* promotion already made may be confirmed and the promotion treated as a regular one from the date of the ad hoc promotion with all attendant benefits. In case the Government servant could have normally got his regular promotion from a date prior to the date of his ad hoc promotion with

reference to his placement in the DPC proceedings kept in the sealed cover(s) and the actual date of promotion of the person ranked immediately junior to him by the same DPC, he would also be allowed his due seniority and benefit of notional promotion as envisaged the para (d) above.

If the Government servant is not acquitted on merits in the criminal prosecution but purely on technical grounds and Government either proposes to take up the matter to a higher court or to proceed against him departmentally or if the Government servant is not exonerated in the departmental proceedings, the ad hoc promotion granted to him should be brought to an end.

(g) Sealed cover applicable to officers coming under cloud before promotion:-- A government servant, who is recommended for promotion by the Departmental Promotion Committee but in whose case any of the circumstances mentioned in para a above arise after the recommendations of the Departmental Promotion Committee are received but before he is actually promoted will be considered as if his case had been placed in a sealed cover by the Departmental Promotion Committee. He shall not be promoted until he is completely exonerated of the charges against him and the provisions contained in this O.M. will be applicable in the case also.

(h) Sealed cover procedure for confirmation: --The procedure outlined in the preceding paras should also be followed in considering the claim for confirmation of an officer under suspension, etc.

CLARIFICATION :--It has been decided that in case where the junior is promoted earlier than a senior, whose case is placed in the sealed cover, the junior officer should not, as far as possible, be made the immediate superior to the senior, whose case is kept in the sealed cover. This will not, however, apply in case, where the case of the senior was not kept in the sealed cover and the senior was superceded by the Junior.

(Authority :--G.O.I., Dept. of Per. Trg., O.M. No. 22011/2/87-Estt. (A), dated the 6th April, 1987).

(Authority :--G.O.I., D. P. T. Office memo No. 22011/2/86-Estt. (A), dated the 12th January, 1988 and G.I Deptt. of Per. & Trg., O.M. No. 22011/4/91-Estt. (A), dated the 14th September, 1992).

Para 8.8 Validity of panels for promotion in the case of those who are on long leave and could not be promoted :--The panel drawn-up by Departmental Promotion Committee would normally be valid for one year. In any case, it should cease to be in force on the expiry of a period of one year and six months or when a fresh panel is prepared, whichever is earlier.

The date of the commencement of the validity of the panel will be the date of which the Departmental Promotion Committee meets. In case the Departmental

Promotion Committee meets, on more than one day, the last date of the meeting would be the date of commencement of the validity of the panel. In case the panel requires, partially or wholly, the approval of the commission, the date of the validity of panel would be the date (of Commission letter) communicating their approval to the panel. It is important to ensure that the Commission's approval to the panel is obtained, where necessary with the least possible delay.

(Authority: --C.A.G.'s letter No. NGE-II/26-82, dated the 12th April, 1982).

Para 8.9 Calculation of recruitment year in cases of promotion where the panel prepared by Departmental Promotion Committee spreads into two calendar years :--Clarifications have been sought from the Department of Personnel and Administrative Reforms as to what would be the recruitment year in cases of promotion when the panel prepared by the Departmental Promotion Committee spreads into more than one calendar year. The matter has been examined at this end and it has been decided that the first recruitment which is made from the Selected List prepared by the Departmental Promotion Committee should be the recruitment year for the purpose for promotion in cases where the Departmental Promotion Committee select list might have been prepared in one year, but appointment from it made in the next year. It is also possible that the first appointment is made in a year but other appointment from the same select list continues, and spills over to the next calendar year in such cases, the year where the first appointment is made from the select list will be the recruitment year in so far as that Departmental Promotion Committee panel is concerned, for purpose of reckoning reservation, carry forward, recruitment year, etc. For example, if a Departmental Promotion Committee has been held in the month of September, 1981, for preparing a select list for vacancies taking into account anticipated vacancies of 1982 also, the actual appointments spill over to 1982 and if the first promotion is from the select list made in November, 1981, then 1981, will be the recruitment year for this purpose. If, however, the first promotion from the select list though prepared in September, 1981 is made in January, 1982 then 1982, will be the recruitment year for this purpose.

(Authority :--G.O.I., Dept. of Per., A.R., O.M. No. 36011/4/82-Estt. (SCT), dated the 15th March, 1982).

Para 8.10 Preparation and maintenance of Confidential Reports :--A proper index to the Confidential Report dossier folder of every Government servant should be maintained indicating year of Confidential Report and page number in the folder. This index will facilitate easy location of a particular reports which will enable to check up at any point of time whether the Confidential Report dossier is up to date.

2. Time schedule for the various stages involved in the completion of Confidential Report is prescribed in Annexure I to this chapter. It is incumbent on the section/confidential cell concerned with the preparation of Confidential

Reports in every office to remind the Reporting/Reviewing Officer to ensure that they adhere to the time scheduled laid down for this purpose and the report duly completed is sent to the appropriate authority within the over all time frame.

3. It is noticed that whenever there is a change in the Reporting Officer during the course of a year and he has supervised the work of his subordinates for a period of three months or more during the year the reports are not written immediately but postponed to the end of the year. It should be the duty of the section/confidential cell entrusted with the preparation of Confidential Reports dossier to ensure that the Confidential Report forms are sent to the Reporting Officer in time so as to ensure that he completes his assessment at least within 4 to 5 weeks of the change.

4. A retired officer can write the Confidential Reports of his juniors as a Reporting Officer only within one month of his retirement and not thereafter. The section/confidential cell concerned with the preparation of Confidential Reports should therefore take advance timely action to ensure that an Officer writes the reports of his juniors within one month of his retirement.

5. All adverse remarks are required to be communicated as far as possible within one month of the completion of the Confidential Reports, to the Government servant and a record of such communication should be kept in the Confidential Report dossier. The Government servant is allowed a period of one month to submit a representation against the adverse remarks which should be decided expeditiously and not later than three months from the date of submission of his representation. Adverse remarks should not be deemed as operative, if any representation filed within the prescribed time limit, is pending. The requirements in this regard should be scrupulously followed and the prescribed time limits adhered to as non-communication of adverse remarks promptly will create administrative problems. While communicating the adverse remarks the prescribed time limit of one month to submit a representation should be mentioned to the Government servant.

6. It is enjoined that the various stages of action may be monitored by the Accountants General/Directors through the Group Officer incharge of Administration so that the work connected with the Confidential Reports dossier is completed in all respects by the specified dates.

(Authority :--C.A.G.'s letter No. 268—N. 2/20—89, dated the 1st March, 1989 circulated,--vide No. NGE/4/1989).

Para 8.11 Instructions regarding writing of Confidential Reports.—

Instructions for writing up the Character Rolls, which are in the nature of confidential reports, are contained in paragraph 295 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I. The following future instructions should be noted for guidance by all concerned :--

1. All reports should be written by the Supervisor/Assistant Accounts Officer and the Branch Officer-in-charge.
2. The name and designation of the persons reported on should be indicated on the top of the report.
3. Each reports should be signed legibly, and not initialled, and should be completely dated, and initialled, the designation of the signing officer.
4. All observations whether recorded by a Branch Officer or by a Supervisor/Assistant Accounts Officer should be treated as confidential.
5. The reports on members of the Supervisor/Assistant Accounts Officer should be submitted to the Group Deputy Accountant General concerned or Pr. Accountant General (as regards sections under his direct charge) for endorsement of further remarks.
6. While it is not necessary that Branch Officer should record any remarks in the Character Rolls of Senior Accountants/Accountants/Clerks, Supervisors/Section Officers/Assistant Accounts Officers whose work they have not seen for 3 months or more it is desirable that in other cases they should as far as possible enter remarks based on their own personal observation and experience of the work and conduct of the men concerned.
7. It is necessary that every employee should know what his defects are so that he may remove them.
8. All the Reporting Officers should keep a record with them of any short-coming which had been brought to the notice of the official concerned, during the period under reports, and only those defects which had persisted despite the efforts to have them corrected should be entered in the Character Rolls.

The Reviewing officers may make use of the above records before they accept any adverse entry made by the Reporting Officers.

(Authority :--Extract from C.A.G.'s confidential letter No. 2455—NGE—III/121-67, dated the 27th November, 1967).

9. Where for a period of report (either calendar year or financial year) there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing Officer himself may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he is 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 Reviewing Officer.

(**Authority** :-- G.O.I., Dept of Per. & Trg. O.M. No. 21011/8/85-Estt. (A), dated the 23rd September, 1985).

10. If the Reporting/Reviewing Officer is under suspension when the Confidential Report has become due to be written/reviewed, it may be got written/reviewed by the officer concerned within two months from the date of his having been placed under suspension or within one month from the date on which the report was due, whichever is later. An officer under suspension shall not be asked to write/review confidential reports after the time-limit specified above.

(**Authority**:-- G.O.I., D.P. & A.R., O.M. No. 21011/2/78-Ests. (A), dated the 1st August, 1978).

11. The name of the Section to which the report relates should invariably be specified against column I of the form of the Character Roll or below the signatures of the Supervisor/Assistant Accounts Officer of the Branch or Officer signing the report.

Para 8.12 Remarks regarding physical defects/ill health in the Confidential Reports.—A doubt was raised whether the remarks about physical defects/ill health recorded in the Confidential Reports against the column ‘State of Health’ in Part—III “Assessment of the Reporting Officer” shall constitute an adverse remark and consequently should be communicated the Officer reported upon.

2. The intention behind the communication of adverse remarks is to enable a Government servant to make efforts to remedy or overcome the defects communicated to him. In the case of physical defects or ill health, the employee concerned has no control to remedy the situation. It is therefore not necessary to communicate the entries on physical defects/ill health to the employee concerned.

3. The administration might also be aware of the physical disability from the drawl of conveyance allowance by the employee concerned under the extant orders or the recruitment of an employee against reservation for physically handicapped persons. It would, therefore, be desirable that such cases are suitably brought to the notice of Departmental Promotion Committee when their promotions are considered.

(**Authority** :--C.A.G.’s letter No. 319-N-2/16-87, dated the 11th May, 1988 circulated, *vide* No. N.G.E./3/1988).

Para 8.13 keeping of copies of orders of punishment in the Confidential Rolls.—There may be occasions when a superior officer may find it necessary to criticize adversely the work of an officer working under them or be may call for an explanation for some act of omission or commission and taking all

circumstances into consideration, it may be felt that while the matter is not serious enough to justify that imposition of the formal punishment of censure, it calls for some formal action such as the communication of a written warning/displeasure/reprimand. Where such a warning/displeasure/reprimand is issued, it should be placed in the personal file of the officer concerned. At the end of the year (or period of report), the reporting authority, while writing the Confidential Report of the Officer, may decide not to make a reference in the Confidential Report to the warning/displeasure/reprimand if, in the opinion of the authority, the performance of the officer reported on after the issue of the warning or displeasure or reprimand, as the case may be, has improved and has been found satisfactory. If however, the reporting authority comes to the conclusion that despite such warning/displeasure/reprimand, the officer has not improved, it may make appropriate mention of such warning/displeasure/reprimand, as the case may be, in the relevant column in Part III of the form of Confidential Report relating to assessment by the reporting officer and in the case, a copy of the warning/displeasure/ reprimand referred to the Confidential Report should be placed in the Confidential Report Dossier as an annexure to the confidential report for the relevant period. The adverse remark should also be conveyed to the officer and his representation, if any, against the same disposed of, in accordance with the procedure laid down in the instructions issued in this regard.

(Authority:-- G.O.I., D.P. & A.R., O.M. No. 21011/1/81-Ests. (A), dated the 5st June, 1981).

Para 8.14 The Character Rolls of persons who are on leave in April and May should be completed by the Branch Officer or the Supervisor/Assistant Accounts Officer as the case may be, under whom they were employed before proceeding on leave. Reports on Senior Accountants/Accountants/Clerks sent on deputation in other offices on the date should be obtained by Administration section from those officers for record in this office. The rolls should be kept in the custody of Branch Officer-in charge of the Administration Branch.

Note :--The annual confidential reports on Assistant Accounts Officers on deputation to the Ministry of External Affairs may be written on a calendar year basis as in the case of the rest of the staff in that Ministry. The Character Rolls of Assistant Accounts Officers proceeding on deputation for the first time to the Ministry of External Affairs after serving in their parent offices for the major part of a calendar year may be written up by the offices from which they are transferred.

(Authority :--C.A.G.'s letter No. 2506-NGE-II/260-66, dated the 25th June, 1956)

Para 8.15 Writing of Confidential Reports of Group 'D' (Now MTS) employees :-- It has been decided that --(i) Writing of Confidential Reports of Group 'D' (Now MTS) employees is no longer necessary except in respect of those who are engaged in sensitive work;

(ii) If there is any shortcomings in the performance of the allotted work or any act of indiscipline or violation of conduct rules the administration would take recourse to disciplinary action: and

(iii) Punishment including the recordable warnings, commendations, etc. conveyed to the employees should be entered in the service book and the relevant information furnished to the Departmental Promotion Committee when their cases are considered for promotion, efficiency bar crossing, etc., in the absence of Confidential Reports. For the period up till now where confidential reports are maintained these will be made use of by the Departmental Promotion Committee.

(Authority :--C.A.G.'s letter No. 1455-N-2/78-85, dated the 24th December, 1986 circulated, --vide No. NGE/101/86).

Para 8.16 (i) Confidential Reports of retired and deceased Officer, etc. Confidential Reports or copies there of should not be given to a retired officer or a person who has relinquished Government service. But if a request is received, there is no objection to giving him an objective testimonial based on his work and conduct.

The Confidential Report relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government servant after five years of the date of retirement. The Confidential Reports should not be sent to Record Section for preservation.

(ii) Confidential Reports of honorary or part-time officers :-- Confidential reports on honorary or part-time officers need not be written.

(Authority :--G.O.I., M.H.A., No. 51/14/60-Ests.-(A), dated the 31st October, 1961, received with C.A.G.'s No. 381-NGE. II/389-61, dated the 9th February, 1962 and C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972).

Para 8.17 Whether a relative of a Government employee can write the report of the latter :--An instance had come to the notice of the Government in which a reporting officer wrote Confidential Reports of his subordinate who happened to be his close relative. In this connection, a question had arisen whether a reporting officer could write reports on his close relative who may happen to be his subordinate officially. The matter has been examined carefully and the following decisions taken :

(i) The administrative authority may take care that, to the extent possible, close relative of an official is not placed under the direct charge of that official where the latter has to write the Confidential Report 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 employee should abstain from writing the annual confidential report of the employee who is his 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 officer 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 case of this nature, where there is any doubt, it would be incumbent upon the reporting officer to consult the next higher authority before he writes the confidential report.

(Authority :--G.O.I., D. P. & A. R., O.M. No. 21011/3/78—Estt. (A), dated the 31st March, 1978).

Para 8.18 Transfer of Confidential Reports to and from other offices.—If a non-gazetted member of this office is transferred to another office, his Confidential Report should be forwarded (in a confidential cover) to the head of the other office soon after the date of his relief in this office. If the transfer is permanent, in other cases when it is called for by the officers. Similarly in respect of Government servants transferred to this office their Confidential Reports, if not received within a month of their assuming charge in this office, should be specially called for.

Para 8.19 Entries of reprimand to be made under the orders of the Pr. Accountant General alone. —Entries of the reprimand in the service book or the Character Roll can be made under the orders of the Pr. Accountant General only, - *vide* para 2.51 of this manual. Copies of all such censures should be communicated confidentially to the person concerned, and a note of this should be simultaneously recorded in the Character Rolls against the entries in question to ensure that there has been no omission.

Para 8.20 Transfer of Charge.—Every Assistant Accounts Officer/Supervisor or Senior Accountant/Accountant/Clerk, when making over charge of his duties to another should prepare a memorandum of cases or papers, etc., which are in arrears or which require the special attention of his successor, and of any important points relating to the charge of his work, with a view to enable the latter to understand the position thoroughly. A list of the papers handed over should also be prepared in detail and attached to the memorandum, with after signatures by the relieving Assistant Accounts Officer/Supervisor or Senior Accountant/Accountant/ Clerk as the case may be should be submitted (in the

ordinary way) to the Branch Officer-in-charge of the section or his information and orders.

Note 1 :--The relieving Assistant Accounts Officer/Supervisor should ascertain as far as possible that the work is up-to-date and in order, and if such is not the case, he should at once bring the facts to the notice of his immediate superior. In the absence of any such report the official assuming the charge will be responsible for the state of work including any arrears, etc., which may exist.

Note 2 :--Any reports disclosing serious case of arrears or irregularities should be submitted to the Pr. Accountant General, with the Branch Officer's recommendations and proposals on each such case.

Note 3 :--Whenever any Assistant Accounts Officer/Supervisor is transferred from one Section to another or when he proceeds on regular leave with prior sanction, irrespective of the fact whether a regular substitute is posted in his place, or any internal arrangements are made to relieve him, he should prepare comprehensive charge report in duplicate in the form prescribed in Annexure IV to Chapter I of this Manual.

(i) The heading over note should indicate the state of work, features of the work of the section deserving special or urgent attention and also the views and suggestions of the outgoing Assistant Accounts Officer/Supervisor in respect of the existing state of work in the section.

(ii) The note will be submitted to the Deputy Accountant General concerned through the Branch Officer who will countersign it in token of his verification of the position stated therein as correct to the best of his knowledge and information. One copy of the note, after it has been seen by the Deputy Accountant General, will be kept in the custody of the Branch Officer who at the time of his transfer will hand over the connected papers to his successor. The other copy will be kept by the Assistant Accounts Officer/Supervisor in a separate file to be maintained by him for this purpose. The Branch Officer will ensure that the orders, if any, passed by the Deputy Accountant General, on the handing over note, are duly acted upon.

(iii) When any Assistant Accounts Officer/Supervisor is compelled to absent himself from duty without prior intimation, due to circumstances beyond his control, the Branch Officer concerned will, with the help of the incoming Assistant Accounts Officer/Supervisor and /or the senior most Senior Accountant/Accountant of the section, ascertain the actual state of affairs in the section and submit a report thereon to the Deputy Accountant General concerned. On return to duty or as soon as possible the outgoing Assistant Accounts Officer/Supervisor should be asked to give a formal charge report. It will be incumbent on the incoming Assistant Accounts Officer/Supervisor to ask for the information as detailed in Annexure IV to Chapter I of this Manual and in case of

non co-operation by the outgoing Assistant Accounts Officer/Supervisor the matter should be brought out to the notice of the Branch Officer /Deputy Accountant General Concerned.

(iv) The handing over notes need not be prepared in cases of short leave where non substitute is provided.

Note :--Handing over Report of Branch Officer is incorporated as Annexure II to this Chapter.

(v) The Senior Accountants/Accountants/Clerks will also, on the eve of their transfer or proceeding on leave prepare a handing over note in the prescribed form shown in Annexure. III to chapter I of this Manual. The notes of the Senior Accountants/ Accountants/Clerks will be submitted to the Branch Officer, through the Assistant Accounts Officers/Supervisors and if necessary, may be submitted to the Deputy Accountant General by the Branch Officer concerned. After approval, these will be kept in the custody of the Assistant Accounts Officer/Supervisor. When the Senior Accountants/Accountants/Clerks absent themselves without prior intimation due to circumstances beyond their control, the Assistant Accounts Officer/Supervisor of the section will prepare or arrange to be prepared, a report regarding the state of work on the seat of the Senior Accountant/Accountant/Clerk and will submit it to the Branch Officer concerned.

(Authority:--Office order No. B/79, dated the 28th March, 1962).

Para 8.21 Working by Senior Accountants/Accountants/Clerks on a seat or in a section for prescribed period :--No Senior Accountant/Accountant/ Clerk should be allowed to remain in the same seat for more than 3 years (continuous) without the specific approval of the Deputy Accountant General concerned and in the same section for more than 5 years (continuous) without the specific approval of the Pr. Accountant General. Also a person having worked in a seat for a section for the prescribed period should not be posted to the same seat or section after a short interval. The relaxation of these orders should particularly be avoided during the 2 years preceeding a Senior Accountant's/Accountant's /Clerk's retirement.

2. To watch the compliance of the above order, the following instructions may be followed strictly by all the sections.

(i) Every section of the office should maintain a register in the following form :--

Name of the Section	Name of the Assistant Accounts Officer/ Supervisor	Particulars of the seat	Name of Senior Accountant/ Accountant/ Clerk	Date of Posting	Remarks

1	2	3	4	5	6

- (ii) The register should be put up to the Branch Officer on the first of each month. As soon as any Senior Accountant/Accountant/Clerk completes 3 years on one seat, action should be taken to transfer him to some other seat or to place him at the disposal of Co-ordinating Section/Administration I Section for the posting some other section if necessary. The names of the Senior Accountants/Accountants/Clerks who complete five years in the section, should be promptly reported to the Co-ordinating Section /Administration I Section which will take action to transfer them to some other section (s). An entry to this effect should be recorded in the Sectional Calendar of Returns. This register should be a permanent record of the section.
- (iii) Administration I Section will also review the whole position, on once in a year in the month of October and effect general transfers of the cases mentioned above in consultation with the Co-ordinating Sections who will be responsible to watch the compliance of the instructions detailed above.

(Authority:--C.A.G.'s letter No. 2190—Admn. I/512—62, dated the 24th September, 1962).

Para 8.22 Continuance of Assistant Accounts Officers/Supervisors in the same section :--It has been decided by the Comptroller and Auditor General of India that Assistant Accounts Officers/Supervisors should not be kept too long in the one particular section/wing. It is in the interest of public service as well as in their won interest that they are not kept for long in a particular section normally not more than 2 years and that they should be given an opportunity to gain experience of work done in the various branches of the office.

Administration I Section will conduct a six monthly review in April and October every year in consultation with co-ordinating sections and obtain orders of the Pr. Accountant General for relaxation of these orders where necessary.

(Authority:--C.A.G.'s letter No. 2099—Admn. I/512—63, dated the 28th August, 1963 and D.A.G. (A) order, dated the 8th May, 1965).

Para 8.23 Creation of temporary posts :-- Comptroller and Auditor General's sanction to the creation of Group 'C' and 'D' posts for regular increases in work is necessary in terms of Serial No. 3 B Section A of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume II. But once the sanction of the Comptroller and Auditor General is obtained the initial creation of the temporary posts for regular increase in work, it is not necessary to approach him time and again for sanctioning its continuance. The Accountants

General can continue the posts in terms of para 2 of C.A.G.'s letter No. 1315—NGE—I /262—52, dated the 15th April, 1953.

2. With a view, however, to avoiding any accumulation of work for want of the requisite sanction of the Comptroller and Auditor General, it has been decided that the Pr. Accountant General may entertain the absolutely minimum staff required for a period of not exceeding 3 months in anticipation of Comptroller and Auditor General's sanction. This should be done after personal scrutiny by the Pr. Accountant General himself. In all such cases an urgent reference to the Comptroller and Auditor General should be made for the sanction of the posts. It should be ensured that the proposals are supported by statistics and detailed calculation of staff according to the approved standard rates, duly checked by another independent Assistant Accounts Officer as contemplated in para 109 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I to enable the Comptroller and Auditor General's office to scrutinize the proposals and accord necessary sanctions to the creation of the posts without any delay.

(Authority :--C.A.G.'s letter No. 198—NGE. II /31—58, dated the 16th January, 1959).

Para 8.24 (a) Continuance of temporary posts :--The Pr. Accountant General can sanction continuance of temporary posts of SAS Grade, Clerical and Group "D" service establishment the creation of which has already been sanctioned by the Comptroller and Auditor General subject to the following conditions :--

- (i) that all the circumstances justifying the original sanction by the Comptroller and Auditor General continue to exist ;
- (ii) that funds have either been provided in the budget or can be found by valid re-appropriation from within the sanctioned budget allotment and
- (iii) that a report will be submitted to the Comptroller and Auditor General of having extended the posts, with brief reasons for such extension.

(Authority :--Serial No. 5, Section 'A' of Comptroller and Auditor General's manual of Standing Orders (Administrative) Volume II read with C.A.G.'s letter No. 2781—NGE. II/59-61, dated the 21st September, 1961).

(b) Creation of posts :--The Pr. Accountant General is empowered to create temporary posts for seasonal work and for temporary work in ad hoc emergencies, the post may be sanctioned subject to the following conditions :--

- (i) that necessary provision exists in the Budget Estimates for seasonal posts ;
- (ii) that funds can be found by valid appropriation in respect of the posts required for temporary work ; and
- (iii) that all such sanctions should lapse at the end of the financial year.

(Authority: --C.A.G's letter No. 2054—NGE. II/59—61, dated the 21st July, 1961 and No. 2781—NGE. II/59-61, dated the 21st September, 1961).

Note I :--Half yearly reports showing the sanctions that have been issued, in exercise of these powers should be sent to the Comptroller and Auditor General in the months of March and September, each year. A 'Nil' report is, however, not required to be sent.

(Authority :--C.A.G's letter No. 2054—NGE. II/59—61, dated the 21st July, 1961 read with No. 3182—NGE. II/59--61, dated the 13th November, 1961).

Note II :--In the case of a Government servant for training or a course of instructions in India it is not necessary to create a new post for allowing him pay during each training or course of instruction, since the very order posting him for training etc. will be considered as a sanction in this behalf.

(Authority :--C.A.G's No. 1044—Audit /177—64, dated the 24th June, 1964).

Note III :--In case where casual temporary posts for purposes of training have been sanctioned by the Comptroller and Auditor General of India but such sanction has not been acted upon either in full or in part during the particular financial year, it is not necessary to obtain fresh approval of the Comptroller and Auditor General again. The original orders creating the casual temporary posts may be deemed as approval for training to the extent not acted upon. Similarly, where approval for training communicated by the Comptroller and Auditor General has not been acted upon either in full or in part during the particular financial year, it is not necessary to approach the Comptroller and Auditor General for fresh approval. The original orders conveying approval may be acted upon the extent not already acted upon even in the subsequent financial year and action taken as contemplated in C.A.G's letter, dated the 9th October, 1964

(Authority :--C.A.G's letter No. 1064—Rev./SR/302-64, dated 7th April, 1965).

Para 8.24 (A) No creation of post without finalizing Recruitment Rules:--Instances have come to the notice of the Ministry of Finance that some

posts were created without finalizing the Recruitment Rules. Even after creation of posts, expeditious action is not taken to frame the Recruitment Rules. In a recent case referred to this Ministry, it was observed that no action had been taken to frame Recruitment Rules even though the post had been in existence for over 25 years. Instructions issued by the Department of Personnel and Training, vide their O.M. No. AB-14017/43/93-Estt (RR), dated 16-8-1993, in this connection are not being followed by many Departments/Ministries.

2. No proposal for creation of any post, permanent or temporary, will hereafter be entertained unless there are proper Recruitment Rules for such posts (or a clear commitment is given that such Recruitment Rules will be finalized within a period of three months from the date of creation of posts).

3. It has also been decided not to renew any temporary posts after 28-2-1994 unless they are covered by Recruitment Rules.

(Authority: --G.I., M.F. No. 7(19)-E. (Co-ord.)/93, dated the 25th November, 1993).

PART II—GRANT –IN-AID FOR STAFF WELFARE ACTIVITIES.

Para 8.25 Grant-in-aid—Amenities to the staff:--The Pr. Accountant General is competent to sanction recurring grants-in-aid for provision of amenities to the recreation Clubs of the office subject to the following conditions. A copy of the sanction, as and when issued should be endorsed to the office of the Comptroller and Auditor General. The powers to sanction *ad hoc* grants continue to vest in the Comptroller and Auditor General.

2(i) (a) The grant-in-aid will be admissible on the basis of the total strength including gazetted officers, subject to clause (b) borne on the regular strength of the office and its attached subordinate offices, irrespective of the fact whether any individual is a member of the staff club, etc. or not.

(b). Grant-in-aid in respect of Gazetted Officers will be admissible only if the membership of Recreation Club is open to such officers.

(Authority:-- G.O.I., M.H.A., O.M. No. 24/2/62—Welfare, dated the 12th October, 1962 received under C.A.G.'s letter No. 3498—NGE. III/133—62, IV, dated the 25th October, 1962).

(ii) The rate of grant-in-aid at all places will be the same viz. Rs. 10 per head per annum.

(b) Besides, this, an additional grant-in-aid up to Rs .5 per annum to match the subscription collected during the previous financial year by the existing staff clubs will be admissible. In case of staff clubs, which were not in existence during the previous financial year and which are started during

the financial year in which the grant-in-aid is to be given, an additional grant-in-aid upto Rs. 5 per head per annum by such clubs upto the date on which the proposal for the grant is mooted, may be sanctioned.

Note :--For this purpose, the total strength of the eligible staff will be that existing on the 31st march of the previous financial year in the case of staff clubs, etc. which were in existence during the previous financial year. In the case of staff clubs etc., which were not in existence during the previous financial year and which are started during the financial year in which the grant-in-aid is to be given, the strength of eligible staff will be that on the date on which the proposal for the grant is mooted.

(Authority :--C.A.G's letter No. 2925—NGE. III/133—62, Part II dated the 24th August, 1962).

3. An illustrative list of items on which expenditure may be incurred out of grant-in-aid sanctioned by the Comptroller and Auditor General is as under :--

- (i) Articles of sports-out-door and indoor games equipment.
- (ii) Cost of uniforms, etc., supplied to teams.
- (iii) Magazines and periodicals.
- (iv) Entry fee for tournaments.
- (v) Hiring of Play grounds.
- (vi) Hiring and repair of furniture, etc.
- (vii) Purchase of Furniture.
- (viii) Conveyance expenses incurred locally.
- (ix) Entertainment.
- (x) Prizes.
- (xi) Hiring of accommodation for Club/Association, etc.
- (xii) Film shows.
- (xiii) Cultural and Sports Programme.
- (xiv) Inter-Ministry meets/Inter-departmental meets.

(xv) Activities of Photographic Club.

(xvi) Purchase of radio sets for providing recreational facilities to staff.

Note :--The list may not be treated as exhaustive. The grants sanctioned for provision of amenities to Government servants do not cover within their scope any compassionate objects such as death benefits or an expenditure for organisation of excursion trips.

(Authority:-- G.O.I., M.H.A., O.M. No. 2/14/61—Welfare, dated the 7th December, 1961, received under C.A.G.'s Endt. No. 213—NGE—III/394—61, dated the 29th January, 1962).

4. All requirements (including that for St. John's Ambulance Division) should ordinarily be met from the recurring grants and requests for non-recurring (ad hoc) grants should be made only in exceptional cases.

The following instructions in regard to the accounts of the Recreation Club should be observed before proposals for the annual grant-in-aid are made :--

- (a) The Recreation Club should submit their account to the Head of office immediately after the close of the financial year in the form given in Annexure III (duly audited by their Internal Auditor) and this should be accompanied by all vouchers in the prescribed proforma (Annexure IV) Such items of expenditure which are not supported by a voucher should be certified by the President/Secretary/ Treasurer of Recreation Club that expenditure was actually incurred and it was not possible to get a receipt.
- (b) The accounts of the clubs should then be examined by an auditor appointed by the Head of office and signed by the auditor concerned in the prescribed proforma (Annexure V)

The accounts are to be scrutinised by the Head of Offices and they should satisfy themselves that the grants have been properly utilised.

5. The requisite proposals for annual grant-in-aid for the provision of amenities to the staff should be formulated in accordance with the above orders and kept on record, in the prescribed forms (**Annexure III, IV, V, & VI**).

Para 8.26 The requests for *adhoc* grant-in-aid should be reduced to the minimum and confined only to small offices which were not able to raise sufficient resources to run Recreation Clubs. Any proposal for *adhoc* grants should invariably indicate the basis of distribution of authorised grant-in-aid among the various organisations of the office and recommendations made only in

respect of such grants which are absolutely essential for meeting unforeseen expenditure which can not be met from the funds of the recreation club.

(Authority:--C.A.G.'s No. 2390—NGE. III/115-65, dated the 30th September, 1965).

For defraying the expenditure on Zonal and Inter Zonal Tournaments ad hoc grants-in-aid are sanctioned by the Comptroller and Auditor General by placing the amounts at the disposal of convenors appointed by the Comptroller and Auditor General who are required to send the audited statements of expenditure incurred out of the ad hoc grants-in-aid to the Comptroller and Auditor General.

Note I :--The expenditure on various items should not normally exceed the sanctioned grants. The total expenditure should not, in any case, exceed the amount of grant-in-aid. In cases where higher expenditure on certain items is considered necessary and unavoidable due to local considerations such excesses should be met out of the funds of the Recreation Clubs.

Note II :--The expenditure on printing of invitation cards, photographs, etc. should be wholly avoided and utmost economy should be effected on all the items of expenditure.

Note III :--Any portion of the grant remaining unutilised should be refunded to Government.

(Authority :--C.A.G.'s letter No. 1629—NGE. III/98—66, dated the 9th August, 1967 and letter No. 2182—NGE. III/62-71, dated the 11th September, 1971).

Para 8.27 Social and Athletic Meets in the Indian Audit and Accounts

Department :-- In furtherance of the scheme for the holding Social and Athletic meets in the Indian Audit and Accounts Department, it has been decided by the Comptroller and Auditor General that Zonal Competition may be held in Football, Hockey, Volleyball, Badminton, Table Tennis at the discretion of the Organising Committee and Local Committees of the respected zone. No competition will, however, be held if the number of competing teams in a particular game is less than four. The inter-Zonal Competition would, in the beginning be restricted to Football and Hockey.

The procedure for meeting expenditure on kit and other equipment for the teams participating in Zonal and Inter-Zonal Tournaments is as under :--

Where replacements are necessary or new kit has to be provided, grant-in-aid to cover the expenditure will be sanctioned on the following basis:--

- (i) Cost of equipment should be met in full from the grant-in-aid to sanctioned annually for the provision of amenities to the staff.
- (ii) Cost of kit also should be met out of the annual recreational grant on the following basis:--
 - (a) Shirts and stockings to be supplied free of charge to the players from grant-in-aid.
 - (b) Half the cost of shoes (for Football only) to be recovered from the players. No shoes are to be provided for hockey.
- (iii) Spikes for athletics should be provided free of charge only to those athletes who are of the requisite standards so as to qualify from Inter Ministry Athletic meets.

Additional grants will be sanctioned to individual offices to cover the cost of staging the Zonal and Inter-Zonal Tournaments (viz. the Railway Fares, Boarding and Lodging expenses, ground rents, Cost of refreshments, etc.).

The proposal for grant-in-aid required in connection with the Zonal and Inter-Zonal meets of Department should be formulated on the above basis from office and including in recommendations for annual recreational grant-in-aid.

(Authority:--C.A.G.'s letter No. 512—NGE-III/39-52/Part II, dated the 3rd March, 1962, No. 3082—NGE—III/308-60, dated the 3rd December, 1960 and No. 313—NGE—III/388-60—KW, dated the 10th February, 1961).

Note I :--The number of players constituting a Hockey/Football and Volley ball team for purposes of Zonal/Inter-Zonal Competitions is 15 and 8 respectively.—

(Authority:--C.A.G.'s Endorsement No. 3270—NGE-III/243-64, dated the 6th November, 1964).

Note II :--The initial expenses on the purchase of Railway tickets, etc., by the teams may be met from the funds of the office Recreations clubs.

(Authority:--C.A.G.'s Circular No. 2501—NGE-III/142-61(IV), dated the 3rd July, 1962).

Para 8.28 Broad guidelines for Zonal/Inter-zonal Competitions in various games:--For the smooth conduct of the departmental competitions, broad guidelines to be followed both by the participating teams and the nominated conveners are given below:--

(a) For participating Teams :-

1. All participating teams should get in touch with the Zonal/Inter-Zonal Conveners well in advance for further instructions about the date of the tournaments etc.
2. All participating teams should ensure that only bonafide employees of the department (actually working in the office) will be eligible to take part in the competitions.
3. All players should be provided with their office identity cards to enable the conveners to verify their bonafides if such need arises.
4. The condition of thirty days minimum service period before a player takes part in the competitions should be strictly followed.
5. All participating teams should consist of not more than the maximum numbers of players prescribed for each game.
6. All participating teams should be instructed to maintain strict discipline on and off the field. Any report from the convener conveying a breach of decency and sporting norms by an team player or by the team together would make the delinquent team/player liable to be debarred from participating in future competitions in addition to such disciplinary action as is considered necessary in each case.
7. Teams participating in Zonal competitions may draw on players from other non-participating local offices (including Posts & Telegraphs, Railway Audit Offices etc.) situated at their stations.

(b) For Conveners:

1. Zonal conveners should notify the dates of the tournaments at their centres to all participating teams and also to the Inter-Zonal conveners well in time (preferably by Registered Post) and watch acknowledgement receipt of the communication.
2. Zonal conveners should intimate the results of the Zonal tournaments immediately after the conclusion of the matches at their centres to the Inter-Zonal conveners under advice to Headquarters Office.
3. Inter-Zonal conveners should notify the dates of the Inter-Zonal matches to the Zonal conveners well in advance so that the Zonal conveners may intimate the dates to the Zonal winning teams in writing as soon as the Zonal tournaments are completed.

4. Proposals for *adhoc* grant-in-aid for meeting expenses on the staging of tournaments (Zonal inter-Zonal) should be sent to Headquarters Office sufficiently in advance.
5. The unspent balances left out of the sanctioned *ad hoc* grant-in-aid should be remitted to Headquarters Office through demand draft drawn in favour of Pay and Accounts Officer, Director of Audit, Central Revenue, New Delhi payable at the State Bank of India (I.P. Estate Branch), New Delhi immediately after the completion of the tournaments.
6. A report on the overall performance/behaviour of the participating teams/ individual players on and off the field should be sent to Headquarters Office immediately on conclusion of each tournament.

(Authority :--C.A.G.'s letter No. 490—NGE. V/11—87, dated the 28th May, 1987 circulated,-- *vide* No. NGE/48/87).

Note I :--It has been noticed of late that individuals, office teams, after being sponsored in Departmental Competitions, failed, at the last moment, to participate in the games. Such last minute withdrawals, apart from defeating the very cause for which Departmental tournaments are held, create difficulties for the Conveners and disrupt budget management.

2. Such last minute withdrawals of office teams from the Departmental tournaments needs to be discouraged. Exceptional cases will be reported to Headquarters' office. On such occasions, when withdrawals occur the convener should be informed promptly so that he can refund the unspent amount of the grant earmarked for the particular participating teams (in respect of daily allowance, railway fare and incidentals) immediately to Headquarters Office and not wait for the tournaments to be over.

(Authority :--C.A.G.'s letter No. 1012—NGE. V/20—85-II, dated the 20th December, 1985).

Note II :--The services of local refers may be requisitioned whenever references from amongst the Departmental employees at the same station are not forthcoming and in no case outsiders may be called from the other stations for supervision of the matches.

(Authority :--C.A.G.'s Circular letter No. 2304—NGE III/126-67, dated the 2nd November, 1967).

Note III :--It has been decided that in future the members of outstation teams taking part in the Zonal/Inter-Zonal competitions conducted by the Indian Audit and Accounts Department in various games will be allowed the following facilities—

(A) For journey to the Station where competition is held :--

- (i) Actual IInd Class Railway Fare (Certificates for procuring concession facility will be supplied by the Headquarters Office and when such facilities are restored by the Ministry of Railways, Railways Board).
- (ii) Actual expenses on Railway reservation and three tier sleeper accommodation on production of reservation tickets issued by the Railway authorities. For the return journey such charges may be paid in advance by the Convener on the basis of a certificate from the manager of the team that in the event of non-utilisation of facility by some/all of the team members, proportionate amount would be refunded to Government. The cash receipt for the amount actually paid to the Railway on account of reservation and sleeper accommodation would be required to be submitted to the Convener immediately after the completion of the journey.
- (iii) Actual bus fare upto the nearest rail head on both ends if Headquarters of the Accountants General etc. are not connected by rail.

(B) Daily Allowance :

Daily allowance to the members of the team @ Rs. 40 (Rupees forty only) per head to defray expenses on boarding etc. charges for each period of 24 hours of absence from Headquarters. (Fractions exceeding twelve hours will be treated as a full day while fractions of twelve hours or less will be treated as half a day).

(C) Other Facilities :

- (i) Free lodging facilities for the period of stay of teams in the competition will be arranged by the Convener from one day before the start of competition and one day after completion of the competition or earlier in the event of a team being knocked out in preliminary rounds.
- (ii) Incidental charges @ Rs. 20 (Rupee Twenty only) lump sum per head for meeting expenses on porterages, cartages, etc, charges at both ends.

2. The outstation team will be allowed (i) to arrive at the place of competition on the day proceeding the day of their first engagement, and (ii) leave on the day following the day of their last engagement in the competition.

(**Authority:**--C.A.G.'s letter No. 486—NGE V/6-89, dated the 16th May, 1989, circulated,-- vide No. NGE/38/1989).

8.29 Detailing of Managers with the office team for participating in All India Audit Tournaments :--No separate managers are to be detailed in future with such office teams having a small contingent of five players or less. Accordingly, the office teams taking part in the Indian Audit and Accounts Department Chess, Badminton and Carrom tournaments need not be accompanied by a separate manager. The Captain or the Senior member of the team may act as player-cum-Manager.

2. As regards table tennis team, separate manager may be allowed only with such teams whose contingent (including two lady players) is more than five members. However, the team including lady players in a contingent is less than five persons may not be allowed to have a separate manager and such team may, as usual, be managed by the Captain or the senior members of the contingent. In respect of three other remaining disciplines viz. Football, Hockey and Volleyball, separate managers may, as usual, be continued to be detailed. As a rule an officer (preferably Welfare Officer) should accompany and teams where provision for separate manager exists.

(**Authority:**--C.A.G.'s letter No. 557—NGE V/11-83, dated the 14th June, 1983 circulated.—vide No. NGE/39/1983).

Note:--It has now been decided that in future managers may be allowed with such office teams where only lady players are sponsored irrespective of the number of lady members comprising such teams.

(**Authority:**--C.A.G.'s letter No. 745—NGE V/15-85, dated the 10th October, 1985).

8.30 Recovery of rent, water and electricity charges from Departmental Recreation Club.—The Departmental Recreation Clubs of Government services functioning in office premises in Delhi and New Delhi and in the attached and subordinate offices, Government of India located outside Delhi and New Delhi are exempted from payment of rent, water and electricity charges. This is subject to the condition that no extra accommodation has been allotted by the Estate Office to the Departmental Recreation Clubs who are occupying a part of accommodation allotted by that office to the Ministries/Departments/Offices concerned on the basis of the scales prescribed for the purpose. The sanction is effective from the date of occupation of Government accommodation by the Recreation Clubs.

(**Authority:**--G.O.I., M.W., H.S., Memo No. 123(4)—55, dated the 29th November, 1955).

ANNEXURE I

(Referred to in para 8.10)

Time Schedule for Preparation of Confidential Reports

	Action	Date on which to be Completed
1	Distribution of blank CR Forms after completing personal data	20 th March
2.	Submission of self appraisal to Reporting Officer by the officer to be reported upon	15 th April
3.	Submission of CR by reporting officer to reviewing officer	30 th April
4.	C.R. to be completed by the reviewing officer and sent to appropriate authority/cell	15 th May
5.	Communication of adverse remarks	25 th May
6	Submission of completion report by Group Officer to the Pr. Accountant General	31 st May

ANNEXURE II

(Referred to in para 8.20)

Handing over Report of Branch Officer

(To be prepared in quadruplicate in respect of each section separately)

Handing over Report of Shri _____.

Accounts Officer _____ Section dated _____.

1. (a) Name of Branch Officer

Handing Over _____.

Taking Over _____.

(b) Event for handing over _____.

2. Name of the Group Officer _____.

3. Name of the Controlling/Co-ordinating section _____.

4. Brief narration of the Work attended
by the Section. _____

5. Position of Staff	Assistant Accounts Officer	Supervisor	Senior Accountants	Accountants	Clerks
(i) Sanctioned Strength					
(ii) Men in Position					
(iii) Shortage, if any					
(iv) Action taken to fill up the shortages					

6. Comparative position of Arrears (in terms of mandays)

Particulars	At the time of taking over charge on	At the time of handing over charge now	Increase (+) Decrease (-)	Reasons for increase with action taken and /or suggestions for overtaking the arrears

	Internal	External	Internal	External	Internal	External
(a) At Branch Officer's Level						
(i) Reviews						
(ii) Any other item						
Total (a)						
(b) In the sections (items as per monthly/ Quarterly Arrears Report % to be Specified.						
Total (b)						
Grand Total (a+b)						

Note :-- Detailed position of outstanding under Suspense Heads/Broadsheets/
Difference Between Ledger and Broadsheets etc. may also be appended.

7. Internal Test Audit/Director of Inspection Reports pending:--

Year	Total No. of paras	No. of Paras pending disposal	Suggestion for expeditious disposed of outstanding paras

- (a) Internal Test Audit Report.
- (b) Director of Inspection Reports

8. Important letters/Periodical Adjustments /Corresponding disposal (together with action/suggestion, if any)

9.	Year upto which due	Year which done	upto sent/	Reasons for arrears and action taken so far.
(a) Position of consignment of old records to Record Section.				
(b) Position of physical verification of Dead Stock Specific mention may be made of excess/shortages noticed and action taken therefor				

10. Books/Pamphlets/Files etc. handed over

Note :--Specific mention may be made to manual of Standing Orders (Technical), Manual of Standing Orders (Administration) Volume I /Volume II, Memorandum of Secret Instructions etc.

11. Valuables, Cash, Service Postage Stamps, if incharge

12. Furniture (including Keys and Locks). etc.

13. Nominations in custody handed over.

14. Confidential papers/cases (including confidential note on appraisal of work and dependability of staff) handed over.

15 Special Remarks :--

A summarizing up of state of work in section, non closing of Calendar of Returns and other issues which need personal attention

Handed over/ Date

Taken over /Date

Relieved Branch Officer

Relieving Branch Officer

Remarks of Group Officers

ANNEXURE—III**(Referred to in para 8.25)**

Statement of receipts and expenditure of the office of the _____ for the Year _____.

Receipts		Expenditure	
	Rs. Ps.		Rs. Ps.
1. Opening balance on 1st April		1. Articles of sports _____	
(a) Cash Rs. _____.			
(b) In Banks Rs. _____.			
Total _____.			
2. Grant in aid for the year _____		2. Cost of uniforms, etc., supplied to team _____.	
3. Subscription realised _____		3. Magazines and periodical. _____.	
4. Bank Interest _____.		4. Entry fee for tournaments _____.	
5. Donations _____.		5. Hiring of grounds _____.	
6. Entry fee for tournaments realised. _____.		6. Hiring and repairs of furniture etc. _____.	
7. By sale of old news papers/ Magazines _____		7. Purchase of furniture . _____.	
8. By sale of under articles of sports. _____.		8. Conveyance expenses incurred locally. _____.	
9. Miscellaneous receipts _____ (with details thereof)		9. Entertainment _____.	
		10. Prizes _____.	
		11. Cultural and sports programme _____.	
		12. Miscellaneous expenditure _____ (with detailed there of) (With detail their of) Total expenditure Rs. _____ Balance as on 31 st March (a) Cash in hand. _____ (b) in Bank _____ Total Balance _____ Grand Total _____.	

President Office of the Recreation Club	Secretary Office of the Recreation Club	Treasurer Office of the Recreation Club	Auditor Office of the Recreation Club (Subject to audit report)

ANNEXURE IV

(Referred to in para 8.25)

List of Vouchers covering the expenditure incurred by the office of the _____.
Recreation Club during the year _____.

Sr. No.	Voucher No. and date	Particulars of Vouchers, i.e. description if articles	Amount

Total amount should be indicated without fail at the end of each page.

ANNEXURE V

(Referred to in para 8.25)

Auditor's Report on the accounts of the _____ for the year _____.

Auditor's report	Action taken thereon	Further remarks of the Auditor
1	2	3

President
Recreation Club

Secretary Recreation
Club

Auditor Recreation Club

Note: -- In case the Auditor did not raise any objections a certificate to the effect that their accounts were audited and found correct, may be furnished.

ANNEXURE VI

(Referred to in para 8.25)

STATEMENT SHOWING THE GRANT-IN-AID RECOMMENDED
FOR THE YEAR _____.

Name of office	Staff strength as on 1 st April,	
No. of non gazetted Estt. borne on the regular establishment.	No. of gazetted officers if the membership is open to such officers	
Total		
Amount of grant admissible under O.M , dated 10 th March, 1961.		
<i>Ad hoc</i> grant if any, recommended		
Total amount collected by club during the previous financial year.		
Whether audited a/c for the previous years have been received		
Total amount of grant-in-aid sanctioned during the previous financial year.		
Total amount spent out of grant-in-aid during the previous financial year.		
Whether the grant-in-aid was fully utilised before 31 st March, if not whether the balanced was deposited in the Treasury otherwise reasons for not doing so may be indicated.		
Budget provisions		
Total amount of recommended grant		
Remarks		

1	2	3	4	5	6	7	8	9	10	11	12	13	14

CHAPTER 9

SYSTEM OF CORRESPONDENCE

Para 9.1 Disposal of Inward Letters :--

Detailed instructions regarding the diarising the inward letters in the C.R.T Section are contained in the C.R.T. Manual.

Para 9.2 Skeleton Register :-- The skeleton Registers containing the Sectional dak should first be submitted to the respective Branch Officers so that they can avail themselves of the earliest opportunity of perusing the Sectional Dak and recording thereon such instructions as they may consider necessary. With a view to expediting disposal of inward dak, the Branch Officers should also give proper guidance and indication for suitable disposal, wherever possible on the letters received before passing them on to the section. The Skeleton Register should then be passed on to the section concerned. The Assistant Accounts Officer/Supervisor should examine the letters etc., received in the dak of the section and after initialling each letter etc., mark them to the respective Senior Accountants/Accountants/Clerks. The Assistant Accounts Officer/Supervisor should also record such instructions on the letters as may be necessary for their disposal

(Authority : A.G.'s orders dated 11th November, 1963 file Admn. I/Misc/63-64).

2. While doing so, the Assistant Accounts Officer/Supervisor should keep a note of all important and urgent letters received in the section either on his engagement pad or in the separate note book to be started for the purpose. The diarist of the section will check up the letters as entered in the 'Skeleton Register',

give acknowledgment in this register and enter the dak in sectional diary (Form SY—318A). The first seven columns of the diary and also the subject matter of the letters received in the section will be duly written up by him. He will make over the letters to the Senior Accountants/ Accountants/Clerks concerned promptly after taking their initial in the diary. The Senior Accountants/Accountants/Clerks should similarly keep a note book through which the receipt, disposal and Government of the letters should be watched. Letters not pertaining to the section and marked as such under the dated initials of the Assistant Accounts Officer/Supervisor will be passed to the section concerned or in case of letters entered in the general registered diary to the C.R.T. section for further disposal.

Para 9.3 Marking Sectional Diary :--In respect of the documents received from other Branches of the office all columns of the sectional diary will be written up by the diarist of the section immediately on receiving them. The disposal of letters should be noted in the diary under the full signatures of the Senior Accountant/Accountant/Clerk concerned, and in case of the reply sent out, the sectional despatch number of the letter forwarding the reply should be noted. Where no reply is necessary, the letter “F” will indicated “filed”. The case number of the relevant file should be given against it. If a letter is transferred to a section other than C.R.T. for disposal, the fact will be entered in the column how disposed of and the particulars of the letter will be entered in the transit register. In order to ensure, the correctness of the entries of disposal recorded by the Senior Accountants/Accountants/Clerks concerned, the Assistant Accounts Officer/Supervisor should check cent percent, the entries of disposal in the case of the letters received from the Government of India, Haryana Government and Comptroller and Auditor General of India and 5% of other entries and record full signatures in the diary in token of this check and give certificate to this effect in the weekly reports on the disposal of inward letters.

(Authority :--Orders of the A.G., dated the 6th July, 1955 on page 2 of File T.A./2.3 and D.A.G. (Br.)’s note No. TA/2-3/17, dated the 31st December, 1955).

Para 9.4 The Assistant Accounts Officer/Supervisor should personally verify that all the outstanding letters against which disposal has bot been marked in the Diary Register have been included in this list of outstanding and append a certificate to this effect in the report of outstanding.

(Authority :-- Orders of Accountant –General, dated the 18th February, 1956).

Para 9.5 Report of Pending Cases :-- Pending Cases –

(a) Pending cases are of two kinds, viz :--

- (i) Cases which are held up awaiting a reply to a reference outside the office, or the receipt of a document.
- (ii) Cases in which definite orders have been passed by the Deputy Accountant General/Accounts Officer-in-Charge to hold over.
- (iii) In sections in which the number of pending cases is usually small (less than 10 in number), the maintenance of separate register of such cases may be dispensed with. A systematic record of such cases, should, however, be kept and separate report on them drawn up and recorded in the sectional diary below the weekly report on outstanding letters.
- (b) A register of pending cases should be kept in all sections in Form S. 22, where number of pending cases is usually large (Say 10 in number), and a serial number should be given to the items. The remarks column should be used to show the date of removal of the items from the column and this entry should be made and attested by the Assistant Accounts Officer/Supervisor.
- (iv) It should, invariably, be ensured that timely reminders are issued in pending cases and that correct certificates are recorded in the despatch register in this behalf.

(Authority:-- A.G. orders, dated the 9th August, 1961).

- (c) A report on the pending cases should be submitted to the Branch Officer-in-charge weekly and to the Deputy Accountant General concerned twice a month along with the report on outstanding letters prescribed in para 9.7.
- (d) When an item has been removed from the Register either because it has been finally cleared, or because a reply has been received to an outward reference which transforms the case into a current one, the Assistant Accounts Officer/ Supervisor should indicate the fact (in addition to attesting the date in the last column) by striking out the remarks in the “subject” column by a diagonal line in red ink.
- (e) When replies from more than one officer are awaited to a outward reference, the designation of each officer should be given as a separate, subsidiary item, in the pending Register in the “subject” column. As each reply is received the date of receipt should be noted against the entry and immediately the last reply is received the Assistant Accounts Officer/supervisor or the Senior Accountant/ Accountant as the case may be, should deal with the case as indicated in clause (d) above.

- (f) All *ad-interim* replies received in connection with pending cases should also be entered in the pending register so that effective watch over the progress of disposal of such cases may be ensured.

Para 9.6 Remarks on Letters :-- No remarks or orders should be written on letters, etc., received in the office except “File Orders” “Manual” or other prescribed orders.

Para 9.7 Report of outstanding letters :--(a) Every Tuesday morning each section will prepare in the prescribed form the report on the answered correspondence. This report is intended to show all letters, etc., received up to the Friday of the 2nd preceding week, i.e. for example, all letters received upto Friday, the 15th December, 1989 and not disposed of by 22nd December, 1989 must be shown in the report drawn up on Tuesday, the 27th December, 1989. The list for the week under report should start with an abstract in totals thus :--

Balance as shown in the last report _____.

Cases retransferred from Pending Register _____.

Receipts of periods under report _____

Total _____.

Cases disposed of in period under report. _____.

Cases transferred to pending Register. _____.

Total deductions. _____.

Balance Outstanding. _____.

The balance outstanding at the end of the week as worked out above should be analysed and shown as below:--

Details of Balances.

(a) Letters more than 3 weeks old :--

Sr. No.	Name of Senior Accountant/ Clerk	Diary No.	Date of Office stamp	Brief subject	From whom received	Assistant Accounts Officer/ Supervisor's explanation for delay in disposal in his own hand-writing

(b) Letters less than 3 weeks old :--

Name of Senior Accountant / Accountant/ Clerk	Diary No.	Date of office Stamp	Subject	Assistant Accounts Officer/ Supervisor's explanation for delay in disposal in case of recasts over a week old in his own hand-writing.
Diarist	AAO/SO/Supervisor	A.O.		DAG.

Note:--All letters received from the Government of India, Haryana Government and the Comptroller and Auditor General of India, which are not disposed of within 3 weeks from the date of receipt should be separately shown in the monthly report on the state of work and the monthly arrears consolidated reports submitted to the Pr. Accountant General by T.M. (C) Section.

(Orders of the A.G., dated the 5th July, 1955)

- (b) Such reports will be submitted to the Branch Officer in charge weekly and to the Deputy Accountant General concerned twice a month, viz., on the first and third Tuesday in each month, Branch Officers are required to guard against the tendency to treat a letter "disposed of" when only an *ad-interim* reply has been sent, or to give as an explanation of delay, that the letter has been sent to some other section. A full and satisfactory explanation should be insisted upon whenever letters remain outstanding for an unreasonable period; when the fault lies on another office, a strongly worded letter addressed to the officer by name and signed by the Pr. Accountant General may sometimes may be effective. Similarly by running their eyes over the entries for the past week, Branch Officers will in almost all cases be able to tell from their own knowledge whether any letter has been wrongly shown as disposed of. A section must show as outstanding against itself all letters which have to be finally disposed of by it even if such letters be not with it at the times the abstract is prepared and the report submitted.
- (c) The monthly report of outstanding and pending diary letters in respect of the entire office should be put up to the Pr. Accountant General on the last Tuesday of every month. All the co-ordinating sections in the office should, therefore, send a report to T.M. (C) section in the proforma given

below on the last Tuesday of every month. These reports should exhibit the position in respect of all the letters pertaining to urgent diary, ordinary diary and other diaries. The reports will also incorporate the position in respect of letters received from the Comptroller and Auditor General of India. The co-ordinating sections will also submit separately a weekly report of outstanding and pending letters received from the Comptroller and Auditor General of India to the Pr. Accountant General through their Deputy Accountant General in a consolidated form in respect of sections under the group.

