

FOR OFFICE USE ONLY

MANUAL OF OFFICE PROCEDURE 2023

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(AUDIT-I)
UTTAR PRADESH, PRAYAGRAJ**

**ISSUED BY:
THE AUTHORITY OF PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
UTTAR PRADESH, PRAYAGRAJ**

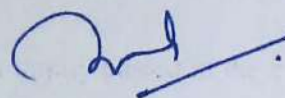
Preface

The manual of Office Procedure is compiled under the provisions of paragraph 2.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol. I and the changes necessitated by amendments and orders etc. issued from time to time has been incorporated. Separate Manuals for Audit Management Groups/Wings are already in existence for guidance of the staff for the works related to the respective Groups/Wings. This manual is intended for the guidance of the staff of this office regarding Office Procedure in their day-to-day work.

2. The instructions contained in this Manual are supplementary to the general rules and orders contained in the authorized Codes, Rules, Regulations, etc. and should not be regarded as superseding or replacing them. This manual should not be quoted or referred to as an authority in any correspondence outside this office.
3. All the members of staff of this office are expected to be conversant with the procedure and instructions herein laid down, and ignorance cannot and will not be accepted as an excuse for not observing them.
4. The correction slips issued from time to time should be promptly pasted in the copies of the Manual by the staff concerned so that they may be up to date and serve the purpose for which the Manual is intended.
5. Administration section is responsible for keeping this Manual up to date by periodical issue of correction slips. Any omissions or inaccuracies noticed in this manual should be promptly brought to its notice for necessary action.
6. No deviation from the procedure described in this Manual will be permitted except under the orders of the Pr. Accountant General. Suggestions for improvement are always welcome.

PRAYAGRAJ

Dated: 03.01.2023



BIJAY KUMAR MOHANTY
PR. ACCOUNTANT GENERAL

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Chapter-1

General Constitution of the office

Para-1 General

The offices of the Indian Audit & Accounts Department were restructured into separate Audit and Accounts & Entitlement offices with effect from March 01,1984. The offices of the Accountant General (Audit) -I and Accountant General (Audit) -II, thus, came into existence from that date. The office of the Accountant General (Audit) -I was co-located with the Accounts & Entitlement offices in the old premises. The Audit Offices were shifted to “Satyanishtha Bhawan” in January 1996. The office of the Accountant General (Audit) -I was upgraded to the office of the Principal Accountant General (Audit) -I in August 2002 and subsequently renamed as office of the Principal Accountant General (Civil Audit) with effect from September 2004. Consequent upon the reorganization of the State of Uttar Pradesh and creation of the State of Uttarakhand, separation of cadres occurred w.e.f. 01.06.2006 to reorganize the Audit and Account arrangements between these two states. A separate office of Sr. Deputy Accountant General (Local Bodies) under the administrative and technical control of Principal Accountant General (Civil Audit) was created by Headquarters Office in July 2004.

Headquarters Office vide Office Order no. 109- SMU/PP/Restructuring/5-2011 dated 27th March 2012, directed that the Office of the Principal Accountant General (Civil Audit), Uttar Pradesh shall now be the Principal Auditor of Social and General Services Departments of the Government of Uttar Pradesh and henceforth be called the Office of Principal Accountant General (General and Social Sector Audit), Uttar Pradesh. All the technical Guidance and support functions and duties relating to audit and accounts of Local Bodies shall also be discharged by this office. The office of Sr. Dy. Accountant General (Local Bodies Audit and Accounts) was merged with the office of Principal Accountant General (General and Social Sector Audit), Uttar Pradesh and the post of Dy. Accountant General in the office was transferred to the office of the Principal Accountant General (General and Social Sector Audit), Uttar Pradesh.

The Office of Accountant General (Commercial and Receipt Audit), Uttar Pradesh shall be the Principal Auditor of the Economic Services Departments of the Government of Uttar Pradesh and henceforth be called the Office of Accountant General (Economic and Revenue Sector Audit), Uttar Pradesh. All previous orders of the subject stood superseded.

Headquarters Office vide Office Order No. 108- SMU/PP/Restructuring/5-2011 dated 27th March 2012, directed to open a new office of the Principal Director of Audit (Central) at Lucknow with branch offices at Allahabad and Patna, to audit all receipts and expenditure of all Central Government units (including Autonomous Bodies) located in the states of Uttar Pradesh, Uttarakhand, Bihar and Jharkhand.

Headquarters Office vide Notification No. 110/09-SMU/2020 dated 15 May 2020, directed that in keeping with CAG's orders contained in SMU's notification No. 59/31-SMU/2018 dated 09/03/2020, the Office of the Principal Accountant General (General & Social Sector Audit), Uttar Pradesh, Allahabad will hereafter be known as the Office of the Principal Accountant General (Audit-I), Uttar Pradesh, Allahabad. The Office of the Principal Accountant General (Economic & Revenue Sector Audit), Uttar Pradesh, Lucknow will hereafter be known as the Office of the Principal Accountant General (Audit-II), Uttar Pradesh, Lucknow.

Headquarters Office allocated the clusters between the Office of the Principal Accountant General (Audit-I), Uttar Pradesh, Allahabad and Office of the Principal Accountant General (Audit-II), Uttar Pradesh, Lucknow as under:

PAG (Audit-I), Uttar Pradesh, Allahabad	PAG (Audit-II), Uttar Pradesh, Lucknow
1. Health and Welfare	7. Energy and Power
2. Education, Skill Development and Employment	8. Industry and Commerce
3. Rural Development	9. Transport
4. Agriculture, Food & Allied Industries	10. Environment, Science and Technology
5. Water Resources	11. Public Works
6. Urban Development	12. Finance
15. Law and Order	13. IT and Communication
16. General Administration	14. Culture and Tourism

The Group Officers' charge will be called Audit Management Group (AMG). The cluster-wise distribution of charge among the groups are as under:

Audit-I, Allahabad		Audit-II, Lucknow	
AMG-I	Rural Development	AMG-I	Finance
AMG-II	Education, Skill Development and Employment	AMG-II	Energy and Power IT and Communication
AMG-III	Agriculture, Food & Allied Industries Water Resources	AMG-III	Industry and Commerce Transport Culture and Tourism

AMG-IV	Health and Welfare	AMG-IV	Environment, Science and Technology Public Works
AMG-V	Urban Development Law and Order General Administration		
The charge of Office Administration will be exclusively held by a Group Officer.		The charge of Office Administration will be held by the Group Officer for AMG-III. AMG-IV will be prepared from the Branch office at Allahabad.	

The Principal Accountant General (Audit-I) U.P. is the cadre controlling authority in respect of staff of Group 'A' (Sr. Audit Officers), Group 'B' and Group 'C' staff working in the Offices of Principal Accountant General (Audit-I) U.P. Prayagraj, Accountant General (Audit-II) U.P. Lucknow and Principal Director of Audit (Central) Lucknow.

In keeping with Government of Uttar Pradesh Revenue Section Notification no. 78/2018/1698/1-5-2018-72/2017 dated 23.11.2018, Headquarters Office approved the using of altered name 'Prayagraj' in the place of old name 'Allahabad. All offices under IA & AD located in Allahabad will also hereafter use the changed name 'Prayagraj' in all its display boards, letterheads, website etc.

Para-2 Change in Staff

The sanctioned strength of each Audit Management Group/section of the office is fixed with reference to the respective functions being performed by the Group/section. Transfer and posting of Group 'A' (Sr. Audit Officers), Group 'B' and Group 'C' staff from one Group/section to another is done on the basis of recommendation of the Transfer & Posting Boards constituted in compliance of Headquarters Office Circular no. 1/Staff Wing/2014 dated 06.01.2014 and further instructions issued in this regard from time to time.

Para-3 Change in staff within an Audit Management Group

Increase in the sanctioned strength of any AMG/section can be done only with the prior approval of the Principal Accountant General. Any interchange between officers/staff of different sections within an Audit Management Group should be carried out with the prior approval of the Group Officer. In all cases in which an interchange is permitted by the Group Officer, the relevant papers should be sent to the Administration Section for information and record.

Para-4 Incumbency Register

The Asst. Audit Officer/Section-in-Charge of each section shall maintain an “Incumbency Register” in respect of all the Groups in his section in the following form. The Register will remain in his personal custody, and he will make it over to his successor as and when any change takes place.

Group & Duties	Name of the Incumbent	From (date)	To (date)	Signature Of the Incumbent	Initials of the Incumbent	Signature of the Branch Officer
1	2	3	4	5	6	7

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

Para-5 Proposals for creation/continuance of Temporary Posts in various grades

The Comptroller and Auditor General has ordered that while asking for creation/continuance of temporary posts in the IA & AS, Sr. Audit Officers and other grades, a consolidated reference should not be made for posts in various grades. Separate references are necessary to be made regarding (i) IA & AS posts (ii) Sr. Audit Officers’ post and (iii) other posts as action in respect of IA&AS, Sr. Audit Officers and other posts is taken separately by different sections in Headquarters Office.

Para-6 Delegation of powers for Continuance of temporary posts (i) Group ‘B’ & (ii) Group ‘C’

The Principal Accountant General has been delegated full powers to sanction the Continuance of temporary posts of AAO and Group ‘C’ cadres initially sanctioned by CAG.

Conditions for the continuance of the post of AAO and Group ‘C’ posts

- (1) That all the circumstances justifying the original sanction by the C&AG to exist.

(2) That funds have either been provided in the budget estimates or can be founded by valid re-appropriation from within the sanctioned budget allotment, and

(3) Conditions and Limitations: Subject mutatis mutandis to the conditions enumerated against item 3(A) (Creation of Temporary Group 'A' and Group 'B' posts

Sl. No. 5 of Section 'A' of CAG's MSO (Admn.) Vol. II

Para-7 Delegation of powers for Creation of posts

(i) Group 'C' posts (other than Divisional Accountants)- Permanent:

- Full powers for conversion only of temporary posts into permanent posts
- These powers are exercisable subject to the conditions: - (i) the temporary posts have been in existence for three years. (ii) they are required for work 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.

(ii) Temporary (including ad-hoc temporary)

- No Powers
- The powers exercisable by the Accountant General etc. are subject to the condition laid down in CAG's letter No.1267 BRS/60-69 dated 12-5-70.

(iii) For casual/ seasonal emergent work

- No Powers
- The powers exercisable by the Accountant General and other Heads of Departments in Indian Audit and Accounts Department shall be subject to the following conditions: - (i) No regular /temporary/ad hoc posts for enlisting casual/seasonal employee can be created except with the approval of the CAG. (ii) that the post sanctioned on a rate or scale of pay which has been approved by the president for the posts of the same character in offices concerned. (iii) that in respect of seasonal / temporary posts, there should be a specific allotment of funds under primary unit of appropriation. (iv) that half-yearly reports showing the sanctions issued in exercise of these powers should be submitted to Comptroller and Auditor General in September and March every year.

Sl. No. 3 (i), (B) (ii) &(iii), of Section 'A' of CAG's MSO (Admn.) Vol. II

Chapter- 2

Attendance, Discipline and General Conduct

Para-8 Office Timing

The office will remain open for regular work for five days in a week from Monday to Friday and all Saturday would be Holidays with effect from 3rd June 1985.

DoPT OM No. 13/4/85- JCA dated 21st May 1985

Para-9 Attendance

The ordinary hours of attendance in office are from 9.30 AM to 6.00 PM with half –an-hour lunch break on the working days from 1.30 PM to 2.00 PM but when the work is in arrears or in the interests of public service requirements, the working hours may be extended and the officials who is/are required to work overtime or on holidays must do so as part of his/their regular duties. It is the duty of the AAO/Officer-in-Charge of the section to prevent the accumulation of arrears and they are authorized to require the attendance of their subordinates before and after the usual office hours and on holidays, if necessary to bring the work up-to date. In the General Department the Head Despatcher/Daftari whenever required to sit late beyond office hours may be allowed to attend office late the next working day to the extent, they had to sit late hours for carrying late speed post, dak etc.

Para-10 Punctuality in attending office and penalty for late attendance

(a) The staff are expected to be at their seats punctually at 9.30 AM ready for work. An attendance register will be maintained in each Section showing the names and ID numbers of the members of staff working in the section. Each staff on arrival, shall initial in the attendance register before beginning his/her day's work.

(b) The attendance register will be initialed by the Asst. Audit officer/Officer-in-Charge of the section and submitted to the Branch Officer in-charge of the section by 9.40 A.M. (i.e., within ten minutes of the official hour of opening.)

In this connection the following instructions should be carefully followed:

(i) Each AAO/Officer-in-Charge will close the attendance register at 9.40 A.M. sharp.

(ii) A red circle will be marked by the AAO/ Officer-in-Charge against all those who have failed to turn up by 9.40 A.M.

(iii) The AAO/ Officer-in-Charge will ensure delivery of the attendance register, after closing to his Branch Officer latest by 9.45 A.M.

- (iv) All late comers coming up-to 10.30 A.M. will sign their attendance in Branch Officer's room duly recording the time of their attendance.
- (v) Each Branch Officer will close the register further after marking letter 'A' in the red circle in respect of all those who have not turned up till 10.30 A.M.
- (vi) The Branch Officer will thereafter get the attendance register delivered to his Group officer at 10.30 A.M.
- (vii) Late comers arriving between 10.30 and 2.00 P.M. will sign the attendance register in the Group Officer's room duly recording the time of attendance.
- (viii) The Group Officer will add another in red circle for those who do not turn up till 2.00 P.M.
- (ix) The Group Officer will return the registers to the Branch Officers concerned at any time between 3 P.M. and 5.30 P.M. with direction to have the attendance taken in the sections immediately thereafter. Thus, each member of staff will record his attendance twice every day, once in the forenoon and again in the afternoon.
- (x) The late attendance with double 'A' ('AA') in red circle will count as a 'casual leave' provided the person concerned puts in an application for its ex post-facto sanction, failing which it will be treated as unauthorized absence from duty and dealt with as such.
- (xi) Each red circle with or without letter 'A' will be treated as half casual leave, provided that red circles, without letter 'A' up-to a maximum of two in a month, may be condoned by AAO in case of not habitual 'late comers', at his sole discretion.
- (xii) Each AAO will prepare a summary of attendance at the end of each month and submit it to his B.O./Group Officer by the 5th of the following month for review.
- (xiii) For regulating the movement of staff during working hours a "Date –Wise Record of Movement" in the following proforma would be maintained. Entry will be made by each member of the section before leaving the section.

Date-wise record of movement

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

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

- (xiv) The staff posted in Central Audit Parties (CAP) will mark their attendance in the Attendance Register of corresponding FASS Section where record of their Casual leave/late attendance, etc. would be kept.

- (xv) Multi-Tasking Staff not present in full uniform may not be allowed to sign their attendance, apart from any other administrative action that may be taken against them.
- (xvi) Each Group Officer/Branch Officer shall also conduct surprise inspections from time to time to ensure that the above instructions are being faithfully complied with by all the concerned staff and each AAO/Officer-in-charge is maintaining the 'Register of Movement' as well as a strict control on the attendance in his section. Any remissness in this regard should be viewed seriously.
- (xvii) The Branch Officer/GD will pay surprise visit on certain days in the morning to ensure that attendance register maintained in the section is made available for use of Safaiwalas etc. at prescribed time and that the Caretaker attends to his portion of work properly.
- (xviii) Staff Car Driver: The normal working hours of the staff car driver are from 9 A.M. to 6.00 P.M. with a lunch break of half an hour from 1.30 P.M. to 2.00 P.M. The Controlling Officer may, however, prescribe working hours of the Driver according to the administrative convenience and requirements that the total number of hours on effective duty does not exceed 8 hours and 36 minutes per day. The Staff Car Driver should sign the attendance register kept in G.D. Section.

Para-11 Attendance of Multi-Tasking Staff

- (a) Hours of work of Multi-Tasking Staff in Watch and Ward duties in turn are as under:
- (i) 6.00 AM to 2.00 PM
 - (ii) 2.00 PM to 10.00 PM
 - (iii) 10.00 PM to 6.00 AM
- (b) Allotment of hours of work to MTS on Watch & Ward and cleaning work is done by the Caretaker in consultation with the Branch Officer in charge of General Department (GD).

Para-12 Leaving office during working hours

No member of staff should leave office without specific permission of his/her immediate supervising officer. Absence of a staff posted in a section for more than a quarter hour requires sanction of the Branch Officer. Assistant Audit Officer/Officer-in-charge should ensure that staff working under him/her is fully engaged on official work during working hours. Any member found absent from his/her seat beyond that time without permission shall be called upon to explain his/her absence by Assistant Audit Officer/ Officer-in-charge. Persistent absence from duty tantamount to misconduct and is liable to disciplinary action. Private work during office hours is strictly forbidden.

Para-13 Attendance before and after normal working hours

- (a) Any member of staff who intends/is required to attend office prior to 9.30 AM or work beyond 6.00 PM must obtain a written permission from his/her Branch Officer to do so. Branch Officers are expected to ensure that such permission is granted only in exigencies of public service.
- (b) While entering the office before 9.30 AM or leaving the office after 6.00 PM, permission slips should be handed over to the officials/securities on duty at the main gate of office building. The employee will also record his/her name and actual time of arrival/departure, as the case may be, in the register kept with the security and sign against the entries so made in the register.

Para-14 Arrangement to keep the office open on holidays and out-of-office hours

On all working days the office will be kept open to the staff from 9.00 A.M. to 6.30 P.M. If any member of the staff desires to attend office earlier or work later, he will inform GD Section/Caretaker in writing of the hours of his attendance through the Gazetted Officer in-charge concerned and the Caretaker will ensure that only that particular room or hall is opened to the staff during those hours and the rest of the office is securely closed. It will be the duty of these members of the staff to inform the Farrash to have the rooms closed before they leave the office.

On Sundays, Saturdays and holidays, the office will normally remain closed but will be opened on requisitions sent by the Branch Officer of the section concerned. All requisitions for the opening of office on Sundays, Saturdays and holidays and intimation for remaining in office after the usual closing hour must reach the Branch Officer/GD for necessary orders by 4.00 P.M. of the preceding working days beyond which they will not be entertained.

Para-15 Leaving Headquarters

- (a) No member of the staff should leave headquarters without prior permission of the authority competent to sanction leave. Leaving Headquarters without permission is not only objectionable but constitutes misconduct and shall warrant initiation of disciplinary proceedings.
- (b) Gazetted Officers and Supervisors should also obtain prior permission of leave sanctioning authority, before leaving headquarters.
- (c) Other members of the staff who desire to leave headquarters on Saturdays, Sundays, gazetted holidays or during casual leave should obtain prior permission of the casual leave sanctioning authority in the case of absence on casual leave and in other cases of the Branch Officer where the absence is for a period of less than 30 days and the Group Officer where absence on leave exceeds 30 days.

(d) Leaving Headquarters on the plea of obtaining expert medical opinion without proper permission of the competent authority is not permissible. There shall, however be no objection to a member of staff leaving headquarters with permission of competent authority, unless the Civil Surgeon advises immediate departure which must be obtained in writing before leaving station.

Para-16 Absence without leave

Staying away from office without prior sanction of leave is objectionable, except when the cause is sudden illness or circumstances of a pressing nature. In every case of absence without previous sanction the reason for the absence should be communicated at once through some other person, and if it is due to illness, a medical certificate should be produced duly signed by the authorized Medical Attendant where the absence from duty exceeds three days. Urgency of private affairs will not, as a rule, be accepted as an excuse for staying away from office when leave has been refused or after expiry of leave previously granted. Absence in such cases may render the Government servant liable to disciplinary action.

Para-17 Tidiness, cleanliness, and inspection of office rooms

The following instructions should be carefully observed.

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

Para-18 Assistant Audit Officer's responsibility

(1) The AAO/Officer-in-charge of each section should see that the above rules are duly observed and bring to the notice of the Branch Officer any case of repeated infringement. The Assistant Audit Officer/Officer-in-charge should thoroughly inspect his section every Friday before leaving office.

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

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

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

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

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

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

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

Para-19 Admission of outsiders in the office premises

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

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

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

An outsider visiting the office shall be required to enter his details in the register maintained for this purpose on the gate following which he shall be issued a Gate Pass by the staff posted at the gate. On return, he shall submit the gate pass to the staff before leaving the office gate.

Para-20 Admittance to General Department Record Rooms, Personal Claims and Administration Sections

Clerks/Auditors from other sections should not enter the General Department, Record Room, Stationery and Forms, Store, P.C. and Administration Section except when their presence is absolutely necessary. Leave applications, indents for stationery, requisitions for records etc. should as a rule be sent through MTS unless the Asst. Audit Officer directs otherwise. Personal information required by members of staff should be obtained from Administration section between 4 P.M. to 5 P.M.

Para-21 Circular Letters/ Office Orders

(a) The Comptroller and Auditor General issues all instructions of a permanent character in the form of amendments of the relevant Codes and Manuals, while those of transitory interest and/or requiring immediate and specific action for the final disposal are issued in the form of 'circular letters'. A similar procedure should be adopted in the Audit & Accounts Offices.

CAG's Manual of Standing Orders (Administrative) Vol.-1 (Third Edition): Para 2.23.1

(b) Office orders should be issued on important subjects e.g., General office procedure, audit procedure etc. All other matters should be communicated in the form of office memos. A particular office order should be prepared in the section where the case relating to it arises and got approved by the Group Officer/Principal Accountant General. It should, thereafter, be entered in the office order register and a serial number assigned to it. The brief subject and the case file number should invariably be given in the office order itself as well as in the register.

Para-22 Diarizing of Office Orders

Office orders should be diarized in the sectional diaries and thereafter delivered to and received by Assistant or the diarist (for whom they are marked by the AAO of the section for disposal). Like letters, the office orders will be received under their dated initials. In the diary they should be shown as disposed of after the AAO has seen that proper action has been taken thereon.

Separate files may be opened each year for filing office orders received from different Groups/Sections.

Para-23 Guard File and maintenance of files

Classified “guard file” containing copies of important orders should be maintained in each office for consultation by all gazetted officers and subordinates. The work of filling papers, vouchers and accounts must receive most careful attention. Following general instructions should be observed:

- (i) Records should be weeded and destroyed at regular interval and not allowed to accumulate.
- (ii) File orders and papers can be given by an official not below rank the of the section officer/supervisor.
- (iii) Files should be maintained according to subjects, general orders always being kept separate from correspondence relating to individual cases governed by those orders. General orders should be filed in a compact file containing all current orders on a particular subject even if they are issued in different years. An index of General Files should be kept in each section concerned.
- (iv) Current files and papers kept in sections should be neatly arranged, properly indexed and divided into groups; such as urgent, current, pending etc.
- (v) Records, which are not constantly required for reference, should not be kept in a section but sent to the Record Room where proper indices of them should be maintained.

Para 2.42 of CAG’s Manual of Standing Orders (Administrative) Vol. I (Third Edition)

Para-24 Guard Files on other matters

All control sections will maintain separate guard file, policies, data/information in respect of each department under their control. The guard file will consist of information such as priorities of the Government, annual plan, annual budget, Activity Plan, Administrative report, performance budget booklet, citizen charter, details of programmes run by the department, guidelines of programmes/schemes, Government orders (both GOI & State Government), list of DDOs with DDO code (s), audit units at zone, commissioner and district levels and complete information of Implementing units within each Audit units, sanction orders, releases, physical and financial progress reports in respect of each programme (at least of March), information such as human resource availability (SS/PIP), implementation of PPP programme, DBT, Aadhar linking of beneficiaries, IT controls, nature of work performed by the department, status of Management Information System, availability of internal audit wings, mechanism for quality control assurance

of work and services, its performance, reported cases of fraud and corruption, conduct of performance audit during last ten years, Draft Paras appeared in the Audit report during last five years etc.

2. In respect of Audit units and implementing units also within each department, aforementioned information would be collected and compiled. For this, Group officers will adopt mechanism for collection of such information at regular basis, may be during the course of annual audit, and feeding of data to have complete profile of each audit and implementing unit.

3. Copy of Government sanctions are received by the CAP/FASS section. Therefore, for facilitating the work of profiling of the department and maintenance of guard file by the wing, respective CAP/FASS section would provide copy of sanction orders to the concerned Group.

4. Government orders, policies, guidelines and other important instructions should be placed in the guard files, as mentioned in sub-para 1 & 2 above, and should be updated periodically so that complete policy and framework of rules of the department is known to the respective audit wing for use in audit planning.

5. Information/data collected for Apex and Audit units should be properly maintained and updated for use in Audit planning and risk analysis.

6. IA section will examine the above-mentioned documentation in each Group and will report to PAG.

**Letter no. PAG (G&SSA)/I&PA/ Documentation/Audit plan/17/2017-18/451 dated
24.11.2017**

Para-25 Incorporation of Office Orders in Manuals

(a) As soon as a procedure incorporated in an office order has sufficiently crystalized, it should be incorporated in the relevant Manual by the Section concerned. On the 1st of May of each year, the office order file of the previous year should be examined by the section with a view to cancel all orders which have either become obsolete or have been incorporated in the Manuals. The Asst. Audit Officer and Branch Officers should remove all cancelled office orders form their files and ensure that their guard files are complete and serially arranged in respect of all current office orders. The following due dates are prescribed for the annual review and should be noted in the Calendar of returns of the Sections concerned.

Annual review of file of Office orders	Work to commence on 1 st May and to be completed on 15 th May
Completion Certificates to be furnished by the sections and Gazetted Officers	1 st June

(b) Supply of codes & Manuals to the officers and staff of the office: -

Every Gazetted Officer, Section Officer, Supervisor, Divisional Accountant and Section Officers, Grade Examination passed Senior Auditors/Senior Accountant, Auditor/Accountant should be supplied with a copy of general books of reference, and the correction slips thereto, issued from time to time. The Government Servants concerned will themselves be personally responsible for the proper maintenance of these books. Books so supplied will be treated as personal copies and may be taken with him by a government servant on his transfer to another office. The book marked 'Secret' or 'For use of I.A& A.D only' should, however, be supplied only to personnel working in the Office of the Indian Audit & Accounts Department. The books which are not priced publications should be got back when a copy of revised edition is supplied or when the concerned Government servant quits service or is transferred to another office /Department/ Government.

Para 2.8.1 of CAG's Manual of Standing Orders (Administrative) Vol. I (Third Edition)

Para-26 Departmental Order Book

A General office order book will be maintained by each section and will contain all instructions issued by the Branch Officer to his subordinates from time to time. All-important orders and rulings which have any bearing on the working of the department/Group concerned should be noted in this order book, each entry being approved and signed by the Asst. Audit Officer. When a Gazetted officer has occasion to lay down a ruling for the guidance of his section which may affect other section, he should before doing so discuss the matter with the Gazetted Officers of the sections concerned, and any difference of opinion arising therefrom should be submitted to the Principal Accountant General through the Deputy Accountant General concerned for final orders. All such decisions of the Principal Accountant General and also his decision on questions arising out of an article of the prescribed rules or codes or of some rule or order of Government which are not issued in the form of office orders, should be entered in the Departmental Order Book.

Para-27 Notebook of Auditors

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

Para-28 Report on State of Work

- (i) The Asst. Audit Officer is personally responsible for drawing up report on the state of work in his section as it stands on the last day of each month in the form prescribed by the Principal Accountant General from time to time. He should see that no item of work is omitted from the statement and a certificate referred to in Note 2 to Para 1.16.1 of the Comptroller and Auditor General's Manual of Standing Orders: Volume-1 (Admn.) is recorded thereon. The items should be arranged in definite order as may be prescribed.
- (ii) This report after final approval by the Group Deputy Accountant General concerned should be made over to the respective control sections for consolidation and submission to the Principal Accountant General on the 10th of each month.

Para-29 Quarterly Arrears Report

A report in the form of a descriptive memorandum reviewing very briefly, but critically the state of affairs in respect of all the different sections or group of sections in the office, should be submitted by the Principal Accountant General quarterly to the Comptroller and Auditor General showing the state of work as on 31st March 30th June, 30th September and 31st December, so as to reach the Headquarters Office before the 15th of April, July, October and January respectively. As far as possible the arrears should be computed in terms of Man-days and the overall increase or decrease indicated in a separate paragraph of the report. All-important measures, penal and others, taken or proposed to be taken to remove the arrears and defects, and expectations as to when they would be removed should invariably be indicated in the report.

Para-30 Powers of making reference to other sections

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

Para-31 Taking Work Home

Taking away office files, vouchers, etc. by the Asst. Audit officers/ Asst. Supervisors/Sr. Auditors/ Auditors and Clerks when leaving the office is strictly prohibited. If any member of staff has extra work which cannot be completed on an ordinary course during office hours, he should attend office early and stay late in the evening.