The reports should be sent by the sections under the signatures of Branch Officers concerned. The reasons for increase in the pending letters as compared to previous month should also be clearly indicated.

The sectional Assistant Accounts Officer/Supervisor and the Branch Officers should ensure that the reports are sent to T.M. (C) Section on due dates and if any Branch Officer is unable sent the report to T.M. (C) Section on that date he should obtain extension of time from Pr. Accountant General through the respective Deputy Accountant General and T.M. (C) Section should be informed accordingly.

FORM OF REPORT

Name of Section _____.

Monthly report of Ordinary/Urgent diary for the period from _____ to _____

Serial No.	Number of letters outstanding as per last report	Number of letters received during the month	Total	Number of letters disposed of during the month	Total balance outstanding	Remarks
1	2	3	4	5	6	7

Branch Officer

Note :-In remarks column brief reasons for increase in the number of letters outstanding at the end of the month as compared to the number of outstanding in the last report, may be stated.

- (d) At present, weekly reports of Urgent Diary letters are prepared on every Tuesday and depict the position in respect of all letters received upto the Friday of the preceeding week. At times it is not possible to dispose of the letters received in the last two days of the week by the time the report is prepared. In order to obviate this difficulty it has been decided that in future urgent diary letters received upto Thursday of the preceeding week may be taken into consideration at the time of preparation of the reports of these diaries, instead of the letters received upto last Friday.
- (e) All complaints received in the office should in future, be diarised in a separate register to be maintained by each section in the same form as other diaries and the reports of the disposal of complaint should be submitted to the Branch Officer every Tuesday as in the case of ordinary dairy letters and to the Deputy Accountant General of the wing concerned on the second and fourth Tuesday of the month.

The respective co-ordinating sections of various wings will, in turn, submit through the respective Deputy Accountant General, the consolidated fortnightly report of all the sections in their wing to the Pr. Accountant General of his information.

Note :--Where letters are outstanding for more than one month and two months, individual details thereof, complete reasons for their non-disposal and the stage at which these letters are pending should be given in the report of outstanding letters sent by sections. The Branch Officers should also particularly investigate into the reasons for each of these outstanding and take immediate action to dispose them quickly. Wherever possible, the Pr. Accountant General has further desired that the concerned T.M.(C). Section should conduct a review of the letters outstanding for more than one month and two months shown in the monthly report and bring out and special any points for the information of the Pr. Accountant General while submitting the consolidated report.

(Authority:--Office Order No. 2170/Dy. Reports/67-68/639, dated the 24th July, 1967).

Para 9.8 A report on complaints to the Comptroller and Auditor General:--Where there is a complaint against an Accounts and Entitlement office and the same is referred to the Pr. Accountant General by the Comptroller and Auditor General, it is necessary and desirable that the same is personally seen by the Pr. Accountant General to ascertain whether there is any substance in the complaint etc.

2. While there is no objection to the replies to the Comptroller and Auditor General's office being sent over the signatures of a Deputy Accountant General or a Branch Officer, it is necessary that they should contain an indication that the same were seen by the Pr. Accountant General personally.

(Authority:--Extract from C.A.G.'s confidential letters No. 1476—Tech. Admn. I/276-63, dated the 26th June, 1963 and No. 499-T. A. I. (A)/485-68(B), dated the 3rd December, 1968).

Para 9.9 'File' orders in respect of letters:

It must be remembered that a Section receiving a letter will only be considered to be relieved of its responsibility:--

- (i) When a draft reply is passed, fair copy compared and made over to the Despatch Branch, duly signed by the Branch Officer-in-charge. The fair copy duly completed as regards enclosure, etc. should be sent to the Despatch Branch without the least delay and its acknowledgement by the Despatch Branch watched.
- (ii) When an order is endorsed on the letter that it "Requires no orders-File" such an order must be dated initialled by the Assistant Accounts Officer/Supervisor-in-Charge of the section.

- (iii) Letters from the State Government, Government of India, and the Comptroller and Auditor General of India and Demi-Official letters should be filed under the orders of the Branch Officers concerned.

Para 9.10 Treatment of Correction Slips to Manuals :

The correction slips which are supplied to the office through Sectional diaries should be treated in the same manner as important circular letter of the Government and the Comptroller and Auditor General.

On receipt of each set the orders of the Deputy Accountant General/Branch Officer should be obtained in regard to the action required to be taken in so far as the orders therein relate to the work of the section. The Assistant Accounts Officer/Supervisor should see that this is done before they are pasted in the respective Codes and check the cent percent disposal marked in their diary against them

Para 9.11 Responsibility of “File” orders: In doubtful cases the orders of the Branch Officers-in-charge of the section or if necessary of the Deputy Accountant General or the Pr. Accountant General must be obtained before the letters is filed. Should the Assistant Accounts Officer/Supervisor- in-charge of the section fail to do so he will be held personally responsible for the neglect.

Para 9.12 A reply to Parliamentary Questions: In future, replies to Parliament Questions should be sent to the Government of India, only through the Comptroller and Auditor General’s office. In the correction, Para 9.20 also refers.

(Authority:--C.A.G.’s circular letter No. 677-Comp./86—62, dated the 3rd November, 1962).

Para 9.13 Rules of Correspondence initially and dating draft letters: The general instructions of the subject, as contained in Para 70 of the Comptroller and Auditor General’s Manual of Standing Orders (Administrative) Volume I should be carefully followed. Replies to letters received must be neatly and legibly drafted on the form prescribed for the purpose and the subject briefly noted by the drafter at the top of each draft. The writer must put his initial at the bottom and also record at the date of submission to his Assistant Accounts Officer/Supervisor, who after passing it, will similarly affix his initials and date near the place intended for officer’s initials.

Para 9.14 Tone of letters written : A draft should be complete, clear brief and must always be written in temperate language and courteously worded. All ambiguous terms such as ‘Former’, “later”, “yesterday”, “tomorrow”, the meaning of which depends of the contents, should be avoided. Words such as “False”, “fictitious”, “manipulation”, etc, must be used with the very greatest circumspection and discretion and then only with the approval of a Deputy Accountant General or the Pr. Accountant General. The tone of letters should

always be as temperate and polite as possible. No letters conveying censure, in however, slight, a degree, may go out except under the Pr. Accountant General's signatures. If a letter is really urgent, the word "Urgent" in red ink should be prominently written across the top of the fair copy or an urgent slip pasted thereon, as the use of such phrases as "an early reply is "solicited" or "at your earliest convenience" in the text hardly attracts at the required attention. When the Pr. Accountant General or any gazetted officer drafts letter to himself, it must be understood that the Assistant Accounts Officer/Supervisor of the section concerned is responsible for the correctness of the facts mentioned therein just as if the reply was drafted by the Assistant Accounts Officer/Supervisor himself. Assistant Accounts Officer/Supervisor are also responsible for bringing to notice any orders of the Government or to other authority which the Pr. Accountant General or Branch Officer/Deputy Accountant General may have accidentally overlooked. Any draft which is altered by the Pr. Accountant General should invariably be returned to the section to which it belongs before it is made over to the Type Branch.

After a draft is finally passed, it should be entered in the Sectional transit book of outwards letters and sent to Type Branch and then only the fair copy after it has been compared and duly signed by the Branch Officer-in-charge and made over to the Despatch branch through the section transit register.

Para 9.15 Instructions regarding official correspondence: The following instructions are issued as a guide to officers of the Indian Audit and Accounts Department in dealing with official correspondence:--

- (a) Letter relating to the sections and subjects under direct supervision of Branch Officer, issue, ordinarily over his signatures though they are stamped as emanating from the Pr. Accountant General:--

Provided that no communications of the following nature should issue except with the previous approval of the Pr. Accountant General or any of his Deputy.

- (i) Letters implying dissatisfaction or censure; and
- (ii) Letters to Governments, State or Union;
- (iii) Bearing on important questions of Audit or accounting;
- (iv) Challenging decisions or orders;
- (v) Questioning the validity of any sanctions otherwise than for merely technical defects ; and
- (vi) Containing proposals for writing off, or waiving recovery of overpayments.

Such communications should ordinarily be signed by the Pr. Accountant General himself or by his Deputy in the alternative, the letter should bear sufficient indication that it is being issued under the direction of the Pr. Accountant General.

Provided further that all letters to the Comptroller and Auditor General, other than on routine matters, should ordinarily be issued under the signatures of the Pr. Accountant General. Besides, all important communications should be issued to the Comptroller and Auditor General's office with full knowledge of the Pr. Accountant General, particularly in respect of cases involving errors or delays etc, so that office may know that in all such cases suitable action has been taken and remedial measures adopted by the Pr. Accountant General, whenever necessary. When an important communication is issued by the Deputy Accountant General or other officer with the concurrence of the Pr. Accountant General, the fact should be indicated in the letter itself.

(Authority:--C.A.G.'s office circular letter No. 2029—Admn. I/629-58, dated the 20th May, 1961 and D .O. letter No. 1199—Comp. /266-64, dated the 20th December, 1964 from the Director of Audit and Accounts to the A. C. P. & T., Simla).

Note 1 :--Normally all important communications emanating from this office should be issued after obtaining the approval of the Pr. Accountant General or the Deputy Accountant General particularly when the Department or an officer indicate to this office clearly their views as to the manner in which a particular case should be dealt with. The Pr. Accountant General has, therefore, ordered that in future in all cases where a reply/reference is issued under the orders of a Branch Officer to a department/an officer stating that their views are not accepted in Accounts Offices and if the officer/department reiterate the views giving reasons therefor, the case must be submitted to the Group Officer for orders if the Branch Officer does not propose to accept the view/clarifications given by the officer/department. In cases where the initial reference is issued after obtaining the orders of the Group Officer, the reply of the department should also be submitted to him for further orders.

(Authority:--Office Order No. T.M. (HR)/20-1/68-69, dated the 14th October, 1968).

Note 2 :--The Comptroller and Auditor General has no objection to the Accountants General's authorizing the Branch Officers to sign acknowledgements of receipt of Comptroller and Auditor General's letters.

(Authority:--C.A.G.'s letter No. 207—Tech. Admn.1/13-63, dated the 30th May, 1968, copy endorsed under No. T.M.(HR)/10-1/68-69/255, dated the 12th June, 1968).

(b) In the absence of the Pr. Accountant General from headquarters, the senior most Deputy shall work for him and all matters relating to

correspondence, subject to such internal arrangements as may exist between the Pr. Accountant General and his Deputy for keeping the former informed of the substance of the correspondence so issued. See also paragraph 15 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I.

- (c) Printed routine letters and documents on which no objection is raised may be sent out by selected Assistant Accounts Officer/Supervisor on behalf of the Branch Officer-in-charge of section. The inclusion in these letters of additional matter which do not bring any major question should not by itself be regarded as disabling the Assistant Accounts Officer/Supervisor from signing such letters and documents.
- (d) All letters to the Central or the State Governments, the Comptroller and Auditor General or the High Commissioner for India 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 question for orders should be stated accurately and concretely.
- (e) Official letters addressed to an office should not bear the name of its head on the cover, unless it is intended that the cover should be opened by the head of the office personally. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.
- (f) "The name as well as official designation of the officer signing the draft reference should appear at the end of every reference".

Note 1 :--All the communications addressed to the Comptroller and Auditor General which will require to be forwarded ultimately to the Central Government or other authority (for example, applications for revision of pay, for increased establishment, for extra grant, etc.). should be submitted in duplicate.

Note 2 :--It is impressed upon all members of the staff and Branch Officers that as far as possible they should settle matters and obtain information personally unless it is necessarily required in writing. The writing of memos, as a matter of routine should be discouraged (and where these have been issued their clearance should be watched through sectional transit registers).

These orders are not applicable to the issue of office orders, circular letters, etc. issued by coordinating and controlling sections, etc., copy of letters endorsed to various sections in the office, as these will continue to be passed on through the Diary Branch as heretofore.

(Authority:--Office Order No. B/40, dated the 4th September, 1962-File T.M. I/9-1/62-63).

Note 3 :--The phrase “documented as far as possible occurring in clause (d) of Paragraph 70 of the Comptroller and Auditor General’s Manual of Standing Orders (Administrative) Volume I seems to have caused some misapprehension in certain offices with the result that copies of correspondence or to the documents, as sometimes attached as extensively as can be. The exact import of this sub-clause is that “documentation” is resorted to as far as possible but only in such cases where either the said documents are not likely to be in the other office or where documentation is necessary for the clear understanding of the subject i.e. where the question of orders cannot be conveyed accurately and concretely through the medium of a self contained reference without such documentation.

(Authority:--Dy. C.A.G.’s D.O. No. 136—Admn. II/45-51, dated the 1st February, 1952, received in Routine section).

Para 9.16 Communication with Foreign Countries: Subject to such exceptions as may be authorised in this behalf, communications with the Government of foreign countries are made through the channel of the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

“Requests of a private party, received direct from a foreign country for supply of information and technical assistance, should not be entertained, and in any case, no reply should be sent till a clearance is obtained from the Government of India.

(Authority:--Government of India, Ministry of Commerce and Industry confidential Letter No. FT(SA) 28/61, dated the 17th August, 1962).

Para 9.17 Channel of communications between the United Nations and the Government of India :

(a) All correspondence addressed to the United Nations (or its subordinate agencies) from the Government of India (or any officers or agencies under their control) must be transmitted through the Indian Delegation Office at New York, which should invariably be supplied with copies of such Communications. The original note or letter should be attached to its copy which should bear the following endorsement:

“Copy forwarded to the Indian Delegation to the United Nations, Room No. 6212, Empire State Building, 350, Fifth Avenue, New York, 1, N.Y.

The original is also enclosed for favour of onward transmission to

By order etc.

(b) Telegraphic message for the United Nations should invariably be addressed to “INDIADEL” with a request to transmit it.

2. The attention of all Ministries invited to the fact that recently there have been certain branches in this procedure.

3. Except for purely routine matters, all correspondence to the United Nations should be addressed by the Ministry of External Affairs irrespective of whether or not a particular Ministry is replying to a communication received direct from the United Nations. (The Delegation office of New York has instructed United Nations to pass all correspondence addressed to the Government of India through them and normally, therefore, no communications are to be received by any Ministry of the Government of India direct. All infringements in this respect should be brought to the notice of the Indian Delegation Office in New York, through the Ministry of External Affairs and Common Wealth Relations). Draft reply for transmission to the United Nations may be supplied to the Ministry of External Affairs and Common Wealth Relations in appropriate cases.

4. On purely routine matters when a Ministry of the Government of India might address the United Nations direct, a copy for information should be sent to the Ministry of External Affairs and Common Wealth Relations.

5. The procedure outlined in sub-paragraph (i) will apply to all communications irrespective of their contents.

6. Written communications should normally be in the form of a diplomatic note.

Para 9.18 Addressing private persons/bodies: The members of public have expressed resentment over the fact that Government of India communications addressed to them as written in third person. In order to remove any ground for complaint in this matter, it has been decided that letter form should invariably be used in addressing private or non-official persons or bodies (including applicants).

Para 9.19 Procedure for communicating with members of the Legislature of official of Communal Organisations on matters concerning the work or Administration of the Indian Audit and Accounts Department: The Comptroller and Auditor General considers that while direct official

correspondence with the members of the State/Central Legislature is to be depreciated especially when Government's general policy is involved, the Pr. Accountant General may at his discretion comply with requests for information from members of Legislatures. The Comptroller and Auditor General desires that the following procedure should be followed in future in respect of such communications received by an Pr. Accountant General:--

- (a) If information is merely asked for on a point of work or organisation, the Pr. Accountant General should consider whether the information should be given if he considers there is no objection.
- (b) If however, a member of Central/State Legislatures or an official of a Communal Organisation writes criticising executive or administrative arrangements, he should be told by the Pr. Accountant General that he is not at liberty to discuss those arrangements, as he is responsible for them to Comptroller and Auditor General to whom any representation should be addressed. In this case, a copy of the correspondence should be sent to the Comptroller and Auditor General's office, if the point under discussion is of any importance.

Para 9.20 Supply of information in connection with Parliament

Questions: It has been decided that, where the information is wanted by the State Government (i) for replying to a question in the State legislature or (ii) for supplying it to the Central Government to enable them to reply to a Parliamentary Question, the information be supplied direct to the State Government.

In cases, however, where the Union Government call for information directly from the Pr. Accountant General in connection with parliamentary question, the reply to Ministry concerned should be routed only through the Comptroller and Auditor General of India. The proposed replies may be sent to the Assistant Comptroller and Auditor General of India by name along with a copy of the question.

(Authority:--C.A.G.'s of India's Endst. No. 65—BS /33—58, dated the 29th April, 1968 and letter No. 2006-BRS/61-69, dated the 7th/9th November, 1963).

Note :--The information intended for presentation before the Public Accounts Committee, required by the Government of India need not be routed through the office of the Comptroller and Auditor General of India but may be furnished direct to the Government of India, as and when called for.

(Authority:--C.A.G.'s letter No. 114-RS/33—58, dated the 25th July, 1958 addressed to the A.G. Bombay copy endorsed to other Accountants General etc. under Endstt. No. 115-RS/53—58, dated the 25th July, 1958).

Para 9.21 Supplies of copies of C.A.G.'s letters forbidden: Sending out to Government and other authorities of copies of letters and memoranda, received from the Comptroller and Auditor General is strictly forbidden. There is however, no objection to communicating where necessary, the substance of such letter's of Government or other Authorities nor in some cases to mention in these communications that they represent the views or orders of the Comptroller and Auditor General.

- (a) Every draft should bear the number of the files or case to which it belongs as the sectional Despatch No.
- (b) Care should be taken that the number and date of the letter under reply is always distinctly quoted in the draft.
- (c) Drafts should be written and any necessary alteration made, as neatly and clearly as possible. If paper has to be added, it should be blank, foolscap. Indiscriminate scribing on the lines should be avoided. If it is necessary to revise a draft to any grate extent , it is better to rewrite it.
- (d) Letters and copies of letter addressed to the Government officers should not be communicated to outsiders by means of endorsements, but they should be answered by separate letters.
- (e) No reference should be made in official correspondence to the proceedings of Government or to letters published therein unless they have been received separately.
- (f) Particulars of any enclosures to be sent should be carefully inserted in red ink in the space provided for the purpose in the draft form, and the enclosures should themselves ordinarily accompany the draft when it is sent up to an officer for signature. When the enclosures are bulky, or cannot conveniently be sent with the draft, the name of the persons from whom they are to be obtained should be noted in red ink on the draft so that these may be obtained from him at the time of depatch. When an original paper is sent with the letter to be copied as an enclosure a note to that effect should also be made in red ink.
- (g) Assistant Accounts Officers/Supervisors in-charge of sections should, as a rule, conduct the important correspondence of their sections. Letters to Government, the Comptroller and Auditor General and other high authorities should also be ordinarily drafted by them, unless they are on merely routine matters.
- (h) Copies of Government letters especially of Government of India letters, should not be forwarded as enclosures, as it is seldom necessary to do so and in many cases very undesirable.

- (i) Marginal notes and comments on drafts should be absolutely prohibited. Any remarks necessary to elucidate a draft should be made on a separate sheet.

Para 9.22 Method of routing papers: Drafts submitted by Deputy Accountant General/Branch Officer to the Pr. Accountant General should be re-submitted to the Deputy Accountant General/Branch Officer for perusal immediately the Pr. Accountant General has passed them. When a draft is returned to the Assistant Accounts Officer/Supervisor, he should re-affix his initials and date to it to show that he has seen it and has no further remarks to make. If he wishes to offer any remarks, he should do so upon a separate paper. When the draft is finally passed, the persons conducting the case should forward it to the type branch or to the group typist attached to the wing in the sectional Despatch Register in which the date of delivery should be noted. The Type Branch would decline to receive a draft which does not fully comply with the rule. If any drafts or papers submitted for orders remain with the Branch Officer for more than three days, the Assistant Accounts Officer/Supervisor concerned submit a Memo reminding him of them and will be held responsible for any delay if he omits to do so.

Para 9.23 Demi—Official Correspondence: Demi-official correspondence should not be quoted in official communications or be noticed officially in any way, in particular no demi-official letter or telegram to or from the State Government or the Government of India should be quoted in any official paper or publication without previous reference to Government, and it should be understood that such demi-official communications, unless they have been brought on the record, cannot be looked upon as being official orders of Government.

A demi-official letter issued because of the urgency of a case, should be followed by an official communication, if the information sought to be on official record.

Para 9.24 Unofficial references: Unofficial references should always be treated as urgent and Branch Officers and Assistant Accounts Officers/Supervisors should see that such references are promptly disposed of, and that on no account are they detained in the office beyond a week.

If unofficial references from the State Government, Government of India or the Comptroller and Auditor General have not been disposed of in a week, report from the section concerned must be made to the Pr. Accountant General explaining delay.

Note 1 :--The orders contained in paragraph 9.23 above also apply to the case of unofficial references. No copies of demi-official, unofficial correspondence should be supplied to other offices., Where a ruling

has been obtained from the local Government un-officially, references to the offices should merely state that the decision has the concurrence of the State Government.

Note 2 :--All un-official references received from the Comptroller and Auditor General of India should on receipt be diarised in the Urgent Dairy and transmitted immediately to the section concerned. The sections, should deal with them on top priority basis so as to ensure their final disposal within 1 week or 10 days at the latest. Reports of the un-official references should be put up twice a week to the Branch Officer, who should ensure speedy disposal of these references. Weekly reports of the outstanding un-official references from the Comptroller and Auditor General of India should also be put up to the Pr. Accountant General on the first working day of each week.

(Authority:--C.A.G.'s letter No. 303-Audit/106-65, dated the 18th March, 1967 and the A .G.'s order, dated the 10th April, 1967).

Note 3 :--The un-official references from the Government of India and also of Comptroller and Auditor General of India should be dealt with on priority basis. If for any reason it is not possible to give a final reply, the un-official papers should be returned without delay with an interim reply and relative copies retained for final necessary action.

(Authority:--Orders passed by Sr. D.A.G. on the D. O. letter No. 916-AG/192/65-KW, dated the 20 the September, 1965 the Director of Audit and Accounts, office of the C.A.G. of India, Filed in T.M.-1 section).

Para 9.25 Issue of Telegrams : Telegrams should not be sent in cases where express letters would serve the same purpose equally well. In cases where the stations to be addressed are within a day's reach post and there is no special necessity that the communication should reach in less than 24 hours, express letters should be used instead of telegrams.

Para 9.26 Starting Files:-- The subject matter should be recorded on the cover of each file. It should be as brief as possible, but should give at a glance sufficient indication of the contents of a file. Additions and alterations in the title should be made, as and when necessary.

When the main file is under submission, a skeleton or keep with (KW) should be started to dispose of the papers. Subsequently this file should be merged with the main file, after re-numbering of pages of notes and correspondence side of the skeleton file and also correcting internal references.

Para 9.27 Method of putting up papers:--The Papers in a file or a case should be arranged chronologically. Office notes should not be separated from the

relevant files but should be carefully tagged together. Important points to be looked into this respect are enumerated below for the guidance of all concerned:--

- (a) a separate file should be opened for each important subject;
- (b) all matters which do not justify the opening of a file should be dealt within a miscellaneous file;
- (c) sub-files should be opened as and when necessary to deal with important subjects subordinate to a main subject;
- (d) all files and sub-files should be entered in the register of cases which is supposed to be maintained in each section. Assistant Accounts Officers/Supervisors are expected to see that this is invariably done;
- (e) each file and sub-file will be maintained in two separate parts of the correspondence side and the note side;
- (f) the papers should be so filed that these can be read as a book.
- (g) all the pages both on the correspondence side and the note side should be numbered;
- (h) every page whether it is blank or written will carry a number;
- (i) the obverse side of each page will bear 'odd' number and the reverse side 'even' number;
- (j) the number should be indicated in the right hand top corner of each page in ink;
- (k) whenever a reference is received from outside or any other section in this office it should first be placed in the file and properly page numbered;
- (l) if it is in reply to any reference from this office or section the words "reply at page....." should be recorded on the said reference;
- (m) before dealing with P.U.C. it should be properly referenced and every letter quoted there should be referenced by indicating the page and file number;
- (n) if the reference is in the same file it is not necessary to quote the file number;

- (o) on the note side the disposal should start by quoting the letter number and date alongwith the designation of authority from whom it has been received;
- (p) in the margin the page number at which the P.U.C. can be found should only be quoted;
- (q) all documents referred to the notes should be duly referenced by quoting the page number and the file at which these could be found;
- (r) notes should be brief and informative, these should not reproduce the substance of the paper under disposal;
- (s) Assistant Accounts Officers/Supervisors and Branch Officers need not reproduce the arguments already recorded by the sections. In important cases, however, it may be necessary to give self contained precis but that should be an exception rather than the rule;
- (t) all notes should be signed in full by the persons writing the same;
- (u) if the signatures are illegible the name should be given below the signatures in Block letters;
- (v) wherever a reply is to issue the Assistant Accounts Officer//Supervisor should ensure that the draft reply is submitted for approval alongwith the notes;
- (w) similarly when the case is submitted to the Deputy Accountant General/ Accountant General the draft should be submitted alongwith the notes according to the views expressed there. If the higher authority does not agree with the views the draft can be amended. That will avoid resubmission of the file and save time. Only in very rare cases, where decision of the Deputy Accountant General/Pr. Accountant General is absolutely necessary, a note should be submitted first and the draft put up afterwards;
- (x) Assistant Accounts Officers/Supervisors will examine the draft approved by higher officers and point out any factual mistakes. After the draft has been approved and issued it should be placed in the proper file and page numbered;
- (y) the words “reply at Page.....” should be noted on the letter to which it is reply;
- (z) when dealing with the case, it is normally not necessary to reproduce the previous notes, it should suffice, excepting in a few important

cases to refer to the previous noting. “The above procedure, if properly followed should aliminate the use of “Flags”.

(Authority:--Office Order No. AG/PA/125, dated the 10th June, 1960 and Office Order No. TM(CR)/16-18/67-58/1085, dated the 28th August, 1967).

Note: (i) All office notes should be written on the printed sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.

(ii) In putting up notes for orders, repetition and matters which are not germane to the point at issue should be avoided. One thing that should be kept in view is that clearness and brevity are absolutely essential as this not only saves time all round but is also conducive to the greater efficiency and quickens disposal:--

(a) The Senior Accountant/Accountant/Clerk who initially deals with a case should assume that the P.U.C. will be read and should not reproduce its contents. He should mention in his note the relevant facts of the case and refer to the relevant rules and make other remarks that may be necessary. The Assistant Accounts Officer/Supervisor or the person who deals next with the case should check the facts in the note of Senior Accountant/Accountant/Clerk and correct it where necessary. Ordinarily corrections and additions to the Senior Accountant's/Accountant's/Clerk's note should suffice and a separate note should be written only if it is necessary to elucidate any doubtful Point. The Assistant Accounts Officers/Section Office's/Supervisor's note should thus have a relation to the Senior Accountant's/Accountant's/Clerk's note and should not ordinarily be independent of it. It is recognise that sometimes it may be necessary for the Assistant Accounts Officer/Supervisor to write a comprehensive note but ordinarily this should not be necessary. Wherever the Assistant Accounts Officer/Supervisor accepts the Senior Accountant's /Accountant's/Clerk's note as correct or not should be indicated in his own note.

(b) The object should be to write as little as necessary and not as much as possible. Great care should be exercise in the choice of words. The use of high sounding words and phrases and archaic words such as thereof, whether of, therein, thereto, therefrom, etc., should be avoided altogether. Instead of the archaic words, the words "of it", of which etc. should be used. Expressions like “the same”, “even date” should also not be used. The use of Latin words and phrases should be avoided as far as possible.

(iii) Marginal notes should only be made by Branch Officers/Group ‘A’ officers, the use of these and of reference letters (A. B. C. etc.) will often

enable a Branch Officer/Group 'A' Officer to indicate his own opinion perfectly clear with a minimum of writing.

- (iv) The Assistant Accounts Officer/Supervisor last dealing with an office note should see that there is at least one blank continuation sheet attached on which the officer can record his remarks.
- (v) Small slips should only be used for matters, of purely temporary interest. They should be destroyed as soon as the information called for has been given and under no circumstances should they be filed alongwith/other papers. If by any chance an important enquiry is started on such a slip, it should either be pasted on to a sheet of proper size or its contents should be copied on to such a sheet and all further noting should be carried on in the proper form.

Para 9.28 (i) Only purely routine papers should be submitted loose in the basket and all other papers should be put in separate file boards. Files should contain no loose papers and no pins. The actual papers under disposal should be enclosed in flying covers serially numbered and most carefully referenced, tagged together and not pinned. One end of that tag should pass through the upper cover of the flying cover but the bottom end of the tags should not be attached to the cover.

(ii) References should be in the margin and the references to flags (A., B., C., etc.) if at all necessary should be in pencil so that they can be rubbed out and referenced later if resubmitted on future occasions.

(iii) All files submitted with a case should be page numbered and reference to the page should be quoted instead of flags. Sections should cite the Manuals whenever possible instead of office orders.

Para 9.29 Ordinary correspondence, etc. should be submitted to the Branch Officers in charge in tin trays provided for the purpose exception being made in the case of un-official reference and other urgent communications which may be submitted in separate pads with the special urgent slips prescribed for the purpose.

Para 9.30 When the Pr. Accountant General is in camp, fair copies of draft replies and enclosure should be sent to him alongwith the draft replies in anticipation of his approval. Sectional number both to the fair copy and the draft should be entered leaving the date to be filed in at the camp office.

Para 9.31 Documents to be issued under the signatures of Assistant Accounts Officers/Supervisors:--The Comptroller and Auditor General having authorised the issue of following classes of correspondence under the signature of the Assistant Accounts Officers/Supervisors.

Abuses should be strictly guarded against, the order of the Branch Officer in charge being taken in all cases of doubt. At the same time, Branch Officers are recommended to offer suggestions from time to time for any items which may in their opinion safely be added to this list: --

1. **Printed reminders:**--It has been ordered that only first reminder should be printed out and all subsequent reminder should take the form of special letters.
2. Acknowledgement of vouchers of other similar documents not valuable.
3. Printed letters intimating the despatch of documents, such as forms, or intimating adjustments.
4. Letters of Half Margins calling for such documents as Charge Certificates, increment certificates, absentee statements or wanting vouchers.
5. returns of statements showing figures compiled from the Registers or Books of this office, e.g. G. P. Fund, Annual Accounts.
6. Letters returning statements, vouchers or other similar documents for completion or after disposal in office, e.g. statements regarding detailed bills or letter received unsigned or vouchers for countersignatures of Half Margins, returning premia receipts.
7. Such retrenchment slips as relate to matters like the following:--
 - (i) Advances.
 - (ii) Errors in calculations.
 - (iii) Miscellaneous, by any office other than our own.
8. Post and fair copies of telegrams, the office copies of which have been approved by a Branch Officer.

Note :--Objection memoranda whether printed or otherwise should be issued under the signatures of the Branch Officer.

(Authority:--C.A.G.'s letter No. 2723-Admn. I/530—63, dated the 11th November, 1953).

Para 9.32. In addition to the above, the following correspondence peculiar to each Section may also be signed by the Assistant Accounts Officer/Supervisor of the section concerned.

APPROPRIATION (ACCOUNTS) CUM BUDGET

- (i) All endorsements forwarding applications for extra grants.
- (ii) Letters asking for some information of routine or stereotyped nature.
- (iii) Ordinary routine telegrams asking for Estimate, etc. C.R.T. Section.

Half margin information Drawing Officers that certain charges, e.g. Record Room charges have been passed pending Budget allotment.

WORKS COMPILATION

- (i) **Letters forwarding vouchers for reference and return:--**Important audited vouchers should not be sent out without obtaining orders of the Branch Officer/Deputy Accountant General.
- (ii) Original letters calling for completion reports and sanctions to excess over-estimates.
- (iii) Dockets asking for the early submission of Monthly Accounts and Audit Notes, Statements of items placed under objection and Returns connected therewith but not if the Divisional Accountant's explanation is proposed to be asked for.
- (iv) Letters forwarding completed Award Statements to Deputy Commissioners.
- (v) Letters to Deputy Commissioners asking for the submission of Form AA of the Award Statement.
- (vi) Letters to Executive Engineers asking to be informed of the date on which possession was taken of land Form No. S. Y. 214.
- (vii) Completion Reports the estimates for which have been sanctioned by Executive Engineers or Superintending Engineers.

Note :--The following powers have been in the Assistant Accounts Officers working in the Departmental Compilation Sections and Funds Sections of the Indian Audit and Accounts Department:--

- (i) Issue of half margin memos conveying routine remarks such as calling of certificates, receipt schedules and other wanting documents.
- (ii) Issue of advices to loanees for prompt payment of installments (Loan sections).

- (iii) Issue of objection statements for objection with money value e.g. want of stamped vouchers, want of sub-vouchers.
- (iv) All routine correspondences calling for details of missing credits and details of unposted items in the Provident Fund sections.
- (v) Calling for acknowledgement of balances in the case of Loan and Advances (applicable in Loan Sections).
- (vi) Signing of routine acknowledgements and also reminders under their own signatures (except to-Headquarter offices) applicable for all sections.

(Authority :--C.A.G.'s circular letter No. F.4 OSD (P) 73, dated the 6th March, 1973).

Para 9.33 Protracted correspondence:--Branch Officers should not allow Assistant Accounts Officer/Supervisor to conduct a protracted correspondence with other offices without their knowledge. Ordinarily, only the first routine objection Half Margin or the like should be signed by the Assistant Accounts Officer/Supervisor. If that settles the case, well and good. But if the matter is contested and becomes controversial, the next communication must be put up for the Branch Officer's approval and signatures unless it is purely a call for some further information.

Para 9.34 Correspondence by Half Margins;--Correspondence by means of Half Margins should not be prolonged, nor should only a brief reference to Half Margins be quoted in subsequent correspondence by letters. If it is desired to refer to any Half Margin, it should ordinarily be sent in original to the office concerned. The whole object of correspondence by Half Margins is to save unnecessary copying and that it should go backwards and forwards in original. If the reply endorsed on a Half margin does not settle the matter and a further reference has to be made, the same Half Margin ought to be returned with a plain paper (or another half margin form) added if necessary, or if the subject is important, or the correspondence likely to be protracted an official letter should issue in which all relevant facts should be detailed. Half Margins should only be used in suitable cases, i.e when an answer to a simple question is required which when received will settle the matter. They should invariably be written concisely and legibly leaving sufficient space in between the lines for corrections, if any, which should be made neatly.

(2). Long and protracted correspondence should not be carried on by Half Margins on important points, e.g. fixation of pay or interpretation of rules as this generally delays the settlement of objections and if the Half Margins is lost, the whole ground has to be covered again. Half Margins are useful for obtaining

information and should primarily be used for this purpose. If on receipt of the information required, it is found that the subject is important or the correspondence is likely to be long an official letter should issue containing all relevant facts.

(3). The following instructions with regard to the correspondence by Half Margin, should be followed strictly by all the sections: --

- (i) The Half Margins should only be used in such cases where an answer to simple questions is required which when received will settle the matter. Long and protracted correspondence should not be carried on by Half Margins, on important points, e.g. Fixation of pay or interpretation of rules. This generally delays the settlement of objections and if the Half Margin is lost the whole ground has to be covered again.
- (ii) The Half Margins are useful for obtaining information and should primarily be used for this purpose.
- (iii) Carbon copies of all the memoranda issued through the Half Margin register should be kept for record for further reference.
- (iv) The letters/reminders received in this office should not be returned in original on the plea that previous reference has not been received in this office. When in rare case it becomes necessary to return the letters received in this office it should be done with the specific approval of the Branch Officer. For this purpose simply returning the document over the signatures of Branch Officer does not suffice but specific approval should be obtained separately on the note side.
- (v) A note of the serial number and page of the objection book in which a particular item has been recorded should also be kept in the Half Margin register for ready reference.

(Authority:--D.O. Nos. T.M. II/10-7/876, dated the 15th July, 1961, T.M. II/10-7/303, dated the 11th May, 1962, T.M. II/10-7/503, dated the 4th June, 1962, T.M. II/10-7/434, dated the 22nd January, 1963 and No. 600, dated the June, 1963).

Para 9.35 Disposal of “Urgent” and “Very Urgent” Cases:--“All replies to the Government of India and the Comptroller and Auditor General of India should ordinarily be marked “Urgent”. The letters so marked should receive precedence over others. If for any reason a letter or return marked “Very Urgent” or “Urgent” or “Immediate” cannot be disposed of immediately, the matter should

be represented in writing to the Branch Officer in charge of the section and his orders obtained. Unless sanction has been given to an extension of time fixed, the Assistant Accounts Officer/Supervisor should be held responsible for any delay that may occur”.

Para 9.36 Despatch of immediate and Urgent Cases:--“Very urgent and urgent documents should be made over to the Despatch Branch before 4 p.m. on all working days. In order that the Despatch Branch may easily distinguish ordinary letters from urgent ones, all drafts in which payment of money is to be authorised during the current financial year should be sent to that Branch by the 29th of the month at the latest with a “Key Urgent” slip attached and with the word “OUT TODAY” prominently marked with red ink on the front of the draft. In case of letter which cannot be expected to reach their destination in time, authority may be issued by telegram.

Para 9.37 Circulation of letters among Group ‘A’ officers and Accounts Officer:--(i) The covers received from the Government of India, the Haryana Government be handed over to the Head Diarist who will get them opened and stamped and put them into one circulation pad in separate pad covers for each, alongwith the circulation slip in Form SY 242 duly initialled by him showing time, date and number of letters sent for circulation, daily at 2 p.m., in pad which will be handed over to the Accounts Officer in charge TM (T). Section, who after giving through the letters will give his remarks regarding important nature of letters thereon and such important letters will be submitted to the Pr. Accountant General/Deputy Accountant General in two separate covers i.e. one for the letters received from Government of India and in other for letters received from the Government of Haryana for their information and orders.

(Authority:--Office Order No. TM(T)/88-89/431, dated the 22nd September, 1988).

(ii) Letters/Telegrams/Telex Messages etc. received from the Comptroller and Auditor General of India will be opened by the Pr. Accountant General’s Secretariat. All the letters will be put up daily to the Pr. Accountant General in the pad. Thereafter these letters/telegrams/Telex Messages will be sent to the concerned Deputy Accountant General.

(Authority:--Office Order No. TM(T)/88-89/437, dated the 9th October, 1988).

(iii) In order to reduce the delay between the receipt of requests for deputation and the actual sponsoring of names, the following procedure will be adopted with immediate effect:

- (a) C.R.T. Section will send directly to the Accounts Officer (Admn. I) all requests for deputations, received in C & A.G.’s dak or from other quarters, the same day. Such letters need not be put up either to the Pr. Accountant General or to any other Group Officer.

- (b) It will not be necessary for Accounts Officer (Admn. I) to seek orders before circulating the demands where the time available for sponsoring the names less than 7 days, the demand need not be circulated but namely displayed on the notice boards.
- (c) Accounts Officer (C.R.T.) will ensure that where stencils are received in respect of office orders calling for volunteers for deputation, the cyclostyling is done on the same date and the cyclostyled office orders are sent to the sections through their Skeletons either in the evening or the next day, by the C.R.T. Branch.
- (d) After the names are received in the section, the concerned Senior Accountants/Accountants should put up the case directly to the Deputy Accountant General (Admn.) for his orders.

(Authority:--D.A.G.'s orders dated the 23rd August, 1979 circulated, --*vide* endorsement No. Admn. I/25-1/IMP, Orders/79-80/2618, dated the 23rd August, 1979).

Note :--Circulars inviting options for various deputations may continue to be circulated among the staff on top priority basis so that a delayed decision at our end may not result in loss of an opportunity.

(Authority:-- Accountant General (Accounts and Entitlement) Orders dated the 6th July, 1989, File Admn. I/Imp. Orders/Deputation/89-90).

(iv) If any letter while in circulation is taken out by a Deputy Accountant General and made over to the Branch Officer of the section concerned for immediate action. it will be the duty of the private Assistant to the former to inform the Diary Branch of the same and of the latter to see that the requisite entries regarding its receipt and issue are made in the registers concerned.

Note 1 :--The Pad containing Comptroller and Auditor General's letter should go back to the Diary Branch on the very day of its circulation so that Comptroller and Auditor General's letters can be delivered to the sections concerned on the very date of their receipt.

Note 2 :--The Head Diarist should be particularly careful to see before filing the circulation memos that all officers concerned have initialled the memoranda.

Note 3 :--All urgent letters should after being seen by the Pr. Accountant General and Deputy Accountant General concerned, be entered in the Skeleton Register of the respective sections and passed on to the Branch Officers concerned.

(For further complete and detailed instructions see para 60 and 61 of the C.R.T. Manual).

Para 9.38 Transfer of letters from section to section : It frequently happens that letters concern two or three sections. In these cases the sections which should take action or not, their contents are invariably entered on them at the time of receipt, but some Assistant Accounts Officers/Supervisors occasionally omit to transfer such documents to other sections, the consequence being that papers already in the office are called for, or conflicting instructions are issued. The Assistant Account Officer/Supervisor incharge of the section to which the letter is delivered in the first instance, will be held personally responsible in future for taking measures to ensure that after the necessary action has been taken by his section, the letter is immediately transferred to the second section mentioned on it. The Assistant Accounts Officer/Supervisor of the second section will similarly be answerable if the letter is not passed on as soon as possible to the third section, if necessary and so on until all the sections concerned have seen it. to the third section, if necessary and so on until all the sections concerned have seen it.

Note 1 :--In all such cases, if the letters require action other than mere noting of the contents it is preferably to send copies to the section concerned in order to expedite disposal.

Note 2 :--When a document is passed from one section to another the Assistant Accounts Officer/Supervisor of the receiving section should at once put up the document before his Branch Officer unless the later has already initialled the documents in token of his having seen it.

Note 3:--When such a document is received in one section from another that document should be at once entered in the Sectional diary and the date entered in the receipt column should be the date on which the letter was received in the office and not in the section.

Para 9.39 The Head Diarist should keep an up-to-date charge of the working different section so that there is very little chance of the letters being mis-marked. Any changes in the working of the sections should be intimated to the Head Diarist by the respective co-ordinating sections. The Head Diarist should see immediately that the chart at present available with him is up-to-date. Any letters received in a section from the Government and the Comptroller and Auditor General of India, as also the registered letters, which do not pertain to it, should be immediately sent back to the Diary Branch duly seen by the Section to which they correctly pertain. An indication should be given in the letter as to the section to which the same belongs. This should be done within 24 hours of the receipt of the letter in a section otherwise the diarist and the Assistant Accounts Officer/Supervisor will be held personally responsible for any delay.

(2) Diary Branch should transit the letter received back from a section to the section concerned. If there is any doubt regarding the particular section to which the letter properly belongs, the orders of the Accounts Officer (Diary Branch) should be taken immediately.

Any failure to observe the above instructions will call for disciplinary action.

Para 9.40 It may often happen that only one section or branch is marked on an inward letters and the other are omitted.

In such cases the Assistant Accounts officer/Supervisor receiving the letter through his section diary should not on the letter the fact of its having been transferred to other sections of the office whenever this is evident from the subject matter. The official concerned after taking action, on the letter will lay it before his Assistant Accounts Officer/Supervisor with the concerned papers (if any) for transfer to the other section in accordance with the instructions in paragraph 9.2.

Para 9.41 No paper or document should be transferred by any clerk from his own section to another. If he considers that it should be so transferred, he will refer the matter to his Assistant Accounts Officer/Supervisor and the Assistant Accounts Officer/Supervisor of the section will after taking consent in doubtful cases transfer the paper (if he thinks proper) to the Assistant Accounts Officer/Supervisor of the other section, taking receipt for it in a separate Transit Register maintained for the purpose. Doubtful or disputed cases will be decided by the Branch Officer incharge of the sections concerned, orders of the Deputy Accountant General may be taken wherever necessary.

Para 9.42 No Senior Accountant/Accountant/Clerk should receive a letter from another section unless it is first initialled by his Assistant Accounts Officer/Supervisor in token of acceptance and unless it comes through medium of the diary or the transit register. The receiving Assistant Accounts Officer//Clerk should see that the letter is at once entered into his sectional diary and steps are taken towards its immediate disposal. He will be held responsible if the letter remains for more than 3 days in his section.

Para 9.43 One section of the office should not take action on instructions communicated by another section, unless such instructions are passed by the Branch Officer incharge and when a draft concerns section under different Branch Officers, care should be taken that each Assistant Accounts Officer/Supervisor and Branch Officer passes the part relating to his section.

Para 9.44 The following instructions should be observed in regard to the transfer of letters/papers through Transit Register:--

- (i) The mis-marked letters/papers required to be passed on to the other sections should be entered in the Transit Register with reasonable promptness after their receipt in the section.
- (ii) After entry in the Transit Register, the letters should be delivered to the sections promptly.
- (iii) The Assistant Accounts Officer/Supervisor of the receiving section will note at once on the letters the name of the official who should take action on them and pass on the letters with the register to his diarist to receive them.
- (iv) The receiving sections should invariably indicate in the Transit Register the Sectional Diary number allotted to these letters in order to facilitate check at a later stage. The person receiving the letter should also append in the Transit Register his full dated signatures in token of the receipt of the letter.
- (v) The letters entered in the Transit Register should not be shown as disposed of unless the letter in question has actually been delivered to the proper section.
- (vi) Transit Register should be reviewed at the end of each day by the Diarist of the section and a list of entries in the Transit Register against which full signatures of the recipient of Diary number of the receiving section do not exist should be put up to the Assistant Accounts Officer/Supervisor along with memos addressed to his counterparts requesting them to supply omissions urgently. Similarly, the weekly reports submitted to the Branch Officer should be accompanied by a detailed list showing particulars of the entries against which full signatures and or Diary numbers have not been recorded and also the names of the defaulting sections. The Branch Officers while approving the weekly reports of the Transit Registers may send the memos to other Branch Officer(s) concerned requesting them to get the omissions supplied by the section under their charge.
- (vii) While submitting fortnightly reports of the Transit Register to the respective Deputy Accountant General, a list of sections who failed to comply with the requirements (during the period under report) should also be put up indicating whether the omissions were pointed out to the Assistant Accounts Officers/Supervisors/Branch Officers concerned or not.
- (viii) All the sections should prepare weekly reports of outstanding letters in the Transit Register for submission to Branch Officer and fortnightly to the Deputy Accountant General alongwith the Diary reports. The report will be prepared just on the lines of the Urgent Diary. A statement in the

following form showing the number of letters mismarked which remained untransferred to the sections concerned will be sent by the section on the 4th Wednesday of every month to their co-ordinating sections concerned for putting up the same to the Pr. Accountant General on the next day after necessary consolidation.

Form of Report

Name _____ of _____ the _____ section _____.

Monthly report of Sectional Transit Register, for the period from _____ to _____.

(i) Last _____ Balance _____.

(ii) No. of letters/documents entered in the _____.

(iii) Transit Register during the month _____.

(iv) Total _____.

(v) No. of letters/documents actually transferred _____.

(vi) Balance of letters/documents still lying undelivered _____.

(vii) Details of the outstanding letters :--

(i) More than a week.

(ii) More than 2 weeks

(viii) Reason for delay in non-delivery letters in the Transit Register.

Note 1 : In case of the non-delivery of letter is due to negligence or carelessness of the peons, detailed report should be furnished to Administration I Section.

(Authority:--Office Order Nos. TM II/W-7/1290, dated the 22nd August, 1961, and TM II/W-7/2395, dated the 16th January , 1963).

Note 2 :As and when any mismarked letter is received in section immediate action should be initiated by it to pass on to the correct section through Diary Branch or through the Transit Register as the case may be, and

where such letters are not cleared within a week, the matter should be brought to the notice of the Branch Officer and orders of the Deputy Accountant General/Pr. Accountant General also obtained, if necessary where the Branch Officers not able to settle the matter. The Diary Branch should also exercise the utmost care at the time of marking the letters to ensure that these are sent to the correct section as far as possible and that the instances of the mismarking are reduced to the minimum.

(Authority:--Office Order No. TM(HR)/10-20/67-68/787, dated the 17th August, 1967).

Para 9.45 Steps to avoid loss of letters:--The Pr. Accountant General has ordered that the following general instructions should be observed to avoid loss of letters in the office:--

- (a) The Branch Officers should invariably diarise (or get diarised all letters received by then by name in their personal diary Registers) and they should submit a monthly clearance report to the Deputy Accountant General concerned in respect of letters received by them.
- (b) When letters referred to in (a) above are passed on to the sections the sectional diarists should record in the Branch Officer's diary. The Sectional diary numbers (with suffix A, B, C, etc.) allotted to the letters to ensure that these letters have actually been diarised.
- (c) No members of the office staff except the members of the Diary Branch should visit Diary Branch without the express and prior permission of the Deputy Accountant General concerned. In case of sections under direct charge of the Pr. Accountant General such permission may be obtained from the Deputy Accountant General (Administration). Exchange of letters with the help of Diary Branch is strictly prohibited and mismarked letters may be passed on to the concerned section only through Transit Register/Diary. The observance of these Instructions will be watched by Accounts Officer (CRT) and Internal Audit Section. The letters received from the Comptroller and Audit General, Government of India, State Governments, and those received in the registered dak will continue to be transferred to other sections through the Diary Branch.
- (d) Letters received from the sections through Transit Register etc. should invariably be marked with suffix "AA" "BB" "CC" etc. so as to avoid their possible substitution by other letters.
- (e) The dak received through Skeleton registers may be initialled with the date by the Sectional Assistant Accounts Officers/Supervisors or by the Branch Officers and the Assistant Accounts Officers/Supervisors should

invariably mark the letters to the Senior Accountants/ Accountants/Clerks concerned/other sections while going through the Skeleton Registers. The diarists attached to the section should not diarise any letters which have not been “marked” by the Assistant Accounts Officers/ Supervisors.

- (f) Surprise checks of the seats of the sectional diarists/Diary Branch should be conducted by Branch Officers concerned/Accounts Officer (CRT) once a week a view to locating old undisposed of letters. Surprise checks of sections will also be conducted by Assistant Accounts Officers, Internal Test Audit section once a week and by Senior Private Assistant to Pr. Accountant General whenever he is free, by selecting sections/Diary Branch at random. Results of all such surprise checks should be brought to the notice of the Deputy Accountant General/Pr. Accountant General concerned, if any irregularities are noticed.
- (g) The sections receiving mismarked letters should invariably record diary numbers allotted to such letters in the Transit Registers of the transmitting sections as per instructions contained in para 9.44 above. The Branch Officers should specially watch the compliance of this requirement at the time of approving of the report of the Transit Register.
- (h) In case the dealing Senior Accountant/Accountant/Clerk concerned with the receipt of a mismarked letters is not present on his seat, the Assistant Accounts Officer/Supervisor should himself receive the letter and get it diarised to avoid repeated visits by the peons for the disposal/receipt of the same letter.
- (i) Administration I, section will ensure as far as possible that experienced staff with back ground of different wings of the office is posted in Diary Branch to ensure proper marking of letters in the first instance.

(Authority:--Office Order No. Diary/Misc/68-69/22, dated the 16th January, 1969).

Para 9.46 Papers which are sent by one section to another simple for note and return should not be retained for more than one day in any one section. When a case is marked for more than one section, it should be passed on direct by one section to another which has not noted it until circulation is complete.

Para 9.47 Vouchers, etc. sent to GAD wing of Pr. Accountant General (Audit) Haryana for audit and return will be received by the Diarist of the receiving section and distributed to the Senior Accountants/Accountants/Clerks concerned. The due dates fixed for marking over these documents and for their return, where necessary, should be strictly observed by all sections.

Para 9.48 Disposal of post audit review:--Central Audit Party reviewing Accounts write review notes which are passed on to the Departmental Compilation/ Works Compilation Sections concerned for disposal, but the disposal of these is sometimes delayed or neglected. To prevent this, all such reviews should, immediately on receipt from the Central Audit Party be brought on the diary of the section concerned and should also be included in the weekly reports of indisposed of letters until they are finally disposed off. Assistant Accounts Officers/Supervisors concerned should take care to dispose of these reports as early as possible.

Para 9.49 Requisition for records:--Any voucher of other record required by any section from the Record Room should be called for by the section concerned and not by the section which originally disposed it of. On the other hand when vouchers or other records, which are still in a working sections, are wanted by another section, they should be put up by the working section concerned and the section requiring them should not be required to come and look for them. The section requiring the records will of course, give all available particulars.

Para 9.50 Issue of reminders :--Reminders should be issued sparingly and with discretion and intelligence according to the necessity of each case. It is practically impossible to lay down any hard and fast rules. The Assistant Accounts Officer/Supervisor is expected to take an intelligent interest in the disposal of the correspondence of the section, and he should see, that an endorsement "Reminder to issue on _____" is made prominently in the margin of all important drafts.

2. Ordinarily not more than one reminder should issue, and sufficient time should be allowed for reply according to the nature of the case. If no reply is then received, a telegram may be issued in important cases or a special letter addressed to the officer concerned, and a reply asked for within a reasonable but definite period. The issue of several routine reminders is ordinarily a mere waste of time. If the special or the telegraphic reminder again proves fruitless, no further time should be wasted on the officer concerned and a formal report should at once be made by official letter to the next higher authority who may be Commissioner of the Division, the Head of the Department, the Superintending Engineer etc. A reasonable time for investigation and necessary action must be allowed and report asked for of the action taken to remove the objection, etc. should this also prove to be unsatisfactory, there will be no alternative but to report the matter fully by special letter to Government and to ask that due notice may be taken of the matter and the result communicated to this office.

3. When a special letter is issued, the Sectional despatch number of the special letter should be entered in the column number and date of reminder and also, of course, as a fresh issue, and the further disposal will be watched against the letter number.

4. In the "Remarks" column, the letter 'F' should be entered whenever a letter issued is final and requires no reply reminder. In all other cases the letters (pending) should be entered when reply is received or a special letter issued by way of reminder the letter 'P' should be scored out and "F" entered.

5. In the case of Half Margins, their returns will be watched and reminders issued through the Half Margin register which contain necessary columns for the purpose.

6. Internal Sectional reminders should be issued to the sections concerned through the Branch Officer incharge.

Para 9.51 Outstanding report upto acknowledgement of letters from the Comptroller and Auditor General:--It should be ensured that an acknowledgement, where asked for would be issued within seven days of the receipt of the letter circular, etc. received from the Comptroller and Auditor General, pending disposal of the Communication.

The security classification of documents, even in the matter of acknowledgements of Secret/Confidential communications should be adhered to.

(Authority:-- C.A.G.'s letter No. 724—NGE. III/50-63, dated the 3rd April, 1965, circulated, *vide* No. Administration I/122-312, dated the 17th April, 1965).

Para 9.52 Maintenance and inspection of Half Margin Registers: -- Half Margin Registers should be maintained in the prescribed Form S.Y. 308. The disposal of the replies should be watched and noted in the same book and in no other registers. The entering in the correspondence diary of Half Margins returned to this office is prohibited. When a Half Margin has to be re-issued, it should be entered afresh under a new number. Though the Half Margin Registers need only be submitted to the Branch Officer in charge twice a month, it is the duty of the Assistant Accounts Officer/Supervisor to see them weekly just as it is his duty to scrutinise at frequent intervals other processes of work. Senior Accountants/Accountants/Clerks should facilitate the Assistant Accounts Officer/Supervisor scrutiny by cutting off the corners of the pages which are done with the putting up a brief pencil Memo, regarding Half Margins long outstanding and other matters requiring attention. An abstract report in the form below should be made when the registers are submitted to the Branch Officer in charge for inspection.

Outstanding	report	upto
Outstanding	from	last report

Issued from _____ to
_____.

Total

Since _____ disposed
_____.

Balance _____ outstanding
_____.

In office with date of receipt	Outside office with details	In office outside office
Date of issue		
Reminder issued		

Assistant Accounts Officer/Supervisor

Branch Officer

Note :--The Administration and Appropriation (Accounts) cum Budget sections where correspondence by Half Margins is very limited submit the above reports once a month only.

Para 9.53 Copy despatch register :--The following instructions should be observed in the maintenance of Sectional Copy Despatch Registers:--

1. The reports of these Registers are required to be prepared on the 26th of every month in respect of the reference issued during the previous month.
2. The Assistant Accounts Officers/Supervisors are required to record a certificate of 5 per cent check of marked letters. This certificate should not be signed by the Assistant Accounts Officer/Supervisor in a routine course without (i) specifying the serial numbers of the entries checked or (ii) giving any indication in the body of the register in token of this check.
3. The references calling for information/documents from the outside Offices for further examination should not be marked 'Final' or 'F' till the complete information/documents are received.
4. The references issued from this office through the Copy Despatch Registers should either be shown pending (P) or disposals marked finally (F).

5. In the outstanding cases, the number and date of reminders issued should be completely quoted to show that the reminders have actually been issued.
6. The Copy Despatch Register should clearly indicate the date (s) on which the references were issued from the office.
7. The relevant files should be quoted in the prescribed column of the register.
8. The words “RR” should be supported with Diary numbers of inward dak.