Para-32 Responsibilities on taking and making over charges

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

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

The charge report of Branch Officer drawn up in accordance with the foregoing instructions should be put up to the Group Deputy Accountant General concerned for his perusal.

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

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

(d) Whenever there is a change in the charge of Asst. Audit officer/Supervisor/Asst. Supervisor/Sr. Auditor/Auditor, a regular charge report should be prepared and signed by the outgoing as well as the incoming officer/official, the case may be.

(e) Every Asst. Audit officer/Supervisor/Asst. Supervisor/Sr. Auditor/Auditor when taking over charge of his duties from another officer/official, even temporarily, is expected to ascertain whether the work is absolutely up-to-date, and to report at once to his immediate superior any arrears or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted the officer assuming charge remains responsible for the state of work under his charge including any arrears or irregularities which may exist. The Asst. Audit officer is also responsible

to see that the furniture and various codes and books of reference as per list kept in the section does exist.

The Sectional copy of the charge report should after Deputy Accountant General's or Principal Accountant General's perusal shall be filed in the section concerned in a case cover neatly tagged.

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

Para-33 Calendar of Returns

The standard list of returns (both inward and outward) with due dates should be prescribed for each functional group/Section, to ensure control and review over the performance of various duties entrusted to it by supervisory officers at different levels. Each section of the office should maintain a Calendar of Returns in the prescribed form (Sy 264) showing the due and actual dates of dispatch or receipt of returns to/from outside or within the office or submission to the branch officers (Group Officers/Accountant General/Principal Director of Audit) of the various returns and reports as the case may be. The Calendar of Returns should be submitted once a week to the Branch Officer for review and results of his review should be recorded in the Calendar of Returns.

The Calendar of returns maintained under the foregoing para should be submitted to the Principal Accountant General through the group supervisory Officer for review once a month, on such dates as may be prescribed by him. The group supervisory officer should record the results of his review and the steps taken by him for clearance of arrears and improving the state of work. It need not, however, be submitted to the Principal Accountant General if all the cases of delay in dispatch/submission of return etc. and arrears are brought to his notice monthly through reports on the state of work. In the latter case, the Principal Accountant General should get the Calendar of Returns reviewed monthly by his Deputies, and the control and Coordinating Section for the functional group and test checked periodically by the Internal Test Audit Section, wherever such a section exists.

The Calendar of Returns is an important instrument of control for supervisory officers at different levels, and its proper maintenance and prompt review by supervisory officers should be ensured. Firm steps should also be taken for the clearance of arrears.

Para 1.15 of CAG's Manual of Standing Orders (Administrative) Vol. I; Third Edition

Para-34 Delay in submission of Returns

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

Para-35 Discontinuance of prescribed Returns etc.

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

Para-36 Strict observance of procedure prescribed in the office manuals

Asst. Audit officers are responsible for seeing that the procedure allowed in their departments is that prescribed in codes and manuals and no departure therefrom should be allowed without special orders.

Para-37 Old practice and procedure

It must be clearly understood that the "old practice of the office" is no authority for a departure from the instructions contained in the various manuals. If any such variation of procedure comes to the notice of an official, he should bring it to the notice of his Asst. Audit officers with suggestions, if any, in writing. Cases of departure from the procedure prescribed in the manuals, coming to the notice of Asst. Audit officer must without fail be reported to the Branch Officer In-Charge with a reasoned recommendation that the instruction in the manual be mended to confirm with the practice or an obsolete practice be discontinued, and the procedure laid down in the manual concerned be strictly adhered to in future. When a member of the staff persistently disregards rules or instructions the matter should be brought to the notice of his superior authority.

Para-38 Personal interviews with the Principal Accountant General

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

Para-39 Adherence to Conduct Rules

Every Government servant shall always maintain absolute integrity, maintain devotion to duty and do nothing which is unbecoming of a Government servant. Every Government servant is expected to be aware of the provisions of the Central Civil Services Conduct Rules, 1964 by which they are governed.

Assistant Audit Officers/Officers-in-charge shall bring immediately to the notice of the Branch Officer and Group Officer any misconduct, irregular habits or insubordination on the part of any employee in their section for necessary action.

Para-40 Smoking in office

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

NOTE: The AAO should warn the staff of their section that if any official is found smoking in the places mentioned in the above paragraph he will be severely dealt with.

Para-41 Spitting

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

Para-42 Strict observation of provisions relating to consumption of intoxicating drinks and drugs

A Government servant shall -

- (a) Strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being.
- (b) Not be under influence of any intoxicating drink or drug during his duty and shall also take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug.
- (c) Refrain from consuming any intoxicating drink or drug in a public place.
- (d) Not appear in a public place in a state of intoxication.
- (e) Not use any intoxicating drink or drug to excess.

Explanation: For the purposes of this paragraph, 'public place' means any place or premises (including a conveyance) to which the public have, or are permitted to have, access, whether on payment or otherwise.

Rule 22 of CCS (Conduct) Rules 1964

Para-43 Gossiping and loitering in the corridor

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

Para-44 Strike/Refusal to work/participation in 'Gherao'

"Strike" means refusal of work or stoppage or slowing down of work by a group of employees acting in combination and includes:

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

GIO (2) below F.R. 17-A

Para-45 Treatment of unauthorized absence of Central Government Employees for participation in demonstrations in working days

No Government servant shall-

- (i) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state, friendly relations with foreign States, public order, decency, or morality, or which involves contempt of court, defamation or incitement to an offence, or
- (ii) resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

Rule 7 of CCS Conduct Rule, 1964

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

employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi permanency and eligibility for appearing in departmental examination for which a minimum period of continuous service is required.

F.R. 17-A

Para-46 Acquisition/disposal of moveable, immoveable or valuable property

1(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: 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- II: Where a Government servant already belonging to a service or holding a post in appointed to any other civil service or post, he shall not be required to submit a fresh return under this clause.

(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 erstwhile Group 'D' from any of the provisions of this rule except sub-para (4). No such exemption shall, however, be made without the concurrence of the Cabinet Secretariat (Department of Personnel).

Explanation I. - For the purposes of this paragraph -

(1) The expression "movable property" includes-

(a) jewellery, insurance policies, the annual premia of which exceeds '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, motorcycles, 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 erstwhile 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 paragraph '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.

Rule 18 of CCS (Conduct) Rules 1964

Para-47 Representations on official matters

Whenever in any matter connected with his/her service rights or conditions, a Government servant wants to press a claim or seek redress of a grievance, the proper course for him/her is to address his/her immediate superior officer, or the Head of office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to the CAG or other senior officers in the Headquarters should not be made unless the appropriate lower authority has rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

(ii) A Government servant seeking redress of his/her grievances arising out of his/her employment or conditions of service, should in his/her own interest and consistently with official propriety and discipline, first exhaust the normal official channels of redress before attempting to take the issue to a court of law.

(iii) The submission of representations directly to the Headquarters by passing the prescribed channel of communication will be viewed seriously and can be treated as a conduct unbecoming of Central Government servant.

(iv) Bringing of any political or other outside influence directly or indirectly by the government servants to bear upon any superior authority to further their interests in respect of matters pertaining to their service shall be treated as violation of the Rule 20 of the CCS (Conduct) Rule, 1964.

(v) Some government servants are in 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., Honorable Ministries, Secretaries, Members of Parliament etc.). This is most objectionable practice, contrary to official propriety and subversive of good discipline and all Government servants are expected to eschew it.

(vi) No one should address communications by name to the Comptroller and Auditor General of India in respect of matters concerning their leave, pay, transfer etc. except in a case of extreme emergency, without their being routed through the officer under whom such complainants are serving.

DoPT OM No. 11013/08/2013-Estt. (A) Dated 6th June 2013

Para-48 Petitions and Memorials

(i) It is not permissible for the members of the staff to address personal letters to the Comptroller and Auditor General of India or send advance copies of their representations direct to him. Representations and appeals as also petitions should be sent to his office through proper channel.

(ii) The publications by Associations of Government servants of memorials and representations which they submit to the Comptroller and Auditor General of India or to the Government without obtaining proper permission to do so is prohibited as the practice in itself is undesirable and constitutes breach of Government servants conduct rules.

Para-49 Indebtedness and insolvency

A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Government servant against whom any legal proceeding is instituted for the recovery of any debt due from him or for adjudging him as an insolvent, shall forthwith report the full facts of the legal proceedings to the Government.

NOTE. - The burden of proving that the insolvency or indebtedness was the result of circumstances which, with the exercise of ordinary diligence, the Government servant could not have foreseen, or over which he had no control, and had not proceeded from extravagant or dissipated habits, shall be upon the Government servant.

Rule 17 of CCS (Conduct) Rules, 1964

Insolvency and/or habitual indebtedness impairs an employee's usefulness and under certain circumstances renders him/her liable to disciplinary action leading to dismissal. Any member who enters into any pecuniary arrangements with other members of the staff is liable to be proceeded against under the Government servants' conduct rules, if circumstances so warrant.

Resort to insolvent court is a discredit to a government servant and would be considered as of itself constituting a sufficient cause for exclusion from public service unless it appears that embarrassment of the insolvent has been the result of unforeseen misfortunes or circumstances over which he could not exercise any control and had not proceeded from dissipated and extravagant habits.

Para-50 Attachment of debt

(1) When the pay of a government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and to keep a record of such deductions in form G.A.R. 22.

(2) If a government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency, or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency, vest in such Court or the Receiver, and the attached amounts in such cases, instead of being sent to the various courts which issued the orders of attachment,

should be sent to the Insolvency Court or the Receiver for pro rata distribution among all the creditors of the insolvent Government servant.

NOTE 1.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908). The following is an extract of the relevant provisions of the said sub-section

"60 (I) The following property is liable to attachment in execution of a decree

Provided that the following particulars shall not be liable to such attachment namely:—

(i) salary to the extent of the first four hundred rupees and two third of the remainder in execution of any decree other than a decree for maintenance.

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twentyfour months, be finally exempt from attachment in execution of that decree.

(ia) One third of the salary in execution of any decree for maintenance;
.....
.....

(1) any allowance forming part of the emoluments of any servant of the Government. which the appropriate Government may, by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.... while under suspension.

.....
.....

Explanation II. —In clause (i) and (ia) 'salary' means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e), derived by a person from his employment whether on duty or on leave.

Explanation III. —In clause (1), 'appropriate Government' means. —

(i) as respects any person in the service of the Central Government the Central Government.

(ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation IV. —For the purposes of this proviso, "Wages" includes bonus and "labourer" includes a skilled, unskilled or semi-skilled labourer.

NOTE 2.—The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure: —

(1) The following allowances payable to any public officer in the service of the Government, or any servant of a Railway, or of a cantonment authority or a Port Authority of a major port, shall be exempt from attachment by order of a Court.

(i) All kinds of travelling allowances.

(ii) All kinds of conveyance allowances.

(iii) All allowances granted for meeting the cost of (a) uniforms, and (b) rations.

(iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.

(v) All house-rent allowances.

(vi) Dearness Allowance or any other allowance granted to provide relief against the increased cost of living.

(vii) A foreign allowance, frais de representation in the case of Diplomatic Missions, assigned to officers serving in posts abroad.

(viii) Children's education allowance (whether described as such or as children educational assistance or any other manner).

(ix) All amounts paid by way of reimbursement of medical expenses.

(x) NOTE 3. —Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of a Court.

In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance is to be calculated thus:

If the total gross emoluments earned by the Government servant are represented by 'X' and the allowances declared to be exempt from attachment (vide Note 2 below the proceeding rule) and the subsistence grant or allowance to such Government servant if he is under suspension, are represented by 'Y', the amount attachable will be $(X - Y - 400) / 3$

NOTE 4.—The decrees awarded by Courts prior to, the first day of February 1977 would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September 1963 or the limit of the first hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts. [GIMP No. F. II (11)-B (TR)/ 77" dated 28th June 1977

Rule 74 of Central Government Account (Receipt and Payments Rules) 1983

Para-51 Exemption of leave salary from attachment

The Government of India has decided that the leave allowances drawn during the period of absence of a government servant at a monthly rate equal to the officer's salary are not exempted

from attachment. The Comptroller and Auditor General, therefore, holds that leave salary for a part of month if at a rate equal to full pay should not be exempted from attachment provided the general conditions laid down in Rules 74 and 75 of Central Government Account (Receipt and Payments) Rules 1983 are fulfilled.

Para- 52 Acceptance of Fee

(a) Fee means a recurring or non-recurring payment to a government servant from a source other than the Consolidated Fund of India, or the Consolidated Fund of a State or the Consolidated Fund of a Union Territory whether made directly to the Government servant or indirectly through the intermediary of Government, but does not include-

- (i) Unearned income such as income from property, dividends, and interests on securities; and
- (ii) Income from literary, cultural, artistic, scientific or technological efforts and income from participation in sports activities as amateur.

FR- 9 (6-A)

Subject to any rule made under Rule 46-A and Rule 47, a Government servant may be permitted, if this can be done without detriment to his official duties and responsibilities, to perform a specified service or series of services for a private person or body or for a public body including a body administering a local fund and to receive a remuneration therefore, if the service be material, a non-recurring or recurring fee.

Note- This clause does not apply to the acceptance of fees by medical officers in civil employ, for professional attendance which is regulated by the orders of the President.

FR- 46(a)

Para-53 Grant of honorarium

Honorarium means a recurring or non-recurring payment granted to a government servant from the Consolidated Fund of India or the Consolidated Fund of a State [or the Consolidated Fund of a Union Territory] as remuneration for special work of an occasional or intermittent character.

FR- 9(9)

The Central Government 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 reasons which should be recorded in writing, exist for a departure from this provision, sanction to the grant of 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.

FR- 46(b)

Para-54 Private Trade or Employment

- (1) Subject to the provisions of sub-rule (2), no Government servant shall, except with the previous sanction of the Government-
- (a) engage directly or indirectly in any trade or business, or
 - (b) negotiate for, or undertake, any other employment, or
 - (c) hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not, or
 - (d) canvass in support of any business of insurance agency, commission agency, etc., owned or managed by any member of his family, or
 - (e) take part except in the discharge of his official duties, in the registration, promotion or management of any bank or other company registered or required to be registered, under the Companies Act, 1956 (1 of 1956) or any other law for the time being in force, or of any co-operative society for commercial purposes.
 - (f) participate in or associate himself in any manner in the making of-
 - (i) a sponsored media (radio or television) programme; or
 - (ii) a media programme commissioned by Government media but produced by a private agency; or
 - (iii) a privately produced media programme including video magazine:
- Provided that no previous permission shall be necessary in case where the Government servant participates in a programme produced or commissioned by Government media in his official capacity.
- (2) A Government servant may, without the previous sanction of the Government,-
- (a) undertake honorary work of a social or charitable nature, or
 - (b) undertake occasional work of a literary, artistic or scientific character, or
 - (c) participate in sports activities as an amateur, or
 - (d) take part in the registration, promotion or management (not involving the holding of an elective office) of a literary, scientific or charitable society or of a club or similar organisation, the aims or objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860 (21 of 1860), or any other law for the time being in force, or
 - (e) take part in the registration, promotion or management (not involving the holding of elective office) of a co-operative society substantially for the benefit of Government servants, registered under the Co-operative Societies Act, 1912 (2 of 1912), or any other

law for the time being in force:

Provided that: -

(i) he shall discontinue taking part in such activities, if so directed by the Government; and
(ii) in a case falling under clause (d) or clause(e) of this sub-rule, his official duties shall not suffer thereby and he shall, within a period of one month of his taking part in such activity, report to the Government giving details of the nature of his participation.

(3) Every Government servant shall report to the Government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

(4) Unless otherwise provided by general or special orders of the Government, no Government servant may accept any fee for any work done by him for any private or public body or any private person without the sanction of the prescribed authority.

EXPLANATION- The term 'fee' used here shall have the meaning assigned to it in Fundamental Rule 9 (6-A).

Rule 15 of CCS (Conduct) Rules 1964

Para-55 Acceptance of private work relating to audit etc. by subordinates:

The CAG has delegated to the Principal Accountant General the power to sanction the acceptance of private work relating to audit, supervision, and maintenance of accounts by subordinates of and below the rank of section officers in cases where the work is purely honorary subject to the general conditions that it does not interfere with the official duties of involve in any way a breach of the Govt. servants conduct.

Para-56 Joining educational institutions by government servant outside normal office hours

(1) Ordinarily, there can be no objection to the pursuit of knowledge by govt. servant 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 govt. servants under their control should take prior permission before joining educational institutions or courses of studies for university degrees, as the joining of educational institutions involves advance commitment about attendance and 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 govt. 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 reason. 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) Govt. servants belonging to the scheduled caste/tribes may be allowed to make full advantage of the educational facilities subject to the policy stated above.

Ministry of Home affairs, OM No. 130/ 54-Ests (A)-M, dated 812/55 forwarded with CAG's endorsement no. 1245-NGEII/I5-55 dated 23.03.1955

Para-57 Wives/Husbands and dependents of Government Servants taking up employment with foreign Missions in India

It has been decided by the Government of India that a Government Servant, whose wife/husband or dependent has taken or intends to take employment under foreign Mission in India, should intimate the fact to Government in the Ministry concerned.

The members of the staff of this office are requested to furnish the required information regarding the proposed acceptance of employment in foreign Missions in India by their wives/husbands and dependents to the Administration Section, as and when such an occasion arises. Where such employment has already been accepted, they should intimate immediately to Administration. Section the details of the appointment held.

Para-58 Committals to prison

A Government servant shall be deemed to have been placed under suspension by an order of appointing authority -

(a) With effect from the date of his detention, if he is detained in custody, whether on a criminal charge or otherwise, for a period exceeding forty-eight hours.

(b) With effect from the date of his conviction, if, in the event of a conviction for an offence, he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.

EXPLANATION - The period of forty-eight hours referred to in clause (b) of this sub-rule shall be computed from the commencement of the imprisonment after the conviction and for this purpose, intermittent periods of imprisonment, if any, shall be taken into account.

Rule 10(2) of CCS(CCA) Rules, 1965

Para- 59 Annual Performance Appraisal Reports (APAR).

Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) vide Office Memorandum No 21011/1/2005-Estt(A) (Pt.-II) dated 14th May 2009, modified the nomenclature of Annual Confidential Reports as Annual Performance

Appraisal Reports (APAR). The Department of Personnel and Training has further clarified that APARs need not be introduced in respect of Multi-Tasking Staff.

The Annual Performance Assessment Report (APAR) after reporting and reviewing by the Reporting and Reviewing Officers, shall be kept in custody of the following officers:

- Sr. Audit Officers/SPS SPS/PS to Principal Accountant General
- Asst. Audit Officers/PS/Supervisor Sr. Dy. Accountant General/Admn.
- Asst. Supervisors/Sr. Auditors/Auditors/Clerks
and other staff Sr. Audit Officer/Admn.

Previously, the APARs of Sr. Audit Officers were kept in the custody of SPS/PS to Principal Accountant General. Since the Reporting Year 2020-21, the APARs of Sr. Audit Officers are generated and filled up through SPARROW.

Para-60 Guidelines and frequency of writing Annual Performance Appraisal Reports

The rules and instructions regarding of writing Annual Performance Appraisal Reports and frequency of writing are given at **Annexure- I**.

Para-61 Strengthening of administration- Periodical review under FR 56/Rule 48 of CCS (Pension) Rules

Instructions exist on the need for periodical review of performance of Government servants with a view to ascertain whether the Government servant should be retained in service or retired from service in the public interest. Provisions in this regard are contained in FR 56(j), FR 56(1) and Rule 48(1)(b) of CCS (Pension) Rules 1972.

2. As per these instructions the cases of Government servant covered by FR 56(j), 56(1) or Rule 48(1)(b) of CCS (Pension) Rules,1972 should be reviewed six months before he/she attains the age of 50/55 years, in cases covered by FR56(j) and on completion of 30 years of qualifying service under FR56(1)/ Rule 48 of CCS (Pension) Rules, 1972 as per the following time table:-

SI No.	Quarter in which review is to be made	Cases of employees who will be attaining the age of 50/55 years or will be completing 30 years of service or 30 years of service qualifying for pension, as the case may be in the quarter.
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
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DoPT OM No. 25013/1/2013-Estt (A) dated 21st March 2014

Para-62 Conduct in Private Life

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

Para-63 Taking part in politics and elections

(i) No Government servant shall be a member of, or be otherwise associated with, any political party or any organization which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.

(ii) It shall be the duty of every Government servant to endeavor to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Government as by law established and where a Government servant is unable to prevent a member of his family from taking part in, or subscribing in aid of, or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Government.

If any question arises whether a party is a political party or whether any organization takes part in politics or whether any movement or activity falls within the scope of sub-para (ii), the decision of the Government thereon shall be final.

No Government servant shall canvass or otherwise interfere with, or use his influence in connection with or take part in an election to any legislature or local authority:

Provided that -

(i) A Government servant qualified to vote at such election may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposes to vote or has voted;

(ii) A Government servant shall not be deemed to have contravened the provisions of this sub-rule by reason only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

EXPLANATION. - The display by a Government servant on his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this paragraph.

Rule-5 of CCS Conduct Rule, 1964

Para-64 Marriage

(i) No Government servant shall enter into, or contract, a marriage with a person having a spouse living; and

(ii) No Government servant, having a spouse living, shall enter into, or contract, a marriage with any person:

Provided that the Central Government may permit a government servant to enter into, or contract, any such marriage as is referred to in sub-para (i) or (ii), if it is satisfied that-

(a) Such marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage; and (b) there are other grounds for so doing.

A Government servant who has married or marries a person other than of Indian Nationality shall forthwith intimate the fact to the Government.

Rule 21 of CCS (Conduct) Rules 1964

No Government servant shall-

(i) give or take or abet the giving or taking of dowry; or

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

Explanation: - For the purposes of this rule, 'dowry' has the same meaning as in the Dowry Prohibition Act, 1961(28 of 1961)

Rule 13- A of C.C.S. (Conduct) Rules 1964

Chapter- 3

System of Correspondence

Para-65 Receipt of letters and other documents & opening of Dak

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

Para-66 Diarizing of inward letters and other documents

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

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

Where, however, a letter is filed without any reply from us, the file number in which it has

been filed should be noted in the inward diary. The practice of noting "Filed with case" "(F.W.C.)" (without file number) against the inward letter should be discontinued.

Para-67 Dispatch Number

Similarly, in the case of letters sent out from this office, the sectional letter, case and file numbers should be added before the running dispatch number. The first three will be noted on the draft by the dealing assistant and the last one will be added by the dispatcher. This will enable the diarist to deliver the letter of reply to the Assistant concerned for being dealt with in the proper file.

Para-68 Prompt disposal of letters received from Comptroller and Auditor General and Government of India, Ministry of Finance or marked 'Very Urgent'

All references from the office of the Comptroller and Auditor General should be disposed of within a week or ten days, and cases received from the Government of India, Ministry of Finance within a fortnight, of their receipt. The Heads of the Office should ensure that this time limit is strictly observed in the disposal of U.O. references from the Comptroller and Auditor General's Office and any failure in this regard should be viewed seriously. Acknowledgements to the communications issued by the Comptroller and Auditor General where asked for, should be issued within seven days of receipt of the letter, circular etc.

Para 2.17.2 of CAG's Manual of Standing Orders (Administrative) Vol. I: Third Edition

Para-69 Unsigned, incomplete and missent letters

(1) On such a letter being referred to him the Asst. Audit Officers will examine it carefully in order (1) to make sure that it is not for his section and (2) if possible, form an idea as to the section to which it relates. He will then, if he can do mark on the letter "probably for-----section" and send it at once to G.D. Such letters are not to be delayed in sections before being returned to G.D.

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

Para-70 Letters for transmission to other office

Letters and documents sent to this office for transmission elsewhere especially those

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

Para-71 Disposal of inward correspondence

Promptness in the delivery of inward dak to reach the dealing person latest by the day after its receipt in the office should be ensured. The Branch Officers should peruse the dak of the sections under their charge and wherever possible and necessary, give guidance and indication for suitable disposal on the receipts before passing on the inward dak to the sections concerned.

Para 2.17.2 of CAG's Manual of Standing Orders (Administrative) Vol. I: Third Edition

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

Para-72 Preliminary stages of disposal

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

Para-73 Treatment of inward letters on which intermediate action is required before final disposal

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

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

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

Para-74 Inward documents relating to more than one section

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

- (1) The Dak will mark such a letter to the ITA Section which has to issue orders or to take urgent action on it and send it through the sectional transit register of that section. The section to which the letter is sent will, after acting on the points with which it is concerned send the letter through its transit register in (not the sectional inward diary register) with a covering circulation slip which should be noted the name or names of the section or sections to which the letter is sent together with the date of issue shown distinctly after the printed text.
- (2) In cases of urgency the supply of a copy of such a letter to each of the section concerned by the original section will facilitate the disposal of it, but in such cases the order of the Branch Officers must be obtained before the letter is sent to the General Department for striking "type copies".
- (3) Letters which are concerned with another section even remotely should be shown to that section before final action is taken and no section should deal with a letter relating to a matter or subject which clearly pertains to another section.

Para-75 Collection of information from other section

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

Para-76 General sanctions of financial nature

A copy of General sanctions of financial nature affecting various Groups is to be supplied by General Department to the concerned Audit Management Groups for submission to Principal Accountant General explaining the financial implications and cognate matters. The Audit will be done by the Financial Audit Support Sections (FASS).

Para-77 Notes

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

Para-78 Method of writing office notes

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

When a note is submitted, it should as far as possible confine itself to:

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

The raising of relevant side issue is not prohibited but it will usually be found convenient to start a new file for such matters. In some cases, the perusal of the papers under consideration will be sufficient and nothing will be required beyond a brief suggestion for action.

To facilitate the rapid disposal of cases and especially urgent cases, personal discussion be freely resorted to. A draft letter should be prepared at any stage of a case if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. AAO of the section should not overlook the fact that there may be a case which either by its intricate nature or being urgent can be dealt by its intricate nature of being urgent can be dealt with adequately by the Branch Officer. In such cases, the papers should be submitted immediately "for orders." It is not essential that notes be written on all cases.

In important cases on which an officer has passed orders, either by approving the suggestions made in the notes or by a note of his own but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue.

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

Para-79 Filing of letters from Headquarters Office or Government of India

Letters of the Office of the Comptroller & Auditor General or Government of India should not be filed by the section concerned without the orders/approval of the Group Officer.

Para-80 Record of important circulars issued by Headquarters Office

The Comptroller and Auditor General has directed that the attention of Principal Accountant General as well as of other officers, on return from leave, should be drawn to circular

letters of general interest which may have been issued by Headquarters Of during their absence on leave etc.

The Comptroller and Auditor General issues all instructions of a permanent character in the form of amendments of the relevant Codes and Manuals, while those of transitory interest and/or requiring immediate and specific action for the final disposal are issued in the form of “circular letters”.

Para 2.23 of CAG’s Manual of Standing Orders (Administrative) Vol. I: Third Edition

Para-81 Correction to manuals on orders of the Government of India etc.

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

Para-82 Unofficial files treated urgent

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

Para-83 Copies of unofficial notes to be retained

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

Para-84 Demi-Official and other correspondence addressed to Principal Accountant General

All demi-official and other letters addressed to the Principal Accountant General by name will be entered in register(s) maintained by Pr. AG's Secretariat and sent with the register to Group Officer of the Group concerned to whom they are marked by the Principal Accountant General. Calls for copies of documents should not be too freely indulged in; in many cases, the required documents are already in the office, possibly with the writer himself, and instances are

not unknown in which executive officers have complained that copies of documents, already in this office, have been called for, not once, but several times. No copies of documents should therefore be called for unless it is established that the original has not been received and that a copy is essentially necessary for audit purpose. For this purpose, drafts of letters calling for copies of sanctions should be attested by the diary clerk of the section and in the case of important receipts by the Dak Section also.

Para-85 Interim Replies

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

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

Para-86 Secret documents

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

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

Instructions regarding grading, treatment, custody and dispatch of Top-secret, Secret and Confidential documents contained in Departmental Security Instructions etc. issued by the Government of India, Ministry of Home Affairs, should be strictly observed. Security classifications should be adhered to in the case of acknowledgements also.

Para 2.20.1 of CAG's Manual of Standing Orders (Administrative) Vol. I: Third Edition

Para-87 Dispatch of papers by post

Top secret and secret papers when sent by post must invariably be enclosed in double covers, the inner cover being marked top secret or secret as the case may be and addressed to the officer for whom it is intended, while the outer cover should bear only the usual official address and the designation of the dispatching officer. Letters or packets containing Top Secret or Secret

papers when sent by post should invariably be registered/ insured and should be sent "acknowledgement due". The dispatch section should not accept any inner cover handed over to them if the inner cover is not in accordance with above instructions.