(Authority:--Office Order No. TM (Pb)/Misc./67-68/1763, dated the 17th September, 1968).

Para 9.54 Office orders:--(i) Office orders issued by the Pr. Accountant General are classified into 4 clauses A, B, C, and D and are numbered in separate series in each class for the year, thus;

A	1,	A	2,	
B	1,	B	2,	etc.

(ii) The ‘A’ class will be confined to office arrangements among Assistant Accounts Officers/Supervisors and staff. The ‘B’ class will contain all office orders relating to office discipline and procedure while office orders relating to the distribution of work among the Branch Officers will form the ‘C’ class. All orders relating to Accounts and Entitlement matters will go into a separate series ‘D’ class.

(iii) All orders relating to the ‘A’ series will be copied into separate Order Book maintained for the purpose, but orders of the ‘B’, ‘C’, and ‘D’ series need not be copied. It will be sufficient if the original are kept by the Administration I section in separate files one for each series. Such files should contain nothing else and should be in charge of the Administration I section.

(iv) Orders of the “B” and “D” series will be reviewed and copies supplied to all sections who should keep separate files of these series and should see that they are Kept up-to-date. The Pr. Accountant General’s file will be kept up-to-date by his Senior Personal Assistant.

The Pr. Accountant General has ordered that all the circular letters should be received by the Senior Accountants posted in the section or if any section has not got Senior Accountant those will be received by the Senior most Accountant who should go through the contents properly and take such action as is considered necessary.

- (v) There will be an index at the beginning of each file of office orders.
- (vi) Office orders of 'B' series (office discipline and procedure) and 'D' series (Accounts and Entitlement matters) must be diarised in the sectional diaries and must not be filed without the file order of the Branch Officer. Before passing the file order the Branch Officer will satisfy himself that necessary action has been taken and all the Senior Accountants/Accountants/Clerks concerned have seen the order. If necessary not should be made in section copies of codes of manuals for guidance of Senior Accountants/Accountants/Clerks who may not have seen the office order owing to their being on leave or being subsequently transferred to the section
- (vii) Para 46 of the Comptroller and Auditor General's Manual of Standing Orders (Administration) Volume I forbids an Pr. Accountant General without the due permission to reverse any deliberate or important orders passed by any of his predecessors. The wording of this rule is very comprehensive, and assuming that no orders passed by an Pr. Accountant General without due deliberation, it covers practically all orders issued by him. The rule is intended to be applied to all important orders passed by an Pr. Accountant General whether they relate to matters of procedure of Accounts and Entitlement rulings
- (viii) A separate file of the Comptroller and Auditor General's printed and numbered circulars should be available for the Pr. Accountant General and the Library copy should be kept up-to-date for use by other Group 'A' officers as well by the Branch Officers.

Para 9.55 Anonymous or pseudonymous letters:--It has been decided that the following procedure may be adopted in case of anonymous and pseudonymous complaints:--

- (a) It is not incumbent on any Ministry or Department to take any notice of anonymous and pseudonymous complaints and these are to be filed in accordance with the Government instructions.
- (b) Even if any administrative authority chooses to investigate into such an anonymous or pseudonymous complaint under the impression that it is genuine signed complaint or for any other reasons Central Vigilance Commission need not be consulted if it is found that the allegations are without any substance. But if the preliminary investigation indicates that *prima facie* there is some substance in the allegation then Central Vigilance Commission should be consulted as to the future course of action to be taken."

(Authority:--G.O.I., C.V.C.'s letter No. 4th August, 1970, dated the 12th July, 1976, received alongwith C.A.G.'s confidential letter No. 3808-GE-I/123-75/Pt. II, dated the 13th August, 1976).

USEFUL LINKS

<u>Ministry/Department</u>	<u>Website</u>
Ministry of Personnel, Public Griev & Pensions (D.O.P.T.)	www.persmin.nic.in
Ministry of Finance	www.finmin.nic.in
CAG of India	www.cag.gov.in

REFERENCE BOOKS

12. FRSR Part I General Rules
13. FRSR Part II Travelling Allowance Rules
14. FRSR Part III Leave Rules
15. FRSR Part IV Dearness Allowance, Dearness Relief, HRA
16. CCS (Revised Pay) Rules
17. CCS (Conduct) Rules
18. CCS (CCA) Rules
19. CCS (LTC) Rules
20. CCS (Joining Time) Rules
21. CCS (Medical Attendance) Rules
22. Swamy's Manual on Establishment and Administration

Para 9.56 Use of E-MAIL

**LIST OF RETURNS TO BE SENT TO THE HEADQUARTERS BY E-MAIL
IS GIVEN IN ANNEXURE-A OF THIS CHAPTER
ANNEXURE-A**

Sr. No.	Name of Return/Report	Report No.	Section to which pertain	Due Date of submission
1.	Half Yearly return regarding hiring of retired officers/CAs/CMAs/ on short term contract basis.	A 11	Admn. 1	10 th April and 10 th October
2.	Prime Minister's New 15 point programme for the welfare of minorities communities-measures to give special consideration to minorities in recruitment.	A 21	Admn. III	20 th April
3.	Annual returns regarding information of SC/ST/OBC/PH as on 01.01.....	A 31	Admn. 1	1 st Jan
4.	Gradation List	A 32	Admn. 1	15 th June
5.	Monetary Estimates of inclusion in REs & BEs	B 01	Admn. 1	15 th September
6.	Estimates of ad-hoc Grants-in-Aid and contribution for Recreation Clubs, Special Contingencies, Minor Works etc.	B-02	Admn. 1	10 th August
7.	Final Review of Expenditure for the year	B 03	Admn. 1	10 th July
8.	REs and BEs in respect of MH 7610- Loans and Advances to Govt. Servants	B04	Admn. 1	28 th September
9.	Appropriation Accounts from Pr. PAO, O/o the AG (Audit), Delhi	B 05	Not Applicable	20 th October
10.	Statement of Actual Expenditure incurred on Pay and various types of allowances of Central Govt. Employees	B 06	Admn. 1	10 th July, 10 th October, 10 th Jan, 10 th April
11	Monthly Review of Expenditure	B 07	Admn. 1	10 th of the following month
12	Statement of Expenditure in respect of loans of Govt. Servants from October to March.	B 08	Admn. 2	15 th of the following month
13	Annual Return on Appeals, Memorials, petitions addressed to C&AG but withheld by PAGs/AGS/PDA	D 11	Admn. 1	30 th April
14	Annual Return on CCS (Conduct) Rules for sexual harassment of working women in IA&AD	D-12	Legal Cell	2 nd week of April

15	Position in respect of Annual Performance Appraisal Reports of Gazetted and non-Gazetted employees	D 13	Confidential Cell	16 th December
16	Updating information regarding supply of Govt. of India Calendars & Diaries for every year.	D 14	CRT	10 th July
17	Quarterly Return on pending disciplinary cases in r/o Gazetted and non Gazetted employees	D 15	Legal Cell	15 th of the month following the quarter
18	Vigilance cases of Gazetted and Non-Gazetted Staff	D 21	Legal Cell	10 th Jan and 10 th July
19	Guidelines to ensure effective check in settlement of Abstract Contingent Bills, Allowances for TA/LTC and timely remittance of the receipts in Govt. Accounts for prudent management of the allocated funds.	E 11	Admn. 1	10 th of the month following the quarter
20	Acknowledgement of Permanent advance sanctioned to the office	E 21	CRT	10 th April
21	Grant of special Casual leave to the employees under the delegated powers of Head of the Department	E 22	Admn. 1	10 th Jan, 10 th July
22	Prompt settlement of terminal claims and other complaints of retiring staff	E 23	Admn 3	15 th of the month following the quarter
23	Review of cases of Govt. servants on attaining the age of 55 years or completing 30 years of service and their premature retirement	E 24	Admn. 1	10 th of the month following the quarter
24	Revision of pension of pre-2016 pensioners/family pensioners	E 25	Admn 3	10 th of the month following the quarter
25.	Submission of documents of Annual Account of recognized Associations to the Head Quarters office	J 01	Admn. 1	1 st July
26.	Report on pending compassionate appointment cases	R 01	Admn. 1	10 th of July
27.	Information regarding number of civilian posts, pay bands, grade pay etc. (as on 1st March every year) Information regarding number of civilian posts, pay bands, grade pay etc. (as on 1st March every year)	S 01	Admn. 1	10 th April every year
28.	Monthly SS & PIP in respect of all cadres and EDP staff and Canteen Staff with details of post held in abeyance.	S 02	Admn. 1	10 th of following month

(Authority:--C.A.G.'s circular No. 17-Staff(JCM)/2020 circulated vide No. 119-Staff (JCM)20-2020 dated 27-05-2020)

CHAPTER X

General Return, Items Relating to Office

Para 10.1 Discontinuance of established procedure:--Returns, etc. which have been prescribed by a former Pr. Accountant General, must not be discontinued without express orders of the Pr. Accountant General obtained in writing.

Note:--Assistant Accounts Officers /Supervisors are responsible for seeing that the procedure followed in their sections is that prescribed in the Manual of that wing and no departure therefrom should be allowed without special orders. They are, however, at liberty to suggest necessary changes for the approval of the Pr. Accountant General.

Para 10.2 General Returns :--(a) Complete list of the daily, monthly, quarterly, half-yearly and occasional returns maintained in the manner indicated in paragraph 10.7 below will be found in the respective manuals of different sections. It must be clearly understood that Assistant Accounts Officers/Supervisors incharge of sections do not relieve themselves of responsibility for punctual despatch of returns, unless the return is actually despatched on or before the prescribed date. They should bring the matter to the notice of the Branch Officer in charge in sufficient time to permit arrangements being made to prevent the return being delayed.

(b) The sectional dairies, register of pending letters and all other returns of registers pertaining to Accounts and Entitlements should be submitted to the Deputy Accountant General/Pr. Accountant General on the prescribed dates in all cases even if they are nil.

Para 10.3 The actual date of passing a return due for despatch or passing an account or of completion of an item of work will be entered up, in the column of the month concerned, which the form provides for personally by the Assistant Accounts Officers/ Supervisors, at the time each return is passed or the item concerned is completed.

Para 10.4 Great care should be taken to see that the due dates for all returns and for other items of work are carefully observed. The Assistant Accounts Officer/Supervisor of each section will report to his Branch Officer if he has any reason to apprehend that a particular return or item of work will not be despatched or completed within due date. He should at the same time submit an explanation of the cause of such delay for the information of the Branch Officer who will be responsible for timely submission of these reports to the Pr. Accountant General in the following cases:--

- (i) When a return due to an authority outside the office is likely to be delayed by more than 24 hours-two clear days before the due date.
- (ii) All cases of abnormal delays, e.g., where a return due within the office or a particular item of work is likely to be delayed by more than a week—three clear days before the due date.

Para 10.5 Calendar of Returns:--The following procedure has been laid down for observance in this office to enable the Branch Officers to conduct the desired scrutiny.

Para 10.6. Under paragraph 1.15.1 to 1.15.3 of M.S.O (A) Vol. I 3rd Edition of the Comptroller and Auditor General's each section or department is required to maintain a Calendar showing the due and actual dates of (i) the despatch of Returns due from the section; (ii) the submission to Branch Officers of all accounts, objection, statements, registers, etc., and (iii) the receipt of Returns to the section. This should be submitted for Branch Officers review on the 2nd, 8th, and 22nd of each month. Blank note sheets should be appended to and bound with the Calendar of Returns for the purpose of the submission of the weekly reports in the following forms. The Assistant Accounts Officer/Supervisor should indicate on them if any return has been delayed. The Branch Officer should record the result of his scrutiny and his further instructions, if any. The Calendar of Returns should, in addition, be submitted every month to the Branch Officer for signatures at the end in the space provided for along with the monthly report on the state of work. The punctual submission of the Calendar of Returns should be watched through Calendar of Returns itself.

Para 10.7 Calendar of Returns :--(i) The Calendar will be maintained in form No. S.Y. 264 and should be kept in for different sections as indicated below:-

P a g e	Item No.	Brief Particulars	When due	To Whom due	Reasons for delay	Probable date by which it will be submitted.
1	2	3	4	5	6	7

Section I:- All returns of a permanent of recurring nature due to authorities outside the office.

Section II:- All items of accounts, objection book, registers, etc., of a permanent or recurring nature due for submission to Branch Officers or other section(s) within the office.

Section III :-All Returns, accounts, registers, etc., of a permanent or recurring nature due either from outside authority or from other sections of the office.

Section IV :-Unforeseen entries which a section is required to make in the Calendar in respect of matters to be taken up for disposal in or about a given date or in

respect of occasional matters on which information or reports are expected from outside offices or other sections.

Entries in this section should be made as soon as the occasion for doing so arises.

(ii) Sections I, II, and III should be sub-divided into (a) Annual ; (b) Half-yearly; (c) Quarterly ; (d) Monthly ; and (e) Weekly. Entries in each of these sub-sections should be arranged in the order of dates on which they are due, sufficient spaces should be allowed after each sub-division for new entries occurring during the year.

(iii) The first 5 columns of the Calendar, viz. (1) Serial No. : (2) name of Return ; (3) to whom due (or from whom due in the case of section (III) ; (4) When due ; and (5) authority should be entered at the beginning of each official year from the previous year's calendar, the entries being re-arranged as necessary. Assistant Accounts Officer/Supervisor will check all the entries and record a certificate on the calendar to that effect.

Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering serial number of existing items.

(iv) With effect from 1st May, 1966, the following dates should be observed by the sections in the compilation group for the submission of two volumes of the calendar of returns.

Volume I—Relating to Accounts Returns of each month	2 nd , 8 th , 15 th , and 22 nd , of each month
Volume II—Relating to Miscellaneous	4 th , 10 th , 18 th , and 24 th , of each month.

(Authority:- Office Order No. T.M. II/197/42, dated the 12th April, 1966).

(v) Assistant Accounts Officers/Supervisors will be responsible for seeing that their respective Sectional Calendars are at all times complete and kept up to date.

“Separate entries in respect of each unit or each Senior Accountant/ Accountant/Clerk should be made in the Calendar in case of items like objection book, Half Margin Registers, Senior Accountant's/Accountant's/Clerk's Note Book, Statement of items under objection, etc. which are to be submitted by the different Senior Accountants/Accountants/Clerks in the section and which may not always be submitted or despatched in respect of all units or Senior Accountants/Accountants/Clerks on the same day”.

Para 10.8 Monthly overhauling by Assistant Accounts Officers/Supervisors:-- Assistant Accounts Officers/Supervisors should realise that they are personally responsible for the supervision and control of the whole work of their sections, and that

they should find out for themselves from time to time by actual inspection as to how their men are getting on with their work. It is not desirable always to rely wholly on the statements, after in very general terms of their Senior Accountants/ Accountants/Clerks that their work is “up-to-date”, “quite current” or “no arrears”.

Para 10.9 Every Assistant Accounts Officer/Supervisor should at least, once a month overhaul thoroughly the papers on his Senior Accountant’s/Accountant’s/ Clerk’s tables, racks, stools, pigeon holes, drawers, almirahs, etc., to see that nothing has escaped or escapes disposal. Ordinarily, the overhaul should without previous notice, be made on any day before the date of submission of report to the Branch Officer incharge. No stereotyped form should be used nor is it necessary to prescribe any particular certificate. The various kinds of work, each man has to do, must be considered in each case, and the Assistant Accounts Officer/Supervisor must in each instance decide for himself, whether he is making responsible progress with it. All letters, vouchers, half margins, etc., which are with the Senior Accountant/Accountant/ Clerk must be looked into by the Assistant Accounts Officers/Supervisors with special reference to their dates, and if they have been unduly outstanding it must be seen that they are entered in the proper register. Assistant Accounts Officers/Supervisors will understand that they will incur grave irresponsibility if they fail to bring to notice any serious delay or bucking or mislaying of papers, or vouchers which they may discover at the time of overhaul. Order, neatness and system are also taken into consideration in deciding on promotion or the grant of increment.

The register containing the overhauling report should be submitted by the Assistant Accounts Officer/Supervisor of the section to the Branch Officer on the last day of every month.

Para 10.10 It is not necessary that the whole section should be overhauled on one day. The work of one or more men may be looked into on one day and that of the other on another, and so on so long as the whole is finished before the prescribed date.

Para 10.11 Monthly Report on the State of work in the Sections:--The sectional arrear reports in the prescribed form, duly approved by the Branch Officer in-charge will be submitted to T.M. (C) Section for consideration. These reports so consolidated will be submitted by T.M. (C) Section through Deputy Accountant General (Accounts) so as to reach the Pr. Accountant General on the 7th of each month.

Para 10.12 Quarterly Report on the State of work in the Office:--As required under para 1.16.3 of M.S.O (A) Vol. I, 3rd Edition of the Comptroller and Auditor General a report in the form of the descriptive memorandum reviewing very briefly, but critically the state of affairs in respect of all the different sections in office, should be submitted quarterly to the Comptroller and Auditor General, showing the state of work as on the 31st March, 30th June, 30th September, and 31st December, so as to reach him by the 15th of the month following the month to which report pertains. As far as possible the arrears should be computed in terms of mandays and the overall increase or decrease indicated in a separate paragraph of the report. All important measures, penal and other,

taken or proposed to be taken to remove the arrears and defects as also the dates by which they are expected to be cleared should invariably be included in the report.

Note 1:- The quarterly state of work reports of the whole office after approval by the respective Deputy Accountant General will be consolidated by T.M. (C) section and submitted to the Pr. Accountant General through Deputy Accountant General (Accounts) on the due dates for issue of the above mentioned quarterly return to the Comptroller and Auditor General.

(Authority:- Office Order RC/12(TM)/137, dated the 24th October, 1966).

Note 2 :- Whenever the coordinating sections and other sections apprehend any delay in the submission of a report due to the Comptroller and Auditor General of India due to non-receipt of information from some other sections the fact should be brought to the notice of the Deputy Accountant General/Pr. Accountant General on the very date on which the information was to be received from other sections.

(Authority:--A. G.'s orders, dated the 30th August, 1968 and 25th October, 1968).

Note 3 :- According to para 1.16.3 of M.S.O (A) Vol. I 3rd Edition of Comptroller and Auditor General these reports are prescribed to be sent to Headquarters every quarter so as to reach on or before 15th of the month following the quarter to which the report relates. It is, therefore, enjoins that some advance planning may be made to ensure that the state of reports are sent to the Headquarters by the stipulated date. Any delay in this regard is likely to be viewed with concern.

(Authority:--C.A.G's office letter No. 1163—AC II/95—88 (II), dated the 22nd September, 1988).

Para 10.13 Inspection of office by the Comptroller and Auditor General's Staff :- The Procedure in connection with the inspection of Accounts and Entitlement offices by the Director of Inspection and for the disposal of his inspection reports, as laid down by Comptroller and Auditor General is contained in Paragraph 1.17.1 to 1.17.19 of M.S.O (A) Vol. I 3rd Edition of the Comptroller and Auditor General.

(Authority:--C.A.G.'s letter No. 457/Vson/28—88, dated the 19th August, 1988).

Para 10.14 Suggestions for Reduction and Simplification of work :- Assistant Accounts Officers/Supervisors and Senior Accountants/ Accountants/Clerks are invited to submit any suggestions they may wish to make for the improvement or simplification of work. Such suggestions should be laid before their Branch Officers who will pass them on to the Pr. Accountant General for consideration.

Para 10.15 Missing Registers, Documents, etc. :--Whenever any paper, register or document is found missing, the loss or non availability of such document, etc., should immediately be brought to the notice of the Branch Officer and the Deputy Accountant General concerned for orders. The Assistant Accounts Officer/Supervisor of the section concerned is responsible for seeing that no delay takes place in bringing the matter to the notice of the Branch Officer incharge and in taking the action suggested by him.

Para 10.16 Rectification of Articles published incorrectly in the Press/Newspapers:- Cases have from time to time occurred in which departments or attached offices, on seeing articles containing incorrect or unfair accounts of their activities published in the press, have taken up the matter direct with editor of the newspapers concerned.

As such action is liable to involve the Ministry/Department or office concerned in a press controversy which may in certain cases lead to unfortunate results for its own work and for Government relations with the press generally, it is necessary that the Principal Information Officer may be consulted through the Comptroller and Auditor General of India whenever it is desired to take up matters of the kind with the press.

The Principal Information Officer can usually secure publication or rectifications without involving the department or office in a direct controversy with newspaper.

(Authority:-Government of India, H. D. Memorandum No. 39/2/41—Political (1), dated the 5th April, 1941 to all Departments of the Government of India, except Defence Department and Auditor General's letter No. 1174—NGE/119—41, dated the 1st August, 1951).

Para 10.17 Reports or other Official Documents received in advance of the date of their release for Publication:- Reports or other official documents which may be received in the office from the Government of India, the Haryana Government or other offices in advance of the date of their release for publication will ordinarily be accompanied by instructions of the Government of India or other authorities. Such reports, on receipt in the office, must be treated as confidential until their actual publication on the date fixed for their release for that purpose. They will remain in the custody of the Pr. Accountant General and will not ordinarily be sent to office until they have actually appeared in newspapers.

Para 10.18 Co-operation between Civil and Ministry Account Authorities in the matter in interpretation of Rules, etc.: When any difficulty in interpreting or applying any Ministry Regulation arises, the Controller of Defence Accounts concerned should be addressed for decision or expression of an opinion and the results of the reference should be subjected to careful scrutiny before they are acted upon. If there is any doubt about the interpretation or opinion of the Controller of Defence Accounts, the matter should be referred to the Comptroller and Auditor General.

Defence Accounts authorities will similarly refer to Headquarter's office questions on the Civil Services Regulations, the Fundamental Rules or any other Civil

Rules and in such cases every possible assistance should be rendered by the Headquarter's office.

Para 10.19 Summoning Government servants by a Court to produce official documents for purpose of giving evidence:--Procedure to be followed when a Government servant is a summoned by a Court to produce official documents for the purpose of giving evidence.

1. The law relating to the production of unpublished official record as evidence in courts is contained in section **123, 124 and 162** of the Indian Evidence Act, 1872 Act I of 1872) which are reproduced below.

123. No. one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State except with the permission of the officer or the Head of Department concerned, who shall give or withhold such permission as he thinks fit.

124. No public officer shall be compelled to disclose communications made to him in official confidence when he considers that the public interests would suffer by the disclosure.

162. A witness summoned to produce a document, shall, if it is in his possession or power, bring to Court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided on by the Court.

The Court, if it see fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

If for such a purpose, it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence and if the interpreter disobeys such direction, he shall be held to have committed an offence under section 166 of the Indian Penal Code.

2. For the purpose of section 123 above, the expression officer at the Head of the Department concerned may be held to mean the officer who is in control of the Department and in whose charge records of the department remain. Ordinarily, such an officer would be the Secretary to the State Government in the case of State Governments and the Secretary, Additional Secretary or Joint Secretary incharge of the ministry in the case of Government of India. But in the case of attached offices like Directorates, the Director General may be regarded as the "Head of the Department" for the purposes of this section. Only such an officer should be treated as authority to withhold or give the necessary permission for the production of official documents in evidence. In case of Centrally Administered Areas, the Chief Commissioner or the Lieutenant Governor, as the case may be, regarded as the Head of the Department and not his Secretaries.

Note:--In the case of the Indian Audit and Accounts Department, Pr. Accountant General/ Accountant General or Comptroller should be treated as the “Officer as the Head of the Department” for the purpose of Section 123.

3. In respect of documents (1) emanating from a higher authority, i.e., Government of India, or the State Government or which have formed the subject of correspondence with such higher authority, or (2) Emanating from other Governments, whether foreign or members of the Commonwealth, the Head of the Department should obtain the consent of the Government of India or the State Government as this case may be through the usual official channel before giving permission to produce the documents in Court, or giving evidence based on them unless the paper are intend for publication or are of a purely formal routine nature, when a reference to higher authority may be dispensed with.

4. In the case of documents other than those specified in paragraph 3 above, production of documents should be withheld only when the public interest would by their disclosure be injured, as where disclosure would be injurious to national defense or to good diplomatic relations or where the practice or keeping a class of documents secret is necessary for the proper functioning of the public service. Some High Courts have pointed out the circumstances under which no such privilege should be claimed, e.g., privilege is not to be claimed on the mere ground that the documents, are State documents or are official or are marked confidential, or if produced, would result in Parliamentary discussion or public criticism or would expose want of efficiency in the administration or tend to lay a particular department of Government to a claim for compensation. The mere fact that the Head of the Department does not wish the documents to be produced is not an adequate justification for objecting to their production. The High Courts have also observed that refusal to produce documents relating to affairs of State implies that their production will be prejudicial to public interest. Consequently the reasons, therefore, should be given in the affidavit in form I at the appropriate place.

Note 1 :-- It has been decided in consultation with the Government of India that privilege can be claimed for original drafts under section 123 of the Evidence Act, on the ground that their disclosure would be injurious to the proper functioning of the public service and accordingly the public interest would suffer by the disclosure.

(Authority:--C.A.G’s letter No. 2100—Admn. I/603, dated the 14th October, 1955 and 2102—Admn. I/603—55, dated the 15th October, 1955).

5. In case of doubt, the Head of the Department should invariably refer to higher authority for orders.

Note :--In the Indian Audit and Accounts Department, the Comptroller and Auditor General will function as the “next higher authority” for the passing orders in the case of doubt, for the purpose of this paragraph.

6. These instructions apply equally to cases in which Government is a party to the suit. In such cases, much will depend on the legal device as to the value of the documents, but before they are produced in court, the considerations stated above must be borne in mind, and reference to higher authority made, when necessary.

7. A Government servant or other than the Head of a Department who is summoned to produce an official document should first determine whether the document is in his custody and he is in a position to produce it. In this connection it maybe stated that all official records are normally in the custody of the Head of the Department and it is only under special circumstances that an official document can be said to be in the custody of an individual Government servant. If the document is not in the custody of the Government servant summoned, he should inform the court accordingly. If, under any special circumstances the document is in the custody of the Government servant, he should next determine whether the document is in an unpublished official record relating to affairs or State and privilege under section 123 should be claimed in respect of it. If he is the view that such privileges should be claimed or if he is doubtful of the position, he should refer the matter to the Head of the Department, who will issue necessary instructions and will also furnish the affidavit in form No. I in suitable cases. If the document is such that privilege under section 123 could not be claimed but if the Government servant considers that the document is a communication made to him in official confidence and that the public interest would suffer by its disclosure, he should claim privilege under section 124 in form No. II In case of doubt, he should seek the advice of the Head of the Department”.

The expression “Head of the Department” used in this paragraph will have the same meaning as the expression “Head of the Department” in paragraph 2 of the original instructions.

FORM OF AFFIDAVIT NO. I
In the Court of

Suit No. _____ of 20__.

I * _____. do hereby solemnly affirm and state as follows:--

A summon bearing No. _____, dated _____, issued by the Court of _____, in suit No. of 20_____(_____) *versus* _____, has been received on _____ 20, requiring production in the said court on _____, 20_____. of documents stated below :

2. I, as the Head of the Department, am in control of, and in charge of its records.
3. I have carefully considered the relevant documents and have come to the conclusion that they (S. No.s _____) are unpublished records relating to affairs of State and their disclosure will be prejudicial to public interest for the following reasons.

Documents	Reasons
1.	1.
2.	2.
3.	3.

LIST OF DOCUMENTS SUMMONED

I do not, therefore, give permission to any one under section 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived therefrom.

I _____ do hereby solemnly affirm and say that what is stated therein above is true to the best of my knowledge.

Solemnly affirmed at _____.

of the person making
the affidavit.

_____ this day _____.

of _____ .20 _____.

FORM OF AFFIDAVIT NO. 2

In the Court of

Suit No. _____ of 20 _____.

I* _____ do hereby solemnly affirm and state as follows :--

A summon bearing No, _____ , dated _____ issued by the Court of _____ in suit No. _____ of 20____ (_____) *versus* _____ has been served on me on _____ 20 _____ requiring the production in the said Court of _____ the documents stated below.

I have carefully considered each of the said documents and have come to the conclusion that they _____ (S. Nos. _____) contain communications made in official confidence and I consider that the public interest would suffer by their disclosure for the following reasons:--

	Reasons
1.	1
2	2
3	3

LIST OF DOCUMENTS SUMMONED

I, therefore, claim privilege under section 124 of the Indian Evidence Act, 1872.

I _____. do hereby solemnly affirm and say that what is stated there in above is true to my knowledge.

Solemnly affirmed at _____.

this _____ day of _____ 20.____

Signature and designation of the person making the affidavit
Sworn Before Me.

8. The Government servant who is to attend a Court as witness with official documents should, where permission under section 123 has been withheld, be given an affidavit in Form No. I as given above duly signed by the Head of the Department. He should produce it when is called upon to give his evidence and should explain that he is not at liberty to produce the documents, before the court to give any evidence derived from them. He should however, take with him the papers which he has been summoned to produce.

9. The Government servant who is summoned to produce official documents, in respect of which privilege under the section 124 has to be claimed, will make an affidavit in the Form No. II, when he is not attending the court himself to give evidence, he shall have it sent to the court along with the documents. The person through whom the documents are sent to court should submit the affidavit to the court when called upon to produce the documents. He should take with him the documents which he has been called upon to produce but should not hand them over to the court unless the court directs him to do so. They should not be shown to the opposite party.

10. The Head of the Department should abstain from entering into correspondence with the Presiding Officer of the court concerned in regard to the grounds on which the documents have been called for. He should obey the court's orders and should appear

personally, or arrange for the appearance of another officer in the court concerned with the documents, act as indicated in Paragraph above, and produce the necessary affidavit if he claims privileges.

(Authority:-- Office Memorandum No. 111/50-Judicial, dated the 20th February, 1954, from the Government of India, M.H.A. forwarded by the C.A.G. of India with his Endorsement No. 1167 –Admn ./201—54, dated the 26th June, 1954).

11. In cases in which it is decided either by the Head of the Department, or in clear cases, by the officer summoned and having under departmental rules custody of the documents that the documents is privileged only under section 124 and not under section 123, the officer summoned will himself claim the privilege in Form II (as given above) where the document is a communication made to him or direct the subordinate officer to whom the communication was made to do so.

12. In case in which on receiving summons or a report from a summoned subordinate officer, the Head of the Department decides that the document is not privileged under section 123, but is privileged under section 124 and is not a communication made to him but to some subordinate officer (who may not himself have been summoned), the Head of the Department should direct the subordinate officer to whom the communication was made (through the officer summoned) to claim privilege under section 124 in Form I.

13. Where the officer to whom a communication privileged under section 124 was made is different from the officer summoned (usually subordinate to the latter), the officer summoned shall obtain the affidavit of the officer to whom the communication was made and act as directed in clause 9.

14. Whenever in any case the Head of the Department is doubt full whether privilege should be claimed properly under section 123 or section 124, it is advisable to make a claim under both provisions, the Head of the Department making a affidavit in Form I and obtaining the affidavit in Form II from the public officer to whom the communication was made in official confidence.

Note:--It is neither possible nor desirable to categories documents for which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/memos, copies etc. as these are not authenticative and might even be misleading. However, each case should be considered on merits and in the light of instructions contained in paragraphs 9 to 11 of Annexure of Chapter II of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I.

(Authority:--Correction slip No. 6, dated the 6th February, 1971 inserted below rule 96 of CAG's Manual of Standing Order (Administrative) Volume I File No. 721 TAI CA/19).

Para 10.20 Giving of Oral evidence in a Court of Law :

(1) A question was raised as to the extent to which a Government servant summoned by a Court of Law to give oral evidence can take protection under sections 123 and 124 of the Indian Evidence Act, 1872 from disclosing facts which have come to his knowledge in the performance of his official duties.

(2) The Government of India, Ministry of Law, who were consulted in the matter have advised as below :--

(i) Under sections 64 and 65 of the Indian Evidence Act, Oral Evidence is not admissible as to the contents of public document 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 over-rule 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 in official confidence, he 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 of giving oral evidence will not be in possession of the requisite affidavit from the competent authority for claiming privilege under section 124 of the Indian Evidence Act, he may explain the position to the court suitably through the Counsel, and if necessary, request the court to give him time to obtain instructions.

(3) The position stated above may be kept in view and suitable instructions issued to Government servants deputed to give oral evidence.

Para 10.21 Pre requisites in connection with production of official documents in a Court of Law :--In order to expedite the fulfillment of pre-requisites in connection with the production of official documents in a Court of Law, the Pr. Accountant General has ordered that on receipt of summons from a court in this office, the following procedure should be observed :--

(a) All the summons will in the first instance be received in Welfare Section and will be served on the sections/officials concerned through their respective Branch Officers. Summons requiring the attendance of the official in their private capacity will, however, continue to be received by them direct without the intervention of the office.

- (b) On receipt of the summons in the section concerned, the Assistant Accounts Officer/Supervisor will immediately examine its requirements and if the attendance is not in the private capacity of the Government servant, he will submit a detailed report to the Group Deputy Accountant General/Pr. Accountant General through his Branch Officer. The case should be expedited at all stages and should reach the Group Deputy Accountant General as early as possible and in any case within two days of the receipt of summons in this office. When asking for the sanction of the State Government, or the Central Government as the case may be, it should be mentioned that the court has been informed that the sanction of the authority concerned is being obtained. The confidential orders issued by the Ministry of Home Affairs/Comptroller and Auditor General from time to time on the subject file the custody of the concerned Sr. Accounts Officer (Administrator) may also be referred to as and when necessary.
- (c) A Government servant who is summoned or deputed to give evidence of fact which came to his knowledge in the discharge of his public duties or to produce official document, in a case in which the Government is not a party will under the Government of India orders NO. 3 below supplementary Rule 154, be paid travelling expense by the court at the rates admissible to the Government servant for a journey on tour. In order to enable the court to assess the amount admissible to him, the person concerned should carry to the court a certificate from the Administration II section of this office showing the rates of travelling and daily allowance admissible to him for a journey on tour.
- (d) The Government of India have entered into reciprocal arrangements with the various State Governments, incorporated as Government of India, Order No. 1 below supplementary Rule 154 according to which Government servant summoned by a criminal court in a case in which Government servant is a party, to produce official documents or to give evidence of facts of which he has official knowledge, will be paid T. A. by the Government under whom he is serving.
- (e) As regards the treatment of the periods spent by the Government servants in attending courts, attention is invited to the Government of India Orders No. 3 below supplementary Rule 154 according to which the period spent by the Government servant is to be treated as duty if the facts of the case came to the knowledge of Government servant in the discharge of his public duties, and as casual or regular leave as maybe due to him, if the facts of the case came to his knowledge in his private capacity.
- (f) The Travelling Allowance bills to be submitted to Administration II Section for payment must be supported by a copy of the orders of Deputy Accountant General/Pr. Accountant General allowing the Government servant to attending the court, and the court attendance certificate in original, obtained from the court attended. It may, however, be noted that the entire responsibility of examining the summons whether it is for the production of official documents or for giving evidence and for obtaining the necessary sanction of the Deputy Accountant

General/Pr. Accountant General rests with the section concerned. Administration II section is responsible only for the regulation of Travelling Allowance claims of the Government servants based on the orders passed by the Deputy Accountant General/ Pr. Accountant General in the individual cases. Administration II Section may be consulted in doubtful cases when considered necessary.

Para 10.22 Civil Suits/Writ Petitions filed by Serving/Retired employees—

Civil suits/writ petitioners may be defended on behalf of the following where all or any of them are made as Defendants/Respondents/Opposite parties/Non-petitioners:-

- (i) Union of India.
- (ii) Comptroller and Auditor General of India.
- (iii) Any field office or officer of the Indian Audit and Accounts Department in his official capacity.

2. When a notice/summon is issued by a court requiring the Comptroller and Auditor General of India to appear before it either in person or through an authorised advocate/Pleader on a particular date, the Central Government Standing Counsel or any other counsel may be authorised in this behalf to attend the court on that date and also on the subsequent dates, if so required. In case, there is no counsel authorised to look after the case, the matter may be referred to Comptroller and Auditor General's Office at once for advice.

3. Brief history/facts of the case, para wise comments on the Complaint (Civil Suit)/Writ Petition and proposed draft written Statement/Counter-Affidavit to the Complaint (Civil Suit)/ Writ Petition, duly prepared in consultation with the Central Government Standing Counsel or any other counsel so authorised where there is no Central Government Standing Counsel, may be sent to Comptroller and Auditor General's Office at once on receipt of the Complaint (Civil Suit)/Writ Petition.

4. Brief history/facts of the case and para wise comments on notice under section 80, C. P. C., when received may be made available to the Comptroller and Auditor General's office expeditiously. Previous references, if any, may be quoted while referring a court case to Comptroller and Auditor General's Office. It may also be ensured that Annexure/Exhibits referred to in the Complaint (Civil Suit)/ Writ Petition and the proposed draft Written Statement/Counter Affidavit are enclosed to avoid back references.

5. Sufficient time (say about four weeks) may be given to Comptroller and Auditor General's Office to examine and vet the proposed draft Written Statement/Counter Affidavit and in case of delay submission of draft Written Statements/Counter Affidavits, the reason for delay may invariably be mentioned. Court case may be sent by D. O. letter addressed to officers concerned in Comptroller and Auditor General's Office by name, preferably by Indian Airlines. The consignment No. and date may also be intimated. by telex/telegram/ telephone to engage their immediate attention.

6. Initially where the time given by the Court for filing reply is too short. or the papers (viz. notices, etc.), are received late with the result that the time left for filing reply is not sufficient, the Central Government Standing Counsel or any counsel so authorised may be requested to seek adjournment of about six to eight weeks for filing reply. The Court may be requested to grant time of about six weeks, for filing Written Statement/Counter Affidavit when it is not received from the Comptroller and Auditor General's Office by the stipulated date.

7. The draft Written Statement/Counter Affidavits, when forwarded to the Comptroller and Auditor General's Office maybe sent in duplicate and typed in half margin in double space.

(Authority:--C.A.G's confidential letter No. 304—NGE. III/76/75, dated the 20th February, 1976).

Para 10.23 Court cases wherein the Pr. Accountant General is impleaded as one of the defendants/respondents—Broadly the court cases filed by the State Government employees wherein the Pr. Accountant General is impleaded as one of the defendants/respondents besides others fall under the following two categories :--

(a) Civil Suits/Writ Petitions wherein Rules or Orders of Government have been challenged.

(b) Civil Suits/Writs Petitions Challenging alleged incorrect interpretation/ application of Rules of orders by the Pr. Accountant General.

2. In as much as the Pr. Accountant General is specifically impleaded as one of the parties, both the categories of cases mentioned in Para 1 above are to be defended on behalf of the Pr. Accountant General. This can be done either by filling a single counter Affidavit/Written Statement on behalf of all the defendants/ respondents or a separate counter Affidavit/Written Statement on his behalf. Cases of the type mentioned at (a) in Para 1 above can be handled by the State Government who may defend the case on behalf of the Pr. Accountant General as well, when so impleaded. An application may also be filed before the Court on behalf of the Pr. Accountant General in which the Hon'ble Court may be requested to exclude the Pr. Accountant General from being impleaded as one of the defendants /respondents in such cases. The cases of the type mentioned at (b) of Para 1 above may be defended by the Pr. Accountant General by filing Counter Affidavit/Written Statement as the case may be.

3. Every case filed by a State Government employee is to be examined as to whether it is to be primarily defended by the State Government (on behalf of the Pr. Accountant General also) or a separate Counter Affidavit/Written Statement is to be filed by the Pr. Accountant General. However, the Pr. Accountant General should in no case be left undefended. He is to be defended either by the State Government or by himself by filing a Separate Counter Affidavit/Written Statement either through the case Counsel or through a separate Central Government Standing Counsel.

(Authority:--C.A.G.'s letter No. 321—LC/52—86 circulated, *vide* No. NGE/43/86).

Para 10.24 Decentralisation of vetting of Drafts Written Statement/Counter Affidavits/Appeals:-- The question of decentralisations of vetting of Draft Written Statements/Counter Affidavits/Appeals to Civil Suits/Writ Petitions/Applications filed before various Courts/Benches of Central Administrative Tribunals, wherein any office of this department is involved, has been engaging the attention of H.Q.'s office for sometime past. The matter has been carefully considered and with a view to streamlining the procedure it has now been decided that in future the field offices falling within the jurisdiction of Ministry of Law & Justice, Branch Secretariat Calcutta/Bombay/Madras/Bangalore need not send Draft Written statements/Counter Affidavits/Appeals to Head quarters office for vetting by Ministry of Law & Justice at New Delhi which may be got done by the respective Branch Secretariat of Ministry of Law & Justice. Further field offices falling within the jurisdiction of Ministry of Law and Justice, Branch Secretariat Calcutta/Bombay/Madras/Bangalore may not also send the para wise comments to Head quarters office for approval in respect of matters relating to an individual employee. However where the matter involved affects a number of employees or where it has wide implications or clarification on some point involved is sought for the same may be referred to Head quarter's office before vetting of draft written Statements/Counter Affidavits/Appeals is got done from Ministry of Law and Justice, Branch Secretariat Calcutta/Bombay/ Madras/Bangalore. The Pr. Accountant General/Director of Audit concerned is to exercise his discretion in this regard. Other case falling outside the jurisdiction of Ministry of Law and Justice, Branch Secretariat, Calcutta/Bombay/Madras/ Bangalore may continue to be referred to Head quarters office as hithertofore.

(Authority:--C.A.G.'s NGE Circular No. NGE/97/986, circulated,--*vide* No. 754—LC 127—86, dated the 3rd December, 1986).

Para 10.25 Appointment of Officers for signing the complaints and Written Statements in suit in Courts:-- The Comptroller and Auditor General of India has nominated and appointed all officers of the Indian Audit and Accounts Service in the Ministry of Law, SRO 351, dated the 25th January, 1958, as amended from time to time reproduced below his attorney in his name and on his behalf to do or to execute all or any of the following acts or things in connection with Civil Suits, Writ Petitions and Appeals in any court of Civil and Writ Jurisdiction in India by or against him in his official capacity:--

1. to engage or appoint any legal practitioner to conduct the case;
2. to sign, verify and file complaints, Written Statements, Writ Petitions and Counter Affidavits;
3. to make and present to the court an application in connection with any proceedings in the suit and writ applications;
4. to produce or summon or receive back documentary evidence;
5. to make and file compromise or a confession of judgement and to refer the case to arbitration;

6. to deposit and withdraw any money for the purpose of any proceedings;
7. to file applications for execution of decrees or orders passed in the suits and to sign and verify such applications;
8. to receive any money due to Comptroller and Auditor General of India under such decrees or orders and to certify payments to the court;
9. to apply for inspection and inspect documents records of the proceedings;
10. to obtain copies of documents and papers; and
11. generally to do all other lawful acts necessary for the conduct of the cases and matters.

And he has hereby agreed all acts, deeds and things lawfully done by his said attorneys shall be construed as acts, deeds and things done by him and he undertakes to verify and confirm all and what so ever that his said attorneys shall lawfully do or cause to be done for him by virtue of the powers hereby given.

(Authority:--C.A.G.'s letter No. 1182—NGE. III/58—78, dated the 16th June, 1978).

Para 10.26 Engagement of Pleaders:--In exercise of the powers conferred by clause (a) of rule 53 of Order XVIII of the first schedule to the Code of Civil Procedure, 1908 (5 of 1908), the Central Government has appointed the persons specified in the second column of the schedule below as Government Pleaders for the purpose of the said orders in relation to any suit by or against the Central Government.

SCHEDULE

Courts	Offices
(1)	(2)
16. Haryana: (a) High Court at Chandigarh.	(i) Advocate General, Haryana (ii) Deputy Advocate General, Haryana. (iii) Assistant Advocate General, Haryana.
(b) Other Courts	(i) District Attorneys (ii) Assistant District Attorney.

(Authority:--G.O.I. Notification No. G.S.R. 397 dated the 9th March, 1967, copy received with G.O.I. Ministry of Law Letter No. F—18(I)/67-J, dated the 10th July, 1968).

Para 10.27 Revision of fees payable to Senior Central Government Standing Counsel and Additional Central Government Standing Counsel in various High Courts (except High Courts of Delhi, Mumbai Calcutta, Chennai and Karnataka) and Senior Counsel of various High Courts (except High Courts of Delhi, Mumbai, Calcutta and Chennai)

1. The question of revision of terms of engagement of the Senior Central Government Standing Counsel and Additional Central Government Standing Counsel in various High Courts in India (Except the High Courts of Delhi, Mumbai, Calcutta, Chennai, and Karnataka) and Senior Counsel of various High Courts (except High Courts of Delhi, Mumbai Calcutta and Chennai) was under consideration of the Government and it has now been decided to revise their terms of engagement as in the Scheme enclosed w.e.f. 1.10.1999.

2. For the Guidance of the various Ministries/Departments the following clarifications/guidelines are given for setting the fee bills. TA/DA etc., payable to them for their engagement in various High Courts and its Benches, in the District and Subordinate Courts, Tribunals, Commission of enquiry, before the Arbitrators/Umpires etc. in the country.

- (a). The counsel will be engaged only in accordance with the revised terms and conditions applicable to them w.e.f. 1.10.1999 and no case for payment of fee at higher rates than the rates prescribed in the Revised Scheme will be entertained by this Department.
- (b). In respect of the cases listed for hearing in the various High Courts or its Benches the Counsel will be engaged by the Senior Central Government standing Counsel, Incharge of the litigation cases depending upon the importance of the case, legal issue and financial stakes involved. However, in respect of their engagement in Courts, Commissions of Inquiries, Tribunals etc. outside the Headquarters of the High Court or its Bench concerned, prior approval of the Department of Legal Affairs will be required.
- (c). As in past, Ministry of Law, Justice and Company Affairs, Department of Legal Affairs, will only be making the payment of monthly retainer to the Standing Counsel and installation and annual rental charges of telephones provided to them.
- (d). For appearance in the High Court or its Benches on behalf of the Ministries/ Departments of the Government of India, the expenditure in connection with the fee payable to them, other miscellaneous and out of pocket expenses will be borne by the Ministry/Department on whose behalf the Counsel conducts the cases in the concerned High Court or its Bench. The expenditure relating to TA/DA payable to the Counsel for their appearance in Courts/Tribunals Commissions of Inquiries etc. outside the Headquarters has to be borne by the Ministry/Department on whose request the Counsel is engaged to conduct the cases.
- (e). The Counsel will be paid fee at the old rate in respect of their appearance in the High Court etc. and other work done by them prior to 1st October, 1999 and at the revised rates in respect of the work done by them on/after 1.10.1999. However, in cases where the Sr. CGSC has put in some appearances before 1st October, 1999 and some on/after 1.10.1999 the Counsel will be paid fee in respect of appearances at the revised rates for

the entire cases. The fee in respect of drafting work will be paid in accordance with the rates which were applicable to him at the time he completed the drafting work.

- (f). The present procedure (as amended from time to time) regarding the 'High Fee Cases' or engagement of Special Panel Counsel will continue to be followed.
- (g). The Scheme contained in this Office Memorandum will also apply to counsel of Central Administrative Tribunal. However, the fee payable to them will be borne by the Ministry/Departments themselves.

3. All the Ministries/Departments which propose to engage the Counsel to appear in various High Courts are requested to contact the Senior/Central Government Standing Government Counsel engaged by the Department of Legal Affairs in various High Courts directly. However for the engagement of Counsel outside the Headquarters at which the High Court or its Bench is located, they may obtain the approval of the Department of Legal Affairs, Ministry of Law, Justice and Company Affairs, New Delhi. The Departments are, however, requested to make arrangements for their travel in consultation with the counsel concerned. They are also requested to ensure that the bills in this respect are made in their names and settled by them directly so that the necessity of reimbursement of expenses incurred by the Counsel later is minimised and they are not put to inconvenience.

4. All the Ministries/Departments are, however, requested to ensure that the bill in respect of other expenditure, if incurred, by the Counsel in connection with the TA/DA for their appearance in various Courts etc. outside their Headquarters are sanctioned and money paid to them immediately and in any case not later than a month from the date of receipt of the bills in all respects including fees, TA/DA etc.

5. The competent Officers of the Ministries/Departments may, under the powers vested in them under the Delegation of Financial Power Rules, 1970, and after satisfying themselves that the fee bill and other bills are in order in all respects may sanction payment to the Counsel and make payment at the earliest without consulting the Department of Legal Affairs Ministry of Law, Justice and Company Affairs. However, where the fee bills prepared by the Counsel does not strictly conform to the Scheme or where by the Counsel does not strictly conform to the Scheme or where there is any doubt or difference of opinion between the Administrative Ministry/Department and the Counsel on any particular item of fee etc., the matter may be referred to this Department for clarification. In case where the Counsel has been engaged without settling his terms in consultation with this Department, the existing procedure of getting of the fee bills certified by this Department will continue.

6. If any, difference of doubt arises in respect of fee or other bills claimed by the counsel, the matter may be referred to the Law Secretary whose decision shall be final.

Revised Scheme containing terms and conditions for the engagement of Senior/ Central Government Standing Counsel and Additional Central Government Standing Counsel on behalf of the Government of India in respect of Civil Litigation and such Criminal cases as may be entrusted to them in various High Courts in India (except High Courts of Delhi, Mumbai, Calcutta, Chennai and Karnataka) effective from 1-10-1999.

I SCOPE OF THE SCHEME:--

1. The Scheme will be operative in respect of all the civil litigation cases and such criminal cases on behalf of the Government of India (except the Railway and Income Tax Departments) as may be entrusted to the Counsel in various High Courts in India (except High Courts of Delhi, Mumbai, Calcutta, Channai and Karnataka). However, the Counsel will not put in their appearance as a matter of course, in cases relating to Central Sales Tax unless they have been specifically instructed otherwise, in regard to any particular case.

2. **Incharge of Litigation Cases:--**The Senior Central Government Standing Counsel in a Particular High Court or its Bench, will be incharge of the entire litigation work on behalf of the Government of India before concerned High Court or its Bench, except such of the work for which separate arrangements have been made i.e. in respect of Railways and Income-tax Departments.

3. **Allocation of cases to the Counsel:--**Allocation of cases to the Central Government Standing Counsel and Additional Central Government Standing Counsel will be made by the Senior/Central Government Standing Counsel, Incharge of the litigation work in the concerned High Court or its Bench. As far as possible the distribution of work between him and the other Additional Central Government Standing Counsel is fair.

II DEFINITIONS

1. For the purpose of this Scheme, the expressions.
 - (a). 'Counsel' means and includes the Senior/Central Government Standing Counsel and Additional Central Government Standing Counsel;
 - (b). 'Government of India' means and includes the Government of India and the Government of Union Territory;
 - (c). 'Law Officer' means and includes the Attorney General for India, the Solicitor-General for India and Additional Solicitor-General for India.

III STANDING COUNSEL AND ADDITIONAL STANDING COUNSEL

1. **Senior/Central Government Standing Counsel and Additional Central Government Standing Counsel.**

There will be one Senior/Central Government Standing Counsel and a panel of Counsel consisting of Additional Central Government Standing Counsel to conduct the litigation cases on behalf of the Government of India before the concerned High Court. The strength of the Counsel engaged/empanelled may be determined by the Government of India from time to time.

IV TERM OF ENGAGEMENT

1. **Initial/further engagement:**-- The term of engagement of the Counsel would be for a period of three years or until further order whichever is earlier. The term may be extended for a further period not exceeding three years, at the discretion of the Government of India.
2. **Termination of engagement:**-- The engagement/empanelment of the Counsel would be terminable at any time without assigning any reason.

V HEADQUARTERS OF THE COUNSEL

Headquarters at the place of the usual sitting of High Court or its Bench:--The Counsel will locate his headquarters during the period of his engagement as such at the place of the usual sitting of the High Court concerned or its Bench as the case may be.

VI DUTIES

The Counsel shall

- (i). Appear in the concerned High Court or its Bench in the cases marked to him by the Senior/Central Government Standing Counsel, Incharge of the litigation work ;
- (ii) The Senior/Central Government Standing Counsel, Incharge of the litigation work in the concerned High Court or its Bench will mark cases to other Additional Central Government Standing counsel and shall ensure that as far as possible the distribution of work between him and the other Additional Central Government Standing Counsel is fair ;
- (iii) If so required, appear in the District and Subordinate Courts, Tribunals, Commissions of Inquiry, before the Arbitrators/Umpires etc, at the Headquarter. He may also be required to appear in Courts, Tribunals, Commission of Inquiry, before the Arbitrators, Umpires outside the headquarters ;
- (iv) When any case attending to by him is decided against the Government of India and/or its officers, give his opinion regarding the advisability of filing an appeal from such a decision ;
- (v) Render all assistance to the Law Officer, Advocate General of the State Government, special or Senior Counsel, if required to do so, who may be engaged in a particular case before the High Court, Tribunals, Commissions of Inquiry, before the Arbitrators/Umpires etc ;
- (vi) Keep the department concerned informed of the important developments in the case from time to time, particularly with regard to drafting, filing of papers, dates of judgements, etc.;

- (vii) Furnish to the Branch Secretariat concerned with a particular High Court and the Department of Legal Affairs periodical statements and reports/returns, which may be called for from time to time;
- (viii) Render detailed account of the advance in the form of out of pocket expenses to the Ministry/Department from whom the advance has been drawn; and
- (ix) Perform such other duties of a legal nature which may be assigned to him by the Department of Legal Affairs, Ministry of Law, Justice and Company affairs from time to time.

Para 10.27.1:- Revision of fees payable w.e.f. 01.02.2008:-

In partial modification of the terms and conditions contained in OM No. 24(2)/99-Judl., OM No. 26(1)/99-Judl., OM No. 25(3)/99-Judl. and OM No. 26(2)/99-Judl, all dated 24.09.99, the undersigned is directed to convey the approval of the Competent Authority in the Department of Legal Affairs for revision of the fee structure as per the statement annexed herewith as Annexure I, in respect of the Assistant Solicitors General, Central Government Counsel of various High Courts and of the CAT Benches, but excluding the Panel of the High Courts of Bombay and Calcutta.

2. The above revised fee will be effective from 01.02.2008.
3. The counsel will be paid fee at the old rates in respect of their appearance in the Court etc. and other work done by them prior to 01.02.2008 and at the revised rates in respect of the work done by them on/after 01.02.2008
4. This issues with the approval of the Ministry of Finance, Department of Expenditure E.II(B) Branch, ID Note No. 9(11)/99-E.II dated 6th August, 2007.

**STATEMENT OF REVISED FEE
PAYABLE TO GOVERNMENT
COUNSEL BEFORE
VARIOUS HIGH COURTS AND
BEFORE VARIOUS BENCHES OF
CENTRAL
ADMINISTRATIVE TRIBUNALS
BUT EXCLUDING THE HIGH COURTS
OF
BOMBAY AND CALCUTTA
WITH EFFECT FROM 1ST February 2008**

Sl. No.		Item of Work	Revised fee
1.	i) Assistant Solicitor General of India of India in different High Courts and Central Government Standing Counsel of Delhi High Court.	Retainer Fee i) Assistant Solicitors General of various High Courts excluding Bombay and Calcutta High Courts ii) CGSCs of Delhi High Court	`3,000/- per month
2.	Assistant Solicitors General of India of India in different High Courts/ Central Government Standing Counsel in Delhi High Court/Central Govt. Counsel/Pleader in different High Courts.	i) Civil or Criminal Writ Petitions under Article 226 & 227 of the Constitution, Contempt Petitions, Criminal/Civil Revision Petitions, Reference to the High Court under Sales Tax Act and Banking Company Petitions,	`1500/- per effective hearing  `300/- per non-effective hearing (subject to maximum of five hearings in a case)
		ii) Petitions under Article 132 or 133 of the Constitution in Civil or Criminal Cases.	`1,500/- per effective hearing(subject to max. of ` 3000/- in a case)
		iii) Original Suits, Civil Appeal from Decrees in Suits and proceedings including second appeal and land acquisition	Ad. Valoram/regulation fee (subject to maximum of `

		appeal except LPA from Petitions under Article 226 & 227 of the Constitution (including drafting fee)	30,000/- in a case.)
		iv) Company Petitions	To be regulated by the rule contained in Appendix (iii) of the Company (Court) Rules, 1959
		v) Drafting of pleadings counter affidavits/returns/answer to Writ Petitions/Grounds of Appeal and application for leave to appeal to the Supreme Court	` 900/- per pleading
		vi) Drafting of Civil Misc. applications to petitions under the Indian Succession Act, Contempt of Court proceedings and other proceedings of an original nature	` 750/- per petition
		vii) Civil Misc. petitions, forma paupers, transfer petitions and other civil misc. petitions of routine nature	` 300/- per petition
		viii) Consultation /conference fee	` 300/- per conference (subject to maximum of 4 conferences in a case)
		ix) Appearance before the High Court in application under Section 34 & 37 of the Arbitration and Conciliation Act, 1996 x) Appearance before Arbitrator/ Umpires etc.	` 1500/- per effective hearing  ` 300/- per non-effective hearing (subject to a maximum of 5 hearing in a case). ` 300/- per non-effective hearing (subject to a maximum of 5 hearings in a case).