Para-88 Form of address

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

Para-89 Mode of addressing

The following procedure should normally be followed regarding the issue of outward communications.

Nature of communications received from	To be replied at the level of
Official letters from Secretary to Government of the State or Union Government.	By Group Officer. Communication to Government on important matters of principle, policy or professional opinion would be issued with the approval of P.A.G. or in his absence by the Group Officer.
D.O. letters from Secretary, Joint Secretary, Commissioner of State Government & Officers of the rank of Joint Secretary & above of Government of India.	Group Officer
D.O. Letters from Heads of Departments of State and Central Government	
Headquarters Office	Group Officer with the approval of the P.A.G. and the fact should be indicated of on the letter itself.

Para-90 Responsibility for facts and figures

All information prepared by the office for furnishing to the Government or Headquarters Office must invariably be tested and vouched for by the AAO of the Group/section providing

it. This includes all facts and figures which find a place in drafts and reports, as well as regular statements or statistical returns, AAOs should not leave to their subordinates the duty of checking or bearing responsibility for results which have to issue under the name of Gazetted officer.

Para-91 Responsibility of Assistant Audit Officer for drafts written by Branch Officer

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

Para-92 Challenge of Government Orders

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

Para-93 Letters and other documents received from another section

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

Para-94 Reminders issued on pending letters

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

with letters of enquiry.

Para-95 Reminders received on pending letters

Reminders received in connection with the original letter borne on the Pending Register should not be noted as a separate item in the register, but as an entry supplementary to and below the entry of the original letter to show at a glance the exact position in respect of each pending letter.

Para-96 Disposal of pending cases

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

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

Para-97 Register of Pending Cases

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

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

To make room for noting details of intermediate action, adequate space should be left after each entry.

Para-98 Report on outstanding inward letters

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

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

Date of weekly report _____		
Receipts up to _____		
Last letter diary no. _____		
	Current	Pending
Opening Balance		

Receipts		
Total		
Disposals		
Closing Balance		

Asst. Audit Officer

Sr. Audit Officer

In these reports original letters to this office must not be considered as disposed of by subsequent reminders sent to this office. In such cases the original letter and its reminder or reminders should be enumerated as one letter, but they should be separately specified and bracketed together with dates if more than one month old, in the detailed list of outstanding Letters. An inward letter should not be shown as disposed of until the draft reply is received by the General department for dispatch.

Para-99 Outstanding cases over a month old

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

Para-100 Transfer of papers from one section to another

All correspondence required to be sent to other sections or branches must invariably be entered in the transit register which should show in each case the actual date of transfer. The AAO of the receiving section will note at once on the letters the name of the Auditor who should take action on them and pass on the letters with the register to his diarist to receive them.

No letters should be taken out of the transit register by the AAO or the diarist without giving an acknowledgement and on no account should the (Multi-Tasking Staff) bringing letters for delivery be unnecessarily detained by them.

No auditor should hand over to or receive from another section any document except through his AAO. When an Auditor receives verbal orders of higher authority relating to disposal of a document, he should immediately record these orders to the best of his ability.

Para-101 Prompt receipt of papers transferred

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

Para-102 Reminders to outward correspondence

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

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

Para-103 Filing of miscellaneous and unimportant papers

For miscellaneous and other un-important correspondence viz. objection statements, half margin objection memoranda, covering letters forwarding sub vouchers, notes and correspondence by letters of a purely ephemeral interest, and other similar correspondence, a record of which is either kept on the documents on which objections are raised or in the objection book should not be kept loose but neatly tied in pads after obtaining orders of the Branch Officer of the section for filling them in this manner. These papers may, subject to any other rules in existence on the subject, be destroyed after one complete year.

Para-104 Composition of files

The unit for recording correspondence is the "File". All letters received from outside or issued from this office, as well as all office notes thereon, must form part of some file or the other. All notes and correspondence bearing on one subject will be incorporated in on "File" which should be given a suitable heading. Each section should have an approved exhaustive list of file headings based on experience, and no additions or alterations should be allowed in this list, without the approval of the Branch Officer, so that the diarist should have no difficulty in locating the case in which a particular letter is to be dealt with. Each file and cases subordinate to a file should be serially numbered. Also, an index should be made of registers used in the section.

Para-105 File Heading

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

Para-106 Number of files

The file number and title should be recorded at the outside top of the cover and in the space for “subject” respectively. The financial year in which it is opened is indicated by recording underneath the file number the calendar year in which the financial year commences (e.g., “2022” represents financial year 2022-23).

Para-107 ‘Keep With’ case

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

Para-108 Method of putting files/papers to the Principal Accountant General/Group Officers

1. General Procedure

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

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

2. Arrangement of papers

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

- 1) Notes portion should be placed on the left side and the Correspondence portion to the right side.
- 2) The notes side should contain notes recorded on papers under consideration (PUC) and the correspondence side communications received (PUC) and office copies of outgoing communications.
- 3) Every page in each part of the file should be consecutively numbered in separate series. Correspondence should be arranged in chronological order and page numbered from bottom to top. On the notes side page numbers should be from top to bottom.
- 4) Every communication, whether receipt or issue kept in correspondence side should be given a Serial Number (preferably in red ink) on the top. The first communication will be marked 'Serial No.1' and the subsequent ones Serial Nos. 2, 3 and so on.

3. Referencing

3.1. General Procedure

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

3.2. Need for referencing

The page reference of back papers is necessary as:

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

4. Labelling

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

5. Office Note

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

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

Para-109 Dispatch of valuable documents

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

Para-110 Communication of decisions

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

Para-111 Signature of documents

Letters relating to the sections and subjects under the direct supervision of a Gazetted officer are issued ordinarily on his signature with the approval of the Group Officer. The name of the officer signing any letter should invariably be typed below his signature. Provided that no communications of the following nature should be issued except with the previous approval of the Principal Accountant General or Group Officers.

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

Such Communications should ordinarily be signed either by the Principal Accountant General himself or the Group Officer. In the alternative, the letter should bear sufficient indication that it is being issued with the approval of Principal Accountant General.

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

Para-112 Procedure to deal with Questions in the Parliament or State Legislature

Information regarding Parliamentary questions should be furnished to Government of India only through Headquarters Office, unless otherwise specified. A copy of the Communication calling for the information together with the reply in triplicate should be sent to the Assistant Comptroller and Auditor General (N) by name.

Information called for by the State Government for: -

- (i) Replying to a question raised in State Legislature or
- (ii) Supplying it to the Central Government for replying to a Parliamentary question, need not, however be routed through Headquarters Office, unless the matter pertains to administration etc. of the Indian Audit and Accountant Department. Whenever such information is proposed to be refused, prior approval of Headquarters Office should be taken.

Para 2.30 of CAG's Manual of Standing Orders (Administrative) Vol. I: Third Edition

Para-113 Closing of a file

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

Para-114 Transfer of cases to the Record Room

The period of preservation of correspondence records in the office and in the sections are given in Appendix of the Manual of General Department and Records. This should be the guide to sections for transferring cases to the record rooms. A list of files transferred to the record rooms should be prepared in ink by each section with which the cases should be sent to the record rooms. Note of such transfer should be made in the sectional register of cases.

Para-115 Destruction of files

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

Chapter-4

Office Establishment

Para- 116 Maintenance of service books

The Service Books of Group ‘A’ (Sr. Audit Officers), Group 'B' Officers/staff and Group ‘C’ staff are kept in a Record Room under the control and supervision of Asst. Audit Officer of Admn. Section. In order to ensure safe custody of service books, the key of the Record Room is kept with the AAO (Admn.) The clerk will take the key from the AAO every morning for opening the Record Room and return the same to him after locking the Record room in the evening.

With a view to exercise proper watch and control over the movement of Service Books from Record Room to the sections concerned and vice versa, Service Books should be issued from Record Room based on printed requisitions (Proforma given below) given by the sections. The staff posted in the Record Room on receipt of printed requisition will preserve these requisitions in a separate file and issue the Service Books under proper acknowledgement, noting the details and date of issue carefully. Similarly on return of Service Books, the clerk will link it with the requisition, acknowledge the return of the Service Book and place it at the prescribed place.

The clerk will also maintain a Register (Proforma given below) in which the issue and return of Service Books will be recorded by him.

Proforma of requisition for issue of Service Books

Sl. No.	ID No.	Name	Designation	Signature of the official in token of receipt	Date of issue	Date of return
1	2	3	4	5	6	7

Proforma of register for issue of Service Books

Sl. No.	Name of the Section	ID No.	Name and designation	Date of issue	Date of return

Aadhar Numbers of all government servants are to be mentioned in the service books.

DoPT OM No. Z-20025/9/2014-Estt. (AL) Dated 3rd November 2014

Para-117 Service Index Card

With a view to facilitate posting of Sr. AOs/AAOs, Service Index Cards are maintained in the Administration Section as per format in **Annexure-II** wherein the particulars of their professional experience etc. are recorded.

Para-118 Opening of personal file and service books

As soon as a recruit joins the office, his personal file and Service Book should be opened. The joining report and other declarations etc. furnished by him should be kept in his Personal File. The first page of the Service Book should be completed from the information provided by the candidate. The entries regarding his appointment should also be made and attested by the Branch Officer (Admn). The service books should then be made over to Record Room. A separate register shall be maintained in the Administration Section for handing over the Service Books to the Record Room.

Para-119 Entry in service book of production of medical certificate of fitness on first appointment

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

Para-120 Inspection of service books

Service Book should be shown to the official every year and his signature obtained as a token of having seen his/her service book. The government servant will ensure that his services have duly been verified and certified as such, before affixing his signature.

Authority- SR 202

Para-121 Alteration in Date of Birth

At the time of appointment every Government servant shall declare his date of birth, which is required, as far as possible, to be supported by documentary evidence such as High School or Higher Secondary or Secondary School certificate or extract from Birth Register. The date of birth declared by the Government servant and accepted by the appointing authority shall not be subject to any alteration except under the circumstances specified below.

An alteration of date of birth of a government servant can be made if:

- (a) A request in this regard is made within five years of his entry in Government service.
- (b) It is clearly established that a genuine bonafide mistake has occurred; and

(c) The date of birth so altered would not make him ineligible to appear in any school or University or Union Public Service Commission examination in which he had appeared for entry into Government service on the date on which he first appeared at such examination or on the date which he entered Government Service.

Para-122 Procedure for change of name by Government Servant

A Government Servant wishing to adopt a new name or to effect any modification in his existing name should adopt the change formally by a deed changing his name which should be attested by two witnesses known to the office.

The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as Gazette of India. The publication should, in both cases, be undertaken by the Government servant himself at his own expense. The adoption of the name or change in the existing name will be recognized officially and necessary amendments of the entries in the office records will be made only after the formalities described above have been completed. True copies of the relevant documents should be kept in the personal file of the government servant concerned.

Note: If the person concerned does not possess a seal it is not necessary to insist on having the personal seal affixed on the prescribed “deed”. In such cases it would be sufficient if the signature of the person concerned on the deed is attested by two witnesses, preferably Gazetted Officers

Para-123 Procedure for change of surname on account of marriage/remarriage of a female government employee

In the case of a female government servant who desires to have an entire change in their names after marriage (and not merely a change of surname) the formalities (for alternation / change of name by Government servant) will have to be gone through.

In cases where girls in Government services may desire on their marriage, a change of surname to be noted in the official records, the formalities mentioned above need not be observed provided that the Head of the Office / Department concerned is satisfied that the change sought to be effect is fact in pursuance of marriage and the surname is after the name of the husband.

In the case of a married women who while in service gets a valid divorce and desires to revert to her maiden name and also in the case of a widow who remarries and desires to have a change of name after the name of the second husband the formalities should be observed.

Para-124 Gradation List

As per para 10.13.1 of CAG’s Manual of Standing Orders (Admn.): Vol. I, the Principal

Accountants General and other Heads of Department are required to submit by the 15th of June each year's Gradation List of their office to Headquarters Office. Only a soft copy of Gradation List (in CD) is to be forwarded to Headquarters Office.

Headquarters Office circular no. 25/Staff/2014 dated 26.06.2014

The format of preparation of Gradation List is as under:

Sl No.	ID No	Name (S/Shri)	Educational Qualification	Professional	Category	Date of birth	Date of Joining Govt. Service	Date of Joining in IAAD	Post in which initially joined in IAAD
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Post in which confirmed	Date of confirmation	Date of promotion to current post	Date of passing SOG/ SAS exam	Service Exams passed
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Pay Level	Pay	DNI	Remarks
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Para-125 Verification of services

At a fixed time early in the year, the Service Books shall be taken up for verification by the Head of the Office who, after satisfying himself that the services of the Government servants concerned are correctly recorded in each of the service book, shall record in each case a certificate in the following form over his signature:

'Service verified from (the date and the record from which the verification is made) up to (date).

GID (1) below SR- 202

Para-126 Record of health certificate in the service books

The entry regarding production of certificates of fitness should be made in the service book of the employees concerned, before transmitting the certificates to P.C. Sections to attach

them with the first pay bill of the officials. It should be ensured that the declarations and statements are carefully recorded in the personal file/service book of the employees concerned.

Para-127 Recording of educational qualifications in the service book

The educational qualification, of the Government servant should be recorded on Page-1 of the Service Book in the prescribed column. A note of educational qualifications attained by the Government servant, after his entry into service, may also be made.

Chapter- 5

Constitution of Administration Coordination

Para- 128 General

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

The items of work connected with cadre control, departmental examinations, promotion, deputation, mutual transfer, estate duties etc. are dealt with by the office of the PAG (Audit-I) U.P. Prayagraj, which is the cadre controlling office.

(A) Administration Section

- (i) Organization of office in general and administrative matters like appointment, promotion, reversion, resignation, discharge, removal, deputation, mutual transfer, transfer & posting of staff.
- (ii) Disciplinary cases of officers and staff.
- (iii) Court cases, appeals, representations, and complaints initiated by the serving/retired staff of the office or by outside persons.
- (iv) Completion of probation and confirmation of staff.
- (v) Gradation list and supply of data for All India Combined Eligibility List.
- (vi) Maintenance of service books and personal files.
- (vii) Fixation of seniority, rosters, and other records.
- (viii) All correspondence with Service Associations.
- (ix) Permission to appear in examinations or apply for outside employment.
- (x) Change of Hometown, permanent address, and alteration of date of birth.
- (xi) Permission/intimation for transactions of moveable and immoveable property by officers and staff and other such permission/intimation required under CCS (Conduct) Rules.
- (xii) Preparation of monthly Review of Expenditure for uploading in BEMS by DDO, forwarding of Budget Estimates & Revised Estimates and other budgetary information called for by Headquarters Office from time to time.
- (xiii) Submission of various returns and reports to Headquarters office.