(Authority:- Ministry of law& Justice, Dept. of Legal Affairs, Judicial Section F. No. 26(1)/2005-Judl. dated 31st January, 2008 received with D.O. No. 432-LC/52-2008 (Missed) dated 30.05.2008)

As per earlier clarifications fees w.e.f. 01-02-2008 will be payable at the revised rate of ` 1500 per effective hearing and ` 300 for each non-effective hearing. In view of the difficulty faced by the department and in the interest of GOI one time payment of ` 2250/- in a single hearing cases is decided as a special case as per old rates.

(Department of Legal Affairs, Judicial Section No. FTS-113/Jud. Sec./2009 Dy. No. 1666/2009-Judl and DoPT SR Section letter dated 12.08.2009 and CAG letter No. 30-LC/15-2007 KW dated 17-01-2011)

IX OUT OF HEADQUARTERS

1. If the counsel is required to go out of the headquarters in connection with Central Government litigation e.g. for conference with a Senior Counsel, Appearance in a Court outside the Headquarters, he will be entitled to a daily fee of ` 1200 per day for the day of his absence from the Headquarters including the day of departure from, intervening holidays and arrival back at the Headquarters But no fees will be paid for the day of departure if he leaves the Headquarter's after Court hours or for the day of arrival if he arrives at the Headquarters before the Court hours.

2. **Travel/Hotel expenses:--**In addition to the daily fee, the Counsel will also be entitled to travel expenses for travel by air (economy class) or first class by train, road mileage for the journey from his Headquarters to the airport/railway station and *vice versa* and from the airport/railway station to the place of his stay out of Headquarters and *vice-versa* at the rates admissible to Grade I/Class I Officers of the Central Government. He will also be paid a lump sum amount of ` 300 as conveyance charges for performing local journey while outside the Headquarters. He will also be entitled to a reasonable actual expenses for stay in hotel, subject to a maximum of Rs, 600 per day.

X CLERKAGE

In addition to fees mentioned above, the counsel will be entitled to 10% of fees subject to a maximum of ` 1800 in a case or batch of cases by way of clerkage.

XI OUT OF POCKET EXPENSES

The amount required for court fees at the time of filing a case and other miscellaneous expenses not exceeding ` 300 should be obtained by the Counsel in advance from the concerned Ministry/Department on whose behalf the Counsel conducted the cases in the concerned High Court. An account of the expenses incurred should be rendered to that Ministry/Department while presenting the final fee bill.

XII RIGHT TO PRIVATE PRACTICE AND RESTICITONS

1. A Counsel will have the right to private practice which should not, however, interfere with the efficient discharge of his duties as a counsel for the Government of India.

2. A Counsel shall not advise any party in or accept any case against the Government of India in which he has appeared or is likely to be called upon to appear for or advise or which is likely to affect or lead to litigation against the Government of India.

3. If the Counsel happens to be a partner of a firm of lawyers or Solicitors it will be incumbent on the firm not to take any case against the Government of India in the concerned High Court or any case arising in other Courts out of these cases e.g. appeals and revisions in the High Court or Supreme Court.

XIII GENERAL

1. The various terms used in this scheme will have the following meanings :

- (a). **Effective Hearing:** A hearing in which either one or both the parties involved in a case and heard by the court. If the case is mentioned and adjourned or only directions are given or only judgement is delivered by the Court, it would not constitute an effective hearing but will be termed as non-effective hearing.
- (b). **Uncontested Cases:** All suits and appeals are deemed to be 'uncontested', if these are withdrawn by the plaintiff/appellant or are dismissed in limine or are otherwise decided by the Court *ex-parte* before the final hearing. No writ petition/revision/second appeal (including any interlocutory application connected therewith) will be considered as 'uncontested' if it is decided by the Court on preliminary legal objections or is withdrawn by the petitioner/appellant at or during any stage of the final hearing in the presence of the Government or is withdrawn by the Government at the time of its admission.
- (c). **Substantial work:** When the case has been admitted by the Court after hearing of preliminary objections of filling of the Affidavits/Counter-Affidavits etc. by the Counsel, 'substantial work' will be deemed to have been done.
- (d). **Identical Cases:** Two or more cases where substantially identical questions of law or facts are involved and where the main difference is in the names, addresses of the parties concerned, amount of money involved etc. where the common or identical judgements are delivered irrespective of the fact whether all the cases are heard together or not.

2. In all cases, effective appearance is necessary for the Counsel to claim fee.

3. No fee will be payable in cases where no legal work is required to be done e.g. cases in which the interests of the Government of India are to be watched pending instructions, cases regarding transmission of record to the Supreme Court, inspection of the court record for ascertaining the position the case or other information needed.
4. No fee will be admissible for preparation but the Government may consider payment of a separate fee for preparation in special cases involving arduous work.
5. If the Counsel appears at the instance of the Union of India for parties other than the Union of India whose case is not inconsistent with that of the Union of India, he will be entitled to only one set of fee.
6. Appeals, revision or petitions arising from the common judgement or order will be together considered as one case, if they are heard together.
7. When cases argued before a Single judge are referred to a Division Bench or a full Bench separate fee at the prescribed rates will be paid for appearance before each Bench.
8. In 'uncontested cases' the fee shall be one-third of the fees otherwise payable but if such case is later on restarted and decided in contest, the remaining two-third of the fee will be payable. A case shall be regarded as contested when a decision is given after hearing arguments on both sides.
9. No fee will be payable to the Counsel if an advance notice about the adjournment has been issued or the adjournment of the case has been made at his request due to reasons personal to him.
10. Where two or more cases (but not more than 10 cases) involving substantially identical questions of law or fact, any one of such cases will be treated as a main case and the others as connected cases and the fees in such cases will be regulated as under, irrespective of the fact whether all the cases are heard together or not :--
 - (a). When the Counsel filed separate and materially different affidavits, applications or grounds of appeal etc. in more than one case but the argument is heard in the main case and the other case are decided accordingly, the Counsel shall be paid the full fee in the main case and ` 150 in each of the connected cases.
 - (b). When the main case has been contested as in (a) above, but in the connected cases either affidavits or grounds of an appeal or petition similar to the one in the main case or nothing at all has been drafted by the Counsel, he shall be paid the full fee in the main case and ` 75 only in each of the connected cases.

- (c). When substantially different affidavits are drafted in each connected case but all the cases are disposed of without contest, the Counsel shall get 1/3rd fees in the main case and ` 150 in each of the connected cases.
- (d). When the Counsel has drafted the affidavit, petitions or ground of appeal in the main case and has not drafted them in the connected cases or the drafts in the connected cases are substantially similar to the one in the main case and the cases are disposed of without contest, the Counsel shall get 1/3rd fee in the main case and ` 75 in each of the connected cases.

11. The fee to the Counsel will be paid by the concerned Department/Ministry on whose behalf the Counsel conducted the case on presentation of a stamped receipt and on submission of a copy of the document drafted, if it is drafting fee and submission of minutes or gist of proceedings, or a copy of order/judgement where it is necessary in case the claim is for appearance fee. The Counsel shall submit his fee bills within three months from the date on which the fee has accrued.

12. The fee will be payable in two stages ; firstly 1/3rd fee after substantial action has been taken i.e. first stage and secondly the remaining 2/3rd fee after the case has been decided i.e. second stage.

Provided, however, where during the pendency of a proceeding a Counsel is changed for some reason or the other, a fee commensurate to the work done by the outgoing Counsel, not exceeding 1/3rd of the total fee admissible for the case, may be paid. In such an event the balance of fee payable in the case will be paid to new Counsel after completion of the case. As regards admissibility and quantum of fee in such cases, the decision of the Officer-in-Charge of the Judicial Section of the Department of Legal Affairs shall be final.

13. In the event of any doubt of difference regarding the fees, the fees determined by the Secretary, Department of Legal Affairs, Ministry of Law and Justice and Company Affairs, shall be final and binding. He may, by an order in writing, relax any of the provisions contained in the Scheme.

(Authority:--G.O.I. Ministry of Law Justice and Company Affairs, Deptt. of Legal Affairs, Judicial Section F. No. 26(1)/99—Judl., dated 24th September, 1999 received with C.A.G.'s endorsement No. 592-NGE—LC/95-97 dated 19-11-1999).

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Para 10.28 To obviate all questions of incidence of cost and also to eliminate unjustifiable claims for fees it has been decided by the Comptroller and Auditor General that when legal opinion on a case concerning State finances is to be obtained, the Finance Department of the State Government should be asked to obtain it. If, however, in any case it is necessary for reasons of urgency that legal opinion should be taken direct, the Finance Department of the State Government should be informed of the action taken.

Para 10.29 Procedure Regarding Filing an Application for Special Leave to Appeal to the Supreme Court Against Judgement or Order of High Court:-- Before a decision to file application for special leave to appeal to the Supreme Court against a Judgement of order of the High Court is taken by Ministry/Department concerned the question whether such an application should be made/should be referred to the Advice Branch of the Department of Law along with the relevant papers and the view of the Administrative Ministry/Department concerned.

Where it is decided that such an application should be filed, the Central Agency Section of Law Department should be advised to take action to file the application.

(Authority:-- Ministry of Law O.M. No. F—44(1)/62—C & M, dated the 1st May, 1962, forwarded by the C.A.G.,--*vide* No. 2052—NGE. III/201—60, dated the 11th May, 1962).

Para 10.30 Due to failure on the part of officers to examine carefully, the position of the Government, on service of suit notices, the Government are sometimes involved in avoidable or fruitless litigation. Such litigation apart from entailing wasteful, labour and expense bring discredit to Government. To avoid this in future, the following instructions are issued: --

1. Under Section 80 of the Code of Civil Procedure, a party proposing to institute a suit against the Central Government is required to give a notice of the proposed suit in writing, to the Central Government. The notice is to be served : --

- (a) in the case of a suit relating to railway on the General Manager of that railway ; and
- (b) in the case of any other suit on the Secretary to the Government of India. The object of suit notice is to provide to the Government an opportunity to reconsider their position in regard to the claim made by the party and, if necessary, to make arrangements or settle the claim without litigation.

2. On receipt of suit notice and Department concerned should without delay, pass it on to the office, not below the rank of an Under-Secretary, dealing with the matter, out of which the claim made in the notice arises. The officer should be personally responsible for examining the claim. If the claim involves reference to an attached or a subordinate office, a copy of the action should be promptly sent to the office concerned for a detailed report. The final action on the notice should, however, be taken by the officer himself in the following manner depending on the case which may be of one of the following types : --

- (i) a claim which has already been examined and has been rejected ;
- (ii) a claim which is still under examination;

(iii) a claim which has not been examined at all.

In regard to a claim of the first category, it should be considered whether any new allegations which have not been examined before, have been made in the notice. Such new allegations, if any, should be thoroughly examined and it should be considered whether the earlier decision of the Government should be maintained or in any way altered. If the Ministry of Law was not consulted when the previous decision was taken or if new allegations are made in the notice the advice of the Ministry of Law should invariably be sought being final decision on the claim is taken.

In regard to a claim of the second category, the examination of the claim should be completed with the greatest promptitude and the Ministry of Law should be consulted in every case.

In regard to claim of the third category, the claim should be fully examined and the action to be taken should be determined in consultation with the Ministry of Law.

3. If it is finally decided to reject the claim, a reply may not be advisable but it is possible that in certain cases a reply would be necessary. Advice of the Ministry of Law should be sought before sending a reply. If it is considered that the claim is genuine and ought to be admitted, action should be taken to settle the claim forth with. If the claim is admitted partly, advice of the Ministry of Law should be sought regarding the form of reply to be sent and regarding action to be taken for settlement of the part claim admitted.

If, in any old case, a decision on the claim could not be taken with two months of the receipt of the notice, an interim reply should be sent in the form given at the end.

4. In all cases of doubt, as well as in the cases mentioned in sub-paras (2) and (3) above, the advice of the Ministry of Law should be sought before sending a reply to the notices.

5. While seeking the advice of the Ministry of Law, a self contained note giving the entire history of the claim and para-wise comments on the various allegations made in the notice should be prepared and all relevant documents and materials duly flagged, should be made available to them.

6. As the party giving the notice would be entitled to institute the suit in respect of which notice is given on the expiry of two months after service of the notice, it is imperative that the examination of the claim should be completed and a final decision taken well in advance of the expiry of the period of the notice. Every suit, notice should, therefore, be treated as an "IMMEDIATE" reference and dealt with accordingly.

(Authority: -- G.O.I., Ministry of Law O.F. No. F-93(1) 57-O & M, dated the 11th December, 1957, received with C.A.G.'s Endorsement No. 12—NGE, III/18—61, dated the 4th January, 1963).

FORM FOR ADINTERIM REPLY

From

To

Subject:

Sir,

With reference to the notice of suit date _____ given by you in respect of the above claim, I am directed to state that your claim is under consideration.

Yours
faithfully,

Para 10.31 Correction to Office Manuals: --(a) The corrections to the Manuals should be published with the approval of the authority of the Pr. Accountant General for this purpose the following procedure should be observed by all the sections in the office.

The corrections to office Manuals will be approved by the Deputy Accountant General concerned or the Pr. Accountant General in respect of sections directly under his charge. In order to ensure that all important orders, etc., are incorporated in the Manuals, the Branch Officers and Assistant Accounts Officers/Supervisors should mark on all letters and papers containing orders, etc., necessitating any additions or amendments to office Manuals the word 'Correction'. The section concerned should put up for approval the draft correction slip incorporating the necessary amendment to the Deputy Accountant General concerned or the Pr. Accountant General as the case may be, through the Branch Officer. One copy of the approved correction slip should be pasted in the register or correction slips maintained in the co-ordinating section concerned. The register (with correction slips pasted therein) should be submitted to the Pr. Accountant General quarterly on the 10th April, July, October and January, for his perusal and final approval of the corrections. The correction slips for each quarter should then be sent to the C.R.T. Section for publication on the 15th of April, July, October and January.

(b) The following instructions should be observed in drafting correction slips to the various office Manuals: --

The name of Manual should be given at the top followed by 'number' in a separate line. Next should come page and paragraph (or Appendix, etc.), number, the entire line being underlined. This should be followed by the direction sentence in which only the directions words like "insert", "substitute", "delete", add, etc., should be underlined. Proper attention should be paid to punctuation. A draft correction is given below: --

**Correction to the Manual of the Departmental
Compilation Sections: --**

No. _____.

Page, paragraphs clause () ;

Insert to the following as "Note 2" below this clause renumbering the exist note as note 2 :--

Note _____ 2 _____"

(c) Immediately a correction slip is approved, a copy should be pasted in the control copy of the Manual to be kept in the section concerned for this purpose. The control copy should remain in the custody of the Assistant Accounts Officer/Supervisor.

(Office Order No. B & B/137, dated the 15th April 1955, file Test Audit Note No. 90, dated the 28th June, 1954, in C.R.T. Section).

Para 10.32 Preparation of Statistics in Support of Demands for Extra Establishment—

According to para 11.4 to 11.5 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume—I, any proposal for revision of the establishment or for temporary or permanent addition thereto, which is not within the powers of the Accountants General to sanction, should be submitted to the Comptroller and Auditor General for sanction. A proposal for additional establishment made to the Comptroller and Auditor General must be supported by statistics of work, the unit adopted in each case being clearly specified. The following are some of the checks prescribed to secure the accuracy of the statistics—

- (i) The statistics should be thoroughly and carefully checked either by the Assistant Accounts Officer of Internal Audit Section or by a Assistant Accounts Officer of some other Section who has nothing to do with the

particular revision of establishment, and reviewed by the Gazetted Officer-in-charge of the section concerned, who should satisfy himself that the statistics submitted are *prima-facia* correct.

- (ii) The statistics should bear the initials of both the preparer and examiner.

(Authority:--C.A.G.'s letter No. 2300—BRS/302—87—I, circulated, *vide* No.. 3—BRS/87/dated the 8th July, 1987).

Discontinuance of the Annual Return – Staff Proposals for inclusion in RE 2007-08 and BE 2008-09 onward – regarding:

In terms of proposals of paragraph 11.5 of CAG's MSO(Admn) Vol. I (3rd Edition) and instructions issued thereby from time to time, presently all the field offices prepare and send their staff proposals so as to reach the Headquarters office by July (Director General of Audit, P&T by September) every year for scrutiny and inclusion in the current Revised Estimates and ensuing Budget Estimates.

The matter relating to the continuance of the Annual Return – staff proposals has been reviewed. Accordingly, the rendition of Annual Return – Staff Proposals (for inclusion in RE 2007-08 and BE 2008-09 onwards) has been decided to be discontinued forthwith.

(Authority: - CAG order No. 1831-BRS/SP/16-2007 dated 5th June, 2007)

(b) Check of Statistics Collected in Accounts Offices: -

The Comptroller and Auditor General has prescribed the following procedure to secure the accuracy of statistic prepared by Accounts Offices: --

- (i) In future when applications are made for additional establishment on the basis of statistics of work, the statistics should be thoroughly checked by a responsible person, say as Assistant Accounts Officer/Supervisor and then reviewed by a Branch Officer who should satisfy himself that the statistics prepared are *prima facia* correct.
- (ii) Both the preparer and the examiner of these statistics should set their signatures in the statement in token of their having done so.
- (iii) All papers (including detailed statements leading to these statistics) in connection with the revisions of establishment should be preserved permanently.

Note: --A certificate to the effect that statistics data prepared by the respective sections has been duly rechecked independently by Internal Test Audit section or some other agency may be given in the letter forwarding the staff proposals.

(Authority: --C.A.G.'s letter No. 1323—BRS/87—65, dated the 29th June, 1965).

Para 10.33 Maintenance of Note Books by Senior Accountants/Accountants/Clerks: --In order to minimize the number of mistakes in Accounts and Entitlement Offices due to the effect of changes in the staff, the Comptroller and Auditor General has desired that each Senior Accountant/Accountant/Clerk and Assistant Accounts Officer/Supervisor should maintain a record of the points he has to watch but which are required to be noted in any one of the prescribed registers. This record should be handed over to the successor whenever there is a change in incumbency.

(2) The above instructions should be strictly complied with in future by all concerned. The record maintained by the Senior Accountant/Accountant/Clerk should be put up to the Assistant Accounts Officers/Supervisors and that maintained by the Assistant Accounts Officers/Supervisors should be put up to the Branch Officer incharge once a month, viz., on the 5th of each month.

Note: --After restructuring composite office w.e.f. 1st March, 1984, this office is known as "Accounts and Entitlement Office" and the nomenclature of the posts Selection Grade Auditor and Auditor has been changed as Senior Accountant and Accountant respectively.

(Authority: --Para 3.2.3 of Manual of Instructions of Restructuring of Cadres in Indian Audit and Accounts Department).

Para 10.34 Responsibility for Facts and Figures: --All information prepared in the Departmental and other Sections of the office for Government or for controlling and other officers must invariably be tested and vouched for by and Assistant Accounts Officers/Supervisors of the department supplying it. This includes all facts and figures which find a place in draft and reports, as well as regular statement or statistical returns. Assistant Accounts Officers/Supervisors are not permitted to leave to their subordinates the duty of checking or bearing the responsibility for results, which have to issue under the name of a Branch Officer/a Group Officer.

Para 10.35 Assistant Accounts Officers/Supervisors of sections must clearly understand that they are personally responsible for the accuracy of all statements issuing from their sections. They will see that (i) figures are entered in the right columns; (ii) in cases where they should agree with other figures in the statements they do so agree; and (iii) when rates are given that the arithmetical calculations are absolutely correct. In the case of statements which issue periodically, the preceding statement should be put up with the case and this together with any authorised modification in procedure that may have been introduced subsequently, will be the guide for the preparation of the statement in hand.

Para 10.36 Important Matters to be reported to the Pr. Accountant General:
--(i) Important matters from the Departmental Compilation sections. Works Compilation

sections, Funds sections, Pension sections as well as from the Administration sections though disposed of on their own responsibility will be reported to the Pr. Accountant General by the respective Deputy Accountant General for information.

(ii) All the office orders affecting distribution of work among Sr. Accounts Officers as well as Officers holding Group 'A' posts shall be issued under the orders of the Pr. Accountant General and kept in a separate file in the Administration I Section.

CHAPTER 11

Delegation of Miscellaneous Powers

Para 11.1 Date of reversion after leave from Foreign Service: --(a) Power to decide date of reversion of Gazetted Officer returning after leave from foreign service (Fundamental Rules 125) vests with the Comptroller and Auditor General.

(b) The above power, in respect of non-gazetted officials has been delegated to the Heads of the Departments concerned.

(Authority:--G.O.I., M.O.F., D. E. No. F.3 (1)EGI/60, dated the 11th March, 1965, received with C.A.G.'s No. 568, NGE—III/250—64, dated the 30th March, 1965).

Para 11.2 Delegation of Powers to Heads of Departments/Officers of the Indian Audit and Accounts Department: -- The powers of the Heads of offices should normally be exercised by the Senior Deputy Accountant General /Deputy Accountant General during his absence of short leave by any other Senior Deputy Accountant General/Deputy Accountant General nominated by the Pr. Accountant General. If no other Senior Deputy Accountant General /Deputy Accountant General is available, Sr. Accounts Officer (Administration) can be authorised to exercise very limited powers only.

In bigger office where the number of Travelling Allowance bills is very large, the Pr. Accountant General may, however, at his discretion authorize the Sr. Accounts Officers (Administration) to exercise the power of the Controlling Officer for countersignature of the Travelling Allowance bills of non-gazetted staff only.

(Authority: --C.A.G.'s letter Nos. 1206—NGE. I/176—68, dated the 24th June, 1969 and 1414—NGE. I/147—70, dated the 23rd June, 1970).

Para 11.3 Enhanced Financial/Administrative Powers: --The enhanced Financial/Administrative powers delegated to the Pr. Accountant General and other Heads of Department are reproduced in Annexure I to this chapter. The enhanced financial powers delegated to Senior Deputy Accountant General/Deputy Accountant General as Head of the Office are detailed in Annexure II to this Chapter.

Para 11.4 Authorization of Central Government Officers to sign and verify complaints or written statements in suits by or against the Central Government: --In exercise of the powers conferred by rule 1 of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908) and in suppression of the notification of the Government of India in the Ministry of Law. No S.R.O 1651 dated the 1st September, 1953, the Central Government hereby appoints the officers specified in the Schedule annexed hereto as persons by whom Complaints and written statements in suits in any Court of Civil jurisdiction by or against the Central Government shall be signed.

Schedule

Comptroller and Auditor General of India.
 Deputy Comptroller and Auditor General of India.
 Any additional Deputy Comptroller and Auditor General.
 Any Assistant Comptroller and Auditor General.
 Director of Commercial Audit.
 Chief Auditor of Commercial Accounts.
 Deputy Chief Auditor of Commercial Accounts.
 Pr. Accountant General
 Senior Deputy Accountant General
 Deputy Accountant General
 Controller of Accounts.
 Chief Auditors, Indian Railways.
 Deputy Chief Auditors, Indian Railways.
 Director of Audit Defence Services.
 Senior Deputy Director of Audit, Defence Services.
 Deputy Director of Audit, Defence Services.
 Director of Audit and Accounts, Post and Telegram
 Deputy Director of Audit and Accounts, Post and Telegraph.

(Authority: --Relevant extract of S.R.O. 351, dated the 25th January, 1958 as amended from time to time received with C.A.G.'s Circular Endt. No. 1183—NGE. III/58—78, dated the 16th June 1978.

The Comptroller and Auditor General of India has executed on 08.01.2008 the General Powers of Attorney authorizing Group 'A' officers of this department mentioned in Ministry of Law Notification No. GSR 167 dated (as amended from time to time) to sign, verify and file written statements, counter affidavits etc. on his behalf in cases before the Courts/Tribunals. A copy of the same is enclosed for information and necessary action.

GENERAL POWERS OF ATTORNEY

KNOW ALL MEN BY THIS POWER OF ATTORNEY THAT I, Vinod Rai, son of Late Shri Bhola Nath Rai, at present employed as Comptroller and Auditor General of India do hereby nominate and appoint all officers of the Indian Audit and Accounts Department mentioned in the Ministry of Law, Justice and Company Affairs, Department of Legal Affairs Notification Nos. G.S.R. 167, dated (as amended from time to time), as my attorneys in my name and on my behalf to do or any of the following acts or things in connection with Civil Suits, Writ Petitions and Appeals in any

Tribunal/Court of Civil and Writ Jurisdiction in India by or against me in my official capacity:--

- (1) To engage or appoint any legal practitioner to conduct the case:
- (2) To sign, verify and file complaints, written statements, writ petitions, counter affidavit and appeals.
- (3) To make and present to the Court/Tribunal an application in connection with any proceedings in the suit and writ/other applications;
- (4) To produce or summon or receive back documentary evidence;
- (5) To make and file a compromise or a confession of judgement and to refer the case to arbitration;
- (6) To deposit and withdraw any money for the purpose of any proceeding;
- (7) To file applications for execution of decrees
- (8) To receive any money due to me under such decrees or orders and to certify payments to the Court/Tribunal.
- (9) To apply for inspection and inspect documents and records of the proceedings;
- (10) To obtain copies of documents and papers and
- (11) Generally to do all other lawful acts necessary for the conduct of cases and matters before Court/Tribunal.

AND I do hereby agree that all acts, deeds and things lawfully done by my said attorneys shall be construed as acts, deeds and things done by me and I undertake to ratify and confirm all and what so ever that my said attorney shall lawfully do or cause to be done for me by virtue of the powers hereby given.

In witness hereof I have signed this deed on this 8th January, 2008.

[Authority:--C.A.G.'s letter No.28/LC/45-2002 dated 10.01.2008]

Para 11.5 Powers delegated to the Comptroller and Auditor General and Pr. Accountant General under the Fundamental Rules and Supplementary Rules in respect of Assistant Accountant General other than regular members of the Indian Audit and Accounts Service:

The President has delegated the following powers to the Comptroller and Auditor General of India and The Pr. Accountants General in respect of the Assistant Accountants General of equivalent (other than regular member of the Indian Audit and Accounts Service) who have been appointed by Departmental Promotion Committee in the revised scale of `15600-39100+ GP5400 (PB-3) w.e.f. 01-01.2006.

Sr. No.	Nature of Power	Reference to rule or Cadre No.	Authority to whom delegated	Authority
1.	Retention of a non-ministerial Government servant after 58	FR 56 (a)	Comptroller and Auditor General of India.	CAG's MSO (Admn.) Vol. II
2.	Power to grant extraordinary leave	First Schedule to Rule 3 (c) of C.C.S. (Leave) Rules, 1972	CAG full powers Pr. A.G up to 60 days	---Do---
3.	Power to refuse leave preparatory to retirement	---Do---	Ditto	---Do---
4.	Power to permit delivery of charge away from Headquarters.	Section II (a) of Appendix 3 to FRs & S.R.s Vol. II	CAG	---Do---
5.	To prescribe a Government servant's headquarters.	S.R. 59	Ditto	---Do---
6.	To grant exemption from the rule limiting a half on tour to ten days.	S.R. 73	Pr. A.G.	---Do---
7.	To allow actual cost of journey to appear before a Medical Board preliminary to voluntary retirement or invalid pension.	S.R. 160 (b)	CAG	---Do---
8.	Power to grant leave	S.R. 208 (To sanction earned leave upto 120 days/180 leave on average pay for 4 months).	CAG Full Powers	Pr. AG upto 60 days.
		Note: Sanctioning limit of 120 days has been raised to 180 days –Vide G.O.I. letter dated 12 th October, 1990		---Do---

		received with C.A.G.; letter dated 30 th November, 1990 (File Admn III/Important order (90—91)		

(Authority: --G.O.I., M.O.F. (D.O.E.), letter No. F. (3)—EG. I/65, dated the 22nd November, 1965, copy received with C.A.G.'s Endorsement No. 6334-GE. — I/277—64, dated the 30th November, 1965).

Note:--The Accountant-General may review the cases of temporary Assistant Accountants General or equivalent for their retention beyond the age of 55 years in the same manner as for Accounts/Audit Officers and refer to the Comptroller and Auditor General recommendations for the retirement, if any, under Fundamental Rule 56 (J), Reference to the Comptroller and Auditor General need not be made in cases, where there is no recommendations to retire him on attaining the age of 55 years or thereafter upto the age of 58 years.

(Authority: --Extract from C.A.G.'s confidential D.O letter No. 612—GEI/279—65, dated the 1st February 1969).

Para 11.6 Powers for sanctioning honorarium: --Powers delegated to the various authorities for sanctioning honorarium under the provisions of F.R. 46 (b) are as under: --

Sr. No	Authority to which Power is delegated	Extent of Power delegated
1.	The Comptroller and Auditor General of India.	Full Powers upto a maximum of `5000 (Rupees five thousands only) in each case. In the case of recurring honorarium, this limit applies to the total of the recurring payments made to an individual in a year.
2.	All Heads of Departments.	Full Powers upto a maximum of `2500 (Rupees two thousands five hundred only) in each case. In the case of recurring honorarium, this limit applies to the total of the recurring payments made to an individual in a year.

(Authority: --G.O.I. M.P., P.G. & P., D.P.T., O.M. No. 17011/9/85—Estt. (Allowances), dated the 23rd December 1985).

Fifth Central Pay Commission's recommendations relating to Honorarium payable under FR 45 (B)-Further guidelines to restrict payment of Honorarium.

The Fifth Central Pay Commission in its report has recommended that Honorarium should be paid only when the employees are entrusted with duties of a purely occasional nature and under no circumstances should any honorarium be paid for performing any functions that are legitimately part of one's defined duties and responsibilities.

In terms of the provisions of FR 46(b), the Central Govt. may grant or permit a Government servant to receive an honorarium as remuneration for work performed which is occasional or intermittent in character and either so laborious or of such special merit as to justify a special reward. Except when special reason which should be recorded in writing, exist for a departure from this provision, sanction to the grant or acceptance of an honorarium should not be given unless the work has been undertaken with the prior consent of the Central Government and its amount has been settled in advance.

Guidelines of payment of Honorarium under FR(b) have already been laid down *inter alia* vide this Department's O.M. No. 17011/9/85-Estt. (AL), dated 23-12-1985 and O.M. No. 17020/1/91-Estt. (AL), dated 18-11-1991. It has also been clarified that no honorarium should be granted for temporary increases in work. It has, however, come to the notice of the Department of Personal & Training that Honorarium is being paid in a routine manner by various Ministries/Departments for regular items of work. Such payment of honorarium is against the provisions of FR 46(b) as well as the recommendations of the Fifth Pay Commission.

The recommendation of the Fifth Central Pay Commission has been accepted by Government and it has been decided that in Addition to the items of work for which payment of honorarium is already prohibited under instructions issued by the Ministry of Finance and this Department from time to time, Ministries/Departments should not grant honorarium for the items of work of a routine nature which for part of the duties and responsibilities of a government servant. An illustrative list of such items of work is in Annexure-III of this chapter. It has also been decided that approval of the Financial Adviser should also be taken in cases in which the total amount of honorarium, payable to an individual in financial year exceeds `2500/-.

It is also clarified that the amount of `5000/- `2500/- payable 'In each case' by the Ministries/Departments under the powers delegated to them vide this Department's O.M. No. 17011/9/85-Estt. (AL) dated 23-12-85, refers to the total amount of honorarium, whether recurring or non-recurring, that may be paid to an individual in a financial year.

In so far as the persons serving the Indian Audit & Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

(Authority: --G.O.I. M.O.P. PG & Pension (Deptt. of Personnel and Training) O.M. No. 17011/3/97-Estt. (Allowances) dated 17-7-1998 received with C.A.G.'s letter No. 308 Audit (Rules)/25-92/IV-98(75) dated 04-08-98.

ANNEXURE I
(Referred to in Para 11.3)

Delegation of enhanced Financial/Administrative Powers to the Pr. Accountant General and other heads of Department in the Indian Audit & Accounts Department.

Sr. No	Serial No. as per MSO (Admn) Vol. II		Delegated Power	Conditions and Limitations, if any
1	2	3	4	5

Section 'A'

1.	3.A	Creation of posts in Indian Audit & Accounts Department.	No powers	The Comptroller and Auditor General has full powers to redistribute sanctioned posts amongst the Offices under his control. The powers of the Comptroller and Auditor General are subject to the following conditions:-- 1. (a) that the post is created on scale or rate of pay upto and inclusive of posts of Heads of Department without any limit of time in the prescribed and revised scale of pay approved by the President for posts of similar character under the Central Government in respect of whether of post of similar character exists in the Indian Audit and Accounts Department or not (b) that the funds to meet the cost of post, if temporary can be found by valid appropriations or re-appropriations from within the provision's place at his disposal, or if permanent, recurring saving is available to meet its cost. 2. Temporary posts of ADAI can be created for a period of not exceeding

1	2	3	4	5

1 a	3 (B)	Group 'C' & 'D' posts other than Divisional Accountants permanent.	Full powers only for conversion of temporary posts into permanent	These powers are exercisable subject to the conditions:-- (i) the temporary posts have been in existence for three years. (ii) they are required for works of a permanent nature. (iii) these have been included in the approved budget and (iv) not more than 90 percent of the temporary posts are converted into permanent. The powers exercisable by the Pr. Accountant General are subject to the following conditions. (i) that the posts maybe sanctioned on the usual time scale of pay and allowances. (ii) that the additional posts may be sanctioned either to cope with the increase in works or for clearance of arrears in cases in which their creation or continuance has been approved by the State Government concerned. (iii) that the leave reserve may be increased or decreased according to the percentage prescribed for the State; and (iv) the posts of probationary Divisional Accountants are sanctioned with the prior approval of the State Government concerned.
2.	3 (C)	Divisional Accountant	Full powers in respect of new Public Works and non public works divisions created under proper authority.	
1	2	3	4	5

3.	3 (a)	Conversion of posts in IA & AD Group 'C' and 'D' posts other than Divisional Accountants	Full powers for conversion of 90% of temporary posts upto S.O.s, into permanent.	The powers exercisable by A.G.s etc. are subject to the conditions:-- (i) The temporary posts have been in existence for 3 years. (ii) They are required for works of a permanent nature. (iii) These have been included in the approved Budget. The conditions enumerated against (A) will apply <i>mutatis mutandis</i> .
4.	5	(i) Continuance of temporary posts (i) Group 'A' and Group 'B'.	Full powers to sanction continuance of temporary posts of Asstt. Audit Officer, Asstt. Accounts Officer and Senior personal Assistants initially sanctioned by C & AG. Provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimates or can be found by valid re-appropriation from within the budget allotment.	Subject <i>mutatis mutandis</i> to the conditions enumerated against item 3(A) (Creation of Temporary Group 'A' and Group 'B' posts)
5.	5	(ii) Group 'C' and Group 'D' (Now MTS)	Full powers to sanction the continuance of temporary posts initially sanctioned by	

			the Comptroller and Auditor General provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the budget estimate or can be found by valid re-appropriation from within the budget allotment.	
6.	6(i)	Sanctioning grants-in-aid e.g. to staff recreation clubs of the Indian Audit & Accounts Department.	Full power subject to specific allotment under relevant unit of appropriation.	Subject to the terms and conditions laid down in Delegation of Financial Powers the Government of India, Ministry of Home Affairs O.M. No. 21/167/59 Welfare dated 10.03.61 and 27.07.61 incorporated in Government of India decision No. 1 below Rule 153 of G.F.Rs. 1963 which <i>inter alia</i> stipulates that the accounts of expenditure incurred out of grants-in-aid should be regularly subjected to audit and also budget provision therefor should be made (i) Subject to the condition that the body receiving grant-in-aid is not a departmental entity as no grant-in-aid can be given by a Govt. department to itself, but only to a body outside Government, even if controlled by Govt.

7.	6(iii)	Sanctioning subsidy and grant in aid to departmentally controlled unregistered canteens/ tiffin rooms run by registered or co-op societies.	Full Power	Subject to orders of GOI conditions laid down in DFP Rules, 1978 and condition (i) in item 6(i) above.
8.	7	Redelegation of power in the matter of items in Schedules II to VII to the Delegation of Financial Powers Rules to the Head of Department and Head of Office.	Full powers upto the limit vested in himself.	Redelegation to be reviewed once in three years
9.	8	Declaration of gazetted Officers to be 'Head of Office'	Full Powers	
10	9 (i) (a)	Write off of losses:-- on irrecoverable losses of stores of public money due to theft, fraud, negligence etc.	`20,000/-	Subject to conditions laid down in Schedule VII to the Delegation of Financial Powers Rules and G. I. decisions thereunder.
11.	9 (i) (b)	Write off of losses:-- on irrecoverable losses of stores or public money otherwise than due to theft, fraud, negligence etc.	`50,000/- for stores	As in 9(i)(a) above.

12.	9 (ii)	Write off of losses of revenue and irrecoverable loans and advances.	`10,000/-	Same as in 9(i)(a) above
13.	9 (iii)	Write off of deficiency and depreciation in value of stores (other than a motor vehicle or a motor cycle)	`25000/-	Same as in 9(i)(a) above
13A	11.	Alteration of date of birth	Full powers to alter, in the case of clerical errors the date of birth recorded in the service books of non-gazetted Govt. servants	The date of birth shall be declared by the Government servant at the time of appointment and accepted by the competent authority on production as far as possible, of confirmatory documentary evidence such as High School or Higher Secondary or Secondary School certificate or extracts from Birth Register. The date of birth so declared by the Government servant and accepted by the appropriate authority shall not be subject to any alteration except with the sanction of the Comptroller and Auditor General of India If: (a) a request in this regard is made within five years of his entry into Government service, (b) it is clearly established that a genuine bonafide mistake has occurred and (c) the date of birth so altered would not make him ineligible to appear in any school or University or UPSC Examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Govt. Service.

14.	12	Investigation of Arrear claims.	Full powers in respect of person serving in their respective offices.	Subject to provisions of Rule 85 of G.F.R. 1963 which <i>inter alia</i> envisage that claims against Government which are time barred under the provisions of section 3 read with First Schedule of Indian Limitations Act, 1908 shall not be paid without the previous consent of the Ministry of Finance.
15.	14	Contingent Expenditure on items other than those in respect of which specific limits/scales have been prescribed by Govt.	`25000/- p.a. in each case (Recurring) and `60,000 each case (Non recurring) Head of Offices: `1000 p.m. in each case (Recurring) & `5000/- in each case (Non-Recurring).	Powers for contingent expenditure on all items are to be exercised subject to availability of funds with allocation made by Headquarters Office (by AG in r/o Branch Offices) and after providing for all past commitments on which expenditure will be incurred during the year as well as all other foreseeable expenditure.
16.	15	Hiring new office accommodation	`1,00,000 p.a. in Bombay, Calcutta and Madras and `3000 p.m. at other places.	Subject to conditions laid down in Annexure to Schedule V of the Delegation of Financial Powers Rules and subject to approval of Headquarters for area to be newly hired.
17.	16	Hiring residential accommodation.	` 5000/- p.a.	-do-

As per office order no. Admn-I/133 dated 05.09.2024

Annexure

Sr. No.	Section & item No. of CAG's MSO (Admn) Vol-II (3rd Edition)	Nature of power	Extent of Powers vested in Accountant General	Extent of powers delegated to the Sr. DAG/DAG(Admn)	Conditions & Limitations if any.
1.	2.	3.	4.	5.	6.
1.	9 (i)	Write-off losses: Irrecoverable losses of stores and public money (a) Due to theft, fraud, negligence etc (b) Otherwise than due to theft, fraud, negligence etc.	<u>Head of Department</u> Rs. 20000 Rs. 50000	Full Power be restricted up to amount mentioned in Col. 4	
2.	9(ii)	Losses of revenue and irrecoverable loans and advances	<u>Head of Department</u> Rs. 10000	Full Power be restricted up to amount mentioned in Col. 4	
3.	14	Contingent Expenditure on items other than those in respect of which specific limits/scales have been prescribed by Government	<u>Head of Department</u> Rs. 3,50,000 p.a in each case (non-recurring) Rs. 2,00,000 p.a in each case (recurring)	Full Power be restricted up to amount mentioned in Col. 4	Powers of contingent expenditure on all items are to be exercised subject of availability of funds within allocation made by headquarters office (by AG in r/o Branch Offices) and after providing for all past commitments on which expenditure will be incurred

						during the year as well as all other foreseeable expenditure.
4.	17 (a)	Local purchase of stationery		Full powers	Full powers	
5.	17 (b)	Local purchase of rubber stamps and office seals.		Full powers	Full powers	
6.	18	(i)	Incurring expenditure on Freight & demurrage wharfage charges	Full powers	Full powers	
		(ii)	Maintenance, upkeep & repairs of motor vehicles.	Full powers	Full powers	
		(iii)	Repairs & alterations in Hired Buildings	Rs. 5000 p.a. (non-recurring) Rs. 2000 p.a. (Recurring)	Full Power be restricted up to amount mentioned in Col. 4	Subject to the conditions that the landlord refuses to meet the charges.
		(iv)	Other stores required for the working of an office establishment.	Full powers	Full powers	
		(v)	Liveries clothing & other articles.	Full powers	Full powers	Subject to the scales and conditions laid down in the Hand Book of uniform of Group 'C' & Group 'D' employees & instructions of G.O.I./Hqrs' office from time to time.

		(vi)	Postal & Telegraph charges	Full powers	Full powers	
		(vii)	Printing & Binding through Chief Controller, Printing & Stationary.	Full powers	Full powers	
		(vii i)	Local Printing & binding in emergent cases (where the work is not executed through Chief Controller Printing & Stationary).	Rs. 40,000 p.a.	Full Power be restricted up to amount mentioned in Col. 4	
		(ix)	Purchase of Publications official & non officials.	Full powers	Full powers	
		(x)	Supply of water for drinking etc and dusting of offices.	Full powers	Full powers	
		(xi)	Hiring of office furniture electric fans, heaters, coolers, clocks and call bells	Full powers	Full powers	

		(xii))	Purchase, hiring, maintenance & repairs of office machines (typewriters calculating machines etc) detailed in item 26 of Schedule V to DFP Rules 1978.	Full powers	Full powers	
		(xii i)	Purchase of non-scale items of furniture.	Rs. 1,00,000 p.a.	Full Power be restricted up to amount mentioned in Col. 4	
		(xi v)	Legal charges (a) Fees to Barristers. Pleaders etc.	Full powers	Full powers	Subject to the conditions mention against Sr. No. 9 of Ann. to schedule V of DFP Rules 1978 which interalia envisages that expenditure shall ordinarily be incurred with the previous consent of Ministry of Law except when fees are paid at the approved rate, scales etc.
			(b) other Legal charges	Up to Rs. 5000 in each case	Full Power be restricted up to amount mentioned in Col. 4	
		(xv)	Electricity, gas and water charges.	Full powers	Full powers	

7.	36		Sanctioning of expenditure in connection with foundation stone laying ceremonies and opening of building relating to IA&AD	Rs. 5000/- a year (recurring) on each individual item. Rs. 20000/- a year (non-recurring) on each individual item.	Full Power be restricted up to amount mentioned in Col. 4		
8.	38 (a)		Reimbursement of refreshment charges.	Item	Rate per head	Full Power be restricted up to amount mentioned in Col. 4	The expenditure should be restricted as per GOI instructions issued from time to time.
				Tea + Snacks	Rs. 200/-		
				High Tea	Rs. 500/-		
9.	38 (b)		Hospitality and entertainment	Lunch/ Dinner	Rs. 750/-	Full Power be restricted up to amount mentioned in Col. 4	

Section-B**Power under Fundamental Rules**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Delegated Powers	Conditions and Limitations, if any
1	2	3	4	5
1.	1.	Power to treat enforced halt occurring enroute on tour journeys and also on journeys undertaken in connection with temporary transfer, training necessitated by breakdown of communication due to blockade of roads on account of floods, heavy rains, snowfalls, landslides etc, as duty under F.R. 9(6)(b).	Full powers in respect of Group 'B' Officers and Non-Gazetted Staff.	Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the GOI.

2.	2.	Powers to treat period of training or instruction in India as Duty under FR 9(6)(b)	Full powers in respect of Group 'B' and Non-Gazetted Staff.	
3.	3.	Powers to make officiating appointments in a Vacant post.	Full powers in cases in which he can make substantive appointments to the posts (vide section E)	
4.	4.	Protection of special pay drawn in a post on promotion to another.	Full Powers in respect of Gr. B and Non-gazetted staff.	Subject to condition mentioned below:-- Special pay granted for specific additions to duty or for arduous nature of work will be protected on promotion by granting a personal pay equal to the difference between pay and special pay drawn in the lower post and the pay due in the higher post on the basis of the basic pay in the lower post. Special pay granted in the following instances among others, falls within this category:-- (a) Cashiers and (b) Machine operators. The conditions are (i) it must be certified that but for promotion to the other post the Government servant would have continued to draw special pay (ii) the protection will only be for so long as the Government servant would have drawn the special pay (iii) the personal pay will be absorbed in subsequent increases of pay.

5.	6	Dispensing with the production of medical certificate of fitness before appointment to non-gazetted posts in the Indian Audit and Accounts Department in individual cases.	Full powers	Note: --Once a Govt. servant is asked to produce a medical certificate of fitness for entry into Government service whether in a permanent or temporary capacity and has actually been examined and declared unfit, it is not open to the competent authorities to use their discretion to ignore the certificate that has been produced.
6.	8	Powers to suspend a lien	Full Powers in the case of Group 'B' and Non-gazetted posts on which lien is held.	
7.	9	Powers to transfer a lien.	Full powers provided that they are authorised to make appointments to both the posts concerned.	
8.	10.	Power to transfer a Government servant from one post to another.	Full powers in respect of Group 'B' Officers and non-gazetted Staff within the jurisdiction of their own offices.	Note: -- Transfer of Asstt. Accounts Officers from one Audit & Accounts Office to another are not ordinarily made. They are however, liable like all other Central Government servants to be transferred from one office to another subject to the conditions of F.R 15. The Comptroller and Auditor General may also transfer such person to any other office under the Central Government on such terms and conditions as may be determined by him in each case. [para 5.10 of Manual of Standing Orders (Admn.) Vol. I]

9.	11	Power to fix the pay and allowances of a Government servant treated as on duty under F.R. 9(6)(b)	Full powers in respect of Govt. servants whom he is competent to appoint in a substantive capacity (vide section E).	
10.	12	Powers to withhold increments	Full powers in respect of Group 'B' Officers and Non-gazetted staff.	
11.	13	Powers to allow Govt. servants to count extraordinary leave for increments.	Full powers in case in which he has powers to make substantive appointment to the post which the Government servant holds (vide section E).	
12.	14	Powers to grant premature increment & higher initial pay on initial appointment.	Full powers as the authority empowered to create posts (vide item 3 of section A)	Subject to the restrictions laid down in Government of India, Ministry of Finance letter No. F. 2(46)E.III (A)/60 Pt. II of 1966 dated 7-2-68 embodied as G.I. order below F.R. 27.

13.	15	Grant of advance increments to Assist. Audit Officer/Asstt. Accounts Officer/Sr. Auditors/Sr. Accountants on passing Revenue Audit Examination/ Incentive Examination for Asstt. Accounts Officers/ Incentive Examination for Senior Auditor/ Sr. Accountants.	Full powers	Subject to power being exercised strictly in accordance with the scheme laid down by Headquarter Office.
14.	16	Grant of Advance increments to Stenographers on passing Higher Speed (in shorthand) of 100/120 words per minute.	Full Powers	In terms of G.I. Deptt of Personnel & Training O.M. No. 18/44/88-Estt. (Pay-I) dated 14-8-89 advance increment(s) for passing higher speed test by stenographers are to be treated as separate element w.e.f 1-1-86 and will not count as pay for allowances and as emoluments for pension/gratuity. Therefore, for granting this increments(s) invocation of provisions of FR 27 is now not necessary. The same can be sanctioned by the Head of offices just like personal pay granted under Hindi Teaching Scheme.

15.	17	Grant of advance increments on passing I.C.W.A/AICA/ Company Secretary Examination by Group B & non gazetted staff.	Lump sum incentive for higher education as per letter No. 03-04/193 dated 24.04.2003	
16.	18	Protection under FR 27 of the last pay drawn of those who come from other offices to IA & AD where such protection is called for.	Full Powers	As against item 15 above
17.	19	Stepping up of the pay of senior in terms of G.I. OMs dated 2-2-66 and 18-7-1974.	Full Powers	-do-
18.	22	Issue of declaration under the second provision to F.R. 30(i) (next below rule) and protection of officiating pay while an officer is holding a post outside the ordinary line of his service.	Full Powers in the cases of staff under them upto and including Accounts/Audit Officers borne on their respective cadres.	Pay is to be regulated under F.R. 22 vide G.I. No. 1/10/89 Estt. (Pay-I) dated 30-8-89.

19.	23	Power to reduce the pay of an officiating Government servant.	Full Powers in case of Group 'B' Officers & non-gazetted staff.	In case of appointment on promotion in the normal line within the cadre but which are not on regular basis, initially the pay may also be fixed under F.R. 22(I)(a)(i). If there is substantial increase in pay so fixed, the pay may be restricted under F.R. 35 in accordance with the provisions contained in G.I.O.M. No. 18/12/85-Estt. (Pay-I) dated 18-7-86 and modified vide No. 18/12/86 Estt. (Pay-I) dated 29-7-87 and No. 1/10/89-Estt. (Pay-I) dated 22-10-90.
20.	25	Power to fix the pay of a temporary post which will probably be filled by Government servants.	Full Powers	Provided they have power to create a temporary post on the proposed pay/pay scale.
21.	26	Power to sanction the undertaking of work for which an honorarium is offered and the grant or acceptance thereof.	Full Powers upto a maximum limit of `2500 in each case.	In the case of recurring honorarium this limit applies to the total of the recurring payment made to an individual in a financial year.
22.	27	Power to appoint a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary post & the amount of compensatory allowance to be drawn.	Full Powers in cases where he can appoint the Govt. servants permanently to each of the posts concerned (vide section E).	In exercising power of permitting the Govt. servants of and below the rank of Asstt. Accounts Officer and divisional accountant to under take the audit of Accounts or other similar private work, Accountants General etc. should see-(i) that the remuneration granted for such work should not be excessive in relation to the pay of the Government servant. (ii) The Previous sanction of the Comptroller & Auditor General has been obtained before any such Government servant allowed to undertake remuneration for the work of maintaining or supervising the accounts of an institution and (iii) That such work should not be undertaken by the Government servant concerned otherwise than under the rules framed by the Central Government under Rule 47 of the Fundamental Rules.

23.	28	Power to grant extension of service in the public interest to a Govt. servant to whom clause (a) of F.R. 56 applies but other than a workman referred to a clause (b) or a ministerial Government servant referred to in clause (c) after the age of 58 years.	Full Powers in the cases in which he has power to make substantive appointments to the post or service (vide section E).	
24.	29	Power to retire a Government servant (other than Group 'D' (Now MTS)) from service in the public interest (i) on attaining the age of 50 years in the case of Group 'A' and 'B' Officers who entered Government service before attaining the age of 35 (ii) on attaining the age of 55 years in other cases; after giving a notice of not less than three months in writing or 3 months pay and allowances in lieu of such notice.	-do-	

25.	30	Power to allow a Govt. Servant (other than Group 'D' (Now MTS)) to retire voluntarily after attaining (i) the age of 50 years in case of Group 'A' & 'B' officer who entered Govt. service before attaining the age of 35 years (ii) The age of 55 years in other cases after giving notice of not less than 3 months in writing.	Full Powers in cases where he has the power to make substantive appointments to the post or service (vide section E).	
26.	31	Power to allow employment including the setting up of a private professional practice as Accountant, Consultant, or legal or Medical practitioners to Govt. servants during leave.	Full Powers in cases where he is competent to appointment the Government servant concerned (vide section E).	Subject to the condition that the employment lies in India only.
27.	32	Power to fix the pay of retired persons on reemployment in the Indian Audit and Accounts Department.	Full Powers in respect of pensioners reemployed in non-gazetted posts.	The exercise of powers by Pr. Accountant General etc. is subject to the condition laid down in para 2 of C.A.G.'s letter No. 1502-NGE-II 207/60 dated 27-5-60.

28.	33.	Pay fixation of Military pensioners re-employed in Indian Audit and Accounts Department.	Full Powers.	
29.	34.	Power to grant leave including extraordinary leave other than special disability leave and study leave to non gazetted Government servants.	Full Powers.	
30.	35.	Power to grant leave other than special disability leave to Gazetted Officers on foreign service in India.	Full Powers. in respect of Group 'B' Officer.	NOTE:-- Foreign employees can also grant leave on average pay or earned leave not exceeding 120 days.
31.	36	Power to sanction leave including extraordinary leave (other than special disability leave and study leave) to Gazetted Officers not on foreign service.	Power to grant leave of all kinds other than special disability leave, study leave, leave not due and leave preparatory to retirement to IA&AS officers serving in their own offices under their control to the extent indicated below subject to local arrangement:	

			(a) Officers in the Junior administrative Grade including selection grade in Junior Administrative Grade and equivalent officer in the Senior time Scale upto 45 days. (b) other IA&AS officers upto 60 days. The above power is subject to the following conditions. (i) The Pr. Accountant General/ Principal Director of Audit etc. is satisfied that work will not suffer by the absence of the officer on leave. (ii) It is possible to make adequate internal arrangement so that work of the office as whole does not suffer. (iii) If the Pr. Accountant General / Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.	

			(iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountant General /Asstt. Directors serving under them and in the offices under their control subject to local arrangements Note:- 1 If leave be refused in any case a report of reasons for the refusal should be made to the headquarters office. Note:-2 All grants of leave and the date of departure on, and return from leave shall be reported to the headquarters office. Note:--3 The instructions will not apply in case where orders transferring officers have been issued by the Comptroller and Auditor General of India. In such cases separate orders of the Comptroller & Auditor General should be obtained before relieving officers proceeding on leave. This applies even actually sanctioned on a date before the receipt of transfer orders. 2. Full powers in case of Group 'B' Officers.	

32.	37.	Power to require a medical certificate of fitness before return from leave.	Full Powers in case of officers whom the leave was granted by him.	
33.	38.	Power to permit officers to return to duty before expiry of leave.	Full Powers in case of officers to whom the leave was granted by him.	Note:-- A Government servant on leave preparatory to retirement is precluded from withdrawing his request for permission to retire and from returning to duty save with the consent of the authority empowered to appoint him.
34.	39.	Power to extend leave.	Full Powers in case of officers to whom the leave was granted by him.	Subject to the condition that the Government servant on leave will on his return be under his administrative control.
35.	42.	Power to sanction transfer to foreign service in India and to fix pay in foreign service.	Full powers in the case of Government servants not above the rank of Sr. Accounts Officers or Sr. Audit Officers.	Subject to observance of proper procedures for initial selection for deputation as prescribed and Co-ordinated by Comptroller & Auditor General and also subject to the administrative instructions issued by the Comptroller & Auditor General
36.	43.	Power to decide the date of reversion of a Government servant returning after leave from foreign service.	Full Powers in the case of non-gazetted staff whom they can transfer to foreign service (vide item 42 above.)	

37.	45.	Appointment of a person over the prescribed age limits.	(a) Upto 1 year in respect of those who were within the age limit at the time of empanelling. (b) In case of departmental graduate clerks who compete for direct recruitment of Auditors/ Accountants and in case of Group 'D' (Now MTS) Government servants who are considered for appointment as clerk Full powers.	Note: --The extent specified under (b) of column 4 is limited to actual service of the individual concerned in the cadre. In respect of persons appointed through staff selection commission it should be presumed that the candidates were within the age on the crucial date as per Government of India orders.
38.	47.	Power to permit handing over of charge away from headquarters.	Full Powers in respect of Group 'B' Officers and non-gazetted staff.	Note: --The power to permit handing over of charge also covers the power to permit taking over of charge away from headquarters.
39.	48.	Power to authorise Government servant to proceed on duty to any part of India.	Full Powers.	Subject to T.A. Budget allotment and power being exercised for travel outside jurisdiction of H.O.D. only in accordance with standing orders of CAG, e.g. sending on tour to NAAA/RTI etc. In case of official visits to Delhi including visits in connection with work in CAG's Office, approval of the concerned DAI/ADAI at Hqrs. Office should be taken.
40.	49.	Power to accept resignation of a Government servant from service.	Full Powers in respect of persons appointed under his authority (vide section E).	
41.	50.	Power to permit the withdrawal of resignation of Government servant from service before it becomes effective.	Full Powers in respect of persons appointed under his authority (vide section E).	

SECTION-C
Powers under Supplementary Rules

Sr. No	Serial No. as per MSO (Admn) Vol. II		Delegated Powers	Conditions and Limitations, if any

1.	1		Full powers upto a maximum of `3000/- p.a. in each case.	In the case of recurring fees, this limit applies to the total of the recurring payments made to an individual in a financial year.

2.	2		Full powers	Subject to the conditions that half yearly statement of the sanctions issued during the period from 1 st January to 30 th June and from 1 st July to 31 st December, are sent to the office of the Comptroller & Auditor General by the 15 th of the following months by Pr. Accountant General etc. (Nil report need not be sent).

3.	3		Full powers except in respect of themselves for journeys within their jurisdiction.	

4.	4		Full powers except in respect of themselves for journeys within their jurisdiction.	Provided that the selection of such routes is in the interest of Government.

5.	5		Full powers	

6.	7		Full powers except in case of Indian Audit & Accounts Service Officers.	

7.	8		Full powers except in respect of themselves.	

8.	9		Full powers except in respect of themselves.	