(B) Personal Claims Sections

- (i) Uploading of monthly Review of Expenditure on BEMS.
- (ii) Preparation of monthly regular and arrear pay bills, grant of increments, completion of leave Accounts, fixation of pay, final and temporary withdrawals from G.P. fund of officers and staff, preparation of bills for Arrear of Dearness Allowance, Bonus and Other advances.

- (iii) Maintenance of General Provident Fund accounts.
- (iv) Deduction from pay the premium of under Salary Saving Scheme Group Insurance etc.
- (v) Settlement of pensionary dues of retiring staff of the office
- (vi) Timely submission of list of officials whose cases are to be considered for crossing of Efficiency Bar and for review under FR 56 J.
- (vii) Travelling Allowance Bills, T.A. Advances to the officers and staff going on inspection, transfer deputation, leave travel concession etc.
- (viii) Reimbursement of medical expenses.
- (ix) Maintenance of various short- and long-term advances accounts.
- (x) Annual Verification of Service.

(C) Senior Deputy Accountant General (Administration) Cell

- (i) Maintenance and upkeep of confidential reports of Assistant Audit officers.
- (ii) Matters relating to deputation & Foreign Service.
- (iii) Processing and dealing of disciplinary cases.
- (iv) Review of cases under F.R. 56 (j).
- (v) Other important and confidential work attached with the Group officer.
- (vi) Convening of meetings of Departmental Promotion Committee for promotion to various cadres
- (vii) Convening of meeting of Departmental Screening Committee for compassionate appointment cases.

(D) Examination section

- (i) Holding of departmental examinations.
- (ii) Maintenance of data and statistics in respect of the candidates appearing for various departmental examinations.
- (iii) Submission of reports & returns to the headquarters office.

(E) ISW (Computer Cell)

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

(F) Hindi Section

- (i) Hindi Teaching Schemes and its planning.
- (ii) Holding of examinations under the Hindi Teaching schemes.
- (iii) Translation work (English to Hindi).

- (iv) Editing and publication of quarterly Hindi Magazine “Tarang”
- (v) Maintenance and submission of various statistical reports etc. on the progressive use of Hindi to the Headquarters office.
- (vi) Other works related to Rajbhasha.

(G) Welfare/Training Section

- (i) Preparing calendar for in-house training programs and organizing in-house training based on the approved program.
- (ii) Nomination of trainees for training programs to be conducted by Regional Training Institutes and other institutes like iCISA Noida, iCED Jaipur, NAAA Shimla etc.
- (iii) Nomination of participants for ‘Mid-Career Training Programmes’ as per approved slots.
- (iv) Welfare activities
- (v) Activities relating to observation of Audit Diwas, Sadbhavna Divas and other occasions as per directions of Headquarters Office.
- (vi) Processing of cases of Compassionate Appointment and forwarding to Sr. DAG (Admn) Cell for further necessary action.

(H) Legal Cell

- (i) Legal Cell deals with the cases of IA &AD and other than IA & AD filed before the Central Administrative Tribunal, Allahabad/ Lucknow Branch and Allahabad High Court & its Lucknow Branch.
- (ii) On receipts of OA/Writ Petition a brief history and para-wise comments of the case is drafted by the legal cell based on feedback received from the concerned Group/section and the same along-with a copy of OA/WP, is forwarded to the standing counsel with the approval of Sr. DAG/Admn. for preparation of draft counter affidavit.
- (iii) The draft counter affidavit prepared by the standing counsel is forwarded to Headquarters Office along-with brief history of the case, para-wise comments and a copy of OA/WP for vetting/approval.
- (iv) On receipt of the vetted draft counter affidavit from the Headquarters Office, the same is sent to the counsel for preparation of fair copy thereof and filing the same before the concerned courts.

Headquarters office is updated quarterly informing the latest position of the cases pending before the various courts.

(H) Right to Information Cell

- (i) Processing the applications received to the CPIO under Right to Information Act.

(ii) Obtaining information called by the applicants under RTI Act from the concerned sectors/sections, compiling and providing to the applicant under the ambit of the act within the stipulated period.

Para-129 Reports and Returns

The reports and returns required to be submitted to the higher officers in the office or to Headquarters Office are detailed in **Annexure- III**. Headquarters Office vide Circular no. letter 17-Staff (JCM)/2020 dated 27.05.2020, has prescribed the Returns/Records (relating to Staff Wing) which shall continue to be furnished. All returns in the prescribed format are to be sent to Headquarters office only in MS Excel to the email address acn@cag.gov.in as per the periodicity mentioned. No hard copies are to be sent. Report number (as shown in Annexure) is to be mentioned in the subject of e-mail. The report in MS Excel sheet in the prescribed format is to be attached as an attachment to the email. Period for which report is being sent is to be included in the body of e-mail. Returns relating to Budget & expenditures are to be sent only on BEMS.

The preparation of returns should be taken up well in time so that there may not be any delay in submission thereof. In case any delay is anticipated, the facts along with the reasons should be brought to the notice of Branch Officer/Group Officer and his orders taken thereof. The Branch Officer/Group Officer will make suitable arrangements to ensure that the return is prepared in time and sent to the authorities concerned by the due date.

Chapter- 6

Matters related to IA & AS Officers

Para-130 Transfer of charge by IA & AS Officers

Charge certificates should be prepared by the Administration Section in respect of IA & AS Officers on their transfer from and to this office and a report sent to Headquarters Office on the date each transfer takes place.

Para-131 Training of IA & AS Officer Trainees

When a trainee IA & AS Officer is attached to this office for On-the-Job Training, his/her programme of training should be drawn up in accordance with the directions issued by Headquarters Office and submitted to the Principal Accountant General for approval. The training program should be so chalked out that functioning of every Group/section of the office is covered therein.

Para-132 Classified list of Group 'A' Officers of Indian Audit and Accounts Department

Details of the IA & AS Officers of the Indian Audit and Accounts Department posted in the office as on 1st July every year should be furnished to Headquarters Office on such proforma and by such date as may be prescribed by Headquarters Office for inclusion in the Classified List for that year.

Para-133 Leave to IA & AS Officers

IA&AS officers requiring leave on foreseeable grounds, for instance for rest and recreation, may intimate their intention to proceed on leave two months in advance. Such intimations of leave requiring sanction by Comptroller and Auditor General may be sent in the proforma annexed to this chapter.

All heads of field Offices in IA&AD who are of the rank of Pr. Accountant General/Principal Director of Audit may grant leave of all kinds except special disability leave, Study leave and leave not due, and leave preparatory to retirement to the IA&AS Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements:

(A) Officers in the Junior Administrative Grade including the Selection Grade and officers in the senior time scale-up to 45 days.

(B) Other IA&AS Officers-up to 60 days, the above power is subject to the following conditions:

(i) The Pr. Accountant General/Principal Director of Audit etc. is satisfied that will not suffer by the absence of the officer of leave.

(ii) It is possible to make adequate internal arrangements so that the work of the office as a 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 sectioned.

(iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due up to 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.

NOTE- 1: If leave is refused in any case a report of the reasons for the refusal should be made to the Headquarters office.

NOTE- 2: All grant of leave and the date of departure on and return from leave shall be reported to the Headquarters offices.

NOTE- 3: The instructions will not apply in the case where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the Comptroller and Auditor General should be obtained before relieving officers proceeding on leave. This applies even if the leave had been sanctioned on a date before the receipt of transfer orders.

In making proposals for creation of temporary posts of Accounts/Audit Officers in leave or other vacancies of officers of the Indian Audit and Accounts Service, the Accountants General/Principal Director of Audit should bear in mind that no (in-lieu) posts will be sanctioned for vacancies of less than 46 days except in very exceptional circumstances.

In lieu posts should not normally be operated by Pr. Accountants General/Principal Director of Audit without prior sanction of the Comptroller and Auditor General. However, an in-lieu post of Accounts/Audit Officer may be operated in anticipation of the approval of the Comptroller and Auditor General in cases where a post of Assistant Accountant General or Assistant Director of Audit falls vacant suddenly in unforeseen circumstances and the resultant vacancy would clearly exceed 46 days.

The Comptroller and Auditor General should be approached for sanction, immediately the unforeseen event occurs, and it is decided to operate on the in-lieu post in anticipation of sanction. All officers before proceeding on leave should report to the Comptroller and Auditor General, their address during leave.

Officers granted leave on medical certificate should submit a medical certificate of fitness, before returning to duty. Such officers may send an intimation regarding the prospects of their

being fit to resume duty, seven/fifteen days before the expiry of the leave, accordingly as the leave is for a period of one month or more.

Para 3.29 of CAG's Manual of Standing Orders (Administrative) Vol. I (Third Edition)

Chapter-7

Recruitment, Promotion and Transfer

Para-134 Appointment and promotion

All proposals for appointments and promotions of staff of the office shall be submitted to the Principal Accountant General for approval. Appointment letters are, however, issued under the signature of the competent appointing authority.

The appointing authority for various cadres of staff is as under:

- (i) All Group 'B' posts in Pay Band-3, Grade Pay of Rs 5400, Pay Band-2, Grade Pay of Rs 5400, Rs 4800, Rs 4600 or corresponding thereof- Heads of Department of Principal Accountant General of Accountant General of officer of equivalent rank.
- (ii) All Group –B posts in PB-2 with Grade Pay Rs 4200 or corresponding thereof- Officer in the rank of Sr. DAG or DAG of officer of equivalent rank.
- (iii) All Group –C posts in Pay Band-1, Grade Pay of Rs 2800, Rs 2400, Rs 2000, Rs 1900 or corresponding thereof- Sr. DAG or DAG of officer of equivalent rank.
- (iv) Multi-Tasking staff in Pay Band-1 with Grade Pay Rs 1800 or corresponding thereof. - Assistant Accountant General or Sr. Audit Officer or Audit Officer of officer of equivalent rank.

Ministry of finance (Department of Expenditure) S.O. 1527 dated 20th April 2012

Para-135 Transfer and posting of Group 'A' (Sr. Audit Officers), 'B' and Group 'C' staff

The Comptroller & Auditor General of India has decided that Transfer and Posting Boards, consisting of minimum 03 members, shall be constituted in all the IA&AD offices which will recommend the transfer and posting of all the Group 'A' (Sr. Audit Officers), Gr. 'B' & 'C' staff. Accepting Authority for each of the Transfer and Posting Board has also been prescribed by Headquarters Office. The detailed guidelines on Transfer and Posting are to be framed by every office keeping in view the local scenario of the cadre composition and the broad guidelines/instructions issued by Headquarters Office.

Headquarters Office Circular No. 1-Staff Wing/2014 dated 06.01.2014

Para- 136 Rotation of staff in various sectors

The Group 'B' and 'C' staff shall not normally be transferred from a particular post before the lapse of a minimum period of two years. However, administrative exigencies, work exigencies and vacancy positions in various Groups/sections are also to be considered before transfer and posting of Group 'B' and 'C' staff.

No member of the clerical staff should be allowed to remain in the same section/wing for more than five continuous years without the specific approval of the Principal Accountant General. Clerical staff in audit offices are generally comprised of Sr. Auditors, Auditors, Cashiers, Clerks, and Stenographers etc.

Para 6.1.1 and 6.5.1 of CAG's Manual of Standing Orders (Administrative) Vol. I; Third Edition

Para-137 Promotion

Promotion of officers/officials in each cadre is made as per the provisions of Recruitment Rules made for the respective cadre and instructions issued by Headquarters Office from time to time.

Para-138 Sanctioned Strength of Gazetted Officers

The total sanctioned strength of each cadre is prescribed by Headquarters office. The sanctioned strength of each Group/section of the office is fixed with reference to the respective functions being performed by the Group/section.

Para-139 Promotion to Sr. Audit Officer Cadre

Promotion to Sr. Audit Officer Cadre is made from among the Asst. Audit Officers in Level 8 of Pay Matrix with 7 years regular service in the grade and having successfully completed the mandatory training.

Recruitment Rules for Sr. Audit Officers

Para-140 Procedure of transfer of charge

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

Para-141 Promotion to Assistant Audit Officer Cadre

As per recruitment rules, promotion to the post of Assistant Audit Officer shall be made from Departmental candidates who have passed the Subordinate Audit Service Examination conducted by the Comptroller and Auditor General of India or any authority specified by him.

Note 1- Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

Note 2 - For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January 2006, the date from which the revised pay structure based on the Sixth Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the Pay Commission.

Para-142 Promotion to other Cadres

Promotion to other cadres will be regulated as per the Recruitment Rules in force and instructions issued by Headquarters Office from time to time. As per Headquarters Office Circular No. 08/2018 dated 03.04.2018, panel for promotions from the vacancy year 2019 shall be prepared on calendar-year basis and crucial date for determining eligibility of officers for promotion will be January 01 of the panel year.

Para-143 Procedure to be followed by DPC in respect of government servants under cloud

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.

Sealed cover procedure- The DPC shall assess the suitability of the Government servants coming within the purview of the circumstances mentioned above along with other eligible candidate without taking into consideration the disciplinary case/criminal prosecution pending. The assessment of the DPC, 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 ofin 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 DPC 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 DPC in respect of the suitability of a government servant for his promotion are kept in a sealed cover.

Procedure by subsequent DPCs- The same procedure outlined above will be followed by the subsequent Departmental Promotion Committees convened till the disciplinary case/criminal prosecution against the Government servant concerned is concluded.

**Para 11.1, 11.2 and 11.3 of Swamy's Manual of Establishment and Administration:
Sixteenth Edition- 2019**

Para-144 Refusal of promotion

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

**Para 17.12 of Swamy's Manual on Establishment and Administration:
Sixteenth Edition- 2019**

Para-145 Recruitment of Auditors/Clerks/Stenographers/Data Entry Operators/Multi-Tasking Staff in IA & AD

Dossiers of candidates nominated by the Staff Selection Commission for recruitment to the post of Auditor, Clerk, Data Entry Operator (Grade-A), Stenographer and Multi-Tasking Staff is received from Headquarters Office along-with directions to be taken for their recruitment. Further procedures of their recruitment like verification of antecedents, educational/caste certificates, issuance of provisional appointment offer and provisional appointment letters are being undertaken by the office accordingly.