9.	10		Full powers	

10.	12		Full powers	Subject to the condition that it is certified that Government servant concerned had to stay at a place other than the place of duty due to non-availability of boarding and lodging facilities at the latter place and not to suit his private convenience (Ministry of Finance letter No. F. 3(2)—EGI/66, dated 22.09.66 File No. 96—NGEI/66).

11.	13		Full powers	

12.	14		Full powers	Subject to the conditions and restrictions laid down against item No. 3 in Annexure to Schedule V of Delegation of Financial Powers Rules, 1958.

13.	15		Full powers	

14.	16		Full powers in case of persons appointed by them (Vide Section E).	

15.	17		Full powers	

16.	18		Full powers	

17.	22		Full powers in the case of departmental examination only.	

18.	23		Full powers	Provided that travelling allowance may not be granted for a journey while proceeding on leave or while returning from leave.

19.	24		Full powers	Provided that travelling allowance is granted from the place where regular leave is spent to the place of tour limited to that admissible between headquarter/tour station and the other tour station.

20.	25		Full powers	Full powers provided leave is taken due to reasons beyond the Control of Government servant such as his own illness/or serious illness/death in family and the period of leave is kept to the minimum called for in such situation. The T.A. admissible will be that from the place where leave is spent, or the tour station from where he proceeds on leave to Headquarters, which ever is less.

21.	26		Full powers in the case of Group 'B' Officer and non-gazetted staff.	

22.	27		Full powers in the case of gazetted and non-gazetted Government servants	Subject to conditions and restrictions laid down in Government of India order below S.R 164.

23.	28		Full powers except in respect of themselves.	

24.	29		Full powers	

25.	30		Full powers	(i) All officers in the Grade of Junior Administrative Grade of Indian Audit & Accounts Service maybe declared as their own controlling officers. (ii) In respect of non-gazetted and gazetted staff below the above grade, Junior Administrative grade officer concerned may be the controlling officer. Note:--The tour programme will however, continue to be approved by the Pr. Accountant General. Condition and limitations changed by CAG's letter No. 270-Audit/MOM/254-94 dt. 7/6/95.

26.	31		Full powers	

27.	32		Full powers	

28.	33		Full powers	

29.	34		Full powers (as the authority under which the Government servant is employed on return from leave).	

30.	35		Full powers in cases where he is competent to sanction leave.	Subject to the limits laid down in the Rule 20 of CCS (Leave Rules 1972.

31.	36		Non-gazetted staff Full Powers. Gazetted Officers. To the extent as shown against item 36 and 38 of Section B	

32.	39		Full powers	

33.	40		Full powers	Note: --Powers relating to items 40 to 50 are exercised in respect of those residence only which are under the administrative control of Indian Audit and Accounts Department.

34.	41		Full powers	

35.	42		Full powers	

36.	43		Full powers	

37.	44		Full powers	

38.	45		Full powers	

39.	46		Full powers	

40.	47		Full powers	

41.	48		Full powers	

42.	49		Full powers	

43.	50		Full powers	

SECTION-D**Powers under Civil Service Regulations and C.C.S. (Commutation of Pension) Rules**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Delegated Powers	Conditions and Limitations, if any
1	2.	Allowing the period of suspension to count for pension if the Government servant is not fully exonerated.	Full powers in the case of Group 'B' officers and non-gazetted staff.	
2	3.	Retrospective Commutation of absence without leave with allowances.	Full powers in the case of Temporary Assistant Accountants General; Group 'B' Officers and non gazetted staff.	
3	4.	Allowing the counting of extraordinary leave other than EOL, granted on Medical certificate towards pension.	Full powers in case of Group 'B' officers and non-gazetted staff as appointing authorities (Vide section E).	Subject to the condition that such E.O.L. is granted to a Government Servant (a) due to his inability to join or rejoin duty on account of civil Commotion or (b) for prosecuting higher scientific and technical studies.

4	5.	Counting of service rendered after the date of medical certificate of incapacity for further service.	Full powers as pension sanctioning authority.	
5	6.	Grant of extraordinary Pension.	Full powers in respect of Group “B” and N.G. Staff.	Subject to the provisions of CCS (Extraordinary Pension) Rules and G.I. Decision No. 2 below Rule 13 of CCS (EP) Rules.
6	7.	To admit service on the basis of written statements and documentary evidence.	Full powers as pension sanctioning authority.	
7	8.	Sanctioning payment of the arrears of pension to the heirs of deceased pensioners of IAAD without production of the usual legal authority after inquiring into the right and the titles of the claimants and on execution of an indemnity bond with surities in excess of `10,000.	Full Powers	
8	9.	Sanctioning payment of arrears of pension exceeding `5000 to the heirs of the pensioners of the Indian Audit and Accounts Department not claimed within one year of the death of the pensioners.	Full Powers	

SECTION-E**Powers under Central Civil Services (Classification, Control and Appeal) Rules,
1965****Part I—General Central Service—Group ‘B’**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Appointing Authority	Authority Competent to impose penalties and penalties which it may impose (with reference to item numbers in rule 11 of CCS (CCA) Rules)		Appellate Authority	Remarks/ Authority
				Authority	Penalti es		

1.	2					--	

			Head of Department in the rank of Principal Accountant General/ Accountant General.	Head of Department in the rank of Principal Accountant General/ Accountant General	All	--	S.O. No. 2815 dated 13.9.88 published in the Gazette dated 24-9-88 and corrigendum SO No. 3349 dated 1-11-88 published in the Gazette dated 12-11-88

2.	3						

			Officer in the rank of Principal Accountant General/ Accountant General in the Office of the Comptroller and auditor General of India.	Head of the Department in the rank of Principal Accountant General/Accountant General.	All	--	Do

**Part II—General Central Service—Group ‘C’
Indian Audit And Accounts Department**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Appointing Authority	Authority Competent to impose penalties and penalties which it may impose (with reference to item numbers in rule 11 of CCS (CCA) Rules)		Appellate Authority	Remarks/ Authority
				Authority	Penalties		

1.	2						

			Senior Deputy Accountant General/Deputy Accountant General/Officers of equivalent rank.	Senior Deputy Accountant General/Deputy Accountant General/Officers of equivalent rank.	All	Heads of Departments in the rank of Principal Accountant General/Accountant General	S.O. No. 2815 dated 13.9.88 published in the Gazette dated 24-9-88 and corrigendum SO No. 3349 dated 1-11-88 published in the Gazette dated 12-11-88

2	3						

			Senior Deputy Accountants General/Deputy Accountants General/Officers of equivalent rank in the office of the Comptroller and Auditor General of India.	Senior Deputy Accountants General/Deputy Accountants General/Officers of equivalent rank.	All	Heads of Departments in the rank of Principal Accountant General/ Accountant General	Do.

			Senior Deputy Accountants General/ Deputy Accountants General/Officers of equivalent rank.	Senior Deputy Deputy Accountants General/ Deputy Accountants General/Offi cers of equivalent rank.	All	Heads of Departments in the rank of Principal Accountant General/ Accountant General	Do.

			Senior Deputy Accountants General/ Deputy Accountants General/Officers of equivalent rank.	Senior Deputy Accountants General/ Deputy Accountants General/ Officers of equivalent rank.	All	Heads of Departments in the rank of Principal Accountant General/ Accountant General	Do.

Note:-- The Comptroller and Auditor General, in the case of Government Servants Serving in Indian Audit and Accounts Department may at any time either on his own motion or other wise call for the records of any inquiry and revise any order made under the C.C.S. (C.C.A.), Rules, 1965—provided the appellate authority is subordinate to him.

SECTION 'F'
Power under Civil Services (Conduct) Rules, 1964

Sr. No	Serial No. as per MSO (Admn) Vol. II		References to CCS (Conduct) Rules	Competent Authority	Conditions and limitations, if any

1.	3		Rule-5(2) read with MHA order No. 25/36 (3)/65-Ests (A), dated 6-10-1965.	Accountants General and other Heads of Department	In respect of posts for which he is the appointing authority. In respect of Posts for which they are appointing authorities (Vide Section E)

2.	6	(i) To permit a Government servant to publish a book himself or through a publisher, or contribute an article to a book or a compilation of articles. (ii) To permit a Government servant to participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical either in his own name or anonymously or pseudonymously or in the name of any other person.	Rule-8(2) (a) & (b) read with Government of India Ministry of Home Affairs order No. 25/36(2)/65-Ests. (A) dated 6-10-65. -DO-	Accountants General and Heads of Departments. -DO-	For Group 'B', 'C' AND 'D' Officers. DO-

3.	9		Rule-13(2) read with Government of India Ministry of Home Affairs order No. 25/36(3) / 65-Ests (A) dated 6-10-65.	Accountants Generals and All Heads of Department	For Group 'B' and Officers. 'C'

4.	10		Rule-13(3) read with Government of India Ministry of Home Affairs order No. 25/36(3) / 65-Ests (A) dated 6-10-1965.	Accountants General and other Heads of Department	For Group 'B' and 'C' Officers.

5.	11.		Rule-13(4) read with Government of India Ministry of Home Affairs order No. 25/36(1) / 65-Ests (A) dated 6-10-1965.	Accountants General and other Heads of Department	Full powers in the case of Group 'B' Officers and non gazetted staff.

6.	14.		Rule-15(3) read with Government of India, Ministry of Home Affairs order No. 25/36(3) / 65-Ests (A) dated 6-10-1965.	Head of Department	For Group 'B' and 'C' Officers.

7.	15.		Rule-15(4) read with Government of India, Ministry of Home Affairs order No. 25/36(2) / 65-Ests (A) dated 6-10-1965.	Authority competent under Supplementary Rule-11.	

8.	16.		Rule-16(4)(i) read with Government of India, Ministry of Home Affairs order No. 25/36(i)-Ests (A) dated 6-10-1965.	Accountants General and other Heads of Department	For Group 'B' Officers and non gazetted staff.

9.	17.		Rule-16(4)(ii) read with Government of India, Ministry of Home Affairs order No. 25/36(2) / 65-Ests (A) dated 6-10-1965.	Accountants General and other Heads of Departments.	In respect of posts for which they are appointing authorities (Vide Section E).

10.	18.		Rule-17 read with Government of India, Ministry of Home Affairs order No.25/36(3)/65-Ests (A) dated 6-10-65.	The Pr. Accountant General	Group Officers	'B'

11.	19		Rule-18(2) read with Government of India, Ministry of Home Affairs order No.25/11/68-Ests (A) dated 5-8-68.	Accountants General and other Heads of Departments.	(i) For Group 'A' Officers subject to conditions enumerated in Government of India, Ministry of Home Affairs order No. 25/11/68-Ests (A) dated 5-8-1968. (ii) For Group 'B' officers and non-gazetted staff.

12.	20		Rule-18(3) read with Government of India, Ministry of Home Affairs order No.25/11/68-Ests (A) dated 5-8-68.	Accountants General and other Heads of Departments.	(i) For Group 'A' Officers subject to conditions enumerated in Government of India, Ministry of Home Affairs order No. 25/11/68-Ests (A) dated 5-8-1968. (ii) For Group 'B' officers and non-gazetted staff.

13	21.		Rule-18(4).	Accountants General and other Heads of Departments.	For Group 'B' Officers.

14.	23		Rule-19(1) read with Government of India, Ministry of Home Affairs order No.25/36(2)/65-Ests (A) dated 26-10-65	Heads of Offices	Other than Group 'A' Govt. servant.

Note:--Powers exercisable by Government are to be exercised by the Comptroller and Auditor General of India as per Government of India, Ministry of Home Affairs order NO. 26/4/56-Ests. (A) dated 26-2-1965.

SECTION-G**Powers under Central Civil Services (Temporary Service) Rules**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Reference to Rules of Orders	Authority Competent to exercise the power (in respect of Group 'C' and Group 'D' Government servants)	Remarks
Note:--As the appointing authority in respect of group 'C' and 'D' as per section 'E', Sr. DAG/DAG/Sr. AO/AO (Admn.) all powers under these rules are vested with them. Though Pr. Accountant General possesses all powers under this section by default these are actually exercised by respective appointing authority indicated above.					

SECTION-H**Powers under General Provident Fund (Central Services) Rules**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Reference to GPF (CS) Rules	Extent of Powers of the Pr. Accountant General and Other Heads of department.	Conditions and limitation if any

1.	1		Rule 10(3)	(i)Accountants General and other Heads of Deptts—Full powers except in respect of themselves (ii) All Officers in Junior Administrative grade, selection grade and senior time Scale holding charge of administrative group/ independent charge of field offices and headquarters—Full powers except in respect of themselves	

2.	2		Rule 12(1)	Do	Subject to the limits specified in Rule 12(1) of the GPF (Central Services) Rules 1960.

3.	3		Rule (12)	Do	Note: The Accountants General and other Heads of Departments shall not reject the application of Indian Audit and Accounts Service Officers for advance save with the approval of the Comptroller and Auditor General of India.

4.	4		Rule 13(3)	Do	

5.	5		Rule 14	Do	

6.	6		Rule 15(1)	Do	Subject to the limit specified in Rule 16 of GPF (Central Services) Rules 1960.

7.	7		Rule 16(2)	Do	

8.	8		Rule 22(4)	Do	

9.	9		Rule 23	Do	

10.	10		Rule 24(1)	Do	

11.	11		Rule 27	Do	

12.	12		Rule 32	Do	

SECTION-I**Powers under miscellaneous rules and orders**

Sr. No	Serial No. as per MSO (Admn) Vol. II		Delegated Powers	Conditions and Limitations, if any
1.	1.	Sanctioning the daily rates of audit fees for recovery of the cost of audit of accounts of non-Government funds.	Full Powers	Subject to the following criteria being adopted in this regard— (i) Audit charges should be calculated on the basis of average cost of the posts involved and (ii) Indirect charges should be computed to 125% of the direct charges. Note:--As and when the direct cost of establishment is changed due to provision of scales or dearness, compensatory and house rent and other allowances, the daily rates of the audit fee are to be recalculated by the Audit Officer concerned in accordance with the instructions issued from time to time and got approved by the Comptroller and Auditor General.

2.	3.	(a) Sanctioning refund of medical expenses in relaxation of Medical Attendance Rules (except in their own cases) (b) Condonation of delay beyond three months in submission of medical claims under CS (MA) Rules.	Medical claim to the extent admissible and subject to the limits and ceilings prescribed. Full Powers	Subject to the conditions laid down in G. I. Ministry of Health OM No. S-14012/9/75 MC(MS) dated 18-6-82. Subject to the fulfillment of the conditions laid down in para 2(i) & (iii) of OM No. S-14025/22/78 MS dated 20-8-1981.
3.	4.	Sanctioning refunds of contributions made under the Central Government Health Scheme in connection with the issue of temporary family permits.	Head of Audit and Accounts Offices where Central Govt. Health Scheme is in force. Full powers. Director (P) full powers in respect of the comptroller and Auditor General's office	Subject to the condition laid down in Govt. of India M/O Health letter no. 4(1)/34/63-Hosp dated 12-6-64 and No. 4-123/67 dt. 14-3-68.
4.	5.	Sanctioning deputation to Central/State Governments.	For Group 'B' officers. Full powers in respect of deputation to respective state Governments only. For Sps/ SO Rly. Full powers in respect of deputation to State Govt./ State Govt. bodies only. For other non-Gazetted Staff Full powers.	

5.	6.	Power to accord Administrative approval and expenditure sanction to works to meet the needs of Indian Audit and Accounts Department.	Residential `20,000 non-residential</b> <b>`40,000.	Subject to the provisions contained in para 62 and appendix IV of CPWD code and subject to formal sanction under DFP Rules being issued for the financial expenditure.
6.	7.	Refund of cancellation charges on unused air tickets to persons serving in IA&AD who are authorised to travel by air.	Full Powers	1. Powers are exercisable in cases where the cancellation of air journey on tour is made-due to circumstances, which are unavoidable, and beyond the control of Government servant.
				2. In respect of their own claim Accountants General/Heads of Departments etc. will record a certificate to the effect that the cancellation of the journey was due to unavoidable circumstances. 3. Comptroller and Auditor General of India will obtain from Accountants General etc. quarterly statements of reimbursements allowed by them.
7.	8.	Permanent absorption of Asstt. Accounts Officers and Auditors, including selection Grade Auditors and other lower staff in public sector undertakings.	Full Powers	The powers are exercisable subject to (i) the conditions precedent to absorption as prescribed by Government of India in orders issued from time to time are satisfied in each case and (ii) the absorption being on such terms and conditions as prescribed by Government of India from time to time.

ANNEXURE II
(Referred to in para 11.3)

**Delegation of enhanced Financial Powers to the Senior Deputy Accountant General/
Deputy Accountant General as a 'Head of Office'.**

Sr. No.	Section & item No. of CAG's MSO (Admn.) Vol. II (3rd Edition)	Nature of Power	Extent of Powers vested in Pr. Accountant General	Extent of powers delegated to the Sr. DAG (Admn.) / DAG(A)	Conditions & Limitation if any
1	17 (a)	Local purchase of stationery.	Full Powers	`6,000 at a time but not exceeding `30,000 in a year for purchases in India.	
2	17(b)	Local Purchase of Rubber Stamps and Office Seals.	Full Powers	Full powers in respect of rubber stamps in diglot form.	
	18	(i) Incurring expenditure on Freight & demurrage/ Wharfage charges.	Full Powers	Full powers in respect of freight charges.	
		(ii) Maintenance, upkeep & repairs of motor vehicles.	Full Powers	Full Powers	
		(iii) Repairs & alterations in Hired Buildings.	`5000 P.a. (non-recurring) `2000 p.a. (Recurring)	As in Column 4	Subject to the conditions that the landlord refuses to meet the charges.
		(iv) Other Stores required for the working of an office establishment.	Full powers.	`5000 p.a	

(vi) Liveries clothing and other articles.	Full Powers	Full Powers	Subject to the scales and conditions laid down in the Hand Book of Uniform of Group 'C' & Group 'D' (Now MTS) employees & instructions of G.O.I./Hqrs. office from time to time.
(vii) Postal and Telegraph charges.	Full Powers	Full Powers	
(viii) Printing & Binding through Chief Controller Printing & Stationary.	Full Powers	No delegation	
(ix) Local Printing & binding in emergent cases (where the work is not executed through Chief Controller Printing & Stationary).	`40,000 p.a.	`20000 p.a.	
(xii) Supply of water for drinking etc. and dusting of offices.	Full powers	Full powers	
(xiii) Hire of office furniture electric fans, heaters coolers, clocks and call bells.	Full Powers	`1000 on each occasion but not exceeding `5000 in a year.	
(xiv) Purchase , hiring, maintenance & repairs of office machines (typewriters, calculating machines etc.) detailed in item 26 of Schedule V to DFP Rules 1978.	Full Powers	`2000 on each occasion but not exceeding `20,000 in a year.	

	(xvi) Purchase of non-scale items of furniture	`1,00,000 p.a	`1000 on each occasion but not exceeding `10,000 in a year.	
	(xx) Legal charges			Subject to the conditions mentioned against Sr. No. 9 of Ann. To schedule V of DFP Rules 1978 which <i>inter alia</i> envisages that expenditure shall ordinarily be incurred with the previous consent of Ministry of Law except when fees are paid at the approved rate, scales etc.
	(a) Fees to Barristers, Pleaders etc.	Full Powers	Full Powers	
	(b) Other Legal charges.	Upto `5000 in each case.	no delegation	
	(xxi) Electricity, gas and water charges	Full Powers	Full Powers.	
38	(a) Reimbursement of refreshment charges.	`5000/- p.a. (recurring) `20,000/- Non-recurring schedule VI to DFP Rules 1978.	`5000/- p.a. (recurring)	

(Authority: -- C .S. No. 16, dated the 31st July, 1993 C.A.G.'s letter No. 762 O & M /43-93 1-12-1993 and office order no. Admn-I/09-10/183 dated 28.01.2010).

ANNEXURE III

(Referred to in para 11.6)

ILLUSTRATIVE LIST OF ITEMS FOR WHICH HONORARIUM SHOULD NOT BE PAID

Sr. No.	Items
1.	Compilation of demand for grants and preparation of Budget Estimates. (Except Budget work of the Budget Division of Department of Economic Affairs.).
2.	Dealing with parliament questions.
3.	Convening of DPCs for confirmation, promotion etc.
4.	Incentive to personal staff of Ministers or to other officers and staff for meritorious work such as working for long hours
5.	Condemnation and disposal of unserviceable office stores.
6.	Work relating to the issue of award of printing contracts.
7.	Closing of annual GPF accounts/preparation of GPF statements (Except in the Indian Audit and Accounts Department where these items of work have not been taken into account while fixing staff norms).
8.	Calculation of Income Tax.
9.	Work relating to the reviewing, weeding and transfer of old records.
10.	Preparation of bills for payment of bonus.
11.	Preparation of annual reports.
12.	Preparation of bills for D. A. arrears.
13.	Preparation/Typing of Lists of files to be sent to departmental Record Room/National archives and similar other typing work.
14.	Stock verification of stationary stores.
15.	Supervising the jobs of vacating the stores and arranging segregation.
16.	Opening new pay bills ledgers.
17.	Taking out photocopies of various documents.
18.	Special work in arbitration case.
19.	Work relating to preparation CGHS cards.
20.	Normal work relating to Hindi translation.
21.	Work relating to confidential reports.
22.	Performing work relating to clearance drives.
23.	Exemplary work of commendable nature and devotion to duty
24.	Work connected with celebration e.g. anniversaries of setting up of Autonomous Bodies/Organizations etc. under Ministries/Departments.

CHAPTER – 12

Deputation/Transfer of Staff

Standard Terms of Deputation

Para 12.1 } Consequent upon Issuance of instructions vide OM No. 6/8/2009-
To } Estt. (Pay-2) dated 17.06.2010 by the Ministry of Public Grievances
Para 12.11 } & Pensions, Department of Personnel & Training on transfer of
 deputation/ foreign service of Central Government Employees. The
 paras 12.1 to 12.11 have been replaced with new orders on the
 subject.

Transfer on deputation/foreign service of Central Government Employees to ex-cadre posts under the Central Government/ State Governments/Public Sector Undertakings/Autonomous Bodies, Universities/ UT Administration, Local Bodies etc. and vice-versa - Regulation of pay, Deputation (duty) Allowance, tenure of deputation1foreign service and other terms and conditions - regarding.

The undersigned is directed to refer to this Department's O.M. No.2/29/91-Estt. (Pay II) dated 5th January, 1994 as amended/revised from time to time. A need has been felt to consolidate all these orders in one place and accordingly, it has been decided, in consultation with Department of Expenditure, to bring out a self contained O.M. in supersession of OM dated 5.1.94 and subsequent amendments on the subject, incorporating the provisions of earlier orders with suitable modifications, wherever necessary.

2. Application

2.1 These orders will apply to all Central Government employees, who are regularly appointed on deputation/foreign service in accordance with Recruitment Rules of the ex-cadre posts, under the same or some other Departments of Central Government or under the State Governments/ Union Territories Administration/Local Bodies or under Central/ State PSUs/Autonomous Bodies etc. set up or controlled by Central/State Governments provided the foreign service under such PSUs/autonomous bodies has been permitted in relaxation of appointment on immediate absorption basis. These orders will also cover the cases of regular appointment on deputation/foreign service of employees of State Government/local bodies etc. as well as PSUs/Autonomous Bodies of Central/State Governments as per recruitment rules in the Central Government.

2.2 However, the following cases shall not be covered under these orders for whom separate orders exist:-

2. Members of the All India Services and those deputed to posts, whose terms are regulated under specific statutory rules or orders;

3. Officers appointed on deputation to posts under the Central Staffing Scheme (CSS) for whom separate orders as issued from time to time will continue to apply;
4. Deputation to posts operated outside India
5. Appointments of a specific category of employees to a specified class of posts, such as appointments made in the Personal Staff of Ministers etc., in respect of which special orders are already in existence. However, the terms and conditions set out in this O.M. will apply to those cases to the extent these are not specifically covered under such special orders.
6. Appointments of the nature of deemed deputation or transfers to ex-cadre posts made in exigencies of service with the specific condition that no deputation (duty) allowance will be admissible - e.g. (i) interim arrangements in the event of conversion of a Government office/organization or a portion thereof into a PSU/autonomous body or vice-versa; and (ii) appointments to the same post in another cadre.

3. Scope of Term 'deputation/foreign service'- Restrictions on treating an appointment as on deputation/foreign service.

3.1 The terms deputation/foreign service will cover only those appointments that are made by transfer on a temporary basis provided the transfer is outside the normal field of deployment and is in public interest. The question whether the transfer is outside the normal field of deployment or not will be decided by the authority which controls the service or post from which the employee is transferred.

3.2 The following types of appointments will not be treated as deputation/foreign service for the purposes of these orders:

(a) appointment of serving employees made either by promotion or by direct recruitment from amongst open market candidates whether on permanent or temporary basis.

(b) permanent appointment made by transfer,

(c) Temporary appointment made on the basis of personal requests of employees.

(d) Arrangements necessitated by staff imbalances arising on re-organization of offices on the same or different stations, subject to the specific condition that no deputation (duty) allowance will be admissible in such cases.

3.3 A person in a higher Grade Pay/scale of pay shall not be appointed on deputation to a post in lower Grade Pay/scale of pay if the deputation is from Central Government to Central Government and also in cases where the scale of pay and dearness allowance in the parent cadre post and ex-cadre post are similar.

3.4 However, no appointment on deputation/foreign service shall be made from/to Central Government¹ an organization where the pay scale and DA in the parent cadre

post and ex-cadre post are dissimilar, if the basic pay in the parent cadre increased by one increment plus dearness allowance(s) including interim relief if any, admissible to a person in the parent cadre post exceeds the basic pay plus dearness allowance (s) including interim relief, if any, at the maximum of the pay scale of the ex-cadre post. In the revised pay structure, the maximum of the scale would mean the sum of the Grade Pay of the ex-cadre post and maximum of the pay Band PB 4 i.e. `67000. For example, if the ex-cadre post is in the Grade Pay of `4200, then the maximum would be `71200 i.e. `4200 plus `67000 (maximum of PB 4).

4. Exercise of option

4.1 An employee appointed on deputation/foreign service, may elect to draw either the pay in the scale of pay of deputation/foreign service post or his/her basic pay in the parent cadre plus deputation (duty) allowance thereon plus personal pay, if any. However, in case of Government employees on deputation¹ foreign service to CPSEs, this option will not be allowed and their pay will be governed in terms of the orders issued by Department of Public Enterprises vide OM dated 26.1.2008 and clarifications issued thereafter.

4.2 The borrowing authority shall obtain the option of the employee within one month from the date of joining the ex-cadre post unless the employee has himself furnished the option.

4.3 The option once exercised shall be final

4.4 However, the employee may revise the option under the following circumstances which will be effective from the date of occurrence of the same:

- (a) When he/she receives proforma promotion or is appointed to non-functional selection grade or up-gradation of scale in the parent cadre;
- (b) When he/she is reverted to a lower grade in the parent cadre;
- (c) When the scale of pay of the parent post on the basis of which his emoluments are regulated during deputation/foreign service or of the ex-cadre post held by the employee on deputation/foreign service is revised either prospectively or from a retrospective date.
- (d) Based on the revised/same option of the employee, in the event of proforma promotion/appointment to non-functional Selection Grade/revision/upgradation of scales of pay in the parent cadre, his/her pay will be re-fixed with reference to the revised entitlement of pay in the parent cadre. However, if the initial option was for the pay scale of the deputation post and no change in option already exercised is envisaged, the pay already drawn in deputation post will be protected if the pay re-fixed is less.

Note: Revision in the rates of DA, HRA or any other allowance either in the parent or borrowing organization shall not be an occasion for revision of the earlier option.

4.5. If the pay of an employee in his cadre post undergoes downward revision, the pay in the ex-cadre post is also liable to be re-fixed on the basis of revised pay and in accordance with the revised option or existing option if the employee does not revise his option.

5. Pay fixation

5.1 When an employee on deputation/Foreign Service elects to draw pay in the scale of pay attached to the ex-cadre post, his/her pay may be fixed as under:

(i) Deputation from Central Government to Central Government

If the scale of pay/Grade Pay of the ex-cadre post is higher, the pay may be fixed after adding one increment to the existing pay in the Pay Band of the parent cadre post. The grade pay corresponding to the ex-cadre post would thereafter be granted in addition to this pay in the pay band. However, in cases where the fixation of pay in the ex-cadre post involves change of Pay Band also, if the pay in the pay band after adding the increment is less than the minimum of the pay band corresponding to the grade pay of the ex-cadre post, the pay in the pay band will be fixed at the minimum of the Pay Band.

In case the Grade Pay/scale of employee's cadre post and the ex-cadre post are identical, the employee would continue to draw his/her existing basic pay.

In case the Grade pay of the ex-cadre post is upto ₹ 10000, the Basic Pay, from time to time after pay fixation should not exceed the maximum of the pay band PB4 (₹ 67000) plus the grade pay of the post held on deputation. In case the ex-cadre post is in the HAG or HAG+ pay scale, the Basic Pay, from time to time after pay fixation should not exceed ₹ 79000 or ₹ 80000 respectively.

(ii) In foreign service/Reverse Foreign Service

(a) when the pay scale of the post in the parent cadre and that attached to ex-cadre post are based on the same index level and the DA pattern is also same, the pay may be fixed as under (i) above.

(b) If the appointment is made to a post whose pay structure and DA pattern is dissimilar to that in the parent organization, pay may be fixed by adding one increment to the pay in the parent cadre post in the scale of his regular parent post (and if he/she was drawing pay at the maximum of the scale, by the increment last drawn) and equating the pay so raised plus dearness allowance (and additional or ad-hoc dearness allowance, Interim relief etc., if any) with emoluments comprising of pay plus DA, ADA, Interim relief etc., if any, admissible, in the borrowing organization and the pay may be fixed at

the stage in the pay scale of the ex-cadre post at which total emoluments admissible in the ex-cadre post as above equal the emoluments drawn in the cadre.

5.2 In cases of appointment from one ex-cadre post to another ex-cadre post where the employee opts to draw pay in the scale of the ex-cadre post, the pay in the second or subsequent ex-cadre post should be fixed under the normal rules with reference to the pay in the cadre post only. However, in respect of appointments to ex-cadre posts carrying Grade Pay identical to that of the ex-cadre post(s) held on an earlier occasion(s), it may be ensured that the pay drawn in subsequent appointment should not be less than the pay drawn earlier.

5.3 In cases of appointments to a second or subsequent ex-cadre post(s) in a higher pay scale/grade pay than that of the previous ex-cadre post, the pay may be fixed with reference to the pay drawn in the cadre post and if the pay so fixed happens to be less than the pay drawn in the previous ex-cadre post, the difference may be allowed as personal pay to be absorbed in future increases in pay. This is subject to the condition that on both the occasions, the employee should have opted to draw pay in the scales of pay/Grade Pay attached to the ex-cadre posts.

Note-1: The term parent post and basic pay means the post held on regular basis in the parent organization and pay drawn¹ admissible in such a post respectively.

Note-2: An officer who may be holding a higher post on adhoc basis in the cadre at the time of proceeding on deputation/foreign service would be considered to have vacated the post held on adhoc basis and proceeded on deputation/foreign service from his/her regular post. During the period of deputation/foreign service, he/she shall earn notional increments in the parent cadre post. On reversion, if he/she is re-appointed to the higher post on regular or adhoc basis his pay will get fixed with reference to the pay admissible in the lower post on the date of such re-appointment. In such cases, if his pay gets fixed at a stage lower than that of his junior(\$ who continued to serve in the cadre, no stepping up will be admissible as per extant rules in so far as Central Government employees are concerned. However, if the pay so fixed is less than the pay drawn earlier while holding the post on ad-hoc basis the pay earlier drawn will be protected. Therefore, those Central Government employees who are already holding a higher post on ad-hoc basis or expecting it shortly in the parent cadre may weigh all relevant considerations before opting for deputation/foreign service. This note of caution will be applicable to employees of other organizations wishing to apply for posts on deputation in Central Government, if governed by similar rules in parent organization.

Note-3: Pay of an officer appointed on deputation/foreign service on adhoc basis pending selection of a regular incumbent may also be regulated in accordance with provisions of Para 5.1 & 6.1 of this O.M.

Note4: The provisions of this Para as well as Para 6 will not apply to appointments on Personal Staff of Ministers. Such appointments will be regulated by separate

specific orders issued by the Government in that behalf.

6. Deputation (duty) Allowance

6.1 The deputation (duty) allowance admissible shall be at the following rates:

(a) In case of deputation within the same station, the allowance will be paid at the rate of 6.25% of basic pay subject to a maximum of ` 5625 p.m.; and

(b) In other cases, Deputation (Duty) Allowance will be payable at the rate of 12.5% of the employee's basic pay subject to a maximum of ` 11250/- p.m.

(c) The deputation (duty) allowance as above shall further be restricted as under:-

Basic Pay, from time to time, plus Deputation (Duty) Allowance shall not exceed the maximum of the pay band P B 4 (`67000) plus the grade pay of the post held on deputation in case the Grade Pay of the post held on deputation is upto ` 10000. In case the post held on deputation is in the HAG or HAG+ pay scales, the Basic Pay, from time to time, plus Deputation (Duty) Allowance should not exceed `79000 and ` 80000 respectively.

Note: Basic Pay in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like special pay/allowance etc.

The rates of deputation (duty) allowance as above shall take effect from **1.1.2024**.

Note: 1 The term 'same station' for the purpose will be determined with reference to the station where the person was on duty before proceeding on deputation.

Note: 2 Where there is no change in the headquarters with reference to the last post held, the transfer should be treated as within the same station and when there is change in headquarters it would be treated as not in the same station. So far as places falling within the same urban agglomeration of the old headquarters are concerned, they would be treated as transfer within the same station.

6.2 Special rates of deputation (duty) allowance may be admissible under separate orders in any particular area on account of the condition of living there being particularly arduous or unattractive. Where special rate is more favorable than that given in Para 6.1 above, employees deputed to the area will be given the benefit of the special rate.

6.3.1 If an employee with the permission of the competent authority, proceeds on deputation/foreign service from one ex-cadre post to another ex-cadre post in the same or another organization without reverting to his parent cadre, and *if* the second ex-cadre post

is at the same station as the first one, the rate of deputation (duty) allowance would remain unchanged.

6.3.2 In cases where a person on deputation/foreign service is transferred by the borrowing authority from one station to another without any change in the post held by him, the rate of deputation (duty) allowance will be refixed as per 6.1 (b).

e) Admissibility of pay, allowances & benefits while on deputation/foreign service

Any project allowance admissible in a project area in the borrowing organization may be drawn in addition to deputation (duty) allowance.

Any special allowance granted to an employee in the parent Department under FR 9(25) or a corresponding rule of parent organization should not be allowed in addition to deputation (duty) allowance. However, the borrowing department may allow in addition to deputation (duty) allowance, under special circumstances, any special allowance attached to the post held by the employee in his/her parent Department, by suitably restricting the deputation (duty) allowance. This will require the specific and prior approval of Department of Personnel & Training.

7.3 In case special allowance is attached to the scale of pay of the ex-cadre post and the employee has opted to draw pay in that scale, then, in addition to the pay in that scale, he will also be entitled to draw such special allowance. However, such special allowance will not be admissible if he has opted to draw pay in the parent cadre scale/grade pay plus deputation (duty) allowance.

7.4 Personal pay, if any, drawn by an employee in his parent department will continue to be admissible on deputation/foreign service if he/she opts to draw pay in the parent cadre scale/grade pay plus deputation (duty) allowance. No deputation (duty) allowance on this personal pay will however, be admissible.

9. Increments - The employee will draw increment in the parent cadre grade or in the scale of pay/grade pay attached to the deputation post as the case may be, depending on whether he has opted for the parent cadre pay plus deputation (duty) allowance or the pay scale/grade pay of the deputation post. If he has opted for pay scale/grade pay of the deputation post, notional increments shall also continue to accrue to him in the post held on regular basis in the parent cadre organization for the purpose of regulation of pay on repatriation to the parent post at the end of the tenure.

10. Admissibility of allowances and benefits while on deputation/foreign service.

4. Such allowances as are not admissible to regular employees of corresponding status in the borrowing organization shall not be admissible to the officer on deputation/foreign service, even if they were admissible in the parent organization.

5. Following allowances will be regulated with mutual consent of the lending and borrowing organization:

- (i) HRA/Transport Allowance
- (ii) Joining time and Joining Time Pay.
- (iii) Travelling Allowances and Transfer T.A.
- (iv) Children Education Allowance.
- (v) LTC.

(c) Following allowances/facilities will be regulated in accordance with the rules as explained against each:

(i) Dearness Allowance - The employee shall be entitled to dearness allowance at the rates prevailing in the borrowing organization or in the lending organization depending on whether he has opted to draw pay in the pay scale/grade pay of the ex-cadre post or the parent grade plus deputation (duty) allowance.

(ii) Medical Facilities - This will be regulated in accordance with the rules of the borrowing organization.

(iii) Leave - An officer on deputation/foreign service shall be regulated by the Leave Rules of the parent organization. If however an employee proceeds from vacation department to non-vacation department, or vice-versa, he shall be governed by Leave Rules of the borrowing organization. At the time of reversion from the deputation post to the parent cadre, the borrowing organization may allow him/her leave not exceeding two months. The employee should apply for further leave to his Cadre Controlling Authority.

7.7 Leave salary/Pension/NPS Contribution.

(i) As at present, allocation of leave salary and pension contribution between different Ministries/Departments of Central Government and between Central and State Government has been dispensed with. In such cases of deputation from Central Government to State Government and vice-versa, liability for bearing leave salary vests with the Department from which the officer proceeds on leave or which sanctioned leave and no contributions are payable to the lending organization. Liability for pension1employee'scontribution to CPF will be borne by the parent department, to which the officer permanently belongs at the time of retirement and no proportionate contribution will be recovered.

6. In case of deputation of Central Government employees on foreign service terms to Central Public Sector Undertakings/ State Public Sector Undertakings and Autonomous Bodies/ etc., leave salary contribution (except for the period of leave availed of on foreign service) and pension contribution/CPF (Employer's share) contribution are required to be paid either by the employee himself or by the borrowing organization to the Central Government.

7. In cases of reverse deputation from Central Public Sector Undertakings/ State Public Sector Undertakings/ Autonomous Bodies/local bodies to Central Government, the question regarding leave salary and pension contribution will be decided by mutual consent.

In case of employees covered under New Pension Scheme (NPS), the borrowing department shall make matching contribution to the NPS account of the employee.

8. Tenure of deputation/foreign service.

8.1 The period of deputation/foreign service shall be as per the Recruitment Rules of the ex-cadre post or 3 years in case no tenure regulations exist for the ex-cadre post.

8.2. In case where the period of deputation/foreign service prescribed in the recruitment rules of the ex-cadre post is 3 years or less, the Administrative Ministry/borrowing organization may grant extension upto the 4th year after obtaining orders of their Secretary (in the Central Government)/Chief Secretary (in the State Government)/ equivalent officer (in respect of other cases) and for the fifth year with the approval of the Minister of the borrowing Ministry/Department and in respect of other organizations with the approval of the Minister of the borrowing Ministry/Department with which they are administratively concerned.

8.3.1 The borrowing **Ministries/Departments/Organizations** may extend the period of deputation upto the fifth year where absolutely necessary in public interest, subject to the following conditions:

(i) The extension would be subject to the prior approval of the lending organization, the consent of the official concerned and wherever necessary, the approval of the UPSCI State Public Service Commission and Appointment Committee of Cabinet (ACC).

(ii) If the borrowing organization wishes to retain an officer beyond the prescribed tenure, it shall initiate action for seeking concurrence of lending organization, individual concerned etc. six months before the date of expiry of tenure. In no case it should retain an official beyond the sanctioned term unless prior approval of the competent authority to grant further extension has been obtained.

(iii) No further extension beyond the fifth year shall be considered

8.3.2 Where extension is granted up to the fifth year, the official concerned will continue to be allowed deputation (duty) allowance, if he/she has opted to draw deputation (duty) allowance.

8.4 There shall be a mandatory ‘cooling off’ period of three years after every period of deputation/foreign service up to Joint Secretary level posts and one year for Additional Secretary level posts.

8.5 A Central Government employee shall be eligible for deputation/foreign service to

posts in State Government/State Government Organization/Government- of UT Government of UT's Organizational Autonomous Bodies. Trusts. Societies, PSUs etc. not controlled by the Central Government only after he has completed 9 years of service and are clear from the vigilance angle.

8.6 If during the period of deputation¹foreign service, on account of proforma promotion in the parent cadre the official concerned becomes entitled to a higher Pay Scale¹ Pay Band 8 Grade Pay in the parent cadre vis-a-vis that of the ex-cadre post, the official shall complete his/her normal /extended tenure of deputation already sanctioned with the approval of the competent authority. The pay shall be regulated as under:

- (a) If the Grade pay of the officer in the parent cadre becomes higher than that of the deputation post after getting proforma promotion, he may be allowed the pay in the pay band + Grade Pay of the post to which he is promoted till the time he completes the normal/extended period of deputation (if he gets proforma promotion in the extended period) already sanctioned, if he so opts. No extension in the period of deputation shall be allowed to him after completing the sanctioned period of deputation.
- (b) If he draws the pay in the pay band + Grade pay attached to the deputation post, on reversion to his parent cadre, his pay may be fixed by allowing him notional increments in his regular post in the parent department + the Grade pay attached to it.
- (c) If the Grade pay of the officer in the parent cadre becomes higher than that of the deputation post on getting financial up gradation under the ACPIMACP scheme, the officer may be allowed to draw the pay in the pay band + Grade Pay to which he becomes entitled to under the ACPIMACPS, if opted for by him, as laid down in Para 27 of Annexure I to the DOPT OM No. 350341312008 -Estt. (D) dated 19th May, 2009.

9. Premature reversion of deputationist to parent cadre.

Normally, when an employee is appointed on deputation¹foreign service, his services are placed at the disposal of the parent Ministry/Department at the end of the tenure. However, as and when a situation arises for premature reversion to the parent cadre of the deputationist, his services could be so returned after giving an advance notice of at least three months to the lending Ministry/Department and the employee concerned.

10. Relaxation of conditions.

Any relaxation of these terms and conditions will require the prior concurrence of the Department of Personnel & training.

11. Date of Effect

These orders will take effect from 1.1.2006 and shall be applicable to all officers who were on deputation on 1.1.2006 or appointed thereafter except for the revised rates of deputation (duty) allowance which shall be applicable from 1.9.2008 as mentioned below Para 6.1 of this OM.

(Authority:- GOI, Min. of Per. Pub. Griev. & Pen., Dept. of Per. Trg. O.M. No. 6/8/2009-Estt. (Pay II) dated 17.06.2011 received with CAG No. 29-Audit (Rules)/5-2010 dated 21.06.2010)

Procedure to be followed in cases where appointment is to be made by transfer on deputation/transfer basis- Modification of the Curriculum Vitae Proforma submitted by the candidates

In accordance with para 4.8 of the consolidated instructions on procedure to be followed in case where appointment is to be made by transfer on deputation/transfer basis (now termed as deputation/absorption) issued under this Department's O.M No. AB.14017/71/89-Estt.RR) dated 3.10.89, while calling for application for appointment on transfer on deputation/transfer basis (now deputation/absorption basis), Ministries/Departments are required to call for Curriculum Vitae (CV) of the candidates in the proforma as prescribed at Annexure A in the OM. The UPSC has brought to the notice of this Department that there is wide variation in the manner in which the proforma is filled by the candidates. Most of the candidates give only such details, that meets the requirement of the provisions prescribed in the vacancy circular/advertisement with the result that details such as additional academic qualifications, professional training and work experience over and above the required experience are not incorporated by the candidates in the CV proforma. The Selection Committees take -into account these additional factors, as well as details of research papers, reports and special projects to the credit of candidates and the awards, scholarships, appreciation etc. received by the candidates as also their association with professional bodies/institutions etc.

2. The UPSC have, therefore, suggested that the existing CV proforma be improved/revised so that the candidates are made aware that assessment of CV is also an integral part of the selection process and as such there is the need for the candidates to furnish all relevant information while submitting their bio-data.

3. The Suggestions of the UPSC have been examined in this Department. The CV proforma has been slightly modified to reflect the requirements as above, and is enclosed with the request that this modified proforma may be utilized while calling for applications for appointment on deputation/absorption basis. The Ministries/Departments may also add the following paragraph in the vacancy circular/ advertisement to make the position clear to all the candidates:-

"The Curriculum Vitae (CV) duly supported by documents will be assessed by the Selection Committee while selecting candidates for appointment to posts on deputation/absorption basis"

4. It is requested that these instructions may be circulated to all the subordinate formations of the Ministries/Departments.

(Authority:-G.O.I., Deptt. of Per. & Trg., O.M. No.AB.14017/10/2000-Estt. (RR) dated 29th August, 2005)

ANNEXURE A

CURRICULUM VITAE PROFORMA

1. Name and Address
(in Block Letters)
2. Date of Birth
(in Christian era)
3. Date of retirement under Central/State
Government Rules
4. Educational Qualifications
5. Whether Educational and other
qualifications required for the post are
satisfied. (If any qualification has been
treated as equivalent to the one prescribed
in the Rules, state the authority for the
same)

	Qualifications/ Experience required	Qualifications/ Experience possessed by the officer
Essential	(1)	
	(2)	
	(3)	
Desired	(1)	
	(2)	

6. Please State clearly whether in the light of
entries made by you above, you meet the
requirement of the post Qualifications/
Qualifications/Experience required
possessed by the officer

7. Details of Employment, in chronological order. Enclose a separate sheet duly
authenticated by your signature, if the space below is insufficient.

Office/ Institution	Post held	From	To	Scale of Pay and Basic Pay	Nature of duties (in detail)

8. Nature of present employment i.e. Ad-hoc
or Temporary or Quasi-Permanent or
Permanent

9. In case the present employment is held on deputation/contract basis, please state:-

- a) The date appointment of initial
- b) Period of appointment on deputation/contract
- c) Name of the parent office/organization to which you belong.

10. Additional details about present employment

Please state whether working under (indicate the name of your employer against the relevant column)

- a) Central Govt.
- b) State Govt.
- c) Autonomous Organisation
- d) Government Undertaking
- e) Universities
- f) Others

11. Please state whether you are working in the same Department and are in the feeder grade or feeder to feeder grade

12. Are you in Revised Scale of Pay? If yes, give the date from which the revision took place and also indicate the pre-revised scale

13. Total emoluments per month now drawn

14. Additional information, if any, which you would like to mention in support of your suitability for the post.

(This among other things may provide information with regard to (i) additional academic qualifications (ii) professional training and (iii) work experience over and above prescribed in the Vacancy Circular/Advertisement) (Note: Enclose a separate sheet, if the space is insufficient).

15. Please state whether you are applying for deputation (ISTC)/Absorption/Re employment Basis. (Officers under Central/State Governments are only eligible for "Absorption". Candidates of non-Government Organisations are eligible only for Short Term Contract.)

16 Whether belongs to SC/ST

17. Remarks (The candidates may indicate information with regard to (i) Research publications and reports and special projects (ii) Awards/Scholarship/Official Appreciation (iii) Affiliation with the professional bodies/institutions/societies and (iv) any other information.
(Note: Enclose a separate sheet if the space is insufficient)

I have carefully gone through the vacancy circular/advertisement and I am well aware that the Curriculum Vitae duly supported by documents submitted by me will also be assessed by the Selection Committee at the time of selection for the post.

Date_____

Signature of the candidate
Address_____

Countersigned

(Employer with Seal)

Para 12.12 Extension in deputation period(s): --(1) The period of deputation shall be subject to a maximum of 3 years in all cases except for those posts where longer period of tenure is prescribed.

Administrative Ministries may grant extension beyond this limit up to one year after obtaining orders of their Secretary in cases where such extension is considered necessary in public interest. Extension beyond this period would be with the specific approval of the Ministry of Finance. No deputation (duty) allowance will be allowed for such extension if agreed to by the Ministry of Finance.

(Authority: --G.O.I. M.F. O. No. 1011—E—III(B)75, dated the 7th November, 1975).

(ii) The maximum period of $\frac{3}{4}$ years in the period of deputation laid down should be reckoned from the initial date of deputation to an organization/department as any subsequent transfer or promotion of the deputationist in the borrowing organization/department is an internal arrangement and cannot be considered as a fresh term of deputation for the purposes of applying the maximum limit in the period of deputation.

(Authority: --G.O.I. M.F. O. No. 10(24)/E. III(B)/60, dated the 10th August, 1972-Item No, vii and G.O.I., M.H.A., Department of Per. & A.R., O.M. No. 2(17)—Estt. (P—II)/81, dated the 27th April, 1982).

(iii) It is impressed on all the Ministries and Departments that wherever it is necessary to continue in public interest the deputation of an officer beyond the maximum limit of three years (or the limits prescribed in the Recruitment Rules) upto one year the approval of the Administrative Secretary should be invariably obtained well in advance. Extension beyond that period would be done only with the specific prior approval of the department of Personnel. Cases of such approval should be processed well in advance of the expiry of the existing term of deputation and after obtaining the approval of the Administrative Secretary as well as the consent of lending Department, references should be made to the Department of Personnel at least two months before the expiry of the terms of deputation.

All the Ministries and Departments may ensure that the above instructions are complied with in all cases. In cases where there is breach of these instructions it is necessary to fix the responsibility for the administrative lapse before making a reference to the Department of Personnel for consideration.

(Authority: --G.O.I., M.H.A. Deptt of Personnel and A.R. O.M. No. 2(46)—Estt. (Pay II) dated the 2nd December 1981).

(iv) When an officer who is on deputation in one organization/department is appointed to another post in the same organization/department, it should be treated as a case of continued deputation for the purpose of reckoning the maximum period of deputation. With a view to ensuring that this decision is properly implemented the Ministries/Departments may take immediate action to take suitable amendments to the recruitment rules to make provisions on above lines with a view to bringing out some rationality in the system of deputation.

(Authority: --G.O.I. M.H.A. Deptt. of Per. & A.R. O.M. No. 2(17)—Estt. (P—II)—81 dated the 27th April, 1982).

(v) Under the existing orders, Accountants General and Directors of Audit are empowered to extend the term of deputation of officers upto a period of three years in the case of deputation to the State Governments and Autonomous Bodies etc. under them and

four years in the case of deputation within Indian Audit and Accounts Department and also to the Central Ministries/Departments. Extension of term of deputation beyond that period is only permissible with the approval or concurrence of the Headquarters office. As a matter of policy it has been decided that no official of the department should be on deputation with any organization beyond five years. It is absolutely necessary that prior approval/concurrence of Headquarters office is obtained before allowing officers to continue on deputation beyond the permissible limit. It has been found that in many cases approval/concurrence of Headquarters office is sought for only after extension of the term of deputation of the officer becomes fait accompli obviously taking the headquarters approval/concurrence for granted. There have also been cases where ex-post facto approval for extension of deputation has been sought for even after one year of the expiry of the approved period of deputation. This only indicates that sufficient care is not taken to monitor and control such cases. It is imperative that the borrowing organizations should be intimated sufficiently in advance to repatriate the official on the expiry of the approved period of deputation and in case the borrowing organizations have real difficulties to relieve the official immediately on the expiry of the period proposal for extension of the period of deputations for a minimum period with full justification, will have to be obtained and the Headquarters office approached sufficiently in advance for extending the period of deputation beyond the period for which the Accountants General/Director of Audit are competent to extend.

2. There have also been cases where inspite of a contained deficit in the field offices officials have been allowed to remain on deputation indefinitely. Therefore, whenever proposals for extension of term of deputation are referred to the Headquarters office for approval/concurrence, full justification indicating inter alia the staff position in the office viz-a viz sanctioned strength will have to be given so as to avoid delay by way of back reference.

(Authority: --C.A.G.'s letter No. 2169—G.E. II/106—82, dated the 14th September, 1984).

(vi) The question of further delegation of powers to the Ministries/ Departments regarding extension of the period of deputation has been examined in the Department of Personnel. It has now been decided that the borrowing Ministries/Departments may be delegated powers for extending the period of deputation for the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules, where absolutely necessary, subject to the following conditions: --

- (i) While according extension for the fifth year, or the second year excess of the period prescribed in the Recruitment Rules, the directives issued by the Prime Minister for rigid application of the tenure rules should be taken into consideration and only in rare and exceptional circumstances such extensions should be granted.
- (ii) The extension should be strictly in public interest and with the specific period approval of the concerned borrowing Ministry/Department.
- (iii) Wherever such extension is granted, it would be on the specific understanding

that the officer would not be entitled to draw deputation (duty) allowance.

- (iv) The extension would be subject to the prior approval of the lending organization, the officer on deputation, and wherever necessary, the UPSC.
- (v) In cases where the extension is beyond the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules, the same would be only after obtaining the prior approval of the Department of Personnel. Proposal in this regard should invariably reach that Department at least three months before the expiry of the extended tenure.

(Authority: --G.O.I., Deptt. of Per. & Trg., O.M. No. 2/39/85—Estt. (Pay II), dated the 25th October, 1985).

- (vii) Several field offices are seeking sanction for ex-post facto approval of Headquarters for extension of deputation terms of their officers beyond the normal permissible three-year limit. Presumptive action does not appear to be taken to monitor or control such cases.

2. It is only in exceptional cases that extension beyond three years should be considered. In no case should extension be allowed beyond four years. Borrowing organisations should be asked sufficiently in advance to repatriate officers on the expiry of their approved terms. Accountants General/Director of Audit will take up the matter with the highest administrative authorities for the release of their officers on due dates. Where borrowing organizations make recommendations for extension of an officer's term of deputation, the Accountant General should ensure that such recommendations are received by him well before the expiry of the term of deputation. The Accountant General's recommendations, full justified, should be sent to the headquarters also before the expiry of period of deputation. In no case should deputation be allowed beyond the prescribed limit subject to ex-post facto approval. All Accountants General/Directors of Audit will ensure complete circumspection and will take action sufficiently in advance to ensure that these instructions are complied with.

(Authority: -- C.A.G's letters Nos 3598—GE II/168—85, dated the 11th December, 1985 and 4543—N 3/6—85, Vol III, dated the 26th December, 1985).

- (viii) Administrative Ministries/Departments have been delegated powers for extending the period of deputation for the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules subject to the fulfillment of relevant conditions. When an extension of the period of deputation is considered, the period of extension may be so decided upon as to enable the officer concerned to continue on deputation till the completion of the academic year, in cases where the officer has school/college going children.

(Authority: --G.O.I., Department of Per. and Trg., O.M. No. 2/39/85—Estt. (P.II), dated

the 13th May, 1986).

- (ix) Keeping in view, the latest orders contained in Government of India, Department of Personnel and Training O.M. dated 25th October, 1985 (referred in sub-para vi above) regarding delegation of powers to extend the period of deputation, Accountants General and Directors of Audit have now been delegated the powers to extend the deputation of the staff under their control whether in Central or State Government Organizations upto a total period of five years. These concerned powers will apply in respect of all categories of staff in field offices from Group 'D' (Now MTS) onwards (except Indian Audit and Accounts Service Officers).

Extension beyond five years in respect of deputations in State Government Organizations would continue to come to the Headquarters Office. Extension beyond five years in respect of Central Government organisations would have to go the Department of Personnel. It should be ensured that action is initiated well in advance for extension beyond five years and also for relief of the staff on deputation on the expiry of the terms of deputation, so that there is no scope for allowing an official to continue on deputation beyond the maximum period specified in Government of India O.M. dated, the 25th October, 1985.

(Authority: --C.A.G.'s letter No. 4315-N. III/6/85—Vol. I, (Circulated—Vide No. NGE/107 /86, dated the 26th December, 1986.)

Note:--No person shall be allowed to remain on deputation, outside or even within the IA&AD, for more than one year beyond 3 years or period specified in recruitment rules of borrowing department (whichever is more) without the approval of Dy. CAG.

(Authority: --C.A.G.'s D.O. No. 94-NGE.III/1464-93 dated 25-08-1993).

Extension of tenure of deputation of staff within the IA&AD.

As per instructions contained in the Headquarters circulars No. 1468-Staff (App)-I/08-2016 dated 09.11.2023 the Heads of Department in Indian Audit & Accounts Department have been vested with the powers to extend the tenure of deputation of officials up to the seventh (7th) year within the IA&AD. Approval to extension of the tenures of deputation of officials beyond the seventh (7th) year within the Department is being granted by the Headquarters.

It has now been decided that henceforth extension of deputation period of officials to the ex-cadre post of Welfare Assistant may be restricted to a maximum of five (05) years and no further extension to tenure of such deputation beyond the fifth year should be allowed under any circumstances.

(Authority:- CAG circular No. 1468-Staff (App)-I/08-2016 dated 09.11.2023)

Extension of deputation tenures-Proforma for reference of cases to DOPT/UPSC.

The undersigned is to invite reference to this Department's Office Memorandum No. AB.14017171/89-Estt. (RR) dated 3rd October, 1989 outlining the procedure to be followed in cases where appointment is to be made by transfer on deputation/transfer

(now known as deputation/absorption) basis and to say that in para 9 of the Annexure to the aforesaid Office Memorandum, guidelines in the matter of regulation of the tenure of deputation and the procedure to be followed in the matter of proposals for extension of tenures of deputation involving, inter alia, consultation with the Department of Personnel and Training (DOPT)/Union Public Service Commission (UPSC) have been outlined. It has however, been observed that these instructions are not being adhered to and that the proposals in respect of extension of tenure of deputation are often received very late, in several cases even after expiry of the term beyond which extension is sought. Further, in the absence of any set guidelines, there is little uniformity in the manner in which the proposals are drawn up.

2. This matter has been considered in consultation with the Union Public Service Commission and it has been decided that henceforth all proposals for extension of deputation tenures requiring this Department's approval in terms of para 8 of OM No. 2/29/91-Estt. (Pay-II) dated 5.1.94 should reach the Department of Personnel and Training at least 12 weeks before the tenure of deputation is to end. The proposals shall thereafter be referred to the UPSC for approval so as to reach the Commission at least two months before the end of the deputation tenure in question. Further, where the extension of deputation is for the 1st/2nd year in excess of the deputation period and the concurrence of the UPSC only is required, such proposals are to be sent to the Commission at least two months prior to the end of the deputation tenure. No proposals received after the stipulated periods mentioned above would be entertained except in the most extenuating circumstances for which the detailed reasons duly approved by the competent authority need to be given in the proposals.

3. In order to ensure that the proposals follow a uniform pattern, the same should invariably be accompanied with information in a Check List, a copy of which is enclosed.

CHECK LIST FOR REFERRING THE CASES OF EXTENSION OF DEPUTATION TO UNION PUBLIC SERVICE COMMISSION

1 Name of the Officer

2. Name and address of the parent office & its status (Central Govt. Ministry/Deptt. proper/Attached/Subordinate, State Govt. NCT Delhi/UT, PSU/Autonomous/University/Semi Govt. etc.

3 Designation of the post held with service, if any, in which encadred.

4. Designation & pay scale of the post held on deputation and the present basic pay in the ex-cadre post and date from which held (if post was held on ad-hoc basis prior to regular appointment please specify date.)

5. Has the officer been given *NBRI* proforma promotion? If so, pay scale of the post to which promoted & notional basic pay therein.

6. Normal period of deputation prescribed in Recruitment Rules for the ex-cadre post (Pl. specify whether the term 'ordinarily' is used.)

7 UPSC ref. No. and date recommending the officer alongwith a copy of Notification issued in this behalf.

8 Whether the extension for 1st /2nd year in excess of period prescribed in the RRs has been recommended with the approval of the Secy. and Minister-in-charge of the Administrative Ministry /Department.

9 Whether approval of DOP&T has been obtained for 2nd year in excess. If so, a copy thereof.

10 What is the specific public interest involved in the proposed extension?

11 Whether the concurrence of lending organisation / individual concerned has been obtained for the proposed extension? If so, enclose copies. If not, state reasons.

12 Whether efforts have been made to select a suitable replacement for the officer. If so, indicate date of circulation(s) and last date of receipt of applications. Also, please enclose a copy of circular and copy of advt. in Rozgar Samachar.

13 Proposal if made to UPSC, the ref. No. and date

14. a. Methods of recruitment laid down in RRs (pl. enclose a copy of latest notified RRs).

b. Have the RRs been reviewed quinquennially as due. If not, reasons therefor.

c. Do the RRs need widening in feeder source. If so, elaborate.

d. Do the number of posts existing as of date correspond to the number indicated in the RRs. If not, indicate extent of variation.

e. Is 'deputation' specified as an alternate to any other methods of recruitment. If so, status of recruitment by other method(s) (e.g. availability of officers in feeder grade, for promotion).

15. Any other relevant information considered necessary.

Signature & Designation of
Administrative Authority

(**Authority:-** G.O.I., Deptt. of Per. & Trg., O.M. No. AB.14017/54/2002-Estt. (RR) dated 19th September, 2005)

Implications of overstay while on deputation.

It has been brought to notice of the Government that that even though the terms and conditions of deputation issued by the various, Ministries/Departments/Offices specify the period of deputation, there have been a number of cases' of overstay without the approval of the competent authority. A number of proposals for regularization of such overstay are also being received for approval by the Competent Authority. It is necessary to ensure that there 'is no laxity on the part of the controlling authorities in relieving the deputationist and the deputationist should not go by the presumption that he needs to join his parent cadre only after being formally relieved, by the borrowing department. It has, therefore, been decided that in future all cases of deputation shall be regulated by the following conditions viz.:-

- (i) The terms and conditions of deputation shall clearly lay down not only period of deputation as per the Recruitment Rules for the post or as approved by the competent authority but also the date of relieving of the deputationist. No further orders for relieving the officer will be necessary;
- (ii) The deputationist officer including those who are presently on deputation would be deemed to have been relieved on the date of expiry of the deputation period unless the competent authority has with requisite approvals, extended the period of deputation, in writing, prior to the date of its expiry. It will be the responsibility of the immediate superior officer to ensure that the deputationist does not overstay. In cases where officers are on deputation on the date of issue of these orders and the' normal tenures are getting over in a period of six months, the concerned officers/Organisations may be allowed an extension of not more than one month, on a case to case basis with the approval of the DOPT.
- (iii) That in the event of the officer overstaying for any reason, whatsoever, he is liable to disciplinary action and other adverse Civil/Service consequences which would' include that the period of unauthorized overstay shall not count against service for the purpose of pension and that any increment due during- the period of unauthorized overstay shall be deferred, with cumulative effect, till the date on which the officer rejoins his parent cadre.

2. Written consent of the officer concerned shall be taken to the terms and conditions of deputation (inclusive of the conditions in para 1 ibid) before the deputation orders are issued. The contents of these instructions will be conveyed to all officers presently on deputation for information/compliance.

3. These instructions will apply to all deputationists including State Government Officers/All India 'I' Services officers.. joining Central Government posts on deputation and to officers proceeding on deputation to State Government/autonomous & statutory. institutions/foreign Bodies, etc.

4. "If the' borrowing Organisations would Uke a relaxation from these terms, they should obtain approval of DoPT to it, prior to the start of deputation.

(**Authority:-** GOI, Min. of PG & Pen., DoPT O.M. No. AB.14017/,30/2006-Estt.(RR) dated 29th November, 2006)

Grant of Deputation (Duty) Allowance - Recommendations of the Sixth Central Pay Commission.

Consequent upon the acceptance of the Report of the Sixth Central Pay Commission by the Government, the President is pleased to decide the following regarding Deputation (Duty) Allowance:-

- (a) Deputation (Duty) Allowance will continued to be paid in case of appointments made in public interest outside the normal field of deployment.
- (b) In case of deputation within the same station the allowance will be paid at the rate of 5% of basic pay subject to a maximum of ` 2000 p.m; and
- (c) In other cases, Deputation (Duty) Allowance will be payable at the rate of 10% of basic pay subject to a maximum of `4000 p.m.

'**Basic pay**' in the revised pay structure means the pay dawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like special pay, etc.

These orders shall take effect from 01.09.2008.

(**Authority:-** GOI, Min. of PG & Pen., DoPT O.M. No. 2/22(B)/2008-Estt. (Pay II) dated 03.09.2008)

Para 12.13 Cooling off period after reversion from deputation: --At present no officer is considered, except in special circumstances for further deputation outside the department for a period of two years after his return from deputation (outside the department). No such cooling off period, however, stands prescribed for warding of applications in response to open advertisement etc. in the case of officials who revert back to the Department within the two years prescribed for absorption. It has now been decided that no officer will be allowed to apply against an open advertisement for a period of two years after reversion to the Department from an assignment to which he had been elected on the basis of application against an open advertisement.

(**Authority:--**C.A.G.'s letter No. 1996—G. E. II/139—85, dated the 23rd July, 1986).

12.14 Grant of leave on reversion from deputation:-- On reversion from the deputation post, the Officer concerned might be allowed leave not exceeding two months by the borrowing Ministry/Department/Organization. The Officer concerned should apply for further leave to his Cadre Controlling Authority.

(**Authority:--**Government of India, Department of Personnel and Training letter No. 2/33/87—Estt. (Pay II), dated the 17th December, 1987).

Para 12.15 (a) In the case of Government servants working in a particular department/office whose applications are forwarded in response to advertisement for

posts in other Central Government department/offices the following procedure should be followed:--

- (i) In the case of permanent Government servants, their lien may be retained in the parent department/office for a period of two years. They should either revert to the parent department/office within that period or resign from the parent department/office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to the other departments/offices.
- (ii) In the case of quasi-permanent Government servants who wish to revert to the parent department/office within a period of two years, they may be taken back in the parent department/office, provided the posts held by them prior to their joining the new department/office continue to exist. In any case, at the end of two years from the date of release from the parent department/office they will have to resign from the parent department/office, if reversion does not take place. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications.
- (iii) As for temporary employees, they should as a rule, be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that they will resign from the parent department/office in the event of their selection and appointment to the post applied for may be taken from them at the time of forwarding the applications.
- (iv) In exceptional cases, where it would take some time for the other department/office to confirm such Government servants due to delay in converting temporary posts into permanent ones, or due to some other administrative reasons, the permanent Government servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated in sub-para (i) above, may be taken from the permanent Government servants by the parent department/office. A similar treatment may be accorded to the quasi permanent employees on their giving an undertaking similar to the one indicated in sub-para (ii) above.

(b) During the period of two years referred to in clauses (i) and (ii) above, the pay of the officer in the ex-cadre post will be fixed in the pay scale of that post and will be subject to the limits prescribed in Ministry of Finance's Office Memo. No. F. 10 /24—E. III/60, dated the 9th March, 1964, in case where the minimum of the scale of pay of the new post is substantively in excess of his grade pay in the parent department and such other orders as may be issued by Government from time to time. No deputation allowance will be admissible in any case.

(Authority:--G.O.I. M.H.A., O.M. No. 60/37—63—Ests.(A), dated the 14th July, 1967, received—vide C.A.G.'s circular No. 925—Audit/242—64, dated the 7th August, 1967).

Note 1: The conditions of giving an undertaking of resignation in the form :--

“I agree to resign from any present post before joining the appointment” need not be enforced in the case of permanent hands when they apply for posts within the Indian Audit and Accounts Department.

(Authority: --Extract from C.A.G.'s confidential circular No. 320—NGE. II/9-63/IV(A), dated the 29th February, 1964).

Note 2 : In the case of officiating Senior Accountant/Accountants/Clerks who apply for unilateral transfer from one office to another, a written undertaking to the effect that in the event of his transfer his name will be struck off from the rolls and that he will have no claim for confirmation in the parent office may also be obtained and kept on record to prevent any further complication. Technically he would be deemed to have resigned from his parent office.

(Authority: --Extract from C.A.G.'s Circular letter No. 2360—NGE. III/156—67, dated the 13th November, 1967).

Note 3 : If a quasi-permanent Government servant applies for post occurring whether in other department or the same department, recruitment to which is made on direct recruitment basis, he will be allowed to come back to his post held by him earlier within a period of two years, provided the post exists. In case of temporary Government servant, he should invariably be asked to resign from the post held by him at the time of release from that post in the event of his selection and appointment to the post applied for, An undertaking to this effect may be taken from him at the time of forwarding his application.

(Authority:--G.O.I., M.H.A., (Department of Per. and A.R.), O.M. No. 28015/2/80 Estt. (c), dated the 22nd July, 1980).

Explanation:--In the case of a person who is holding a lien in a lower post but is officiating in higher post, his lien in the permanent post will be retained while his name will be struck off from the rolls in regard to his officiating appointment in the parent office in case his unilateral transfer to another office is confirmed.

A quasi-permanent employee in a post or grade who is either promoted or transferred or permitted to go to some other post or grade carries with him only his quasi permanent status in the original post or grade. Accordingly, the undertaking that in the event of his transfer, he will not be considered for confirmation in the old office should also be obtained from a quasi-permanent employee and kept on record.

(Authority:--C.A.G.'s letter No. 910-NGE. III/159—67, dated the 24th April, 1968 addressed to the A.G. Andhra Pradesh, Hyderabad, copy endorsed to others

Accountants General).

Note 4:--In further all appointments against the Direct Recruitment quota, of Accountants/Stenographers posts should be made only after the person resigns from the previous post held by him in Government service whether within or outside the Indian Audit and Accounts Department.

On this analogy persons already in Government service should be appointed as Asstt. Accounts Officer on probation or Divisional Accountants (on probation) only after they resign the previous post held by them whether within or outside the Indian Audit and Accounts Department. Departmental candidates appointed as Emergency Divisional Accountants may be asked to resign their previous post only before their appointment as regular Divisional Accountants. In such cases the resignation of the previous post will be considered a “technical formality” and benefit of the past service will be allowed for pay fixation, leave and pension to the extent provided in Government of India’s decision No. (6) below Fundamental Rule 22 Audit Instruction (1) below Fundamental Rule 65 and Article 418 (b) of the Civil Service Regulations, respectively.

(Authority:--C.A.G.’s letter No. 219 NGE. I/13—67-VI, dated the 27th September, 1967 and No. II/71—67, dated the 30th November, 1967).

Note 5:--Applications for employment elsewhere of temporary or permanent Central Government servants belonging to Scheduled Castes and Scheduled Tribes should be readily forwarded, except in every rare cases where there may be compelling grounds of public interest for withholding such applications. The withholding of applications in such cases should be exception rather than a rule as these employees are afforded every facility to improve their prospects. In cases where such applications are withheld and could not be forwarded due to compelling grounds of public interest, they should be reported within a month to the Liaison Officer in the Administrative Ministry/Department or in the offices under the Head of Department.

(Authority:--G.O.I., M.H.A. O.M. No. 1/6/64-SCT (1) dated the 19th March, 1964).

Para 12.16 Permanent Government servants who are selected for appointment in public Sector undertakings or autonomous Semi-Government organizations on the basis of their application for such posts should be allowed to retain a lien on their permanent posts in their parent office for a period of two years or till they are permanently absorbed in the undertaking etc., whichever is earlier subject to the following conditions:

- (i) The leave salary and pension contributions should be paid either by the undertaking/organization or by Government servant concerned himself.
- (ii) The pay allowed to him by the undertaking/organization should not exceed the limits specified in Government of India, Ministry of Finance, O.M. No. F 1(II)-E. III (B)/75, dated the 7th November, 1975 and such

other orders restricting pay on foreign service as may be issued by the Ministry of Finance from time to time.

- (iii) If it is proposed to absorb the Government servant permanently in the public sector undertaking/autonomous, semi-Government organization before the expiry of the period of two years mentioned above, it would be incumbent on the foreign employer to consult the parent office before issuing orders of permanent absorption. The orders of permanent absorption should be issued by the foreign employer only after the resignation of the Government servant has been accepted by the Government with effect from the date of such acceptance.
- (iv) Since the transfer in such cases is not in the public interest, the Government will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under the Government.
- (v) If the Government servant is not permanently absorbed within a period of two years from the date of his appointment/in the public sector undertaking/autonomous semi-Government organizations in the manner indicated at (iii) above, he should immediately on expiry of the said period of two years either resign from Government service or revert to his parent office.
- (vi) In exceptional cases, where it would take some time for the public sector undertakings, autonomous body, etc. to permanently absorb such Government servants due to administrative reasons, the permanent Government servant may be permitted to retain his lien in the present department/office for one more year. While granting such permission, a fresh undertaking similar to the one referred to in para 2 below may be taken from the permanent Government servants by the parent Department/office. A similar treatment may be accorded to the quasi-permanent employees.

(Authority: --G.O.I., M.H.A., O.M. No. 70/62/62—Ests. (A), dated the 27th July, 1968 received with the C.A.G's office Endstt. No. 1096—Audit/152—69, dated the 29th September, 1969).

2. In view of the above decisions application from permanent Government servants for posts (whether temporary or permanent) in public sector undertakings autonomous organization should be forwarded only after taking from them a written undertaking accepting the conditions stipulated above and the foreign employer should also be informed of these conditions.

3. As regards quasi-permanent employees, it has been decided that all quasi permanent employees applying for posts in the public sector

undertaking/autonomous semi-Government organization should be treated as on foreign service with the undertaking/organization for a period of two years and given these men the same treatment as permanent employees,--vide para 1—2 above

4. These orders do not apply to temporary employees, who will have to resign from Government service, before they are appointed in such undertakings/organizations on the basis of their own application. It is, therefore, necessary that in such cases to obtain from the Government servants concerned before their applications are actually forwarded for the posts applied for, they will resign from Government service.

(Authority: --G.O.I., M.H.A., O.M. No. 70/62/62—Ests. (A), dated the 22nd January, 1966 received with the C.A.G.'s letter No. 144—Audit/242—64, dated the 5th February, 1966)

5. (i) A Permanent Government servant who is allowed to retain his lien in the parent office and is treated as on foreign service by the application of the Government of India orders will not be entitled to the benefit of proforma promotion during the period of such absence. In case such an official has any prospect in his parent department within the period of two years he should be asked to indicate whether he is willing to revert to the parent department to avail of the chance. It should also be made clear to him that his promotion in the parent department will be made only after he physically reverts to the parent department.

(ii) The above classification applies equally to quasi-permanent employees in the matter of their promotion and confirmation while on foreign service.

(iii) The Government of India orders are equally applicable to Government servants belonging to the Scheduled Castes/Tribes.

(iv) These orders are not applicable in the case of transfer to other Government Departments.

(Authority: --C.A.G.'s letter No: 1937—NGE. III/228—65, dated the 17th September, 1966).

Note 1-- The transfer of Indian Audit and Accounts Department personnel qualified in the Company Secretariat Examination conducted by the Company Law Board, to the Public Sector Undertakings/Autonomous Bodies are also regulated by the above instructions.

(Authority: --C.A.G.'s circular letter No: 112—NGE. III/7—67, dated the 11th January, 1968).

Note 2.— Permanent and quasi-permanent employees who may be appointed to post in the public sector undertakings/autonomous bodies on or after 22nd January, 1966 or to other post under Government on or after 14th July, 1967, shall be

entitled in the event of reversion to the parent department within the specified period of two/three years lien to the original seniority in the grade/post, from which they proceeded on foreign service to the public sector undertakings and autonomous bodies, deputation to other posts under Government.

(Authority: --G.I. M.O.H.A.O.M. No. I/6/67—Ests. (D), dated the 4th September, 1967, copy received with C.A.G.'s circular letter No. 2045—NGE. III/67(Pt. II), dated the 15th November, 1967).

Note 3.— It has been decided that application of an Sr. Accounts Officer/Assistant Accounts Officer who is already on foreign service, not in public interest having been appointed to a post on the basis of his application in respect to open advertisement, will not be forwarded for second assignment.

(Authority: --C.A.G.'s letter No: 170—GE. II/115—75, dated the 16th February, 1978).

Note 4. – It has been decided that in so far as non-gazetted Government servants are concerned there is no bar for the parent offices to forward the applications of Government servants who are already in another organization having been appointed not in public interest but on his own volition to other posts subject to the conditions laid down by Government of India for forwarding of applications for outside posts. In such cases where permission has been granted to go from one post to another without reversion to parent cadre the lien of the Government servant/ quasi-permanent status can, however, be kept only for a total period of two years extendable to three years combining the period of service in the first and subsequent assignments.

(Authority: --C.A.G.'s letter No: 2415—NGE. II/37—83, dated the 30th July 1983).

Note 5.—It has been reported to the headquarters that in some cases the undertakings/organizations were allowing the pay to such Government servants in excess of the limits specified in Government of India O.M. dated the 7th November, 1975 on the plea that the Government servants have been appointed as direct recruits/competition with open market candidates and the parent offices of the Government servants never raised any objection to such fixation.

As long as the Government servant retains a lien on the post held by him in Government in terms of provisions of Government of India O.M. dated the 22nd January, 1966 referred to above, it has to be ensured that the pay allowed such Government servant during such period by the foreign employer does not exceed the limits specified in Government of India O.M. dated the 7th November, 1975. As the exact implication of these orders do not seem to have been understood by the Companies/Corporations, the Conditions which should govern fixation of pay on selection, payment of leave salary/pension contribution etc. may be made clear to the undertakings/organizations while releasing the officials to join the organizations on own violation in addition to

obtaining the undertaking from Government servant accepting to be governed by orders of O.M. dated the 22nd January, 1966.

(Authority: --C.A.G.'s letter No: 1014—NGE. III/20—84, dated the 27th April, 1984).
 'For latest instruction for retaining lien see para 4.66 of this Manual.

Para 12.17 All applications for outside posts should reach Administration III Section at least 10 clear days in advance of the last date prescribed for their receipt by the Department/Institutions. The applications received late are not likely to be entertained.

Para 12.18. The employees of the Indian Audit and Accounts Department except the Asstt. Accounts Officer Apprentices, if they are eligible by age and educational qualifications, should be permitted to take any competitive examinations held by the Central, Railways and State Public Service Commissions at any time, provided in cases where the Head of office feels that it will not be in public interest to forward an application(s), and this can be clearly demonstrated, a reference should be made to the Comptroller and Auditor General of India before withholding such applications.

2. As regards Asstt. Accounts Officer apprentices, they are bound by the conditions of their appointment as apprentices which require that a written undertaking should be given by them that during the period of apprenticeship they will neither apply for any appointment elsewhere nor sit for any examination to qualify for any other appointment.

3. In these mentioned in sub-para (1) above, resignation need not be insisted upon.

(Authority:--G.I.M.O.H.A.O.M. No. F.I/3/3/58—CS(E), dated the 9th December, 1958, received with C.A.G.s circular letter No. 4696—NGE. II/420—58, dated the 31st December, 1958, and C.A.G.'s No. 796—NGE, II/60—I, dated the 24th March, 1962).

Note 1 :--Competitive examination primarily written examination in one or more subjects.—An interview or personality test may also form part of the examination, but performance in the interview or personality test must not be the sole basis for the final assessment as to suitability for appointment and ranking in the order of merit or performance. In other words, the marks secured in the written examination must also be taken into account for this purpose. Written examination held merely for the purpose of preliminary 'weeding' would not, therefore, qualify for recognition as 'competitive examination' for the purpose in view.

(Authority:--G.I.M.O.H.A. O.M. No. 25/3/63. Ests, 7 (66), dated the 21st February, 1963, received with C.A.G.'s No. 213—II/9—62, Pt. I, dated the 28th February, 1963).

Note 2 :--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 selections through the UPSC may submit their completed application in the prescribed printed form direct to the Commission. They should, however, immediately inform the Head of their Office/Department giving details of the examination/post for which they have applied requesting him to communicate his permission to the Commission directly. In case of the Head of Office/Department considers it necessary to withhold the requisite permission he should inform the Commission within thirty day of the closing date for the receipt of the applications. In case no such communication is received from the Head of Office/Department it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employees in question to be considered by the Commission.

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

Note 3 :--The above procedure may also be allowed in regard to forwarding of applications of Government employees for posts advertised by Staff Selection Commission.

As regards the posts advertised by the Banking Service Recruitment Boards are concerned, the applications should be routed through the controlling authorities. Such Government servants who apply direct should not be granted permission to take the examination.

(Authority: --C.I., D.P. & A.R., O.M. No. 28016/1/80—Estt. (C), dated the 18th July, 1990).

Para 12.19 Voluntary Transfers or Mutual Exchange between Senior Accountant/Accountant/Clerk of two separate Accounts & Entitlement Offices :- When a mutual exchange between Senior Accountants/Accountants/Clerks of two separate Accounts & Entitlement Offices is arranged, the transfer should be treated as voluntary and the initial pay on the new scale should not be fixed in accordance with fundamental Rule 22 but in following manner :--

- (i) Each party will receive after transfer the pay drawn by him immediately before transfer; and
- (ii) He will rise to the next higher stage in the time scale of the office to which he is transferred after 12 months from the date of accrual of the last increment provided suspension of leave without pay do not intervene. No travelling allowance will be admissible to other party.

Para 12.20 Application from the staff containing requests for transfer from one Accounts and Entitlement office to another should first be considered by the Accountants General, etc., and if they are agreeable to the transfer, they should consult the Head of

offices to which the transfers are desired about their willingness to take the men in their offices and the conditions on which they are prepared to take them. It should be made clear to the Senior Accountant/Accountant/Clerk concerned that the transfers, if affected will not be treated as in the public interest and they shall have to accept whatever seniority position is assigned to them in the new office to which they are transferred.

When the two Accountants General agreed and the person concerned accepts the terms of transfer, the transfer, maybe accepted without reference to the Comptroller and Auditor General.

(Authority: --C.A.G.'s letter No.759-NGE .II/18-50 Pt. I, dated the 22nd March, 1959 and No. 1818—NGE. II/190—55, dated the 10th May, 1955).

Para 12.21 Unilateral transfer of Clerks between Accounts Offices and Audit Offices:--(a) As a sequel to the restructuring of cadres in Indian Audit and Accounts Department given effect to from 1st March, 1984, instructions were issued in the past stopping consideration of cases of unilateral transfer of Clerks from A & E to Audit Offices and vice versa. The question of liberalising the existing instructions has been receiving attention in Headquarters and it has now been decided that unilateral transfer of Clerks form A & E Office of Audit office and vice versa, may be allowed subject to the fulfillment of the usual conditions of unilateral transfer, besides the following conditions :--

- (i) On unilateral transfer, the Clerks should pass whatever examinations that are required to be passed by direct recruits in the office to which a person seeks unilateral transfer. Thus, if a clerk is an Audit Office seeks unilateral transfer to an A & E Office, he/she has to pass the departmental examination for clerks, which the clerks in the A & E office are required to pass for confirmation or for advancement of their arrears for promotion ;
- (ii) A clerk in the A & E office on unilateral transfer to Audit Office cannot carry the benefit, if any accrued to him/her in the A & E office due to passing of any departmental examinations. In other words, they would be treated just like direct recruits for all purposes of advancement and training;
- (iii) Unilateral transfer of persons already confirmed is not permissible.

2. These orders apply from the date of issue. However, all pending cases may be regulated under these orders. Applications rejected earlier may also be reconsidered at the request of the Staff and regulated under these orders.

(Authority: --C.A.G.'s N.G.E. Circular No. 46/NGE/86, circulated vide No. 1968—N.3/38—86/Zone. 2, dated the 18th June, 1986).

Para 12.22:--In the case of unilateral transfers, the normal practice followed in the Accounts & Entitlement offices is that such transfer are not treated as in the public interest and the person transferred is assigned the lowest position in the seniority list of

the relevant cadre.

2. In the case of mutual transfers, it has been decided that the seniority for the lower of the two lengths of Senior Accountants/Accounts/Clerks/Group 'D' (Now MTS) service as the case may be, should be given to both the men in the new offices to which they are transferred.

(Authority: --C.A.G.'s letter No. 2200-NGE. III/41—65—II, dated the 13th September, 1965).

Para 12.23. Mutual/Unilateral Transfer: - The scheme of unilateral transfer in all cases within IA&AD and for Ministries/Departments to IA&AD has been dispensed with.

(Authority:--C.A.G.'s Circular No. 24-NGE/97 No. 1005-N(App.)/24-97 dt. 27-8-1997).

Para 12.24. Grant of permission to Central Government servant to join the Territorial Army and Auxiliary Air Force: --“In view of the importance of the Territorial Army, Auxiliary Air Force for the adequate defence of the country, it has been decided that, while the personnel holding essential key posts should not be permitted to join the Territorial Army/Auxiliary Air Forces, no impediments should ordinarily be placed in the way of other Civil Government servants wishing to join the Territorial Army/Auxiliary Air Force. Further those who are already enrolled in the Territorial Army should not be permitted to join the Auxiliary Air Force. Ministries are, therefore, advised that applications for permission to join Territorial Army/Auxiliary Air Force from Government servants employed under their Administrative Control, who can be released in an emergency without affecting the minimum essential functions of an office, should not be withheld.

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

(a) For training to attend a course of instructions or to undergo an attachment;

(b) When embodied for supporting or supplementing regular forces.

(ii) Occasions on which members of the Auxiliary Air Force can be called up for Air Forces duty are as follows: --

(a) For training and Medical examination ;

(b) For service in aid of the Civil powers; and

(c) For Air Force Service in India and abroad.

3. (i) So far as training in Territorial Army is concerned, it may be mentioned that there should be two types of units, Urban and Provincial. Government servants would be eligible to join the Urban Unit only. However, this position has modified and the Government servants were allowed to join the Provincial Units

of the Territorial Army also. Members of the Urban units have to undergo recruits training for 32 days and thereafter annual training for a period not less than 30 days not and more than 60 days. The recruit and annual training in the case of Urban units can be imparted on a part-time basis, in the morning or in the evening, outside normal office hours except when embodied for camps of not less than four consecutive days, or two periods of three consecutive days. The minimum period of four consecutive days may, in some cases be extended upto a maximum period of 14 consecutive days in all, subject to the conditions that, insofar as the additional period beyond the initial period of four days is concerned, the individual concerned should obtain the written consent of the appropriate authority before volunteering for the additional period. Government servants will, thus not ordinarily be required to be absent from duty for a period exceeding one week in a year so far as training is concerned.

The period of training involved in the Provincial Units which is imparted on whole time basis in a camp for a continuous period of three months in the first training year and for a period of two months in subsequent years during which Civil Government servant will have to be away from his civil post, will be treated as duty.

(ii) So far as training in the Auxiliary Air Force is concerned, it will be of two types viz, (a) non-continuous training outside normal office hours in the mornings, evenings, week ends, or holidays etc., and (b) normal training of 4 weeks' duration. It will be in very rare circumstances that period of annual training may be extended. Government servants will be thus not ordinarily be required to be absent from duty for a period exceeding 28 days (excluding the period of journey) in a year for training.

4. The temporary Government servants and other persons borne on work-charge establishment should be treated in the same way as permanent Government servants and the above concessions would be extended to them so long as the posts in which the persons concerned were employed continue to exist. But if the posts held by them are abolished while they are on Military/Air Force duty, they should be treated to have ceased to be in Civil employment after that for the above purpose. The effect of this decision will be that, on release from the Military/Air Force duty, all such persons should be absorbed in the posts in which they would have continued but for their "embodiments", subject to those posts being available for the period of their absence from civil posts being treated as duty for all relevant purposes.

(Authority: --G.O.I., M.H.A., O.M. No. 25/19/49—Ests., dated the 7th July 1950, 25/42/51—Ests., dated the 29th April 1953 and 4/2/55—Ests, (a), dated the 18th May, 1967).

5. The following procedure should be adopted for making payment of pay and allowances to civil Government servants who join territorial Army: --(i) During the period of training in Urban Units which will be mostly outside office hours Government servants will receive pay and allowances according to their ranks,

Military pay and allowances received by them will be in addition to their civil emoluments.

During the period of training in provincial Units Government servants will be entitled to military pay and allowances of the rank plus the difference between civil and military pay and allowances, if any, which will be charged against the ordinary head of expenditure to which the civil pay of the individual(s) concerned is debited.

(ii) During the period spent in camp, which will be of very short duration the absence of Government servants from their civil posts should be treated as special casual leave, and they should be allowed to receive their civil pay and allowances in respect of this period in addition to pay and allowances which they might receive from the Defence Service Estimates.

(iii) The occasions on which the members of the Territorial Army might be called up for military duty in aid of civil power would be very rare because ordinarily regular troops would be available for this duty. Similarly, occasions when members of the Territorial Army would be embodied for supporting or supplementing the regular forces would be when the country is involved in an actual war. On such occasions, the absence of the Government servants from their offices should be treated as duty for the purpose of civil leave and pension. If a Government servant is on an incremental scale of pay, he will count his military service for increments in the time-scale of pay applicable to him in his civil post and also towards civil pension, in the same way as if he had put in that period of service in his civil employment. As regards leave, they will continue to be governed by the civil rules applicable to them before transfer to military service.

Under Rule 36 of the Fundamental Rule and Article 86 of the C.S.R., acting promotion may be made in place of Government servants who are called up for military duty in the above circumstances.

(iv) Government servants whose rates of pay at the time they are called up for military duty are higher than the military pay and allowances to which they would be entitled in respect of military duty and receive pay at the civil rates according to the Next Below Rule, the difference between the civil pay and allowances and the military pay and allowances shall constitute a charge against the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.

(Authority:--G.O.I., M.H.A. O.M. No. 25/19/46—Ests., dated the 7th July, 1950, O.M. No. 47/2/55—Ests., dated the 18th May, 1957 and D.P. & A.R., O.M. No. 47/2/61—Ests., (A) dated the 7th June, 1961).

6. (1) Ministry of Home Affairs Office Memorandum. No. 47/2/55—Ests. , dated the 18th May, 1957, provided that civil Government servants who are members of the Auxiliary Air Force and who are called up for act service shall be entitled to draw the civil rates of the pay and allowances which would have been admissible to them from time to time if they had not proceeded on Air Force Service, or

would have the admissible for pay and allowances of the Air Force, whichever are higher.

2. The following instructions are issued in order to facilitate the implementation of the provisions of the above quoted memorandum insofar as persons called up for active service are concerned: -

- (i) The Defence authorities shall inform the civil department concerned of the name and address of the Air force unit/formation to which the Civil Government servant called up for active service has been asked to report for duty.
- (ii) As soon as the Civil Government servant is struck off the civil posts, his Head of Office (in the case of officials of Group 'C' and 'D') or the Sr. Accounts Officer (in the case of Officers of Group 'A' and 'B') shall forward his last Pay Certificate and Gazette Notification or office order. Part II order to the Officer Commanding, Air Force Central Accounts Office, New Delhi. Character Rolls or Service Books of the individuals are not to be forwarded to the Ministry Departments.
- (iii) The officer will draw Air Force pay and allowances or civil pay and allowances whichever are higher. The Pay and Sr. Accounts Officer, C.D.A. (Air Force), Dehradun will raise debits against the civil Accountant General for the excess of civil pay and allowances over Air Force pay and allowances and afford credits to him for recovery so made on account of Provident Fund. etc., as noted on Last Pay Certificate.
- (iv) Airmen (including M.W.O.S. & W.O.s), will be paid by the Air Force unit/Formation concerned the civil rates of pay and allowances over the Air Force pay and allowances, whichever are higher. In case the civil pay and allowances are higher, debit for the difference shall be raised against the civil Accountant General by the Pay and Sr. Accounts Officer, Commandant Defence Accounts (AIR Force), Dehradun who shall also afford credits to him for the recoveries made on account of Provident Fund, advances etc., as noted on the Last Pay Certificate.

Note: --While calculating the difference between civil pay and allowances and Air Force pay and allowances mentioned above, no cut on account of free rations will be made.

- (v) For purposes of determining whether civil pay and allowances are higher than Air Force pay and allowances the following elements shall be taken into account from Civil and Air **Force Pay Codes**: --

Civil Pay Code	Air Force Pay Code
	For MWO/WO/ For Officers Airmen

Pay other than special pay as defined in F.R. 9(21)(a) and dearness allowance and this includes officiating pay (other than the short-term officiating pay) provided that the officiating appointment so held was not in a tenure post and it is certified by the appointing authority that but for the Air Force duty, the Government servant concerned would have continued to hold the officiating appointment. Special pay granted in lieu of separate higher scale of pay and special pay drawn in non-tenure appointments for specific additions to duty or arduousness of work subject to the conditions mentioned below will also be taken into account:--	Pay, Badges Pay and Dearness Allowance.	Pay including Acting Rank Pay, Kit maintenance allowance, Special Disturbance Allowance and Dearness Allowance.
(i) IT MUST BE CERTIFIED that but for his Air Force Service, the Government servant would have continued to draw the special pay. (ii) Such special pay will be reckoned so long as the Government servant would have drawn the special pay. (iii) Such special pay will be computed in the nature of personal pay to be absorbed in future increases in pay on the civil side.		
Note :--The above is in supersession of all earlier decisions on the subject including the orders contained in Ministry of Home Affairs Memo No. 47/13/62—Ests (A), dated the 22nd October, 1962.		
(vi) All local and compensatory allowances shall be regulated in accordance with the Air Force Pay and allowances Code and the place of posting. Hazard pay, high attitude allowance, field area concessions and other benefits peculiar to Air Force Service shall be payable separately in accordance with Air Force Rules.		

(vii) The Head of Office in the case of non-gazetted personnel and Civil Accounts Office in the case of gazetted personnel shall communicate to the Comptroller and Defence, Accounts (Air Force) AFCAO in the case of Offices and to A.F.C.O. and units concerned in the case of airmen (including MWOs., and W.O.s), all office orders and administration decisions including those relating to proforma promotion under the “Next Below Rule” which might have a bearing on the pay and allowances of the individuals. All increments including crossing of efficiency bars in the civil scales for these personnel shall continue to be granted as a matter of course, unless a report from the Air Force Authorities is received indicating any punishment having the affect of stoppage of increments or pay and allowances.

3. Civil Government servants who are members of the Auxiliary Air Force and are called up for active service will continue as members of the Provident Funds to which they were subscribing before being called up for active service, contribution to the Funds will be deducted by the Air Force authorities and credits for recoveries made will be afforded to the Civil Accounts Authorities concerned for adjustment in their books (in the case of Group ‘D’ (Now MTS) Government servants an intimation in respect of the credits will also have to be sent to the parent office). In case any Government servant was not a subscriber of any Provident Fund before the transfer to Air Force Duty shall be called upon to become a member of the DSOP/AFPP Fund after completion of one year’s continuous service from the date of his appointment on the civil side. In that case the accounts of the Government will be maintained directly by the Air Force authorities. Any advance to be drawn from the Provident Fund shall be sanctioned by the competent Air Force authorities, in consultation with the authorities controlling the Provident Fund concerned and necessary debits will be raised or credits given to the Civil Accounts authorities for the payments and recoveries made, intimation being sent to the parent office in the case of Group ‘D’ (Now MTS) Government servant.

4. These instructions will be applicable, *mutatis mutandis* to employees of such semi-Government organization, Public Undertakings, State Government, etc. who have extended the provisions of the Ministry of Home Affairs Office Memo referred to in para 1 above to their employees.

5. These orders issue with the concurrence of the Ministry of Finance and Home Affairs.

6. In so far as the personnel serving in the Indian Audit and Accounts Department are concerned, these orders have been issued in consultation with the Comptroller and Auditor General of India.

[Authority: --G.O.I., M.O.F., O.M. No. F. I/5/63/D (Pay/Service, dated the 29th July, 1964)]

Para 12.25 Enrolment of Central Government servants to join the Home Guards—Permission may be granted to Government servants to join Home Guards

Organization and necessary facilities may also be provided for this purpose. However, Government servants holding key posts and who cannot be released during an emergency need not be permitted.

Training: --The normal period of training will be outside office hours. However, if in an emergency, a Government servant who is enrolled as member of the Home Guards Organizations required by the Commandant General to perform any duties and functions during office hours, the period of absence shall be treated as special casual leave. The Government servants concerned may also be permitted to receive, in addition to their civil pay, such allowances as may be prescribed for them under the Home Guard Rules. Government servants wishing to join the Home Guards may address their applications to the Commandant General, and submit them through proper channel for recommendations and onward transmission.

Para 12.26 Weightage/Preference in Recruitment: --The Home Guards volunteers are trained in P.T., unarmed combat, crowd control, guard duty, patrolling, map reading, message writing, weapon training (.22 and .303 riffles) field craft, tactics, lathi, drill, Law and Order duties, Fire fighting and rescue, etc. and serve as auxiliary to Police and Security forces. As such their training may be useful in Groups 'C' and 'D' posts like constables, Security Guards, despatch rider peons, orderlies, Chowkidars, Firemen, Forest Guards. Similarly the Civil Defence volunteers who are trained in Rescue, Fire-Fighting, first-aid and casualty care, nursing, sanitation and public health messenger duty, etc., may be preferred to posts like nursing attendant, stretcher-bearer, medical attendance, vaccinator/inoculator, health visitor, dresser, postmen, messenger, despatch rider and the like. Therefore, it has been decided that the Home Guards, and Civil Defence volunteers who have rendered at least three years service in the organization and are trained in "Basic" and "Refresher" course in Home Guards and Civil Defence, may be given preference on account of these desirable qualifications for appointment to such Groups 'C' and 'D' posts where training received in Home guards and Civil Defence is an added advantage for efficient performance of duties in these posts provided those volunteers fulfil the essential qualifications of age, education and physical standard, etc., laid down for recruitment to those posts.

All the Departments/Ministries are requested to review the recruitment Rules for the Group 'C' and 'D' posts of the type mentioned above including those covered by the D.P. & A.R., O.M. No. 2/92/73—Estt. (D), dated the 2nd August, 1975, with a view to amending the rules so as to include (1) 3 years service as Home Guards/Civil Defence volunteers and (2) training in at least "Basic" and "Refresher" Courses in Home Guards and Civil Defence, as desirable qualification in case it is considered that this service/training is useful in performance of the duties of those posts.

(Authority: --G.O.I., M.H.A., O.M. No. 25/1/49—Ests., dated the 10th January, 1949, O.M. No. 47/3/59—Ests. (A), dated the 20th October, 1959, D.P. & A.R., O.M. No 14035/5/82 Ests. (D), dated the 5th October, 1983 and even No, dated the 5th November, 1983)

Para 12.27.—Adjustment of Pay and Allowances of Officials lent to State Governments in connection with the Training Scheme: --It has been decided by the Comptroller and Auditor General that the officials lent to the State Government for whole time employment under them in connection with their training scheme, should be treated as having been deputed to that Government. While on deputation, the officer should be allowed the usual terms. The entire cost on this account in addition to Travelling Allowance and transit pay should be borne by the State Government.

(Authority: -C.A.G.'s letter No. 3617—GE. II/317—60, dated the 3rd October, 1960).

Para 12.28 Lien of Civil Government who are permitted to take up Military Service during the present emergency: --It has been decided that all permanent civil Government servant who are permitted to take up military service during the present emergency, should be allowed to retain lines of their civil posts during the period of their absence on military service to enable them to return to civil posts on release from military service.

2. Under the Fundamental Rules, a lien on the post temporarily held by a Civil Government servant cannot be granted. It has been decided that temporary civil Government servants who are permitted to take up military service should, if they so apply, be permitted to return to their civil posts on release from military service provided those posts are still in existence at that time and the service rendered is approved military service.

3. It has been decided in consultation with the Ministry of Finance that in the case of civil Government servants, who are permitted to take up military service during the present emergency, the period of their military service shall be treated as service outside the ordinary line for the purpose of the proviso to F.R. 30 (1) as a result of which, they will be entitled to Proforma promotion in their present department under the next below rule and also to seniority in higher posts to which they would otherwise have been entitled if they had not proceeded on military service.

4. In so far as the personnel serving in the Indian Audit and Accounts Department are concerned, these orders have been issued after consultation with the Comptroller and Auditor General of India.

(Authority: --G.I.M. O.H.A.O.M. No. F.35(1)/62—Ests.(B), dated the 4th December, 1962 received with C.A.G.'s No. 842—Audit/90-68, dated the 10th May, 1968).

Para 12.29 Seniority, Confirmation and promotion of Civil Government servants during their absence on Military Service in the Emergency: --The question of counting for purposes of seniority in civil posts, the military service rendered by Civil Government servants, who are permitted to take up such service during the present emergency and the procedure that should be followed in regard to their confirmation and promotion in their parent department/office, have been under examination for some time. After careful consideration the following decisions have been taken: --

I. Seniority: --In the case of all civil Government servants who are permitted to take up military service during the present emergency the period spent in military service/training will be counted towards seniority in their civil posts. If such a Government servant is promoted to a higher post in his parent department/office during his absence on military service, his military service, from the date of such promotion will count for seniority in the higher post.

Where a minimum period of approved service is prescribed either for the purpose of confirmation or promotion, the period of satisfactory military service/training of a civil Government servant will be counted towards the prescribed minimum service.

II Confirmation: --(a) Temporary/officiating civil Government servants would be eligible for confirmation in their civil posts, while they are away on military service.

(b) In cases where passing of any departmental examination (s) is not a condition precedent to confirmation in the civil post, a civil Government servant should be considered for confirmation by Departmental Promotion Committee in his turn. For this purpose, a report on his work and conduct may also be obtained from the Military authorities, if considered necessary. So long as the military service is satisfactory, the report weights since it may not have direct relevance to confirmation in the civil post. The examination of the military report should primarily be done with reference to the qualities, etc., required for the civil post. If on the basis of the record for the period upto the date of his relief for taking up military service and after considering the report of the military service authorities, where necessary, the Departmental Promotion Committee considers him fit for confirmation, then he should be confirmed in the civil post from the date he would have been so confirmed had he not proceeded on military service.

(c) Where the decision to confirm a civil Government servant in his turn during his absence on military service, cannot be taken at the appropriate time and an assessment of his performance after his reversion to the parent department/office is considered necessary for the purpose, a permanent vacancy in grade concerned should be kept reserved for him. On reversion from military service, if he is adjudged fit for confirmation within one year from such reversion then he should be confirmed in that vacancy from the date he would have been so confirmed in his turn, if he had not proceeded on military service.

(d) The procedure set out at (b) and (c) above, will also apply to cases passing of any departmental examination(s) is a condition precedent to confirmation and the Government servant concerned had already passed examination(s) before joining military service.

(e) In cases where passing of any departmental examination (s) is a condition precedent to confirmation, a civil Government servant, who had not already passed the prescribed examination (s) before taking military service should not be confirmed in the civil post while he is away on military service. In order to safeguard his interest, a permanent vacancy in the grade concerned should be kept reserved for him. On reversion

from military service he should be required to pass the prescribed examination(s). For this purpose, he would be allowed to take as many chances as he might have missed because of joining military service. If passes the examination (s) within those chances and he is otherwise eligible, and is considered fit for confirmation then he should be confirmed in the civil post from the date he would have been so confirmed if he had passed the examination (s) in corresponding chances but for his taking up military service.

(f) The above procedure will apply also to persons recruited on probation against permanent civil posts or who are appointed to officiate in higher posts “on—trial” and are permitted to take up military service during their probation and ‘trial’ period.

III Promotion: --(a) As already provided in this Ministry’s office Memo No. 35/1/62—Ests (B), dated the 4th December, 1962 and the 12th September, 1963, respectively regarding lien, all civil Government servants whether permanent or temporary will be eligible for proforma promotion in their parent department/office during their absence on military service.

(b) Where promotion is to be made on the basis of seniority-cum-fitness, or selection or merit, the cases of civil Government servant should be considered by the Departmental Promotion Committee in his turn on the lines of the procedure set out in paragraph (II) (b) above.

(c) The procedure at (b) above will also apply to cases where passing of any departmental examination(s) is a condition precedent to promotion to the grade concerned and a civil Government servant had passed such examination (s) before proceeding on military service.

(d) In the cases referred to at (b) and (c) above, if the decision to promote a civil Government servant in his turn can not be taken at the appropriate time an assessment of his performance after reversion to the parent department office is considered necessary for the purpose, he should not be promoted during his absence on military service. On reversion for military service, if he is adjudged fit for promotion within one year of such reversion, then he should be promoted to the grade concerned from the date he would have been so promoted in his turn, had he not proceeded on military service. To provided for such promotions, a sufficient number of persons promoted to that grade should be kept on an officiating basis, if necessary so that they could be reverted in the event of promotion of the persons returning from military service.

(e) In cases where the passing of any departmental examination (s) is a condition precedent to promotion, a civil Government servant who had not already passed such examination (s) before taking up military service, should not be promoted, while he is away on such service. On reversion form military service, should be allowed to take as many chances to pass the prescribed examination (s) he might have missed because of joining military service. If he passes the examination (s) in the one of those chances, he should be promoted with retrospective effect from date he would have been so promoted

if he had passed examination (s) in the corresponding chances that he could have otherwise availed himself of but for his joining military service. To provided for such promotions a sufficient number of persons promoted to the grade concerned should be kept on an officiating basis, if necessary, so that they could be reverted on the event of promotion of the persons returning from military service.

(f) In cases where civil Government servants are eligible for promotion in their parent department/office through competitive examination (s), which are limited to Departmental candidates only, a civil Government servant who was eligible to take such an examination before taking up military service or who became eligible to take such examination while away on military service, should on his reversion from such service, be allowed, as many chances to complete such an examination as would have been available to him but for his joining military service and given the necessary age and length of service relaxation for this purpose.

If he completes successfully at the first/second/third available opportunity, he would be deemed to have passed the examination at the first/second/third occasion, he would have appeared had he not joined military service and should be assigned rank at the bottom of the corresponding select List and should be promoted retrospectively with effect from the date from which he would have been promoted on the basis of such rank.

For the purpose of reckoning the available opportunity an examination notified within three months from date of joining the Civil post by the Government servant after return from military service may be ignored unless he actually appears in it.

Where the names of two or more civil Government servants are so added to the Select List, their inter-se-ranking will be in the order of their merit at the competitive examination if they are selected for inclusion in the Select List on the result of the same competitive examination. If, however, names of two or more civil Government servants are added to the same Selection List on the basis of different examinations their inter-se-ranking will be determined by the Ministry of Home Affairs in consultation with the Union Public Service Commission.

(g) Civil Government servants, who on reversion from military service are promoted to higher posts in their parent department/office with retrospective effect, from earlier dates will be eligible for the difference between the civil pay and allowances, and the military pay and allowances where the former are higher as a result of such promotion and also for the arrears of pay and allowances for the period intervening between their reversion from military service and actual promotion in their parent department/office provided that all the conditions precedent to the grant of benefit under the next below rule are fulfilled to the extent necessary.

2. Where confirmation/promotion is to be made with the approval of the U.P.S.C. under their relevant rules, it would be obtained before the civil Government servant who is covered by these orders is confirmed/promoted.

3. The instructions contained in the above memo will apply *mutatis-mutandis* to civil Government servants who are members of the Defence Reserves/Territorial Army/Auxiliary Air Force and are called up for military service during the present emergency.

4. Cases not covered by these instructions will be decided on merits in consultation with the Home Ministry.

(Authority: --G.O.I., M.H.A., O.M. No. 35/15/63—Ests. (D), dated the 28th April, 1965, copy received with the C.A.G.'s No. 542—Audit/90—68, dated the 10th May, 1968).

Note—The above orders apply also *mutatis-mutandis* to officers deputed for military service under the Compulsory Liability Scheme.

(Authority: --G.O.I., M.O.H.A., O.M. No. 31/8/67—Ests. (D), dated the 16th April, 1968 copy received with C.A.G's No. 342—Audit/90—68, dated the 10th May, 1968).

As per revised instructions contained para 4.66 of Manual of General Procedure and Administration Sections Vol. I, Confirmation has been delinked from availability of permanent post vide HQrs letter No. 2536-NGE –III/43-88 dated 20-7-1988.

CHAPTER—13

General working of Administration Branch

Para 13.1 Sections and Duties: --The detailed distribution of work among the sections of Administration Wing is given in Annexure II to para 1.3 of Chapter I of this manual.

Para 13.2 Investigation and Payment of claims of arrears of Pay Allowances or Increment: --According to Rule 83 of the General Financial Rules, 1963, a claim of a Government servant which has been allowed to remain in obedience for a period exceeding two years, should be investigated by the Head of the Department concerned. If the Head of Department is satisfied about the genuineness of the claim on the basis of the supporting documents and there are valid reasons for the delay in preferring the claims, the claims should be paid by Drawing and Disbursing Officer/Sr. Accounts Officer, as the case may be, after usual checks.

Claims which are six years or older should be entertained and paid after pre-check if all supporting records are available and there are valid reasons for its non submission in time. Where relevant records are not available prior approval of the Government will be necessary for making the payment on *ad hoc* basis.

Note: --For the purpose of Rule 83, the Comptroller and Auditor General exercises full powers to sanction investigation of arrear claims in regard to persons serving in the Indian Audit and Accounts Department. (For further details see item No. 12 Section 'A' of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume II).

Para 13.3 Requests in respect of personal claims: --All requests whether in respect of personal claims or otherwise of the members of the staff should be forwarded for consideration in the Administrative Sections, through the respective Branch Officers under whom the members of the staff are working. The Branch Officers will forward the claims along with their comments on the application/request of the members of the staff. If necessary, orders of the respective Deputy Accountant General may also be obtained before forwarding the requests for consideration in Administration Section. This will help the Branch officers concerned to know whether there requests being made by the members of the staff are not on flimsy grounds. May be in certain cases the Branch officers are able to explain the position to the parties concerned and the necessity forwarding the requests to administration Section will not arise at all requests received direct in Administration Section will not be entertained.

Para 13.4 Establishment Pay Bills: --Administration II Section is responsible for the preparation of establishment Pay Bills and should ensure that they reach the Pay and Accounts Office attached with the Pr. Accountant General (Accounts and Entitlement) Punjab by the 20th of the month to which the bills relate. For this purpose a Pay Bill Register in Form GAR 17 and abstract of Pay Bill in Form GAR 18 shall be

maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowances bills presented for payment. No office copy of a regular monthly pay and allowances bill need be maintained, but a bill check register in Form GAR 19 shall be maintained, that will be made use while preparing the section wise acquittance rolls in Form GAR 24 for disbursement through Section Assistant Accounts Officer/Supervisor.

To avoid any delay in the preparation of monthly pay bills all office orders relating to promotion, transfer, resignation, etc. and the register of increments should be completed by 10th of the month.

Note: --The monthly pay and allowances of permanent establishment, temporary establishment and the establishment for whom no Service Books are required to be maintained should be drawn as a single bill in three parts subject to fulfillment of other conditions applicable in this regard.

(Authority: --G.O.I., M.O.F., D.E.A. O.M. No. F 10(12)-B(TR) 177, dated the 2nd September, 1977).

Note: --Now the Pay Bills should reach the Pay & Accounts office by the 15th of the month to which the bill relate.

(Authority: -- D.O. No. PAO-2/MA/03-04/182 dated 14-07-03 received from PAO 2 O/o AG (A&E) Punjab Chandigarh)

Para 13.5 Event Reports: --In order to enable Administration II Section to carryout effective check with regard to drawal of pay and allowances of staff on the basis of Event Reports, it has been decided that the events from 1st to 31st of every month may be incorporated in the proforma as given at Annexure I to this chapter, and the same may be sent to Administration II Section on 7th of every month positively.

The Assistant Accounts Officers/Supervisors as well as Branch Officers may ensure that the above procedure is followed by the section under their charge scrupulously.

(Authority: --Office Order No. Admn. II/Event-Report/88-89, dated the 13th May, 1988 A.G. orders dated May 2001 as circulated by Admn.-II/158 dated 15-5-2001).

Para 13.6 Arrear Bills: --Arrears of Pay, fixed allowances or leave salary shall be drawn by Administration II Section not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date, together with the date of encashment, of the monthly bill from which charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the pay bill register in Form G.A.R. 17

or in the office copy of the relevant bill for the period to which the claim pertains, over the date initial of Assistant Accounts Officer of Administration II Section in order to avoid the arrears being claimed once again.

The Branch Officer of Administration II Section shall also record the following certificates on the arrear bill under his dated signature:

- (i) that no part of the amount claimed has been drawn previously.
- (ii) that a note of the arrear claim has been made in the pay bill register or in the office copy of the bill, as the case maybe, for the period to which the claim pertains.

Para 13.7 Grant of honorarium for opening New Pay Bill Registers for Gazetted and non-Gazetted Staff: -- Deleted vide Govt. of India Ministry of personal Public grievances & Pensions (Dept. of Personal & Trg.) office Memorandum No. 17011/3/97-Estt (Allowance) dated 17-07-1998 received with C.A.G.'s letter No. 308 Audit (Rules)/25-92/IV-98(75) dated 4-08-1998.

Para 13.8 Preparation of Acquittance Rolls: - Consequent upon the checking of establishment bill by Branch Officers incharge the acquittance rolls are sent to PAO who after their statutory checks, issues cheques against pay bills, cashier will collect the same from PAO and depart the same in the Bank alongwith soft and hard copy of detail of employees as depicting their name, designation and amount to be credited. Bank will afford credit of salary/allowances in the salary accounts of employees opened in the bank for the purpose. All type of payments to the employees are paid through above manner.

Para 13.9 Bringing cash from the Treasury or Bank: --The use of peons to fetch and carry money should be definitely discouraged. When it is absolutely necessary to employ a Group 'D' (Now MTS) (Now MTS) employee for the purposes meant with some length of service and of proved trust worthiness should be selected and in all cases when the amount of money to be handled is large more than one messenger should be employed.

Para 13.10 Deleted.

Para 13.11 The above facility will, however, in no way relieve the Cashier of the entire responsibility which is his for the correct receipt and handling of the cash for its custody while in transit and afterwards for its proper disbursement and disposal.

Para 13.12 Custody of Cash: --(a) The Cashier of the office is provided with an iron safe two locks in its body. One key of which is held by him and the other key is held by the Sr. Accounts Officer/Assistant Pr. Accountant General in-charge of cash. A chowkidar sleeps in the room of the Cashier at night.

(b) Every evening the safe is locked in the presence of the Sr. Accounts Officer/Assistant Pr. Accountant General in-charge of the Cash Branch after he has

satisfied himself as to the correctness of its contents. The cash should be actually counted during 1st week and on the last working day of a month besides on any two occasions during the intervening period.

Para 13.13 Security Deposit from the Cashier/Assistant Cashier: --The Cashier/Assistant Cashier are required to execute security deposits in the form of fidelity guarantee insurance at the following rates: --

Amount of average month cash disbursed by the cashier	Revised amount of security deposits to be obtained from Cashier.	
Upto ` 4,000/-	` 1,000/-	If the Official Furnish the Security
` 4,001/- to ` 20,000	` 3,000/-	
` 20,001/- to ` 50,000/-	` 5,000/-	
` 50,001/- to ` 1,00,000/-	` 7000/-	
` Over 1,00,000/-	` 8000/-	

(For detailed instructions see Chapter 15 of the General Financial Rules, 1963, by P. Muthuswamy, (Edition 1989).