Para- 146 Multi-Tasking Staff Cadre

Consequent upon acceptance of the recommendations of the 6th Central Pay Commission, all the erstwhile Group 'D' posts viz Safaiwala, Water Man, Chowkidar, Mali, Farrash, Peon, Senior Peon, Daftari, Junior Gestentor Operator, etc. have been upgraded and merged in Pay Band-1 (Rs 5200-20200) with Grade Pay Rs 1800. The post of Record Keeper (Group 'C' post) which was a promotional post of Group 'D' post, has also been merged in the same Grade Pay of Rs 1800. These posts have been classified as Group 'C' Non-Gazetted.

Para-147 Appointment on Compassionate Grounds

- (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 up to a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' post. The appointing authority may hold back up to 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 reservation point, if he is ST/OBC he will be adjusted against ST/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 normal rules/orders governing such appointment.

(d) The ceiling of 5% of direct recruitment vacancies for making compassionate appointments should not be exceeded by utilizing any other vacancy e.g., sports quota vacancy.

DoPT OM No. F. No. 14014/02/2012-Estt. (D) Dated 16 January 2013

Para-148 Appointment of meritorious sportsmen to Group ‘C’ posts

Rules and instructions regarding appointment of meritorious sportspersons to Groups ‘C’ posts are as under:

(1) Eligibility

(a) Appointment under this paragraph can be made in any of the following games/sports

- Cricket (Men)
- Football (Men)
- Hockey (Men)
- Badminton (Men/women)
- Table Tennis (Men/women)

(b) Appointments under this paragraph can be made if:

(i) Sportsmen who have represented a state or the country in a National (Senior/junior category) or international competition (Senior/junior category) or

(ii) Sportsmen who have represented their University in All India Inter-University Tournaments conducted by the Inter University Sports Board.

(iii) No such appointment can be made unless the candidate is in all respects, eligible for appointment to the post applied for, and in particular in regard to age, educational or experience, qualifications prescribed under the Recruitment Rules applicable to the post. The relaxations permitted in the Recruitment Rules or GOI instructions in respect of a class/category of persons to which the applicant belongs, will also be applicable.

(2) Applicability

(i) Appointments of meritorious sportsmen against direct recruitment vacancies can be made to the posts of Clerk/DEO Grade ‘A’/Auditors/Accountants, which under the Recruitment Rules applicable thereto, are required or permitted to be filled by direct recruitment.

(ii) A meritorious sportsman can be considered for appointment under sub-para (i) above, notwithstanding the fact that he is already in the service of the Government.

(3) Extent of such recruitment

The recruitment under sports quota in an office in a calendar year shall be limited to 01 person for sanctioned strength of 200 of the concerned office in Group B & C, subject to a maximum of 05 recruitments annually. Offices having sanctioned strength of less than 200 may also recruit one sportsperson in a calendar year. The recruitment will be made only against clear vacancy/vacancies.

(4) Seniority

Where direct recruitment to a post is being made through SSC, the sportspersons recruited under these cadres should be placed junior to those who have already been recommended by the SSC (date of recommendation to be taken into consideration). The inter se seniority of sportspersons will be in the order of merit of selection. In the case of sportspersons recruited to the same cadre on the same date, the inter se seniority will be determined on the basis of overall marks obtained in the recruitment process. The person getting more marks will be senior. In case of marks of more than one person being the same, the older person(s) shall be placed senior.

(5) Detailed guidelines regarding appointment of meritorious sportspersons to Group 'C' posts are given in Headquarters Office Circular No. 688/Welfare/8-Sports/2016 dated 27.12.2016.

Para-149 Recruitment of Ex-Servicemen Security Staff

It enjoins upon the Government Department to examine and identify the posts in which military experience either in general or in a specific field or posts would be of distinct advantage. As far as possible, Security/Caretaking staff should be recruited from among ex-servicemen. While placing indents for filling up of such vacancies, the Employment Exchange as well as Local Ex-serviceman Association/ Welfare Boards may be requested to sponsor only ex-servicemen for these posts.

Para-150 Reservation for the persons with benchmark disabilities

The rules and instructions regarding reservation for Persons with Benchmark Disabilities, as defined under Section 2(r) of the Act against the posts and services of the central government are given in Govt. of India, Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training Office Memorandum No. 36035/02/2017-Estt (Res) dated 15th January 2018.

Para-151 Extension of time limit for joining duty for new recruits

An offer of appointment issued by an appointing authority should clearly specify the period (which shall not normally exceed one month) after which the offer would lapse automatically, if the candidate did not join within the specified period. If however, within a specified period, a request is received from the candidate for extension of time for joining, it may be considered by the Appointing Authority, but extension beyond three months will 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. 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. If, even after extension(s), a candidate does not join within the stipulated time, which shall not exceed a period of six months from the date of issue of the original offer of appointment, the offer of appointment will lapse.

Amended provision in para 10.2.1(ii) of CAG's MSO (Admin) Vol. I circulated vide circular dated 17th April 2017

Para-152 Oath of allegiance

All entrants to Government service should take an oath of allegiance to the Republic of India and the taking of the oath should be made one of the terms of their appointment. The form of the oath is as follows: -

“I..... do swear that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will loyally carry out the duties of my office. So help me God!” Conscientious objectors to oath taking may make a solemn affirmation to the same effect.

Para 6.2.13 of CAG's MSO (Administrative) Vol. I: Third Edition

Para-153 Verification of character and antecedents of government servants before appointment

The verification of character and antecedents of the nominated candidates will be carried out, but the issue of appointment letters need not be withheld pending such verification. The appointing authorities will issue provisional appointment letters after obtaining the filled and duly signed attestation form and self-declaration from the candidates. The verification of character and antecedents must be completed by the concerned District Authorities within six months so that the provisional appointment can be confirmed.

Headquarters Office Circular no. 39-Staff Wing/2016 dated 21st October 2016

Para-154 Certificate of proof in respect of SC/ST/OBC

The claims of candidates for employment to be treated as SC/ST/OBC will ordinarily be verified by the appointing authorities through the Issuing Authorities or such authorities, which Headquarters Office may direct.

Para-155 Statement of communal composition

Annual statements in prescribed forms showing the communal composition each year with the details of vacancies filled during the year should be prepared in strict accordance/format with the instructions laid down by the Central Government and Headquarters Office and furnished on the dates as may be prescribed.

Para-156 Register of appointment

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

Para-157 Health certificate on first appointment

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

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

Para-158 Appropriate medical authority for medical examination

Before appointment, wherever required, the candidates may be asked to produce the medical fitness certificates issued by the Civil Surgeon/District Medical Officer or a Medical Officer or the equivalent status of a Govt. Hospital. However, in such cases, where the candidates cannot make their own arrangement for obtaining the requisite medical fitness certificates from the Civil Surgeon/District Medical Officer or a Medical Officer of the equivalent status of a Govt. Hospital, necessary arrangement for their medical examination may be made by the office.

Para-159 Re-examination by medical authorities

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

a Medical Board as may be considered necessary. The fee for such an examination, if any, will be paid by the candidate concerned.

Para-160 Communications of grounds of rejection to persons found unfit by individual medical officers/medical boards

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

Para-161 Precautions to prevent the possibility of employment of persons previous declared medically unfit

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

Para-162 Continuance in service of government servants declared temporarily physically unfit

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

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

(iv) Where the period of such retention is likely to exceed six months, the approval of the Ministry of Finance shall be obtained.

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

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

Para-163 Unilateral/Mutual Transfers

The scheme of unilateral transfer is not in vogue in this department. The guidelines regarding mutual transfer in Group 'B' and 'C' cadres are given below:

(i) Mutual transfer may be permitted in respect of all the regular Group 'B' and 'C' posts, excluding the posts of Sr AO in the department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Sr. Auditor may also be permitted subject to the condition that the concerned Sr. Auditor will have to seek reversion to the lower post of Auditor. On reversion to the lower post, the pay will be fixed in terms of DoPT OM No. 16/4/2012-Pay I dated 05.11.2012. Such Sr. Auditor who will seek reversion to the post of Auditor may be considered for promotion to the post of Sr. Auditor in the new office only after completion of the minimum length of service required for promotion to the post of Sr. Auditor in the new office. However, in such cases, at the time of promotion as Sr. Auditor in the new office, the benefit of pay fixation in terms of FR-22(I)(a)(1) would not be admissible.

(ii) Mutual transfers allowed will not be in the public interest and the officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices.

(iii) In the case of AAOs, mutual transfer shall be permitted only in the same stream.

(iv) In the case of officials recruited under sports quota, mutual transfer during first 10 years of their service would be allowed between the same disciplines of sports.

(v) In cases where mutual transfers are permitted within probation period, he/she will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with exemptions, if any, would be carried forward in the new office.

(vi) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.

(vii) Mutual transfer may be permitted only once in the entire service career of the official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.

(viii) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new office. However, if any one of the officials resigns within one year, the mutual transfer already permitted would be treated as null and void.

**Headquarters Office Circular No. 16/Staff Wing/2013
Dated 6th June 2013**

Para-164 Deputation to other offices and extension of deputation tenure

The Principal Accountant General is authorized to depute officials of this office, for service in another department or Government on usual deputation terms. The staff position of this office is, however, required to be considered while sending persons on deputation.

In accordance with Headquarters Office circular no. 900/GE II/59-2002 dated 12.08.2002, the Heads of Department in IA & AD have been vested with the powers to extend the tenure of deputation of officials within/outside the IA & AD up to four years. The extension of the deputation term of officials beyond fourth year is being granted by Headquarters Office. Proposals seeking extension in deputation tenure beyond fourth year, complete in all respects must reach Headquarters Office by 5th of the month preceding the quarter in the prescribed format.

Headquarters Office circular no. 348-Staff (App. I)/08-2016 dated 26.02.2016

Chapter-8

Seniority and Confirmation

Para-165 Seniority

Relative seniority of the direct recruits appointed on the recommendation of Staff Selection Commission, or any other authority shall be determined by the order of merit in which they are selected for such appointment, the persons appointed as a result of an earlier selection being placed above those appointed as a result of the subsequent selection.

Amended provision in para 10.2.1(ii) of CAG's MSO (Admin) Vol. I

In case of mutual transfer, the officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices.

Para-166 Seniority in appointment to the posts of Asst. Audit Officer

The following principles shall be adopted in appointment to the posts of Asst. Audit Officers, the various classes of persons who pass in the same examination:

(a) In the case of directly recruited Auditors, the seniority by total length of service as Auditor alone irrespective of their seniority and irrespective of total number of chances they have taken in passing the Departmental Examination for Auditors will be the determining factor for their claim for appointment to the post of AAO. But in the case of Auditors recruited from the same panel the seniority assigned to them on the basis of their position in the panel would be criteria for appointment to the above post subject to any loss of seniority which is envisaged if a candidate does not join within the prescribed time limit (No.1778-N.2/193-65 dated 24-8-1967), However, in case of 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 Auditors who have been promoted from Clerk cadre, service as Clerks up to six years will be ignored and thereafter Service in the Clerks cadre will be counted as Auditors Service for purpose of determining seniority.

(c) Service as Stenographer shall be equated to service as Auditor or Clerk according to the person concerned is a graduate or undergraduate. It will also include the services in the higher grade like Personal Assistant, Manager (Typing & Cyclostyling Pool) etc. The date of declaration of the results of the degree examination passed by a Stenographer, while in service, should be considered for purposes of fixation of his seniority vis-à-vis Auditor.

Note-1: Service as Auditor and clerk referred to above, means service as Auditor and Clerk in the IA&AD and does not include service as such anywhere else. Service as Auditor also includes service in the higher grade such as Senior Auditor, Assistant Supervisor and Supervisor.

Note-2: Penalties like reduction in rank, do not have adverse cumulative effect for the purpose of reckoning seniority under this para.

Para 5.7 of CAG's MSO (Admn.) Vol. I; Third Edition

Para-167 Probation and confirmation

The rules and instructions regarding probation and confirmation are given at **Annexure-IV**.

DoPT OM dated 28020/3/2018- Estt. (C) Dated 11th March 2019

Chapter-9

Welfare Officer and Welfare Assistant

Para-168 Welfare Officer

The post of Welfare Officer is filled on deputation basis from the following grades:

Officers of the Indian Audit and Accounts Department:

- (i) With five years regular service in the grade of Sr. Accounts Officer/Sr. Audit Officer; or
- (ii) With seven years combined regular service in the grade of Sr. Accounts Officer/Accounts Officer or Sr. Audit Officer/Audit Officer; or
- (iii) With seven years regular service in the grade of Accounts Officer/ Audit Officer; and belonging to the cadre of the respective cadre controlling authority (period of deputation ordinarily not to exceed four years)

Para-169 Welfare Assistant

The post of Welfare assistant is filled on deputation basis as per recruitment rules for the post, as under:

Officers of the Central Government-

- (a) (i) Holding analogous posts on regular basis in the parent cadre or department.
- (ii) With three years' service in the grade rendered after appointment thereto on a regular basis in the scale of pay of Rs 5000-8000/- (pre-revised) or equivalent in the parent cadre or department, and
- (iii) Possessing three years' experience in the field of welfare or community activities, House Keeping, Sports and Cultural activities, Personnel Administration including settlement of personal claims etc.

The maximum age limit for appointment by deputation or absorption shall not be exceeding 56 years as on the closing date of receipt of applications.

Headquarters Office, vide circular dated 09.02.2021, has directed that officials with combined regular service of 3 years in the grade of Senior Accountants/Senior Auditors and Assistant Supervisor (Accounts)/Assistant Supervisor (Audit) are eligible to be considered for deputation to the post of Welfare Assistant till the amendment of Recruitment Rules to the post of Welfare Assistant.

Chapter-10

Cashier

Para-170 Cashier

Heads of Department may at their discretion appoint LDCs/UDCs/Assistants to perform the duty of Cashiers.