Para 13.14 Grant of Cash handling allowance to Cashier/Assistant Cashier:- The Head of Department, i.e. Pr. Accountant General can appoint Cashier and grant special pay to them. These powers will be exercised subject to the following conditions: -

- (a) Head of Department i.e. Pr. Accountant General may at his discretion appoint Senior Accountants/Accountants/Clerks to perform the duties of Cashiers.
- (b) The amount of special pay to be granted will depend on average amount of monthly cash disbursed. This should be excluded all payments by cheques and the amount of receipts.
- (c) If the pay and allowances of Gazetted Officers are payable by cheques they should be excluded in calculating the amounts of Cash disbursed.
- (d) Head of Department concerned should certify on the basis of the previous years average amount of cash and sanction the rate of special pay appropriate to that quantum.

- (e) The special pay should be reviewed every financial year.
- (f) Not more than one official should be allowed the special pay in an Office/ Department.

(Authority: --G.O.I., Min. Fin. O.M. No. F. 11(42)(III) 8/60, dated the 9th January, 1974 received with C.A.G.'s letter No. 242—Audit/9-74, dated the 14th February, 1974 read with Government of India Ministry of Finance letter No. F. 11 (42)-H.III/60 dated 4th September, 1961).

The rates of Special Pay (Cash Handling Allowance) payable to Cashier would be as under w.e.f. 1st August, 1997: --

Amount of average monthly cash disbursed	Rate of Cash Handling Allowance
Effective from 1st August, 1997	
Upto ` 50,000/-	` 75.00 P.M.
Over ` 50,000/- & upto ` 2,00,000/-	` 150.00 P.M.
Over ` 2,00,000/- & upto ` 5,00,000/-	` 200.00 P.M.
Over ` 5,00,000/- & upto ` 10,00,000/-	` 250.00 P.M.
Over ` 10,00,000/-	` 300.00 P.M.

(Authority: --G.O.I. Min of Per. Pub. Grievance & Pensions Deptt. of Per. & Trg. No. 4/5/97—Estt(Pay II), dated the 5th May 1998 received with C.A.G's letter No. 196-Audit (Rules)/31-98/IV-98(59) dated 27-05-1998).

Revision of Special Allowance and Cash Handling Allowance:-

The Department has been receiving references regarding revision of Special Allowance and Cash Handling Allowance subsequent to increase in the rate of DA @ 51% w.e.f. 1.1.2011.

This Department's O.M. No. 4/6/2008-Estt. (Pay II) dated 1st October, 2008 states that the rates of Special Allowance and Cash Handling Allowance will be automatically increased by 25% every time the Dearness Allowance payable on revised pay scales goes up by 50%.

(Authority:- G.O.I. Ministry of Per., Pub Greiv. & Pen., DoPT vide No. 4/6/2008-Estt. (Pay II) dated 13th September, 2011).

- (g) The Assistant Cashier is entitled to a special pay of ` 20/- p.m. enhanced to Rs, 40/- w.e.f. 1<sup>st</sup> January, 1986. The amount of security deposit to be obtained from him has been fixed as ` 3,000. Grant of special allowance to the Assistant Cashier has been enhanced from ` 40 P.M. to ` 80/- P.M. w.e.f. 1.08.1997.

(Authority: --C.A.G.'s Nos. 2239-NGEI/250-61, III, dated the 14th September, 1955 104-Audit/1/88-86/IV-87(2) dated the 5th February, 1987 read with Dy. Pr. Accountant General (Admn.) orders dated the 28th May, 1955 and C.A.G.'s Circular No.38 NGE/98 No. 418-NGE/ENTT/38-98 dated 24-07-1998).

- (h) Group 'D' (Now MTS) staff going to the banks for depositing bringing cash shall be allowed a special allowance of ` 10/- p.m. has been enhanced Rs 10 to 30 w.e.f. 1.08.1997 subject to the following conditions:-
- (i) In the office in question there should only be one cashier or cash handling clerk so designated for dealing with cash and be in receipt of special pay for the purpose.
- (ii) A single Group 'D' (Now MTS) employee should be attached to the Cashier or cash handling clerk or the cash unit of a section.
- (iii) The Group 'D' (Now MTS) employee in question should be authorised as a regular measure by the Head of that office asking him to go alone to the banks for depositing or bringing small amounts of money say about `250/- or so.
- (iv) The Group 'D' (Now MTS) employee in question handling cash should be required to give a nominal security or fidelity bond for an amount equal to that upto which the Head of Office in question would authorise the Group 'D' (Now MTS) employee to handle cash.

An odd occasion of emergency when a Group 'D' (Now MTS) employee is asked to perform this duty would not be covered for third purpose. The above arrangement would also be subject to the general rules of Government relating to the responsibility for the cash handled by Group 'D' (Now MTS) employees.

(Authority: --G.O.I. Min. of Fin. (Deptt. of Expend). New Delhi O.M. No. 6(22)-E. III/BI/78, dated the 7th December, 1977 received with C.A.G.'s letter No. 3054—NGE1/48—77, dated the 5th January, 1978 and C.A.G.'s circular No. 105—Audit/1/87—16/IV/87/24 dated the 5th February, 1987. C.A.G.'s circular No. 38/NGE/98 No. 418-NGE (ENTT)/38-98 dated 24-07-1998. G.O.I. Min. of Per., P.G. & Pensions Department of Personnel and Training No. 4/5/97-Estt. (Pay. II)

dated 30th November 1998 received with C.A.G's No. 450-Audit (Rules)/31-98/IV-98 (113) dated 21st December 1998).

Para 13.15 Bill Register:--(a) A bill register is maintained in Form GAR 9 with a view to keep a watch over the bills transmitted to Pay and Sr. Accounts Officer for payment and to see that all amounts received on their encashment are promptly entered in the Cash Book.

(b) Administration Section concerned will fill in columns 1 to 3 of the register and concerned Branch Officer signing the bill will initial with date in column 4 thereof in token of entries in Columns 1 to 3. The register will be made over to the Cashier for filling in column 5, 6, 7, 8 and 10. The Branch Officer signing the bill will initial again with date in column 8 thereof on the date on which acknowledgement of the bill is signed by him. When the amount is received and noted in the cash book the cashier will fill in columns 9, 11, 13 to 17 of the bill register. Branch Officer incharge of the cash will initial with date in column 12. A monthly report on the outstanding bills will be submitted to the Branch Officer incharge cash on the 8th of each month. This monthly report will also be submitted to a Branch Officer other than the Sr. Accounts Officer (cash) selected for the purpose.

(Authority: --D.A.G. (A) order, dated the 29th October, 1967).

Para 13.16 Bill Transit Register: --This register should be maintained by the Cashier in Form No. GAR-10. to prevent presentation of fraudulent bills, this Register should be reviewed bi-weekly by an Sr. Accounts Officer (Cash) and result of the review recorded there on.

(Authority: --C.A.G's letter No. 1257-TA. II/10-84, dated the 20th September, 1984 circulated vide No. 58-TA. II/84).

Para 13.17 Cash Book: --(a) A cash book in form No. GAR3 should be maintained by the Cashier for recording all cash transactions including miscellaneous cash receipts. The sums received in cash for credit to some final head should, as far as possible, be sent immediately to the State Bank of India. As regards postings on the payment side, the disbursements as per sectional acquittance rolls made to each Sectional Supervisor/Assistant Accounts Officer and to absentees should be entered as individual items on the pay day but each individual payment should be recorded during the rest of the month.

(b) The cash book must be written up and closed daily. The correctness of the amounts entered as receipts and disbursements should be authenticated daily by the initials of the Sr. Accounts Officer incharge of the cash against each item. The Cash book will be submitted to the Pr. Accountant General on or before the 10th of each month for inspection. The following information is usually furnished when submitted the cash book to the Pr. Accountant General (1) the details of balances outstanding under each head at the close of the preceding month; (2) the details of refunds since made to Government by

sport drawal in bills; and (3) the date or dates on which the cash was actually counted by the Sr. Accounts Officer incharge Cash in the month.

Para 13.18 Cash Account and Cheque Book: --(a) No cheque or other order for payment of money should be endorsed "Pay to the Sr. Accounts Officer (Admn.)", etc. for the Pr. Accountant General's signatures, unless that amount has to be actually received in cash by the officer. Such documents, if transferable, should always be endorsed to the person who has actually to receive money, or if the transaction be a book one should be endorsed "Received payment by transfer credit to the Government Account" in case of cheques on the State Bank of India/Reserve Bank of India "Pay to the State Bank of India, Chandigarh for credit to Government Account" in case of both having clearing accounts with the State Bank of India/Reserve Bank of India.

N.B.—The cheques and orders of payment of banks having no clearing accounts with the State Bank of India are encashed first and the amount realised is then credited in the State Bank of India.

(b) A receipt should be given for every sum received from outsiders in the form of cheques, drafts requiring encashment of cash.

Para 13.19 Same as mentioned in para 13.8.

Para 13.20 Check of Daily Disbursements by Sr. Accounts Officer (Cash): -- All disbursements on bills to the office establishment should be checked in detail by the Sr. Accounts Officer (Cash) with reference to the acquittance rolls, including those made on the pay day of each month and each individual entry in the cash book attested. He will examine acquittance rolls to see that all payments have been made correctly, are supported by valid acquittances which indicate the date of payment and are stamped 'PAID'. This check should be applied by him cent per cent. He will also see, that every entry of disbursement in the cash book is supported by valid acquittances before he attested it, and that the cash book is closed daily. In order to help the Sr. Accounts Officer (Cash) in the matter of checking all disbursements to the Office Establishment made on the Pay day of the month completely instead of checking only 10 percent of entries as done hitherto, it has been decided that a Supervisor/Assistant Account Officer, other than the Supervisor/Assistant Account Officer will be selected each month for checking the disbursements to be made on the pay day in the presence of the Cashier (on the same day). He will check, the (i) acquittance rolls; (ii) Cash book, and (iii) money orders and demand drafts the latter with the acquittance rolls and will work out the details of the undisbursed amounts, the total amount of which should be agreed with the closing Cash Book and balance for the pay as show in the cash book and the check the miscellaneous items. For the purpose of selecting a Supervisor/Assistant Account Officer the Cash Branch will maintain a register and will arrange for and will make allotment to Supervisor/Assistant Account Officer with the approval of the Deputy Accountant General (Admn.) each month.

Para 13.21 Surprise check of Cash: --In order to exercise better control over cash, it is considered important that surprise check of cash balance should be conducted by one of the Supervisory officers. Such surprise check is to be conducted by a Supervisory Officer other than the one who is in charge of the Cash Branch. Where there is only one Group Officer who is incharge of the Cash Branch, surprise check of the cash balance monthly may be conducted by him.

(Authority: --C.A.G.'s letter No, 938-T.A. II/113-83, dated, the 25th June, 1983, circulated,--*vide* No. 62-T.A.II/1983).

Para 13.22 Contingent Expenditure: --(a) Instructions laid down in the Central Government Accounts (Receipt and payments) Rules, 1983 should invariably be followed in this office in connection with contingent expenditure. It should be seen that the expenditure incurred is promptly recorded in the contingent Register and the cash book. The expenditure on furniture and its repairs, on maintenance of office garden and on hot and cold weather charges, liveries, pay of casual labourers, telephone charges and all other items is incurred by the concerned Administration Section.

(b) (i) The Sr. Accounts Officer incharge C.R.T. Section has power to incur ordinary expenditure not exceeding ` 20/-. The Deputy Accountant General incharge has power to incur ordinary expenditure as provided for in the Comptroller and Auditor General's Manual of Standing Orders Volume II. All proposals for new expenditure irrespective of the amount involved should be submitted for the orders of the Pr. Accountant General.

(ii) When sanction to an expenditure has been given by the Pr. Accountant General the Deputy Accountant General is authorised to pass all bills in accordance therewith.

(c) All payments on account of contingent expenditure will be entered in the contingent register with which all vouchers will be submitted to the Sr. Accounts Officer (C.R.T) for attestation of entries.

(Authority: --G.I.M.O.F. (Department of Exp./O.M. No. F8(4)-E.II/(A)67, dated the 1st April, 1968, copy received with C.A.G.'s No. 893-Tech. Admn. III/133-68).

(d) The payment should be recouped by means of a detailed contingent bill fully vouched in form No. T.R. 30; the office copy being retained for record.

Para 13.23 Petty Payments through other staff: --As the Cashier cannot go out to make all the purchases etc. he gives with the implied approval of the Branch Officer certain sums to the forms and stationery clerks and stores clerks for making bazaar purchases and for paying railway freight, terminal tax and cartage etc. These clerks should give receipts with a quotation of the sanction and also show the sanction to the cashier for the advances taken by them for making petty payments. In case these advances are not cleared within a fortnight at the latest, the matter should be brought to

the notice of the Branch Officer incharge. The Cashier is, however, responsible for the money till it is accounted, for in the cash book.

Para 13.24 Miss-utilization of undisbursed amounts of contingencies and other Receipts: --The following instructions and orders are issued for strict observance of field offices: --

- (i) The amount drawn on contingent bills are intended only for immediate payments on account of contingencies. These amounts should not be diverted for utilisation on any other purpose. It is highly irregular that advances of Travelling Allowance etc. should be given to officer and members of staff out of undisbursed amount of contingencies. The duties impose on Drawing Officers,--vide Rule 107 of Central Government Account (Receipt and Payment) Rules. 1983 should be discharged with greater consciousness and vigilance. In regard to pay and allowances, the rules require that, if for any reason payment cannot be made within the course of the month the amount drawn for the payee should be refunded by short drawl in the next month and when the occasion for making the payment arises subsequently, the amount may be drawn a new. The rules also required that the amounts of un-disbursed pay and allowances may at the option of the Head of Office be retained for a period not exceeding three months. If the above requirements are followed there would be no occasion for unnecessary retention of un-disbursed amount.
- (ii) As per extent instructions, recoveries from the salaries of Government servants on account of dues of Co-operatives Societies, cumulative time deposit and Life Insurance premia are required to be remitted to the authorities concerned immediately.
- (iii) A subsidiary Cash book is required to be maintained for account of the recoveries on account of the dues of Co-operative societies and Life Insurance Corporation. Provisions made in rule 77 of Central Treasury Rule Vol. 1 and Rule 13 of Receipts and Payments Rule 1983 regarding handling of cash and the maintenance of cash book should be strictly followed.
- (iv) The officer-in-charge of the Cash while attesting the entries in the cash book should see that the amounts withheld have not been paid without the orders of competent authority.

(Authority: --C.A.G.'s letter No. 938-TAII/113-83, dated the 25th June, 1983 circulated --vide No. 62-TA II/1983).

Para 13.25 Initialing Bills: --In the office the Pay bills of the gazetted as well as non-gazetted staff including (supply bills, advance, etc.) will be signed by the Sr. Accounts Officers. Incharge Administration II section and no further signature or initials of any other officer will be required.

2. Sr. Accounts Officer (Administration II Section) has been declared as the controlling officer for the purpose of Travelling Allowance in respect of all non-gazetted staff of this office under S.R. 191. The power to countersign the bills for reimbursement of medical charges on non-gazetted staff has also been vested in the Sr. Accounts Officer (Administration II Section).

Note:--The Travelling Allowance bills of Sr. Accounts Officer should be put up to the Deputy Accountant General for countersignatures where such bills in respect of all Group 'A' Officers (including temporary Group 'A' Officers) require countersignature from the Pr. Accountant General.

(Authority: --C.A.G.'s letter No. 1418-NGE III/170-55, dated the 19th July, 1955 read with A.G's order, dated the 28th March, 1964).

Para 13.26 Procedure for payment of Pay or Leave Salary by Bank

Draft/Postal Money Order:- Same as mentioned in para 13.8

Para 13.27 When any member of the staff is absent from the station and he desires payment of his pay or leave salary elsewhere he should send the written authority in the specimen form given below to make the payment to the person specified therein together with a stamped receipt for the amount claimed. When this procedure is not followed, the amount should be remitted by Postal Money Order, the commission being met from his pay or leave salary.

To

The Sr. Accounts Officer (Cash)
O/o the Pr. Accountant General (A&E)
Haryana, Chandigarh.

Sir,

I authorise Shri/Smt./Km ----- to receive a sum of `----- (-----only) on my behalf, on account of -----.

Yours faithfully

Signature-----

Name-----

Designation-----

May be paid
Sr. Accounts Officer (Cash)

Received `----- (-----only) from
the Pr. Accountant General (A&E) Haryana Chandigarh.

Signature-----
(With Revenue Stamp)
Designation-----

Certified that Shri/Smt./Km----- is alive as
on date.

Gazetted Officer
(With Rubber Stamp)

Note:--A revenue stamp is not necessary in respect of a bill of which the net sum passing to the payee does not exceed ` 5000.

(Authority 1:--Sr. D.A.G. (Admn.) orders dated 03-08-2004 and circulated vide No. Admn-1/DOE/04-05/1287 dated 3-08-2004)

(Authority 11:--G.O.I. Min. of Fin. Exp. Dept Controller General of Accounts No. F.C.B 16011/159/CTR/2004-05/1985-1110 dated 14th February 2005 circulated by Sr. Accounts Officer (Cash Branch) vide No. 222-Account-I/S.P III /11-99 KW Part-1 dated 24-03-2005.)

Para 13.28 Annual Increments: -- With effect from 1.1.2006, annual increments in respect of all employees is being allowed w.e.f. 1st July each year, subject to condition that Government servant must render at least six month qualifying service in past.

Para 13.29 to 13.31 deleted as there is no EB stage in the new scales w.e.f. 01-01-1996.

Para 13.32 Incentive for Hindi—Cash Award to employees passing the examination, through training classes, under Hindi Teaching Scheme—Cash Awards will be granted to gazetted and non-gazetted Central Government employees on the basis of the marks obtained in the examination as given below revised rates w.e.f. 21.06.207:-

Probodh Examination	
70% or more marks	` 800/-
60% and above but less than 70%	` 400/-
55% or more but less than 60%	` 200/-
Pragya/Praveen Examination	
70% or more marks	` 1200/-
60% and above but less than 70%	` 800/-
55% or more but less than 60%	` 400/-

Conditions for grant of Cash Awards:--1. An employee who has already passed the primary, equivalent or higher examination, conducted by a School

authority/Government agency or a private body, with Hindi as a subject of as medium of examination or whose mother tongue is Hindi or who belongs to Category 'B' or 'C' under the Hindi Teaching Scheme, viz., whose mother tongue is Pubjabi, Urdu, Kashmiri, Sindhi (Category 'B'), Marathi, Gujarati, Bengali, Oriya, Assammee (Category 'C') or other allied language, will not be eligible for grant of cash awards.

2. The cash awards will be sanctioned by the Administrative Ministries/Departments or the Government of India and the Heads of Departments under them if they have been delegated such powers, in terms of this Ministry's O.M. No.. 15/9/70-H.I., dated the 16th July, 1970.

3. The cash awards will be granted in addition to grant of lumpsum awards to which an employee may be eligible in accordance with instructions issued in this regard from time to time.

(Authority: -- G.O.I., M.H.A, O.M. No.-5-15/1/69-H(1), dated the 14th May, 1969 read with O.M. Nos. 12033/33/72-H(I), dated the 26th April, 1974 and 120/10/4/87-O & D, dated the 11th July, 1989 and O.M. No. 18/3/94-HTS (Hqrs.) (Cir. No. 3/95), dated the 10th February, 1995 and 21034/34/2007-O.L.(Trg.) dt. 16.08.2007)

Para 13.32.1 Lump sum awards to employees for passing the examination through own efforts—Lumpsum awards are granted in the following scale in addition to the cash awards as above on passing the examination (through one's own efforts) of the Hindi Teaching Scheme and such Hindi examination conducted by recognized Voluntary Hindi Oraganistions. This award is admissible, in addition to the operational staff to only those are posted at places where there are no training centres under the Hindi Teaching Scheme or where there are no arrangements for imparting training in the concerned classes.

Effective from 21-06-2007

1.	Prabodh and praveen examinations of the Hindi Teaching Scheme (for each).	`1000/-
2.	Pragya examination of the Hindi Teaching Scheme.	`1200/-
3.	Hindi Type writing examination of the Hindi Teaching Scheme.	`800/-
4.	Hindi Stenography Examination of the Hindi Teaching Scheme.	`1500/-
5.	Such Hindi examination conducted by the Voluntary Hindi Organistion recognised by the Government of India as equivalent to or higher than the Matriculation examination.	`1200/-
6	Hindi Praman Patra (Hindi Diploma course)Examination of the Central Hindi Directorate	`1200/-

Para 13.32.2 Conditions for grant of Awards: --The following conditions are applicable or granting the award for passing Hindi Examination: --

1. Employees who have passed Matriculation or equivalent examination or a higher one with Hindi as a subject in any form or through Hindi medium or whose mother tongue is Hindi or who have been exempted from the in-service training Hindi will not be eligible for the cash award for passing any Hindi examination.

2. Those who have passed the Middle (Class-VIII) or equivalent or higher examination with Hindi as a subject in any form or through Hindi medium will not be eligible for the award for passing the prabodh/Praveen examination.

3. Those who have passed the Primary (Class V) or equivalent or higher examination with Hindi as subject any form or through Hindi medium will not be eligible for the award for passing Prabodh examination.

4. An employee will not be eligible for the award on passing the Hindi Typewriting examination if:--

- (a) before joining Government service he had speed of 25 w.p.m. or more in Hindi Typewriting;
- (b) received training in Hindi Typewriting from an institution recognised by the Government and has passed a test there from; or
- (c) training in Hindi Typewriting is not obligatory.

5. An employee will not be eligible for the award on passing the Hindi stenography examination if:--

- (a) before joining Government service he had speed of 80 w.p.m. or more in Hindi Stenography; or
- (b) received training in Hindi Stenography from an institution recognised by the Government and has passed a test there from; or
- (c) training in Hindi stenography is not obligatory.

6. The employees who pass an examination higher than the one prescribed for them as the final examination will not be granted lump sum award therefor.

7. The lump sum award will be granted in addition to the personal pay and the cash award to which an employee maybe eligible in accordance with the instructions issued from time to time in this regard.

8. The prescribed examinations should be passed within a period of 15 months from the date of their first appearance at the said examinations.

9. The employees, who had at any time received training at any centre of the Hindi Teaching Scheme, for howsoever small a period, will not be eligible for the grant

of lump sum award on passing the examination pertaining to the said training. However, this condition will not apply to operational staff if they occasionally attend the training class.

10. The lumpsum award will be sanctioned by the Ministry/Department and the expenditure will be borne by them. The Heads of Departments may be delegated with the power of sanctioning these awards.

(Authority: --G.O.I., M.H.A., O.M. Nos. 12011/5/83 OL (E), dated the 29th October, 1984 and 12011/4/87 OL (E), dated the 11th July, 1989 and O.M. No. 18/3/94-HTS (Hqrs.) Cir. No. 5/95 dated 16th February 1995 and 21034/34/2007-O.L.(Trg.) dt. 16.08.2007.)

Para 13.33 Grant of ‘Incentive Allowance’ to stenographers and Typists for doing their Official work in Hindi in addition to English: --Special allowance of ` 60

and ` 40 per month is given to stenographers and typists respectively working in Ministries/Departments and in attached and subordinate offices who know English shorthand/typing and are actually doing their official work in Hindi in addition to English. Only those English Stenographers/Typists would be entitled for this allowance type on an average 5 notes/drafts/letters in Hindi in a day or about 300 notes/drafts/letters in 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’ dearness allowance, house rent allowance, city compensatory allowance as well as other allowance, will not be admissible on this amount.

(Authority: --G.O.I., Department of Official Language (M.H.A.) O.M. No. 13034/31/85 OL(C), dated the 16th July, 1987).

Note:-- The amount of the incentive allowance has been increased to ` 120/- and ` 80/- p.m. for stenographers and typists respectively since 1st August, 1997. The conditions for grant of the incentive allowance laid down in O.M. No. 14012/55/76-OL (C), dated 12.8.1983 will remain the same.

This issues with the concurrence of the Deptt. of Expenditure vide their U.O. No. Hindi—18/Estt. III (A)/98, dated 16-7-1998.

(Authority:--G.O.I. Min. of Home Affairs (Deptt. of Official Language) Memorandum No. 13017/4/90-OL(C) (Part) dated 28th July, 1998 received with C.A.G.’s letter No. 459-Audit. (Rules)/67-98/III –98(99) dated 03.11.1998)

Para 13.34 Incentive scheme for doing work in Hindi: --(a) Scope— Officers/Employees of all categories who do their official work wholly or partly originally in Hindi can participate in this scheme. All Ministries/ Departments/ Attached and subordinate offices of Central Government may introduce this scheme independently for their officers/employees with effect from 1st April, 1988.

(b) **Eligibility:** --Only those officers/employees will be eligible for award who write at least twenty thousand words in Hindi in a year in regions 'A' and 'B' (i.e. Bihar, Haryana, Himachal Pradesh, Madhya Pradesh Rajasthan, Uttar Pradesh, Gujrat, Maharashtra and Punjab States and the Union Territory of Andaman and Nicobar Islands, Union Territories of Delhi and Chandigarh) and at least ten thousand words in Hindi in a year in region 'C' (which comprise all other States and Union Territories except regions 'A' and 'B'). In addition to original noting and drafting this will also include such other items of work done in Hindi, which can be verified, such as entry in the registers, preparation of lists, accounting work etc.

Stenographers/typists who are covered under some other scheme for encouraging the use of Hindi in official work will not be eligible to participate in this scheme. Hindi Officers and translators who generally do their work in Hindi will not be eligible to participate in this Scheme.

(c) **Prizes:** --The following cash awards will be given to the participants every year according to the work done by them in Hindi: --

- (i) Independently for each Ministry/Department. Attached Office of Central Government.

Rates revised w.e.f. 01.04.1998.

First Prize (2 prizes)	` 1000 each
Second Prize (3 prizes)	` 600 each
Third Prize (5 Prizes)	` 300 each.

- (ii) Independently for each subordinate office of any Department of Central Government

First Prize (2 prizes)	` 800 each
Second Prize (3 prizes)	` 400 each
Third Prize (5 Prizes)	` 300 each.

A Head of Department/Office can sanction the prizes on the recommendation of the Assessment Committee and the expenditure on operating this Scheme will be met from the budget provision. Mention of winning a prize will also be made in service Records of the Officer/Employee concerned. A list of the prize winners will be endorsed to the Home Ministry.

For the purposes of this scheme every geographically separated office may be treated as an independent unit. For instance, an office of an Assistant Commissioner, etc., under Commissioner of Income Tax or Area Superintendent's office, etc., under Divisional Railway Manager of the Railways will be treated as independent units for operation of this scheme. Same will be in the case of Subordinate and Attached offices of the Ministry of Defence or the Departments of Posts/Telecommunication, etc.

(d) Criteria for Awarding Prizes:--For facilitating assessment a total of 100 marks will be allotted. Out of this 70 marks will be earmarked for the quantum of work done in Hindi and 30 for clarity in expression of thoughts.

The competitors whose mother tongue is Tamil, Telegu, Kannada, Malayalam, Bangali, Oriya, or Assamese may be given additional weightage upto 20%. The exact weightage to be given to such an employee will be determined by the Assessment Committee. While doing so the Committee will also keep in view the standard of work of these Officers/Employees who otherwise rank higher to him/her.

The competitors will maintain a record of the words written by them every day in the prescribed proforma. Each week's record will be verified and countersigned by the next higher officer. If sectional head himself keeps a record then it would not be necessary for the employees to maintain such record.

At the end of one year every competitor will submit the record of his/her work done in Hindi to the Assessment Committee through the countersigning officer, If countersigning officer or Sectional Head himself keeps an overall watch and account of the work, then this would not be necessary and he would furnish details.

(e) Assessment Committee: --The Assessment Committee in the Ministries/Departments may consist of the Joint Secretary incharge of Hindi, the under Secretary incharge of O. & M. and the Senior Hindi Officer/Hindi Officer. In the attached and Subordinate Officers it may comprise of the head of Department/Office, Hindi officers and one more Gazetted officer or Rajbhasha Adhikari and the composition of these officers may suitably be modified according to the availability of officers in various offices concerned.

(Authority: --G.O.I., M.H.A., O.M. No. II/12013/3/87-OL(A-2)-(Circular No. 21/88), dated the 16th February, 1988 G.O.I. Min of Home (Raj Bhasha Vibhag) No. 11/12013/18/93 Raj. Bha. (N-2) dated 16-09-1998 received with C.A.G.'s letter No. 1163 Raj Bha A./17-99 dated 29-08-2001.)

Para 13.35 Grant of Honorarium to the Instructors: --Some of the Ministries/Departments have set up workshops for one hour or two hours or three hours, according to their convenience for the facility of the staff working in Hindi. These Ministries/Departments have sought clarifications whether they can pay Honorarium/Remuneration @ ` 25 per hour to lecturer i.e. ` 25 for one hour, ` 50 for two

hours and `75 for three hours. Keeping in view the difficulties experienced by them, it has been decided that the Ministries/Departments may make payments @ ` 25 per hour to a lecturer for delivering the lecture in a Hindi workshop subject to a maximum of ` 750.

(Authority: --G.O.I., M.H.A. (Deptt. Official Language) O.M. No. 14025/1/86—OL(D), dated the 29th August, 1986 and C.A.G.'s endorsement No. 820-Audit/I/27-83/II/III-86(138), dated the 25th November, 1986).

Note:--In partial modification to this Department's O.M. No. 14025/6/89-OL(D), dated 15.2.1990 and 20.11.1991 respectively on the above subject. The amount of honorarium paid to the guest lecturers and Central Government officers/employees invited to deliver lectures in Hindi Workshops organised by the Ministries/Departments of the Government of India to help the officers/employees working in Hindi, has been fixed at the rate of ` 240/- ( ` two hundred forty only) per 60 minutes (one Hour). The amount paid to a lecturer for lectures in a workshop should, however, not exceed ` 2,400 ( ` two thousand four hundred only). It is also clarified that the amount of honorarium paid to all the guest lecturers invited to deliver lectures in one workshop should not exceed ` 7,200 ( ` seven thousand two hundred only).

This issues with the concurrence of the Finance Division of the Ministry of Home Affairs vide their I.D. Note No. H-14/2001-Fin. II, dated 23.2.2001.

These orders shall come into force w.e.f. 01 April, 2001.

(Authority:--GO.I. Min. of Home Affairs (Deptt. of Official Language) No. 14034/16/2000-OL (Trg.) dated 19th March, 2001 received with C.A.G's letter No. 67-98/2001/III /32 dated 21-05-2001.)

Para 13.36 Hindi Personal Pay: --It has been decided to grant Personal Pay, equal in amount to one increment for a period of 12 months to the Central Government employees, on passing the Hindi, the Hindi Typewriting and the Hindi Stenography Examination of the Hindi Teaching Scheme, subject to the fulfillment of the following conditions: --

I. Pragya Examiantion:--The personal pay shall be granted only to those Government employees for whom the Pragya course has been prescribed as the final course of study:

Provided that an employee, who has already passed the Matriculation or an equivalent examination or a higher examination conducted by a Board or a University or a private body with Hindi as an elective, regular additional or optional subject or as medium of examination, or an employee whose mother tongue is Hindi and who can express himself well in Hindi, or an employee, who has been exempted from the in-

service training in Hindi will not be eligible for the grant of personal pay on passing the Pragma Examination.

On promotion from one post to another, the personal pay will continue to be given to him had he not been promoted to the higher post.

It has also been decided that gazetted officers passing the examination (June, 1978 or thereafter) of the full-time intensive training course conducted by the Central Hindi Institute, Agra, will also be granted on similar lines personal pay equal to one increment for a period of 12 months on the same terms and conditions governing the passing of Pragma Examination.

II. Praveen Examination:--The personal pay shall be granted only to those Government employees for whom the Praveen course has been prescribed as a final course of study: --

- (a) To non-gazetted employees on passing the Praveen examination with 55 per cent or more marks;
- (b) To the gazetted officers on passing the Praveen examination with 60 per cent or more marks:

Provided that an employee who has already passed the Middle (Class VIII) or an equivalent or a higher examination conducted by a Board or a Private Body with Hindi or with Hindi medium or an employee, whose mother tongue is Hindi, who is holding a post for which knowledge of Praveen (Middle) standard has been prescribed as an essential qualification for recruitment/appointment or who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the praveen Examination.

III. Probodh Examination: --The personal pay shall be granted only to those non-gazetted Government employees for whom the Probodh course has been prescribed as a final course of study and who pass this examination with 55 per cent or more marks;

Provided that an employee, who has already passed the Primary (Class V) or an equivalent or a higher examination conducted by School Authority/ Government Agency/Board or a Private Body with Hindi as a subject, or a medium of examination, or an employee whose mother tongue is Hindi or an employee, who is holding a post for which knowledge of Probodh (Primary) standard has been prescribed as an essential qualification for recruitment/appointment, or who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the Probodh Examination.

The Gazetted Officers will not be granted personal pay on passing the Probodh Examination.

IV. Hindi Typewriting Examination: --The personal pay shall be granted to non-gazetted employees on passing Hindi Typewriting Examination:

Provided that an employee, who has already passed a test in Hindi Typewriting, or for whom the training in Hindi Typewriting, is not obligatory, will not be eligible for grant of personal pay on passing the Hindi Typewriting Examination.

V. Hindi Stenography Examination: -- The personal pay shall be granted: --

- (a) to the non-gazetted employees, on obtaining the pass marks in the Hindi Stenography Examination ;
- (b) To the gazetted Stenographers, on passing the Hindi Stenography Examination with 90 per cent or more marks:

Provided that an employee, who has already passed an examination in Hindi Stenography, or for whom the training in Hindi Stenography is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Stenography Examination.

2. The Steno-typist and Stenographers (gazetted as well as non-gazetted) whose mother tongue is not Hindi will be granted personal pay, equal in amount to two increments on passing the Hindi Stenography Examination. These increments will be absorbable in future increments of the concerned employees. Who will get personal pay equal in amount to two increments in the first year, and after absorption of one increment in the second year they will get personal pay equal in amount to one increment only. In the case of gazetted Stenographers, the condition of marks would be the same as the Para 1(V) (B) above.

3. A Government servant to whom personal pay has been sanctioned for passing the Hindi, or Hindi Type-writing or the Hindi Stenography Examination, may forego the same from a day of his choice, if it results in some monetary loss to him. The Government servant if he so desires may otherwise also forego the incentive from a day of his choice without assigning any reasons therefor. In both the cases, he will have to inform his office in writing.

4. The personal pay will be granted to concerned employee with effect from any one of the following dates of his choice:

- (a) The first of the month following the month in which the results of the examination are announced; or
- (b) The date of annual increment which falls due after the announcement of the results of the examination (which would mean an advance increment over and above the normal increment)

The concerned employee will have to exercise his option in this connection within a period of three months from the date of the declaration of results. The option once exercised shall be treated as final. If a Government servant is on leave on the date of the declaration of the result, the period of three months will count from the date on which he resumes duty after return from leave.

If a Government servant does not exercise his option within a period of three months from the date of the declaration of result of the examination, it will be deemed that the concerned employee is not interested in the personal pay. No personal pay will be granted to such an employee. In special circumstances, the administrative Ministry/Department of the Government of India concerned should themselves take a decision for extending the date of exercising the option on the merit of each case and no reference need be made to the Ministry of Home Affairs.

5. The other terms and conditions regarding grant and payment of personal pay will be as under: --

- (1) The personal pay will be in addition to the grant of cash awards and lump sum awards, to which such employees maybe eligible in accordance with the instructions issued in this connection from time to time.
- (2) The personal pay will be granted only to those Government servants who pass the prescribed examination within a period of 15 months of the completion of the course. In respect of the employees who pass the examination as private candidates without undergoing regular training, the period of 15 months would count from the date of their first appearance in the said examination.
- (3) In case an employee passes the Hindi, the Hindi Typewriting or the Hindi Stenography Examination simultaneously or in quick succession, personal pay should be granted to him separately for each Examination. Personal Pay for the second examination should be admissible after completion of a full year after the grant of the first personal pay and it will also be for a period of 12 months.
- (4) The post, which a Government servant was holding on the date of announcement of the result or on the date given in the option exercise by him, shall be the post in which the personal pay will be allowed to him.

However, in case of Lower Division Clerks (now clerks in IA & AD) who are promoted as Upper Division Clerks (now accountant in A & E office of IA & AD). during the period of their training in Hindi Typewriting or after they have appeared in the Hindi Typewriting Examination but before the result are declared, or after the result are declared but before the date they start drawing the personal pay, the personal pay will be granted at the rate and for the period they would have drawn it had they not been promoted as Upper Division Clerks (now Accountants).

- (5) An employee, in receipt of personal pay in a lower post: --

- (a) On being promoted from a non-gazetted post to higher non-gazetted post, will continue to draw the personal pay at the rate and for the period he would have drawn, it, had he not been promoted to the higher grade: --
- (b) On being promoted from a non-gazetted post to a gazetted post, will continue to draw the personal pay for the remaining period only if he would have drawn it in the gazetted post; however, the rate and the period would be the same as he would have drawn it, had she not been promoted to the gazetted post.

A Lower Division Clerk (now Clerk) in receipt of personal pay on passing the Hindi Typewriting Examination on being promoted as Upper Division Clerk (now Accountant) will also continue to draw the personal pay at the rate and for period he would have drawn it, had he not been promoted as an Upper Division Clerk (now Accountant)

- (6) An employee mentioned at (5) above, if reverted to the lower post, will continue to draw the personal pay as he would drawn according to his option, had he not been promoted to the higher post.
- (7) An employee, who has been granted personal pay while holding a higher post, will, on his reversion to the lower post, draw the personal pay at the rate equal to his increment in the lower post for the period he would have drawn it in the higher post but for his reversion, subject to the condition that the total of pay plus personal pay shall not exceed the maximum of the scale of the lower post.
- (8) In case an employee has already reached the maximum of his grade pay, personal pay, equal in amount to one increment, should be granted to him for a period of 12 months or till the employee is promoted to a higher grade, whichever is earlier.

As a special case, in the case of employees drawing maximum of their pay, benefit of personal pay on passing various examinations of the Hindi Teaching Scheme should also be allowed to them on their promotion to a higher grade, for remaining period of twelve months. However, the rate of personal pay would be the same as it would have been if he had not been promoted to the higher post.

Similarly, the non-Hindi speaking English Stenographers, who have reached the maximum of their grade pay on their passing Hindi Stenography Examination, will be granted personal pay, equal in amount to two increment in first year, and one increment in the second year. But on their promotion to the next higher grade, they will cease to get the personal pay.

6. A specimen of the declaration form, required to be filled in by every employee, for the grant of personal pay, is available as (Annexure III to this chapter) on the basis of the particulars furnished in the declaration form, eligibility for the grant of personal pay shall be decided.

7. The personal pay will be sanctioned by the respective Ministries/ Departments/Offices and the expenditure on this account will be borne by them.

In the case of employees of Union Territories, personal pay will be sanctioned by the respective Union Territory Administration and the expenditure on this account will be borne by them.

In the case of employees of autonomous organisations, corporate bodies, public undertakings, etc., the administrative Ministries/Departments of Government of India concerned may suggest to such bodies to apply the scheme of personal pay on the same lines and sanction the personal pay themselves. The expenditure should be met by those bodies.

(Authority: --G.O.I., M.H.A., O.M. No. 12014/2/76-OL(D), dated the 2nd September, 1976; O.M. No. 12014/1/78-OL(D), dated the 14th February, 1979 and O.M. No. 12014/1/79-OL(D), dated the 13th March 1980).

Grant of honorarium for translation from regional language to English/Hindi & vice-versa.

In partial modification of this Department's O.M. No. 17013/3/86-Estt.(Allowance) dated 31st March, 1994 on the captioned subject, the President is pleased to decide that the rates of honorarium payable, subject to the ceiling of ` 5000/- per annum in each case for translation from regional languages to English/Hindi & vice-versa, will, hereafter be `120/- per thousand words of Ordinary Material and `130/- per thousand words of Technical Material (including Codes Manuals, etc.)

These orders will be effective from the date of issue.

(Authority:- GOI, Min. of P.G. & Pen., DoPT O.M. No. 17011/04/2011-Estt.(Allowances) dated 1st April 2011 received with CAG letter No. 52-Audit (R)/7-2011 dated 4.4.2011)

Para 13.37 Advance increments to Indian Audit and Accounts Department Officials for qualifying in I.C.W.A./A.I.C.A. examination: --It has been decided to liberalise the existing scheme of granting incentives for passing I.C.W.A. examination to the following extent: --

- (a) At present, departmental officials qualifying in I.C.W.A.—Final, are entitled to two advance increments. It has been decided to put them on par with fresh recruits coming in with the same qualifications. In other words, departmental candidates will also now be entitled to six-advance increments on their qualification in I.C.W.A. Final examination.

- (b) The above benefit has been extended to the officials qualifying in A.I.C.A. examination also.
- (c) Currently, officials who qualify in Intermediate stage of I.C.W.A. get a cash award of ` 200. They will now get two advance increments which would get absorbed in the six advance increments granted after qualifying in the Final examination.

At present, the above incentive is granted to non-gazetted staff only. It has been decided to extent this incentive to Group 'B' officers also.

2. I.C.W.A./A.I.C.A. qualified personnel may be encouraged to work in the Commercial Audit Wing as they will be useful in that Wing. However, their services may also be utilised in Civil/Defence/Railway Audit branches for the audit of the accounts of the Ordnance Factories, Railway Production Unit, Departmentally Run Commercial Undertakings, other autonomous bodies, etc.

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

(Authority: --C.A.G.'s circular letter No. 178-PC(Co-ord)/1-87, dated the 7th September, 1987 circulated,--vide No. NGE/74/1987).

The question of grant of additional incentives to those who had qualified in I.C.W.A. examination prior to 7th September, 1987, has been reconsidered. It has since been decided to grant four more advance increments with effect from 7th September 1987 to those who had qualified in the I.C.W.A. Final examination prior to 7th September, 1987, in the scale and stage at which they were drawing pay scale on that date, i.e., as on 7th September, 1987.

(Authority: --C.A.G.'s circular letter No. 296-NI/16-86--II, dated the 14th February, 1989 circulated vide No, NGE/13/89).

The orders contained in the Headquarters office circular issued under letter No. 178-PC (Coord) 1-87 dated 07-09-1987 as amended and No. 799-NGE-1/5-91 dated 18-04-1991 and to state that it has been decided in consultation with G.O.I. that the existing increment based schemes in respect of common qualifications viz. A.I.C.A./I.C.W.A./Company Secretary will be replaced by one time lumpsum incentive as under:

Examination		Existing	Revised
(i)	(a) ICWA/AICA (Final) Direct recruits.	Six increments	` 10,000/- lumpsum (after successful completion of probation)

	(b) Company Secretary qualified direct recruits	Three increments	` 6,000/-(after successful completion of probation.
(ii)	(a) Intermediate ICWA/AICA	Two increments	` 4,000/- lumpsum
	(b) Final ICWA/AICA	Additional four increments i.e. in all six increments.	Additional ` 6,000/- (maximum will be restricted to ` 10,000/-).
(iii)	(a) Intermediate Company Secretary	One increment.	` 2,000/- lumpsum.
	(b) Final Company Secretary	Additional Two increments i.e. in all three increments	` 4,000/- lumpsum.

The above scheme will be made applicable from 31st January, 1995. Those officials who have passed relevant examinations prior to 31.01.1995 and have availed of the consequent increments will not be allowed to shift to the new scheme of lump-sum incentive. However officials who have passed Intermediate Examination of AICA/ICWA/Company Secretary prior to 31.01.1995 and availed the benefit of advance increments will be covered under the revised scheme of lump-sum incentive on their passing final AICA/ICWA/Company Secretary examination after 31.01.1995. Such officials will be entitled to ` 6,000/- (in lieu of additional four increments) on passing AICA/ICWA final examination and ` 4,000/- on passing Company Secretary final examination. In so far as other incentive schemes for Departmental Examination are concerned, status quo will be continued.

(Authority:--C.A.G.'s Circular No. NGE -03/96 No. 45-NGE (ENTT)/45-93 III dated 24-01-1996)

The orders contained in the Headquarters circular issued under letter No. 45-NGE (Entt)/45-93-III dated 24.01.1996 under which lumpsum incentive is being granted on acquiring certain higher qualifications. The question of finalising fresh qualifications which would merit grant lumpsum incentive was under consideration. It has been decided that in modification of the above orders lumpsum incentive may be granted on acquiring following qualifications as per the amount mentioned against each qualification:

Qualificaiton	Lumpsum amount of incentive
1. On passing Final Examination of	
(a) Institute of Chartered Accountant of India	8000
(b) Institute of Cost & Works Accountants of India	8000

(c)	Institute of Chartered Financial Analysts of India	8000
(d)	Institute of Company Secretaries of India.	4000
2.	On passing Intermediate/ Part I Examination of	
(a)	Institute of Chartered Accountant of India	4000
(b)	Institute of Cost & Works Accountants of India	4000
(c)	Institute of Chartered Financial Analysts of India.	4000
(d)	Institute of Company Secretaries of India.	2000
3.	Post Graduate Degree in Computer Science/Computer Application/ Information Technology.	10000
4.	Degree in Computer Science/ Computer Applications/Information Technology.	8000
5.	P.G. Diploma in Computer Science/ Computer Application/ Information Technology .	6000
6.	Diploma or equivalent in Computer Science / Computer Application/ Information Technology.	4000
7.	Ph. D (as per CAG letter dated 20.10.2004)	10000

2. The grant of lumpsum incentive in respect of above qualifications will be subject to fulfillment of following conditions:

- (i) The quantum of incentive will be uniform for all posts irrespective of their classification or grade.
- (ii) The incentive will not be admissible where the Government servant is sponsored by the Government or he avails of study leave for acquiring the qualification.
- (iii) No incentive would be admissible if an appointment is made in relaxation of educational qualification. No incentive would be admissible if the

employee acquires the requisite qualification for such appointment at a later date.

- (iv) The qualification for which grant of incentive is admissible should be recognized by the All India Institute of Technical Education, Department of Electronics, Deemed University, University or Recognised by the Government.
- (v) Payment of incentives to direct recruits will be made after successful completion of probation.

The revised scheme will be applicable from 9-4-1999. Those officials who have passed relevant examination prior to 9-4-1999 will be governed by the earlier scheme issued under circulated dated 24-01-1996.

(Authority:--C.A.G.'s letter No. NGE/57/2000-No. 897-NGE/Entt./26-96 dated 22-12-2000.)

Reimbursement of course fee and examination fee for undertaking professional courses.

XXI Accountants' General Conference had recommended that financial assistance should be given to employees for undertaking professional courses. The above recommendation of the Accountants General's Conference was examined and it has been decided to allow reimbursement of registration fee/course fee examination fee for undertaking following professional courses by Groups "B" and "C" employees of IA&AD after their probation period: -

- i) Certified Information System Auditor (CISA)
- ii) Certified Internal Auditor (CIA)
- iii) Cost Accountancy (ICWA)
- iv) Certified Financial Analyst (CFA)
- v) Certified Fraud Examiner (CFE)

The reimbursement of registration fee/course fee/examination fee in respect of the above courses would be admissible subject to following conditions:-

- i) The reimbursement of fees will be on a one time basis, irrespective of the number of times an official requires to appear for the professional examination. The reimbursement would be made only after the employee qualifies/passes the examination and produces relevant certificate of passing to Head of the Office.
- ii) The amount so reimbursed will have to be refunded by the official, if he leaves the service within three years from the date of reimbursement of the costs.
- iii) The quantum of reimbursement would be as per the fees structure of the professional program and all Group 'B' and 'C' employees would be eligible for reimbursement.
- iv) Reimbursement would be admissible only for acquiring the above professional qualifications after induction into the service.

- v) Lump sum incentive on passing intermediate/final examination of Institute of Cost & Works Accountants of India and Institute of Certified Financial Analysis of India are already available as per the GOI instructions and the instructions issued by CAG's circular No. 897-NGE-Entt/26-96 dated 26.12.2000. The officials can avail only one facility i.e. either reimbursement of registration fee/course fee/examination fee under these orders or the lump sum incentive under the circular dated 26.12.2000.

Prior permission of the Competent Authority will continue to be required to be obtained before actually joining any of the courses mentioned above by the employees.

The scheme will come into force from the date of issue of these orders i.e. 31.10.2001.

(Authority:- CAG letter dated 31.10.2001)

Grant of lump sum incentive for acquiring higher qualification.

A person on passing either APGDCA or PGDCA will automatically be treated as passed the other one. In the event of allowing lump sum incentive for passing the examination of APGDCA, an undertaking should be taken from the concerned employees that they will not be entitled for lump incentive separately on passing PGDCA at later dates. This fact should be noted in their Service Book.

(Authority:- CAG letter No. 309-NGE (Entt)/5-2001 dated 13 June 2003).

Incentive for acquiring fresh higher qualification.

Benefit of lump-sum incentive in terms of O.M. dated 9th April, 1999 may also be granted to Government Servants who had acquired the qualification listed in the Annexure to the O.M. dated 09.04.1999 prior to issue of the O.M. but had not availed any incentive either in the form of advance increments or otherwise on this account prior to 9th April, 1999. Grant of incentive shall be subject to the fulfillment of the conditions prescribed in the O.M. dated 09.04.1999. Before granting the incentive, the Ministries/Departments shall ensure that the concerned Government Servant has not availed of incentive under any other Scheme for the qualification acquired.

(Authority:- GOI, Min. of Per., Pub. Griv. & Pen., DoPT O.M. No. 1/2/89-Estt. (Pay-I) dated 1st July, 2004.)

Reimbursement of registration and examination fees in respect of professional courses acquired by the IA&AS officers.

The original cash receipt issued by the organization concerned in respect of the fee deposited should invariably accompany the request for reimbursement of the registration and the examination fee incurred for acquiring the professional qualification.

The reimbursement of the fee will be made on the basis of the cash receipt only and not on the basis of the photocopies of the demand drafts and/or credit card transactions.

(**Authority:-** CAG O.M. No. GE.I/148-01/Prof. Course dated 24.08.2004.)

Incentive for acquiring fresh higher qualification after induction into Government Service - reg.

Department's OM No. 1/2/89-Pay-I dated 9.4.99 and 1.7.2004 on the above mentioned subject. Vide O.M. dated 1.7.2004, according to which the benefits of lump sum incentive in terms of O.M. dated 9.4.99 may also be granted to Government Servants who had acquired any of the qualifications listed in the Annexure to the O.M. dated 9.4.99 prior to the issue of the O.M. but had not availed of any incentive either in the form of advance increments or otherwise prior to 9.4.99.

2. The Government Servants have preferred a claim for grant of incentive after a considerable lapse of time from the date of acquisition of the higher qualification. In order to facilitate the examination of requests for grant of incentive it has been decided that the Government Servant should prefer the claim within six months from the date of acquisition of the higher qualification.

3. In. cases where qualification has been acquired in the past but incentive has not been claimed so far, the Government Servant may make' a claim within six months from the date of issue of this OM.

4. The incentive may be allowed only to those Government Servants who are likely to" serve, for not less than, 3 years after acquisition of the higher qualification.

(**Authority:** - GOI, Min. of Per., PG & Pen., DoPT No. 1/1/2007-Pay-I dated 16th may, 2008 received with CAG email dated 12.06.2008)

Para 13.38 Schemes regarding grant of cash awards for meritorious work and issue of merit certificates for outstanding work done: --A merit certificate and cash award will be given to the same individual for consistent meritorious work done by him during the period under review. While no detailed guidelines can possibly be issued, for deciding the relative merit and each case has to be decided independently, following factors should be kept in view by the Heads of Departments while sanctioning the award:
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- (i) The Heads of Department (Pr. Accountant General/Director of Audit) should appoint a committee comprising all Group Officers for screening the recommendations for the grant of cash award.
- (ii) In order to ensure that only such officials who have been consistently rendering good work are granted the reward and the certificate, Confidential Report files of the candidates sponsored for the grant of cash

award should be reviewed by the Committee set up for the purpose. The current Confidential Report file for the period under consideration should specifically be seen before finalising the grant of cash award/merit certificate.

- (iii) The amount of each award is left to the discretion of the Heads of Department. It may, however, be ensured that the amount paid in each individual case should not exceed ` 1500 during a year.
- (iv) The same employee should not be granted the award year after year. There should be a minimum gap of 3 years between the two occasions for the grant of award to the same person.
- (v) The expenditure for the grant of award should be devited to 'Honorarium'. No separate allotment will be made for this purpose. Heads of Department may ensure that the expenditure under the Head 'Honorarium' is not exceeded to under any circumstances on the ground of grant of cash awards to the employees.
- (vi) Particulars of the awardees, reasons for grant of cash awards, amount sanctioned on each occasions, total amount sanctioned in a year should be furnished to the headquarters office in the half yearly report on the 'Honorarium' on the due dates already prescribed.

(Authority: --C.A.G.'s confdtl. letter No. 1236 N.I./35-88, dated the 29th June, 1988, circulated, vide,--No. NGE/7/88).

Para 13.39 Application of the 'Next Below Rule': --Special pay is granted for performing some specific additional duties or specially arduous nature of duties and so the protection in regard thereto on the basis of the next below rule is not reasonable especially when the man concerned is not performing the specific additional duties or of special arduous nature. The certificates for the protection of special pay under, the next below rule should not be granted.

(Authority: --Auditor General's letter No. 2746-N.G.E.I.-104/49, dated the 9th November, 1949).

Para 13.40 Declaration of date of birth by newly appointed Government servants: Every person newly appointed to a service or a post under Government shall, at the time of the appointment, declare the date of birth by the Christian era with as far as possible confirmatory documentary evidence such as a matriculation certificate, municipal birth certificate and so on. If the exact date is not known, an approximate date shall be determined in the following manner: --

- (a) If he is unable to state his exact date of birth but can state the year or year and month of birth, the 1st July or the 16th of the month, respectively, shall be treated as the date of his birth.

- (b) If he is only able to state his approximate age, his date of birth shall be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.
- (c) When a person who first entered Military employ is subsequently employed in a Civil Department, the date of his birth for purpose of the Civil employment shall be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age, the date of birth shall be deducted with reference to that age according to (b) above.

(Authority: --Rules 79 & 80 of General Financial Rules).

Note: --Verification of date of birth of candidates seeking Government Employment:-

The Head of the Department making a reference to the Punjab University concerning the verification of date of birth of candidate seeking Government employment should quote the Roll Nos. of candidates at the Matriculation Examination along with the year of passing that Examination. If this is not possible the name of the institution from which they passed the Matriculation examination and the year of passing would be sufficient.

(Letter from Controller of Examination University of the Punjab, Lahore to the Chief Secretary to Government, Punjab No. 1727-E, dated the 20th February, 1935, received with letter's Endst. No. 7124-Gazetted, dated the 1st March, 1935).

Para 13.41 Change of Name by Government servants: --If a Government servant desires to adopt a new name or to effect modification in his existing name, the following procedure has to be gone through: --

A. All cases of addition/deletion or change in name/surname:

- (i) A Government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by adopting changing his/her name. The sample deed form is given in the Annexure IV to this Chapter.
- (ii) The execution of the deed should be followed by publication of the charge in the prominent local newspapers as well as in the Gazette of India at Government employee's own expense.

B. Addition/change in surname only on account of marriage/re-marriage of a female Government employee.

The following requirements may be met for this purpose: --

- (i) If the Government employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.

- (ii) Particulars of the husband may be given for making necessary entries in the service Book.
- C. Deletion of surname or reversion to maiden name on divorce/separation or death of the husband of female Government employee.
Change may be permitted if a female Government employee gives:--
- (i) an intimation to the appointing authority regarding change in marital status and
 - (ii) a formal request of reversion to her maiden name.

Note: --There is no prescribed form for item II and III

(Authority: --G.O.I., Department of Per. & Trg., O.M. No. 19016/1/87—Estt. (A), dated the 12th March, 1987).

Para 13.42 Change of religion by Government servants: --

It has been held by the Government of India that: --

- (i) the concessions admissible to members of the Scheduled Tribes and Anglo Indian do not depend upon the religion which they profess and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concessions.

The concessions are admissible to the members of Scheduled Castes who profess Hinduism, Buddhism or Sikhism and consequently any change of religion by a member of a Scheduled Caste to a religion other than Hinduism, Buddhism or Sikhism will deprive him of the eligibility of the concessions admissible to the members of the Scheduled Castes. Consequently, it is necessary for such persons to give the declaration on change of religion. The procedure prescribed in para 13.41 *ibid.* for recognising the change in the name of Government servant may be followed for recognising the change in the religion and that the deed form prescribed there is may be used with suitable modifications.

(Authority: --C.A.G.'s No. 5599—NGE-II/328-59, dated the 7th December, 1959 read with C.A.G.'s letter No. 12016/28/90 SCD (R. Cell) dated 31-07-1990).

Para 13.43 Maintenance of Service Book: --In all cases in which a service book is necessary under Government of India, Supplementary Rules, 196 and 197, such a book shall be maintained in the prescribed form for every gazetted and non-gazetted Government servant from the date of his first appointment to Government service. It must be kept in the custody of the head of the office in which the Government servant is serving and transferred with him from office to office.

(Authority: --G.O.I. M.O.F. No. F-12(6)-E-IV/54, dated the 1st July, 1954 and C.A.G.'s letter No. 1013-Admn. II/314-53, dated the 4th August, 1954-S.R. 198 amended by C.S. No. 488).

All service books will be kept in locked box or almirah in the charge of the Assistant Accounts Officer Administration III Section who will be responsible for their safe custody.

Para 13.44 At the time of opening service book, entries regarding date of birth will be made after comparison with the University certificates, extracts from Municipal Register Baptism certificate or other authentic evidence of age in support thereof which may be produced.

Para 13.45 The entries in the opening page of each service book should be renewed or reattested at least once in every 5 years. Similarly, when another service book is opened in continuation of the previous one, all the entries on the first page of the new service book should be made afresh and attested.

(Para 4 of the Inspection Note No. 26, dated the 12th April, 1938).

Para 13.46 Supply of certified copy of Service Book on quitting service: - The cost of Service Book should be borne by the Government and that it should not be returned to the Government servant on retirement, resignation or discharge from service even in case where he might have paid for it already.

(Authority: --G.O.I. M.F., O.M. No. F-12(6)-E-IV/54, dated the 31st January, 1955).

Note I—The question whether it would be permissible to supply a certified copy of the service book of a Government servant who asks for it on quitting Government service by retirement, discharge or resignation has been considered and it has been decided that in such cases a certified copy of a service Book may be supplied to the Government servant on payment of a copying fee of ` 5/-.

(Authority: --G.O.I. M.F., O.M. No. F-12(16)-E-IV/6, dated the 9th May, 1961).

Note II:--Consequent of departmentalisation of accounts and the maintenance of service books in respect of gazetted officers having been introduced a question has arisen whether copying fee is to be charged from gazetted officers who were entitled to free supply of extract of service records on a requisition. It has been decided that for supply of certified copy of service book to gazetted officers, a copying fee of ` 5 is to be charged. The copying fee should be accounted for under the appropriate Receipt Major Head of the Office/Ministry/Department, under the Minor Head "Other Receipts".

(Authority: --G.O.I. M..H.A., Department of Personnel & A.R., O.M. No. P-17012/2/79LU, dated the 27th September, 1980).

Para 13.47 Entries required to be kept in the Service Book: --It is the duty of Sr. Accounts Officer (Administration III) Section to see that the following entries are made promptly in the service book and the book contains no erasure, or overwriting, all corrections being neatly made and properly attested.

- (i) Every step in the Government servant's official career:
(Supplementary Rule 199)
- (ii) Every period of suspension, interruption, etc. with its period;
(Supplementary Rule 200)
- (iii) General Provident Fund Account Number of the Government servant on the right hand side of page I by means of a rubber stamp.

(G.O.I., M.F., O.M. No. F8 (1) E. IV (A)/66, dated the 7th October, 1966).
- (iv) Reduction to lower post, with reasons;
- (v) Any statutory penalty imposed upon the Government servant:
- (vi) The fact of obtaining the certificate of medical fitness at the time of initial entry in the Government service;
- (vii) The fact of the Government servant having furnished nomination for Retirement/Death Gratuity; benefits from the Central Government Employees Group Insurance Scheme 1980;
- (viii) The fact of the Government servant having furnished the details of family members as required in Rule 54(12) of C.C.S. (Pension) Rules, 1972;
- (ix) As and when the Government servant avails L.T.C. either for himself or for family members, the facts thereof;
- (x) As and when the Government/servant is transferred on foreign service, the facts thereof.

Para 13.47-1 Documents required to be kept with the Service Books: --The following documents should be kept pasted with the Service Books: --

- (i) Declaration of 'Hometown' for the purpose of availing L.T.C. ;
- (ii) The certificate of Medical Fitness furnished at the time of entry into Government service;

- (iii) Particulars of members of the family furnished by the Government servant.
- (iv) The declaration of Government servants electing the scales of pay and statement showing the initial pay in the relevant scales of pay in respect of entries in Service Books should be pasted in the Service Books themselves.

(Authority: --G.O.I., M.O.F., U.O. No. 3622-Estt. III/A/55, dated the 10th May, 1955).

Para 13.48 The Assistant Accounts Officer in the Indian Audit and Accounts Department are delegated powers to attest entries in the service books and leave account of non-gazetted staff, other than those on the first page of the service book and annual verification of the services.

These powers will not, however, be exercised by them in respect of entries in their own service books and leave accounts and will be subject to the condition that the gazetted officers, who are delegated powers to attest entries on the first page of service book, continue to inspect ten per cent of the service books and initial them in token of their having done so.

Note: --This delegation is subject to the following further conditions: --

- (i) Entries regarding increments, fixation of pay, etc. should be leased on the increment certificates, pay fixation statements, etc., duly approved by the Branch Officer.
- (ii) In the case of leave, the title to leave should be verified by the Branch Officer-in-charge of Administration before the sanction to leave is accorded.

(Authority: --G.O.I., M.F., Letter No. 3(3)-EGI/67, dated the 20th April, 1967, and dated the 21st August, 1967 and C.A.G.'s letter No. 1348-Tech, Admn. I/698—66 dated the 3rd May, 1967).

Note II: --It is hereby clarified that the entries in service books of class II officers of the Indian Audit and Accounts Department are required to be attested by the Head of office concerned under S.R.—199 or by a subordinate Gazetted Officer authorised by him in this behalf and not by Asstt. Accounts Officers who have been specifically delegated powers to attest entries in the service books of non-gazetted staff only.

(Authority: --C.A.G.'s letter No. 422-NGE. IV/5-77, dated the 15th March, 1979).

Para 13.49 Personal certificates of character must not, without the special permission of the Pr. Accountant General, be entered in a service book, but if a member

of the office is reduced to a lower substantive post, the reason of the reduction must be briefly shown.

Para 13.50 It is the duty of every member of the office to see that his service book is properly maintained in order that there may be no difficulty in verifying his service for pension. The Branch Officer-in-charge of the Administration III Section will permit any member of the office to examine his service books should be at any time desire to do so. If he finds that the book is not carefully kept up or that any necessary entry has been omitted or wrongly made, he should at once report the matter to the Branch Officer-in-charge of the Administration III Section and have the mistake rectified or the defects removed.

Para 13.51 Procedure for making entries of foreign service: --If a Government servant is transferred on foreign service, the Head of his Office or Department must send his service book to the Sr. Accounts Officer concerned. The Sr. Accounts Officer will return it to the Head of the Office after noting in it, under his signature, the order sanctioning the transfer, the effect of the transfer in regard to leave admissible during foreign service and any other particulars which he may consider to be necessary. On the Government servant's retransfer to Government service, his service book must again be sent to the Sr. Accounts Officer who will then note in it, over his signature, all necessary particulars connected with the foreign service including the fact of recovery of leave and pension contributions. No entry relating to the time spent in foreign service may be attested by any authority other than the Sr. Accounts Officer.

Para 13.52 Register of Service Books: --Register of service books is maintained by Administration III Section. This should be kept up-to-date and once a month all the service books should be compared and checked with this register. Any Service Books which are missing should be traced out. The report of the above verification should be submitted to the Branch Officer incharge of the Administration III Section by the 15th of each month.

Para 13.53 Attestation of entries for leave availed of in the Service Books: -- On receipt of an application for leave, the leave account of the applicant should be made up to the date preceding that from which he wishes to proceed or has proceeded on leave. After the columns 'leave earned' and 'leave at credit' have been written up and the certificate to leave recorded on the application by the Clerk concerned and the Assistant Accounts Officer, the leave application will be put up to the Branch Officer concerned who will deal with the same under the relevant rules on the subject. Entries in columns 8 to 11 of the leave account [MSO (A&E) Vol. I form 63] and columns 17 to 35 of leave account, will be made when the Government servant returns from leave and these entries will then be initialed by the Assistant Accounts Officer Administration Branch in case of non-gazetted establishment and by Branch Officer-in-charge in the case of Gazetted Officers.

(Authority: --A.G.'s orders, dated the 14th August, 1962 and para 13.43 of CAG MSO (A&E) Vol. I first edition.)

Para 13.54 Annual verification of service: --The following decisions have been arrived at by the Government of India: --

Consequent upon the discontinuance of the Annual Establishment Return with effect from 1st March, 1962 in respect of the officer under the Central Government, the pay bills will be preserved for 35 years. Before the bills are destroyed the periods of service should be verified under the G.F.R. 81 by the Heads of Offices from the pay bills concerned and the facts of verification recorded under proper attestation in the service books. The service books should be taken up for verification,--(*vide* G.F.R. 81) at a fixed time in the year say in March by the Head of Office, who after satisfying himself that the services of the Government servant concerned are correctly recorded in his service book should record in it a certificate in the following form over his signature: --

“Service verified up to (date) from the record from which the verification is made”.

After the annual verification is made, 25 per cent of the total number of Service Books will be test-checked by the Internal Test Audit Section every year by the end of September.

(Authority: --C.A.G.'s of India Endst. No. 928-Admn. II/349-61, dated the 10th May, 1962, and letter No. 2468-Admn. I/558-62, dated the 17th September, 1962 and A.G.'s orders dated the 19th May, 1968).

Note 1: --A certificate of verification of service for the financial year should be furnished to the Comptroller and Auditor General by the end of July, each year.

Note 2: --The Head of the Office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected periods (naming them) a statement in writing by the Government servant as well as a record of the evidence of his contemporaries, is attached to the Service Book.

(Authority: --G.O.I. Decision No. 1 below Rule 81 of G.F.Rs)

Note3 : --When a non-gazetted Government servant is transferred from one office to another, the Head of the Office under whom he was originally employed should record in the Service Book under his signature the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government servant was employed under him before forwarding the Service Book to the office where the service are transferred.

(Authority: --G.O.I. Decision No. 3 below Rule 81 of G.F.Rs)

Note 4: --In case of a Government servant who is relieved on transfer to another office in the middle of a month and his pay and allowances are drawn in the former office to the end of the previous month the verification of service should be done only in respect of that period for which the Government servant was paid in the “Office in which he was originally employed” and the verification of service for remaining period should be done in the office to which the Government servant is transferred.

(Authority: --G.O.I. M.F. O.M. No. F. 11(19)-E. II(A)/58, dated the 29th October, 1958).

Para 13.55 Joining Report on return from Leave: --Joining reports submitted by men returning from leave should not be filed until the entries regarding leave taken by an absentee with the dates of commencement and termination have been duly noted in his service book and entries in the relevant columns of his leave account have been made under the dated initial of the Assistant Accounts Officer of Administration Branch.

Para 13.56 Transfer of Leave Account: --If a gazetted, non-gazetted member of office is transferred to another Government or to another office under the Central Government, his leave account complete in every respect should be forwarded to the new office alongwith his last pay certificate, service book and other personal documents. If transferred to another Government, the duty of opening the additional leave account alongwith the maintenance of the main leave account, would devolve upon the new office to which he is transferred. The transmission of the leave account and other documents should not be unnecessarily delayed.

Para 13.57 No Additional Leave Account in respect of Foreign Service: --In the case of transfer the gazetted/non-gazetted member of this office to foreign service in India, no additional leave account need be opened nor should the leave account be transferred to the foreign employer. In such a case the charge for leave salary will be dealt with under Fundamental Rule 116.

Para 13.58 Maintenance of control registers for watching of submission of documents and fulfillment of conditions attached to the sanction of House Building and Motor Car/Scooter advances: --In accordance with the provisions of House Building Advance Rules and Motor Car/Scooter Advance Rules, every sanctioning authority is required to watch the submission of certain documents and fulfillment of conditions attached to the sanction of these advances by the loanee. The Director, Inspection Wing (HQ) has reported that in some of the offices, no control mechanism was being exercised and that it is not possible to keep a watch on the regular and timely submission of the relevant documents by the loanees and in many cases, either the renewal of the insurance policy was wanting or the required certificate had not, at all been received from the loanees. It was stated by some of the Accountants General that maintenance of such registers is not prescribed under the rules.

With a view to have uniformity in all the field offices in Indian Audit and Accounts Department, it has been decided that registers in proforma given in Annexure V

to this chapter for House Building Advance and in Annexure VI to that chapter for Motor Car/Scooter Advance may be maintained for watching timely submission of Document and fulfillment of conditions by the loanees. The submission of these registers monthly to the Branch Officer and quarterly to the Group Officer may be watched through Calendar of Returns.

(Authority: -C.A.G.'s letter No. 1548-TA/68-13, dated the 5th December, 1983 circulated, --*vide* No. 34-TA/83).

Note: --As required under Rule 9(i) of the Rules to regulate the grant of advance to Central Government servants for building of house etc., the documents such as, mortgage deeds duly registered, original sale deed of the land, Insurance Policy, completion report maybe kept in the safe custody of the Branch Officer, Administration Section. A register will also be maintained to keep record of the documents so kept in the custody of the Branch Officer or removed therefrom.

(Authority: --Pr. Accountant General's order dated 15th November, 1966).

Para 13.59 Money drawn for purchase of a Scooter/Plot for construction of a house but not utilised for the purposes: --It has come to notice of the Headquarters Office that there are certain cases where official take advances for purchase of Scooter/construction of house and do not utilise them for the purpose for which they are drawn. In such cases the amounts are required to be refunded by the loanees concerned as per Rule 206 of General Financial Rules/Note (ii) below sub rule (6) of Rule 5 of House building Advance Rules in one lump. It has, however, been observed that the officials concerned do not refund the amount in lump and the Head of Offices have also not been enforcing the provisions of the aforesaid rule with the result that offices have been recovering the advances in installments. It is pointed out that the provisions contained in Rule 215 of Central Treasury Rules are more relevant to the issue instead of provisions contained in Rule 74 of Receipt and Payment Rules 1983 which are meant for court attachment as against non utilisation of advance. It is thus clarified that there is no bar to recover the entire pay and allowances of the Government servant who fails to purchase a motor car/other conveyance and or acquire/build a house as stipulated in the relevant sanction orders, till the entire money advanced with interest including penal interest, if any are recovered in addition, suitable disciplinary action may also be initiated against the defaulting Government servant.

(Authority: --C.A.G.'s letter No. 2039-NI/71-83, dated the 15th December, 1986 circulated, *vide* No. 105-Estt./(86).

Para 13.60 Surety Bond in respect of Advances: --No temporary Government servant can be granted an advance of Pay T. A. medical purchase of Cycle and on Festivals etc. without the production of an adequate surety in the prescribed form from a permanent Government servant of a comparable or higher status. Such surety bonds duly completed in all respects shall be accepted for on behalf of the President of India by the sanctioning authority and placed in the safe custody of Sr. Accounts Officer

(Administration II). These surety bonds may be cancelled after the advance along with interest if any, is fully repaid by the applicant.

(Authority: --G.O.I., M.F. O.M. No. F-16 (B) II-R.II(A)/57, dated the 16th May, 1957, No. F-16(10)E. II(A)/55, dated the 8th August, 1958, read with G.O.I., M.O.L. notification No. G.S.R. 1161 dated the 1st December, 1958, as modified,--vide C.A.G.'s of India letter No. 1639-Admn. II/79/Admn. III/61 dated the 18th September, 1962, and D.A.G (A)'s order dated the 21st January, 1964).

Para 13.61 Attachment orders against the pay of an Employee: --When an attachment order against the pay of an employee is received it should be posted in a special register known as the "Attachment Ledger" and submitted through the Branch Officer incharge of the Administration branch to the Deputy Accountant General (Administration) for orders. The ledger will be in the charge of the Assistant Accounts Officer (Administration II) section concerned and in addition to its submission with every new order of attachment and with every remittance to court it should be submitted to the Branch Officer on the 15th of each month for review.

Note: --A list of debtors in the office prepared from the "Attachment Ledger" should be submitted to the Pr. Accountant General on the 15th of April,/July/October and January.

(Authority: --A.G.'s orders, dated the 19th May, 1966).

Para 13.62 Register of recoveries: --Register of recoveries is maintained in Administration II Section in which the details of amounts recoverable from the Government servants on account of their remaining on Extraordinary leave/Half pay leave etc. are entered on the basis of intimation memos issued by Administration III Section. This register is thoroughly reviewed by the Assistant Accounts Officer Administration II Section and submitted to the Branch Officer on 10th of every month. This register should invariably be consulted by bill Accountants/Clerks while drawing up the pay and allowances of the office establishment.

Para 13.63 Supply of uniforms to Group 'D' (Now MTS) Government servants: --Under Serial No. 18 of Schedule V to the Delegation of Financial Power Rules, all Heads of Offices are empowered to sanction the expenditure on uniforms of Group 'D' (Now MTS) Government servants.

(2) The uniforms and washing allowances of Group 'D' (Now MTS) employees of the Central Government Offices should be regulated in accordance with the provision of Appendix E to this Manual Vol.-IV.

Para 13.64 Preparation of Office Budget: --(1) The budget estimates of the office are prepared according to the instructions laid down in paras 11.1 to 11.11 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume

I third edition and other instructions issued from time to time which should be strictly followed in preparing the budget estimates.

(2) The Budget is a very important document and it is, therefore impress upon that the whole budget should be carefully scrutinized personally by the Pr. Accountant General himself before it is sent to the Hdqr's office.

- (i) C.A.G.'s circular letter No. 71-BE/519-BF/53, dated the 19th April, 1954.
- (ii) C.A.G.'s circular letter No. 818-BE/74-50, dated the 1st May 1950.

(3) Special responsibility in respect of control over expenditure rests on the Heads of Sr. Accounts Officers, it is therefore imperative that in order to avoid large variations the Deputy Accountant General in the charge of Administration should devote his personal attention to this important work and exercise the fullest care and for sight in the preparation of the monthly statements and memoranda of review of expenditure, before these are submitted to the Hdqrs. office.

(Authority: --C.A.G.'s circular letter No. 778-BE/58-50, dated the 26th April, 1950).

Para 13.65 Control Over Progress of Expenditure: --The procedure indicated in paras 11.12 to 11.16 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I Third Edition in regard to the control over expenditure should be followed.

(ii) A separate account should be kept for the specific new items provided for in the sanctioned budget and these should be shown separately in the Statement, submitted to the Comptroller and Auditor General under paras 11.12 to 11.16 *ibid*. If there are any unanticipated credits they should also be shown separately.

(Authority:--Comptroller & Auditor General's letter No. 140-CBS/163-43, dated the 29th January, 1944 read with para 11.12 to 11.16 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I third edition).

Para 13.66 The Comptroller and Auditor General considers that great care should be exercised in forecasting the course of expenditure and that with that end in view a close examination should be undertaken of the position in December. The conclusions should again be checked by another careful examination in February, when the approximate disbursements during that month are known and those of March can be foretold with reasonable accuracy. In December, definite proposal for surrender of funds should be made if a saving is anticipated, or a definite demand for additional funds should be made if an excess is anticipated. If in the February review the position leads to the conclusion that the allotment is likely to be exceeded, the Comptroller and Auditor General should be informed at once giving full details of the probable excess. If in spite of these precautions, excesses or savings appear in the statement of expenditure relating

to the month of March, it should be accompanied by detailed explanation of the circumstances which prevented their being anticipated in proper time.

Note: --In future while applying for supplementary grants, details regarding the provisions originally made, revised estimates and the excesses under the various sub-heads attributable to different factors should also invariably be furnished.

Para 13.67 In order to ensure better control over the progress of expenditure under 2016 Audit relating to Groups 'A' to 'D' Staff, Administration I Section shall maintain a register and book there in the monthly expenditure incurred under all the sub-heads concerned.

Administration I section will compile consolidated statement for the whole office. The consolidated statement will be compared generally with the statement of expenditure furnished by Administration II and C.R.T. Sections and sent the same to the Comptroller and Auditor General's office by 15th of the following month.

Para 13.68 Returns: - The Administration Sections will be responsible for the correct preparation and punctual submission of the returns given in Appendix 'B' to this manual Vol.-IV.

Para 13.69 Scale of Office Accommodation: --The following is the Scale of Office accommodation which is effective from November, 1976: --

Sr. No.	Categories of Officers	Entitlement of Office Accommodation
1.	Officers drawing ` 5,000 and above per month	240 Sq. ft. (22 sq. mtrs.)
2.	Officers drawing ` 3,000 and above but less than ` 5,000 per month.	120 Sq. ft. (11 sq. mtrs.)
3.	Gazetted officers drawing pay less than ` 3,000 p.m. excluding Asstt. Accounts Officers.	60 Sq. ft. (5.5 sq. mtrs.)
4.	Asstt. Accounts Officers in the Secretariat/Attached Offices.	60 Sq. ft. (5.5 sq. mtrs.)
5.	Technical Staff such as Draughts men, Tracer and Estimators, etc.	60 Sq. ft. (5.5 sq. mtrs.)
6.	Ministerial staff such as Superintendents, Head Clerks, Assistants, Clerks, Dafatries, etc.	40 Sq. ft. (3.5 sq. mtrs.) Plus 10% of entitlement for current record.
7.	Ministerial staff of Audit Offices.	40 Sq. ft. (3.5 sq. mtrs.) Plus 10% of entitlement

		for current record.

2. The total screened requirements of office accommodation determined on the basis of revised scales will be subject to the following austerity cuts: --

Entitlement	Percentage of cut
Upto 30,000 sq. ft. (upto 2,700 sq. mtrs.)	10%
More than 30,000 sq. ft. (more than 2,700 sq. mtrs.)	15%

3. So far as special requirements of office space such as Reception Room, Conference Room, space for special equipments, Library requirements, Old Records etc. are concerned, these should be examined in consultation with Directorate of Estates with a view to ensuring that the requirements is kept to the absolute minimum.

(Authority: --G.O.I., M.W. & H., Directorate of Estates' O.M. No. 11015 (2)/75-Pol. IV, dated the 24th November, 1976 and G.O.I., M.U.D. Directorate of Estates, O.M. No. 11015(2)/75-Pol. IV, dated the 20th October, 1987).

Para 13.70 Hiring of Buildings for use as Office Accommodation.—The Government of India have decided that so long as accommodation belonging to the Central Government (including Commercial Departments), is available, private buildings should not be hired for use as office building.

2. It has been decided that while hiring private accommodation for office use, the Central Public Works Department (herein after referred to as C.P.W.D.) should not be called upon to furnish certificates of non-availability of Government Accommodation. However, certificates regarding reasonableness of the rents should continue to be given by the C.P.W.D.

(Authority: --G.O.I., M.O.W.H. and R.O.M. No. 27/26/65—Acc. II, dated the 29th April, 1966).

Para 13.71 Infructuous Expenditure due to Non-Occupation of Lease Building:--A case has come to the notice where a building taken on lease was allotted for office accommodation to Government office but remained practically unoccupied for over a year, with the result that the Government had to incur infructuous expenditure on rent, although the accommodation was not occupied by the office to which it was allotted. The case has revealed certain unsatisfactory features in the matter of allotment of accommodation, carrying out of additions and alterations and also default on the part of the office which was allotted the accommodation. To obviate recurrence of such cases in

future, it has been decided that the following procedure should be followed strictly in future:--

- (a) Before taking a decision to take private accommodation on lease, the Estate Officer will on scrutiny of the outstanding demands of various offices, tentatively decide as to which of the offices would be provided with accommodation in a particular building which is available for lease. The building will be inspected by the Estate Officer or his representative with the representative of the Central P.W.D. and the department or office which would be required to shift to this building. At this inspection the question about the suitability of the building as well as modifications/alterations which might be necessary for proper utilisation of the effective area in the building should be discussed and tentative conclusions reached. The C.P.W.D.'s representative will advise about the suitability of the building and the estimated expenditure for carrying out modification and alterations where necessary. The additions and alterations will be carried out without delay by the C.P.W.D in case the landlord does not accept the liability for such modifications, so as to enable the department to occupy the building with 2 to 3 weeks of the commencement of lease.
- (b) The department of office which is allotted leased accommodation, should occupy it within three days of issue of letter of allotment, failing which the Estate Officer will cancel the allotment, utilise the accommodation by re-allocation and debit the entire expenditure and hire charged for the period for which the building remained un-occupied to the office concerned, not with standing that the office is entitled to free accommodation, from the general pool.

[Authority:--G.O.I., M.W.H. & S's O.M. No. EE-27-20/59, dated the 25th June, 1959, copy received with C.A.G.'s Endorsement No. 2886-NGE. III/238-57, dated the 13th August, 1959].

Para 13.72 Religious Structures on Government Property:--The Government of India have laid down the following principles for dealing with questions relating to the erection of religious structures on Government property:--

- (i) As all structures used for religions purposes acquire a peculiar sanctity the erection of any such structure in a building or on land belonging to Government is undesirable.
- (ii) In all cases the Head of the Office or when two or more offices are to located in a single building the office who deals with matters relating to the building as a whole is responsible for the protection of Government property.
- (iii) The cases with which officers are likely to be called upon to deal fall in the following categories:--
 - (a) requests for permission to erect new structures to be used for religious purposes or to modify or extent structures so used;

- (b) proposals for the removal or modifications for official purposes of existing structure used for religious purposes; and
- (c) the unauthorised erection of new structures for religious purposes or the unauthorised modification or extension of existing structures.

As regards (a), it should seldom be necessary to authorise the creation of new structures for religious purposes the modification or extension of existing structure. When a particular building has been occupied by Government offices for many years there is a fair presumption that the facilities for worship which have suffered in the past are sufficient in the present. The Government of India desire that cases in this category should be dealt with by the Head of the Department concerned, responsible for the maintenance of the building.

With regard to (b), it is hardly necessary to point out that any interference with the use of an existing structure may give rise to difficulty should it be desired to demolish or modify an existing structure the Head of Office should satisfy himself of the acquiescence of the members of the community who actually use the structure and if there is any doubt as to the propriety of the proposals, or any opposition on religious grounds he should invariably consult the District Magistrate and the Head of Department before proceeding further in the matter.

The cases falling under (c) are those which are likely to present most difficulty. A careful watch should be kept by the Head of the Office to see that no unauthorised structures are erected and that no unauthorised modifications in or extension of existing structures are made, if such a watch is kept and if prompt steps are taken to stop any unauthorised construction, it should generally be possible to prevent the work from proceeding beyond the initial stages. If, however, a structure has been completed, or if the members of the community concerned do not agree to stop construction and it, therefore, becomes necessary to demolish the structure, the District Magistrate should invariably be consulted and should be asked to take prompt steps for its removal.

(Authority:--Government of India, Department of Industries and Labour No. M.S. 115, dated the 12th April, 1934).

Para 13.73 The Government of India have ordered that in cases concerning Central Government property where permission is asked for the erection of new structures to be used for religious purposes or for the modification or extension of existing structures so used, a reference should be made to the Government of India before such permission is granted.

(Authority:-- Government of India, Department of Industries and Labour No. M.S. 115, dated the 18th October, 1938).

Para 13.74 Dead Stock Register:--A dead stock register in two parts, Part-I containing priced articles (viz. articles which cost more than ` 25 each) and Part II for the

Note:--A separate register for consumable articles may be maintained in the above form.

Para 13.76 The following certificates should be recorded on the supplier's bill when it is being passed for payment:--

Date:

All articles will be numbered serially with the office dye (Stamps) e.g. A.G. (A&E), Haryana, so on.

Para 13.78 Procedure for Disposal of Obsolete Surplus or Unserviceable Stocks:- Apart from emphasising the necessity for the careful observance of the provisions of para 124 of G.F.Rs., the following general instructions should invariably be followed by all officers entrusted with the disposal of stores:--

- (i) Where the articles are sold by public auction, the Head of Office or any other Gazetted Officer should invariably attend the auction and record the final bids.
- (ii) The Head of Office or any other Sr. Accounts Officer nominated by him should also be present when the articles are sold or released, his presence being most essential when the release of the articles takes place sometime after the auction or when it involves processes such as weighment, etc.
- (iii) A report of surplus stores for disposal should be prepared in Form as given in Annexure VII to this Chapter. This report should be signed by the Head of Office or other Sr. Accounts Officer nominated by him after satisfying that all the surplus stores have been correctly included in the surplus report.
- (iv) A sale account should also be prepared in Form as given in Annexure VIII to this chapter. The sale account should be signed by the Officer who supervised the auction after comparing the entries made in the sale account with the report of surplus stores. If the articles are released in the presence of an officer other than the one who supervised the auction, the entries in column 9 of the Sale Account should be attested by dated signatures of such officer.

(Authority:--G.O.I. M.F. O.M. No. F. II (5)-E-11(A)-59, dated the 13th February, 1959)

Note:--It has been decided that the surplus condemned type-writers lying places other than Bombay, etc., should be reported to Director General, Supplies & Disposals for disposal as and when their book value on one location exceeds ` 5,000. In cases where the book value is less than the surplus typewriters maybe disposed off by the Departments concerned under their own arrangements.

(Authority:--G.O.I. M.W. & S., letter No. O.M./16/15/62-Misc-ES-II, dated the 23rd May, 1964).

Note:--In order to ensure that the obsolete/surplus stores fetch good returns it is essential that (1) the stores are declared to the Director-General of Supplies and Disposals, whenever necessary, at the earliest after they are condemned or rendered surplus to requirements; (2) proper protection given to them till their removal by the purchasers; and (3) the time lag between the declaration and actual disposal of stores is minimized.

(Authority:--G.O.I. Ministry of Supply & Technical Development O.M. No. 23/2/66-Dis/ESII, dated the 23rd March, 1966 and M.F., O.M. No. F. 22(2)-E. II(A)/87, dated the 4th February, 1987).

Para 13.79 Care of office furniture:--(i) Each section should maintain a list of furniture used in the section. This inventory should be signed by the Assistant Accounts Officer/Supervisor of the Section and Assistant Account Officer Administration Section concerned. The Assistant Accounts Officer/Superior will be held responsible for the furniture issued to the section. A monthly verification of the articles of furniture should be conducted by the Assistant Accounts Officer/Supervisor of the section and the

inventory submitted to the Branch Officer on 7th of the each month indicating the results of the physical verification and the fact noted in the Calendar of Returns.

The excesses and shortage should be reported immediately to CRT Section concerned for investigation.

(ii) Changes in sectional list should be recorded under the joint initials of the sectional Assistant Accounts Officer/Supervisor and the Assistant Accounts Officer, CRT concerned.

(iii) On every occasion of the transfer of the sectional charge, the relieved Assistant Accounts Officer/Supervisor should have the list signed by the relieving Assistant Accounts Officer/Supervisor after the later has satisfied himself as to its accuracy.

(iv) Last man leaving the section should get the room locked in his presence. Before getting the room locked, he should see that everything is intact and nothing is missing. The overall, responsibilities are with the Assistant Accounts Officer/Supervisor concerned.

(v) In April, each year a duplicate copy of the sectional list of furniture duly brought up-to-date and attested by the Branch Officer-in-charge should be forwarded for record for CRT Section concerned.

Para 13.80 The inventories in the rooms of all Group 'A' Officers as well as Sr. Accounts Officers shall be maintained by the Care-taker. He will also keep a list of all articles (mentioned in para 13.77 above) not in use which will be kept in the godown under lock and key and submit its monthly report duly verified to the Branch Officer incharge. Copies of the inventories should be hung in the respective rooms.

Para 13.81 The peons attached to the Group A officers and Sr. Accounts Officers are responsible for getting the rooms locked. When any article is missing or is found in excess, the fact should be reported to the Assistant Accounts Officer Administration Section concerned at the earliest opportunity.

Para 13.82 No furniture should be removed from a section without the orders of the Sr. Accounts Officer incharge of the CRT Section. Should any necessity arise the Sectional Assistant Accounts Officer/Supervisor should see that the fact is noted in the sectional list by the Assistant Accounts Officer CRT Section before the furniture is removed. The Sectional Assistant Accounts Officer/Supervisor will be held responsible that the list shows articles actually in the section. Correction in the sectional list can only be made by the Assistant Accounts Officer CRT Section under the orders of Branch officer incharge. For this purpose, wherever a new supply of furniture is made to any section or an articles returned to Administration section concerned as surplus, the sectional list of furniture should be sent to the CRT Section for necessary correction

Para 13.83 The annual verification of stock will be conducted by two Sr. Accounts Officers nominated by the Pr. Accountant General. Any discrepancy at the time of verification should be brought to the notice of Deputy Accounts General (Administration)/Pr. Accountant General.

Para 13.84 Scale of Office Furniture:--The following scale of office furniture has been laid down for officers of different categories by the Comptroller and Auditor General of India:--

1. Pr. Accountant General

Woollen Carpet	1	}	Size will depend upon the size of room.
Cotton Dury	1		
Officer's Table	1		
Side Table	1		
Chair Armed	6		
Chair Armless	1		
Easy Chair	1		
Door Mat	1		
Side Rack	1		
Hat Stand	1		
Book Case revolving or glazed	1		
Foot Rest	1		

2. Senior Deputy Accountant General/Deputy Accountant General:--

Woollen Carpet	1	(Size 12x' 9'
Cotton Dury	1	
Officer's Table	1	
Side Table	1	
Chair Armed	3	
Chair Armless	1	
Door Mat	1	
Hat Stand	1	
Book Case revolving or glazed	1	
Foot Rest	1	
Side Rack	1	

3. Assistant Pr. Accountant General/Sr. Accounts Officers:--

Officer's Table	1
Side Table	1
Side Rack	1
Chair Armed	2

Chair Armless	1
Cotton Dury	1
Book Case	1

4. Assistant Accounts Officers /Supervisors:--

Asstt. Accounts Officer's Table	1
Side Rack	2
Chair Armed	2
Chair Armless	1

5. Senior Accountants/Accountants/Stenographers/Clerks Daftries:--

Clerk's Table	1	(For Accountants/Stenos
Clerk's Chair	1	and to such Clerks in the
		P & T)
Side Rack	1	who are required to do
		audit work

6. Sorters (P/T):--

Table	1
Chair Armless	1

7. Typist:--

Table Type	1
Clerks Chair	1

8. Group 'D' (Now MTS) Government Servants - One Stool each.

(Authority:--C.A.G.'s No. 80-NGE-1026-65, dated the 15th January 1965).

Note:- The side rack is not admissible to the Clerks, Typists or Stenographers etc.

Although a side rack has been included in the scale of furniture, this does not mean that each and every clerk of Accounts and Audit offices has necessarily to be provided with a side rack. The requirements should be suitably assessed before recommending sanction.

(Authority:--C.A.G.'s circular letter No. 64-NGE-III/182-52, dated the 19th January, 1982).

Para 13.85 While asking for the sanction of the Comptroller and Auditor General of India for the purchase of new furniture a statement in the forms as given in Annexure IX to this chapter will be sent to him. With effect from 1st April 1980 the purchase of furniture as per D.G.S.D. has been decentralised and officers have been empowered to make purchase of their own.

(b) The Ministry of Works Mines and Power have stated that the furniture required for the general use of the office such as Almirahs Racks, Iron Safes etc. may be provided with proper sanction according to requirements of each office without reference to any particular scale. As regards furniture for Group 'D' (Now MTS) servants the Ministry of Works, Mines and Power have agreed that Daftries may be provided with ordinary tables and chairs and peons with benches or stools.

(Authority:--C.A.G.'s Circular No. 3036-NGE-II/192-49, dated the 14th September, 1949).

Para 13.86 It has been decided to introduce steel furniture in Government offices in future instead of Wooden furniture being used at present as it would be more advantageous. Officers are empowered to make purchase by making their own arrangements.

(Authority:--G.O.I., M.O.W.H. & R. (Department of W & H) No. 4(1)64-ACC-II, dated the 10th January, 1964, received with C.A.G.'s No. 175-NGE III/19—64, dated the 14th January, 1964).

Para 13.87 The direct purchasing powers of the Central Government Departments are as under:--

- (i) For items not on Rate/Running contract ` 1 lakh.
- (ii) For Rate/Running items:--
 - (a) ` 10,000 at a time.
 - (b) ` 50,000 in aggregate in a year.

The delegation is subject to the condition that indenting Departments would not augment their staff on enhanced powers.

(Authority:--G.O.I., M.S. & R., Department of Supl. No. P-III(3 II)-80, dated the 13th November, 1980).

Para 13.88 Supply of Office Furniture at the Residence of Officers of doing Office Work:--The question regarding the supply of office furniture at the residence for office work has been under consideration for sometime past and it has been decided in consultation with the Pr. Accountant General, Central Revenues that such items of furniture as maybe essential for doing office work may be provided free of rent under the order of :--

- (a) an officer not below the rank of a Joint Secretary in respect of officers of Ministry concerned or the Heads of Departments under it; and
- (b) the officer who exercises the powers of Heads of Departments in respect of other officers. In both these cases, the authorities competent to sanction the supply of furniture at the residences will also be competent to prescribe the scale and items of furniture which may be supplied. To ensure uniformity of the procedure the following rules should be observed:--

- (i) Each office should take of inventory from the allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted)
- (ii) No non-essential items of furniture such as Sofa Sets, Clocks, Electric Lamps, Carpets/Durries, etc. should be supplied.
- (iii) In cases in which the competent authority issued an order for the supply of furniture in his own favour, a copy of such orders should be sent to Audit Office. In other cases the order should not be sent to the Audit Office, but should be preserved in the respective offices and shown to audit at the time of local inspection, if necessary.
- (iv) All Such furniture will be borne on the inventory of the office which should promptly shown in red ink, the items of furniture issued to officers at their residences.
- (v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.
- (vi) The competent authority should review his orders at least once in two years to see that the number of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

2. The supply of furniture will not entitle the officers in question to claim (i) any rent for the portion of their residence used for office work (ii) light charges and any other connected expenditure that they may have to incur.

(Authority:--G.O.I., M.F., O.M. No. P. 1(7)-EGI/54, dated the 15th June, 1954 and C.A.G.'s Circular letter No. 1927-Admn. I KW/19-54, dated the 15th October, 1954).

Para 13.89 Whenever an article is requested to be repaired an estimate will be submitted by Assistant Accounts Officer Administration III/CRT Sections for the sanction of the Branch Officer-in-charge who will see that the charges are reasonable and the repairs are absolutely necessary. The approval of the Deputy Accountant General(Administration)/Pr. Accountant General should be obtained in accordance with the provisions contained in Comptroller and Auditor General's manual of Standing Orders Volume II, when any charge proposed to be incurred exceeds ` 20.

Para 13.90 Before an article is given out for repair it will be noted in a separate register which will be maintained in Form given as Annexure X to this Chapter. The Sections when giving out their articles to Administration Section for repairs should satisfy themselves that the necessary entry has been made in their register.

Para 13.91 Recaning of chairs, etc. in Government offices by the blind persons:--(i)The work of recaning of chairs in Government of India offices should be entrusted only to blind persons. For this purpose Vocational Rehabilitation Centres and

the Special and the Special Employment Exchanges for the Physically Handicapped may be contacted by the various Departments. If the volume of work justifies a full-time Chair Recaner the question of creation of posts in suitable scale may be considered in consultation with Finance in accordance with the normal procedure.

(Authority:--G.O.I., Department of Per. & Trg. O.M. No. 39016/27/80-Estt. (C), dated the 9th January 1981).

(ii) When Chairs are caned through an approved contractor appointed by the C.P.W.D it may be ensured that the contractor employs only blind persons and the Officer-in-charge should verify and certify that the contractor has got the work done through blind persons only. In case blind chair recaners are not available either with the contractor, Vocational Rehabilitation Centres or the Special Employment Exchanges for handicapped persons or through the Supervisor of the approved institutions for the welfare of blinds there caning work may be entrusted to other than blind persons of courses through the blind approved contractors/institutions of blind persons, with specific approval of the Liaison Officer of the Ministry/Department. The Liaison Officer should ensure with personal efforts that the work is carried out only through blind persons and permission to carry out such jobs to other than blind persons employed by blind contractor is accorded sparingly in emergent circumstances and non-pendable nature of jobs only.

(Authority:--G.O.I., Department of Per. & Trg. O.M. No. 36035/24/83-Estt. (SCT), dated the 1st September, 1984).

Para 13.92 Procedure regarding payment bills for telephone Trunkcalls: --

The Director General, Posts and Telegraphs had decided that the correct procedure is for all Government subscribers to accept in full the bills prepared against them by the Telephone Revenue Accounting Officer concerned, even if some of the items pertain to the private business of the official concerned. It is then for the department concerned to make its own arrangements for the recovery from its officials of the value of the private calls made and for accounting for such amounts in its own office accounts.

(2) The cost of private trunk calls will be deposited by the persons concerned with the cashier, as expeditiously as possible, but in any case, within a fortnight from the date of receipt of intimation from the concerned Administration Section. In the case of default by the non-gazetted staff, Administration II Section will recover the amount from their next month's pay. Defaults in the case of Assistant Accountants General/Sr. Accounts Officers, if any, will be brought to the notice of the Deputy Accountant General (Administration).

Para 13.93 Instructions for making Telephone Trunk Calls:--Each Officer desiring to make telephone trunk call should obtain permission of the Pr. Accountant

General or Deputy Accountant General concerned. A telephone trunk calls register containing the following columns shall invariably be maintained by the concerned officers themselves in respect of each telephone at office/residence.

1. Serial Number
2. Name and designation of the officer booking the call.
3. Date.
4. Number of telephone, station, name of persons called (for official calls only)
5. Nature of call (Officials or private)
6. Duration of call (in minutes).
7. Priority.
8. Brief Subject.
9. Signatures of the Officer.
10. Approval of the Deputy Accountant General concerned.
11. Remarks.

(2) The concerned Officers are required to note the particulars of each trunk call as soon as it is booked. All calls relating to Delhi and for other station where direct dialing facility is available should also be noted promptly. In the case of two officers using a common telephone, the register should remain in the custody of the senior of the two officers and in the event of transfer of an officer, the register should be made over to the relieving officer and the fact noted in the charge report.

(3) The payment of telephone trunk call bills will be made with reference to the entries in the Telephone Trunk Call Registers. It should, therefore, be ensured that the register is maintained properly and is kept upto date. In the absence of note of a call in the Register, it will be presumed that the call was not official and the charges in question will be realised from the pay of the officer without further reference to him.

(4) Even in cases where the calls do not mature, a suitable note should be made in the register as sometimes some charges are required to be paid for these calls also.

Note: --In cases of local calls exceeding 1500 in a quarter in respect of residential telephones, the charges will be recovered from the officers concerned.

(**Authority:** --C.A.G.'s letter No. 6240-GEI/235-67, dated the 29th September, 1967).

Para 13.94 Expenditure on Committees, Periodical Inter-Departmental/ Inter State Conferences/Meetings etc:- (a) Expenditure on the committee periodical inter-departmental/Inter-state conferences/meetings should be reduced to the absolute minimum. Such meetings should be called sparingly and only when considered absolutely necessary. Expenditure on entertainment at such meetings/conferences should be avoided, as far as possible, and that on light refreshments kept at the minimum. The monetary limit of ` 250 per head per meeting as laid down in G.O.I., M.F., Notification No. F. 1(H)-EII(A)/85, dated the 4th April, 1986, should in no case be exceeded. Further, the hiring of private accommodation for holding such conferences/meetings or of taxis to provide transport to participant should, as far possible be avoided.

(**Authority:** --G.O.I., M.O.F. (Dept. of Exp.) O.M. No. F. 4(6)E-II (A)/E.II/66, dated the 3rd August, 1966).

(b) While arranging official entertainments in hotels, etc., the Departments should ensure austerity in the meals served by indicating cost limits, departments should observe in this connection, instructions, issued from time to time, regarding the type of meals, number of courses, etc., and also avoidance of participation of Government officers in public functions, including dinners, etc., involving extravagance or ostentatious display of food.

(c) As regards light refreshment, it has been decided that it should be restricted to tea, coffee or a cold drink only and biscuits, etc., should in no case be served.

(**Authority:** --G.O.I., M.O.F. (DE) O.M. No.5(2)E-II(A)/67, dated the 6th February, 1967, received with C.A.G.'s No. 351-Tech-Admn. II/47-65, dated the 14th February, 1967).

Para 13.95 Leave Travel Concession to Government servants: --The instructions for grant of Leave Travel Concession to Government servants have been laid down in Government of India, Ministry of Personnel, Public Grievances and Pensions (D.P. & T). Notification No. 31011/10/85-Estt. (A), dated the 3rd may, 1988 annexed as Appendix H to this Manual.

2. Central Government servants who enter service are required to make a declaration of their home town to Administration section concerned duly supported by some satisfactory proof in support of such declaration before the expiry of six months from the date of entry into service. Administration I Section should, therefore, arrange to bring these orders, specifically to the notice of newly recruited persons.

3. The declarations, will be scrutinized with reference to the orders of the Government of India, issued from time to time, and will be got accepted from the Controlling Officer of the Government servant concerned and a note, there of kept in the

service book and the Register of Declaration of Home towns duly attested by Deputy Accountant General concerned.

Para 13.96 Children Allowance Scheme:- Consequent upon the decisions taken by the Government on the recommendations made by the Sixth Central Pay Commission and in supersession of all earlier orders on the subject of Children Education Allowance and Reimbursement of Tuition Fee, which were hitherto payable separately will be merged and will henceforth be known as 'Children Education Allowance Scheme'. Various orders are attached as Appendix 'I' to Administration Manual Vol. IV.

Para 13.97 Right to Information Act:- The Right to Information Act, 2005 empowers citizens to get information from any 'public authority'. The Central Public Information Officer (CPIO) of a public authority plays a pivotal role in making the right of a citizen to information a reality. The Act casts specific duties on him and makes him liable for penalty in case of default. It is, therefore, essential for a CPIO to study the Act carefully and understand its provisions correctly. CPIO may seek the assistance of any officer, it is desirable for all the officers to acquire necessary knowledge about the provisions of the Act. Right to Information Act, 2005 is annexed as Appendix 'M' to Administration Manual Vol. IV.

Para 13.98 Orders relating to the National Anthem of India: --The instructions issued by the Government of India about the signing and playing of the National Anthem are contained in Appendix 'G' of this Manual.

Para 13.99 Addressing of letters to Headquarters Office: --With a view to early receipt of dak in Headquarter's Office, all letters addressed to the Headquarters Office may be sent at the following address: -

Comptroller and Auditor General of India,
9-Deen Dayal Upadhyaya Marg
New Delhi-110124

USEFUL LINKS

<u>Ministry/Department</u>	<u>Website</u>
Ministry of Personnel, Public Griev & Pensions (D.O.P.T.)	www.persmin.nic.in
Ministry of Finance	www.finmin.nic.in
CAG of India	www.cag.gov.in

REFERENCE BOOKS

23. FRSR Part I General Rules
24. FRSR Part II Travelling Allowance Rules
25. FRSR Part III Leave Rules
26. FRSR Part IV Dearness Allowance, Dearness Relief, HRA
27. CCS (Revised Pay) Rules
28. CCS (Conduct) Rules
29. CCS (CCA) Rules
30. CCS (LTC) Rules
31. CCS (Joining Time) Rules
32. CCS (Medical Attendance) Rules
33. Swamy's Manual on Establishment and Administration

ANNEXURE—1
(Referred to in para 13.5)

PROFORMA I

Event Report of the _____ Section for period from 1st _____ to _____ (last date of month) _____ 20.

(a) (Name and designation of officials who remained on duty (including casual leave) throughout the month:

1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

(b) Details of transfers from section:

N a m e a n d d e s i g n a t i o n	Section from which transferred	Date of relieving

(c) Details of transfers to section:

N a m e a n d d e s i g n a t i o n	Section to which transferred	Date of joining

(d) Details of persons who remained on leave:

Sr. No	Name and designation	Period of leave	Nature of leave	Whether sanctioned or not	Whether title of leave got verified from Admn. III	T.R. No. & Date with which application was sent to Admn. III	D i a r y N o . o f A d m n . I I I S e c t i o n	In case the official is on continuous leave, the date of proceeding on leave may be indicated	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

(e) Any other event e.g. resignation, retirement, death, suspension. etc;

N a m e a n d d e s i g n a t i o n	Nature of event	Date on which occurred

Sr.
AO/AO
/AAO/S
O/Supe
rvisor
Section _____.

(Authority:--A.G. order 16.05.2001)

ANNEXUFRE-II

(Referred to in para 13.28)

Register of increments for the month of
_____ 20____

Name	Designation	Section of Department	Present Pay		Rate of increment	
			Substantive	Of ficiating	Annual	Biennial

1.	2.	3.	4.	5.	6.	7.

Date of last increment or of appointment to the post	Whether crossing Any Efficiency Bar or not (Deleted)	Record of suspension/punishment since last increment	Non-qualifying leave since last increment	Date of present increment	Pay after present increment	Order of the sanction - ing authority
8.	9.	10.	11.	12.	13.	14.

ANNEXURE-III
(Referred to in para 13.36)

Proforma for consideration for the grant of personal pay for passing the
Prabodh/Praveen/Pragya/Hindi Typewriting/Hindi Stenography
Examination and the Examination conducted after the
Incentive Training Course

1. Name of the employee/Officer in
Full (in Block Letters)
2. Designation
3. (a) Gazetted/non-gazetted
(b) Class
(c) Whether declared "Operational"
4. (a) Full address of the office.
(b) Name of the Administrative Ministry/Department
5. (a) Are you an employee of
(i) the Central Government
(ii) any Union Territory/Administration.
(iii) Corporation etc. owned by the Central Government?

(b) Whether your office has been declared an Industrial Establishment?
(c) Do you belong to work-charged establishment?.
6. Pr. Accountant General/Accounts Office concerned
in whose books salary is adjusted.
7. Date of Birth.
8. Mother Tongue.
9. (a) Name of the Course prescribed upto
which you are required to be trained?

(b) Is training in Hindi Typewriting of Hindi
Stenography obligatory for you?
10. (a) Name of the Examination passed
for which this claim has been made?

(b) Year and month of the Examination

- (c) Date of the declaration of the results.
- (d) Marks obtained.
- (e) Percentage of the marks obtained.
11. (a) How did you pass the above examination: --
- (i) by private study
- (ii) by attending classes under the Hindi Teaching Scheme.
- (b) When did you receive training of the said course in the Classes run by **Hindi Teaching Scheme (if you did receive training earlier also, please give (details).**
12. Have you appeared in the same Examination Earlier also, if yes when and with what results?
13. If you have passed any other Examination of Hindi Teaching Scheme, please give details? Please give details of other Incentives, you have received.
14. (i) Whether passed Matriculation or an equivalent or higher examination conducted by a Board/ University etc. with Hindi as subject in any form or part of Higher Secondary Examination viz. Class IX or X? If yes, please give details and indicate percentage of marks obtained in Hindi subject.
- (ii) Was Hindi medium of any of the above examination?
- (iii) Whether passed the Middle or Primary Standard Examination with Hindi as Subject?
- (iv) If you have passed any other Hindi Examination conducted by a Government Agency or by a private Body, please give details?
15. (a) Whether You had stated before joining the employ of the Central Government that—

- (i) You Know Hindi Typing i.e. you had a speed of 25 w.p.m. or more in Hindi Typing?
- (ii) You now Hindi Stenography i.e. you had a speed of 80 w.p.m. or more in Hindi Stenography?
- (b) Whether you had previously received training in Hindi Typewriting or Hindi Stenography from an institution recognised by the Government or had passed any test therefrom?

If so please give details:

Declaration

The particulars given by me are true to the best of my knowledge and belief. I undertake to refund the personal pay, if I am eligible for the same in case any of the above information is found to be false or inaccurate. I also understand that the disciplinary action may be taken against me for attempting to receive Personal Pay by making an inaccurate statement of facts.

Signature _____.

ANNEXURE --IV**(Referred to in para 13.41)****DEED CHANGING NAME/SURNAME**

BY THIS DEED I, the undersigned _____ (new name) now lately called _____ (former name) employed as _____ (Designation of the post held at the time by the Government servant) at _____ (Please where employed in the Ministry/Department of the Government of India) do hereby—

1. Wholly renounce, relinquish and abandon 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, know 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 an in substitution for my former name of _____.
3. Expressly authorise and request all persons at all time hereafter to designate and address me by such assumed name of _____ accordingly.

IN WITNESS WHEREOF I have hereunto subscribed my former and adopted name of _____ and _____ and affixed my seal this _____ day of _____.

Signed and delivered by the above

Name _____.

formerly _____.

in the presence of:

Witnesses: 1.

2.

ANNEXURE--V
(Referred to in para 13.58)
(HOUSE BUILDING ADVANCE)

1.	Name _____.	2.	Designation _____.
3.	Amount of Advance _____	4.	Purpose Amount
(a)	Purchase of Land _____	(a)	Purchase of Land _____
(b)	Construction _____	(b)	Construction _____
(c)	Ready Built Flat _____.	(c)	Ready Built Flat _____.
5.	Details of Sanction		
(a)	No. and date of sanction _____.		
(b)	No. and date of Monthly installment _____		
(c)	Rate(s) of Interest _____.		
6.	Date of Surety Bond _____.	7.	Date of Mortgage _____.
8. Details of payment			
		(a) No. and Date of Bill	(b) Date of payment
(i)	1st Instalment		
(ii)	2 nd Instalment		
(iii)	3 rd Instalment		
(iv)	4 th Instalment		
9.	Date of Completion Purchase of house _____		10. Date of 1 st Recovery _____.
11. Verification of annual renewal of Insurance indicating period and amount for which should not be less than the amount paid.		12. Verification of payment Local taxes indicating the period.	13. Certificate regarding good condition of house.
			14 Verification of good condition by D.D.O.

ANNEXURE-VI

(Referred to in para 13.58)

(Motor Car/Scooter Advance)

1.	Name _____.	2.	Designation _____.
3.	Amount of Advance _____.	4.	Purpose _____. (a) Motor Car _____. (b) Motor Cycle/ Scooter _____.
5.	Details of sanction		
(a)	No. and date of Bill. _____.		
(b)	No. and rate of monthly instalment _____.		
(c)	Rate of Interest _____.		
6.	Details of payment		
(a)	No. and date of Bill _____.		
(b)	Date of payment _____.		
7.	Date of purchase of Vehicle _____.	8.	Date of mortgage of Vehicle _____.
9.	Verification of documents in support of purpose of vehicle _____.		
10.	Annual verification of Insurance policy indicating the period covered and the amount for which insured which should not be less than the amount outstanding. It should be specifically indicated whether the original Insurance/Periodical renewal is comprehensive or not.		

ANNEXURE VII**(Referred to in para 13.78)****FORM 'A'**

Report of surplus stores for disposal

Item No.	Particulars of stores	Quantity/ Weight	Book value original purchase price	Condition and year of purchases	Mode of disposal (sale) publication or otherwise	Remarks
1.	2.	3.	4.	5.	6.	7.

Signature _____.

Date: _____.

Designation _____

ANNEXURE VIII**(Referred to in Para 13.78)****SALE ACCOUNT**

Item No.	Particulars of stores	Quantity/ Weight	Name and address of purchaser	Highest bid accepted	Highest bid rejected.
1.	2.	3.	4.	5.	6.

Amount realised on spot	Date on which the complete amount realised and credited into treasury	Whether the articles were actually handed over on the spot. If no, the actual date of handing over of the articles with quantities	Auctioner's commission and acknowledgement for its payment
7.	8.	9.	10.

Signature _____.

Date: _____.

Designation _____

ANNEXURE IX

(Referred to in para 13.85)

Group 'A' Officers/Sr. Accounts Officers

* Armed	Armless	Carpet	Woolen	Table	Chair
** Chair			Durry		

Previous stock as shown in the
AG/Compt. letter No. _____.
dated _____.

I. Stock as physical
verified by
Mr. _____.
on _____.

II. Purchase since made
under—

(i) C.A.G.'s sanction
No. _____

(ii) A.G.'s/Compt. own
powers _____.

Total

Deduct—Items since rendered unserviceable and written off the dead stock register
under sanction of competent authority.

A.A.Os/S.Os./
Supervisors

Senior Accountants/
Accountants/Clerks

Daftries

** Door mate	Side rack	Hat stand	Book case glazed	Table	Side racks	Tables	chairs	Tables	Chairs

Other Furniture not according to scale Almirahs, Steel Boards, Cup Board etc.

Stock of serviceable furniture

- (i) Certified that the Stock was verified on _____ by Mr. _____.
- (ii) Certified that the stock of furniture as shown above agrees with that shown in the dead stock register.
- (iii) Certified that the items of unserviceable furniture shown above were inspected by a responsible officer and were found to be beyond economic repairs. They were/are proposed to be disposed of by sale/auction on _____.

(Authority: --C.A.G.'s letter No. 4298—NGE. II/128—52, dated the 29th September, 1952).

ANNEXURE X**(Referred to in para 13.90)****FORM “B”**

SR. No	Description of Article	Serial No. in the stock Book	Section from which received	Estimated cost	Orders of GO Admn. P.W. or A.G. in case the estimated exceeds ` 20	Name of the shop or firm to which given for repairs
1.	2.	3.	4.	5.	6.	7.

Acknowledg ement of the Ministry in token of having received the articles for repairs	Date on which sent out for repairs	Date on which returned by the shopkeeper	Initials of SO/Supervis or of Section in token of having received the articles duly repaired	Date on which the bill is paid number of vouchers	Remarks
8.	9.	10.	11.	12.	13.