Conditions:

- (i) The amount of allowance will depend on the average amount of monthly cash disbursed, excluding payments by cheques. The amount of receipts should not be taken into account.
- (ii) The allowance should be reviewed every financial year and sanctioned based on the average amount of disbursements during the previous financial year.
- (iii) Every official appointed to work as cashier, unless exempted by a competent authority, should furnish security of the required amount.
- (iv) Only one official should be allowed the allowance in an office/department.
- (v) The allowance is not admissible to UDC-cum-cashiers as cash handling is part and parcel of the duties of this post.
- (vi) The rate will be increased by 25% ever time the DA payable on revised pay scales goes up by 50%.
- (vii) The allowance has been subsumed in cash handling and treasury allowance.
- (viii) The rates of allowance is as follows:

Amount of average monthly cash disbursed	Rate per month (Rs)
<= Rs 5,00,000	700
Over Rs 5,00,000	1,000

Para-171 Security required from the cashier

The cashier is required to furnish a security of Rs. 8000/ and execute a bond in order to protect Government from loss. Fidelity bond of recognized companies may be accepted in lieu of scrutinizes in cash or National Savings Certificates but before accepting such bonds, they should be carefully scrutinized to see that they do not include any unnecessary reservation which might seriously affect their value.

Para-172 Acceptance of fidelity bonds as security deposits

Fidelity bonds of the nationalized Insurance Companies may be accepted in lieu of cash or National Savings Certificates from employees, who are required to furnish security deposits subject to the conditions of the Rule 20 and 21 of the code of the currency department (6th Edition). In such cases it is essential to see that the employees are insured with the company for the security deposits and the policy is kept alive from time to time by prompt payment of the premia.

Para-173 General Instructions for Handling Cash

Save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following instructions shall be observed by all Government officers who are required to

- (a) Receive Government dues and handle cash or
- (b) Perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —
 - (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.
 - (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

Exception (a).—An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register."

Exception (b). —Cheques issued by cheque-drawing D.D.O.s are required to be entered in a 'Register of Cheques issued' in Form G.A.R.4. Therefore, only those cheques drawn by him which are cashable in his capacity as Disbursing Officer for arranging payments in cash, need be entered in the cash book.

Exception (c).—Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Govt. Account.

(iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. Regarding any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.

(v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

(vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.

(vii) A Government officer who handles Government money should not, except with the special sanction of the Head of Office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government Account.

(viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trust worthiness should only be selected and in case where the amount to be handled is large, one or more guards should accompany the messenger.

NOTE 1. —The duties imposed by clauses (ii) to (vi) of this rule on the Head of Office may be entrusted to a subordinate gazetted officer nominated by the Head of Office for this purpose.

NOTE 2. —The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head of Office or the officer

nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book.

NOTE 3. —If many bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual item-wise in the cash book. It would be sufficient if the total of the daily entries pertaining to the same classification from a register of valuable (Form G.A.R. 5) maintained for the purpose is carried to the cash book giving cross reference in the latter to the serial numbers thereof in the former.

NOTE 4. —Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall). The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc. The cash chest/ almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorized persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.

A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed covers to the respective officer / bank with whom they are meant to be lodged, and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities. Subject as provided in the preceding paras of this note, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers may be laid down by departmental regulations

Rule-13 of Receipt & Payment Rules

Para-174 Supervision by the Branch Officer-in-charge of cash.

(a) Entries made in the Cash Book regarding remittances of receipt to the accredited bank for credit into Government Account should be attested by Sr. AO (Cash) after verifying them with reference to the bank's receipt recorded on pay-in-slip or Challan.

- (b) He should examine office copies of the bills to see that all payments have been correctly made and are supported by valid acquittances in case of Cash/Cheque payment which indicate the date of payment and are stamped "Paid." This check should be done cent per cent.
- (c) He should see that every entry of disbursement in the Cash Book is supported by valid, acquittances before he attests it.
- (d) He should ensure that a statement of undisbursed and undisbursable amount of various bills is prepared in respect of each bill and subsequent payments to the former are recorded against it. Amounts remaining undisbursed for more than 3 (three) months (a shorter period may be prescribed) should be refunded to the bank.
- (e) He should see that a detailed and complete analysis of the Cash Balance shown in the Cash Book at the end of each month is prepared and should scrutinize it carefully. He should ensure that the Cash is not retained unnecessarily for an unduly long period.
- (f) He should in respect of any moneys realised in Cash, grant money receipt in proper form (GAR-6) and at the time of signing the receipt and the counterfoil satisfy himself that the amount has been properly entered in the Cash Book (Rule 22(1), of Receipt and Payment Rules)

Para-175 Supplementary procedure for the guidance of the Cashier, AAO in charge of cash and office Staff in general.

(i) Accounting of cash

On receipt of all cheques from the PAO (Au), the Cashier should at once enter them in the Cash Book as receipts of the date on which the cheque is actually received from the PAO (Au). Payment should be entered on the date of actual payment as per acquaintance in the bill register in **Form GAR-9** in column 13 or 14 or 15 as the case may be. He should also fill up (No. and Date of cheques/Bank draft) in the column 10 on receipt of cheque/Bank draft of the bill register (Form GAR-9) maintained by the Establishment /cash section with reference to the date of receipt of Cash as also the date of presentation of bill to PAO (Au). Establishment should review the bill register once a week to ensure that all the appropriate column of the bill register are complete and correctly filled in all respects and a report submitted in Sr. AO (Cash).

(ii) Hours of Cash Business

To facilitate daily punctual closing of Cash Book by the Cashier and the daily verification of the Cash Book by the G.O- in-Charge of Cash within office hours, all Cash transaction of receipts and payments should be stopped at 2.00 P.M. on all working days. In case of emergent payment for which orders of Sr. D.A.G. /D.A.G. should be taken by Sr. Audit Officer (Cash)

(iii) Daily closing of Cash Book

The Cash Book should be closed every day. A 'Nil' closing should be made even if there is no transaction that day & neither the Cashier nor the Sr. Audit Officer should go home on that day without such closing. The Cash Book after closing should be submitted to the Sr. AO in charge of Cash every day in the evening along with the Cash in his custody. The Sr. Audit Officer (Cash) will sort out the book balance and verify the physical cash balance and record a certificate of verification in Cash Book under his signature.

The officer-in-charge of Cash should also see that the box in which the Cash is kept is properly locked and put in the Chest. The key of the counter lock of the Chest will remain with Group Officer in charge of Cash Book.

(iv) (a) Acquittance, challans and other records of Cash transactions should be properly filed in separate guard files chronologically by date for each Class of records so that they may be available readily at the time of check.

(b) The officials will open bank accounts for receiving their salary through bank. Payment of advance or withdrawal from GPF, House Building Advance etc. shall be made through the bank account of the staff.

(v) An account of the undisbursed amount of a bill should be kept in Form GAR- 25. Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially, and subsequent payments thereof entered in the appropriate columns of the Register and the cash book, each entry being attested by amounts remaining undisbursed for three months should be prepared to ensure their refund.

Para-176 Surprise check of Cash Book

A surprise check of the Cash balance will be made by the any Sr. D.A.G./DAG once a month as directed by Pr. Accountant General.

Para-177 Special Responsibility for Cash

Although the group officer in charge of Administration is directly concerned, the Head of the office is especially responsible for seeing that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or any subordinate who handles cash) has given security or executed a bond does not reduce the special responsibility of the Head of the office for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. There should be continuous review of the arrangements for the expeditious disbursement of money, for the custody thereof, and for the prompt and correct disposal of undisbursed balances and of sums otherwise payable to the bank. There should be adequate reconciliation of cash with the accounts. In order to better exercise better control over

cash, there should be an concurrent check of all entries in cash book by a selected Assistant Audit Officer /Section Officer, other than the one in charge of the drawal of the bills, a daily verification of the closing cash balance by the Officer in charge of cash, a half yearly test check of the cash accounts by the Internal Test Audit Party/Co-ordination Section and monthly surprise check of the cash balances by one of the Deputies. The Head of the office should at regular intervals satisfy himself that the system of supervision, as prescribed in authorized codes or special orders, is observed properly and should remedy speedily the defects noticed, if any.

Where the system of cheque payment by the audit and accounts offices in vogue, the gazetted officer entrusted with the duty of signing the cheques is required at the close of each day, to check in person the Register to Cheques Drawn with the Cheques on hand to see that no more cheque forms have been removed than are accounted for by proper entries in the Register of Cheques Drawn. The Accountant General/Principal Director of Audit is responsible for seeing that this stocktaking of cheque forms is on no account postponed or neglected. Note: - The actual cash to which the Cashier can have access without the help of the Officer in charge should as far as possible not exceed the amount of security furnished by him. The money in excess of this security should be kept in a safe under double lock.

Para 1.24 of CAG's Manual of Standing Orders (Admn.) Vol. I: Third Edition

Chapter-11

Departmental Examinations

Para-178 Departmental Examinations

Various Departmental Examinations are conducted by the IA&AD periodically. These include Subordinate Audit/Accounts Service Examination, Revenue Audit Examination for AAOs/Sr. AOs, Departmental Examination for Auditors and Departmental Examination for 12th Pass Multi-Tasking Staff for promotion as Clerks, Incentive Examination for Senior Auditors and Continuous Professional Development (CPD) tests for AAOs/Sr. AOs. The regulations governing the conduct of examination [(other than Departmental Examination for IA&AS (Officer Trainees)], Initial Recruitment Examination for Divisional Accountants and Divisional Accountants Grade Examination) are given in succeeding paragraphs.

Para 9.1 of C&AG's MSO (Admn) Vol- I (Revised)

Para-179 Subordinate Audit Service (SAS) Examination

The Departmental Examination qualifying for appointment to the Assistant Audit Officer's Service is divided into two groups and an examination in both the groups is normally held once a year for all Audit Offices in all branches on dates notified by or on behalf of the Comptroller and Auditor General of India. This examination is a computer-based test, and the question papers are based on multiple choice objective questions (except Drafting and Writing Abilities - Basics of PC I Paper which is a subjective paper). Answers are valued by the agency nominated by the Comptroller and Auditor General of India.

Subject to the various instructions issued by Headquarters Office from time to time, the Principal Accountants General/Directors General/Accountants General/Principal Directors of Audit may permit the candidates in their offices to appear in the appropriate branch of the Subordinate Audit/Accounts Service (SAS) Examination provided they are otherwise eligible to take the Examination. The names and other particulars of the candidates permitted to take the examination should be registered online. The Registration of the candidates intending to appear in any Group or both groups of SAS exam is to be got done under the supervision of the Sr. AO (Exam.) or Group Officer in charge of Administration, during the period specified by the Exam Branch of the Office of the Comptroller and Auditor General of India. To ensure correctness, the Head of Offices should get the particulars in the statement checked by Sr.AO/AAO. After carrying out the thorough check of the information given in the registration, the concerned Principal Accountants General/Directors General/ Accountants General/ Principal Directors of Audit shall approve the candidature for the Exam.

The selection of candidates for the Examination is primarily the responsibility of the Principal Accountants General/Directors General/Accountants General/Principal Directors of Audit who may be aided by an Advisory Committee in the discharge of this responsibility. The preliminary selection should be made as early as possible after the results of the last Subordinate Audit Service (SAS) Examination are circulated so that intending candidates may start their preparation with the knowledge that they will in all probability be permitted to take up the Examination.

With a view to determining the suitability or otherwise of the candidates taking the Subordinate Audit Service (SAS) Examination for the first time, Principal Accountants General/Directors General/ Accountants General/ Principal Directors of Audit should screen the prospective candidates by invariably holding a preliminary test which should not be an elaborate one. This test will include one omnibus paper on General English/ General Hindi, and Constitution of India divided into two Sections and another omnibus paper on Service Regulations, Financial Rules and Principles of Govt. Accounts. Both the papers will be of three hours duration each and will be set and valued locally by the respective Heads of Departments. Use of Hindi medium is permitted.

The essential condition which governs the selection by the Principal Accountants General/Directors General/Accountants General/ Principal Directors of Audit is that the candidate selected shall, if qualified by examination, likely to be efficient in all the duties of the Assistant Audit Officer.

The eligibility criteria to appear in the SAS exam in terms of length of service in one or more cadres will be as per instructions issued by Headquarters Office from time to time. The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination will also be as per Headquarters Office instructions.

Subject to any general or special instructions issued by Headquarters Office from time to time, arrangements for holding training classes should be made by the Principal Accountants General/ Directors General/ Accountants General/ Principal Directors of Audit for the benefit of candidates for Group I and Group II of the Examination. In addition to the theoretical instructions, the candidates should be given training in practical work of the Department. Ordinarily, candidates who do not attend training classes should not be allowed to appear in the examination but the Principal Accountants General/ Director Generals/ Accountants General/ Principal Directors of Audit at his/her discretion, can allow a candidate to appear in the examination, even though s/he may not have attended the training classes, if s/he finds that the candidate is otherwise fit to take the examination and likely to pass it. Candidates would be allowed to avail two spells of 15 working days Preparatory training in his/her career.

Permission to appear at any particular examination shall count as one chance whether the candidate actually appears for the examination or not, unless s/he is specially allowed by the Principal Accountants General/Directors General/Accountants General/ Principal Directors of Audit to withdraw her/his name. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's name must be applied for as early as possible and in any case before the commencement of the examination.

After conclusion of each examination, the Principal Accountants General/ Directors General/Accountants General/ Principal Directors of Audit will send a consolidated statement showing the names of candidates who were permitted to withdraw their names to the Examination Wing of the office of Comptroller and Auditor General of India. A 'Nil' report is to be sent when there is no case of withdrawal.

Para-180 Results of Subordinate Audit/Accounts Service (SAS) Examination

The minimum aggregate marks required for passing Subordinate Audit Service Examination would be 50 percent in each paper. A candidate who scores 50 percent marks and above in any paper of Subordinate Audit Service Examination would be treated as 'passed' as well as 'exempt' from future appearance in that paper.

Note: With effect from SAS 2013 (main) Examination, to check the scope of guess work, system of negative marking has been introduced to the extent 0.25 marks (25 percent).

The complete results of the examination will be communicated by Headquarters Office to the Head of the Office separately for each branch of the Subordinate Audit Service Examination.

The scheme and general syllabus of the Subordinate Audit Service Examination cannot be amended or revised except by Headquarters Office.

Para- 181 Revenue Audit Examination for Assistant Audit Officers/Senior Audit Officers.

Revenue Audit Examination is held for Assistant Audit Officers/Sr. Audit Officers borne on the cadre of all branches of the Indian Audit & Accounts Department except Civil Accounts branch, once in a year with SAS Examination. It is optional for the Assistant Audit Officers/Sr. Audit Officers of these branches to appear in this examination.

The Eligibility criteria in respect of Sr. AOs/AAOs for appearing in Revenue Audit Examination is as instructions issued by Headquarters Office from time to time.

AAOs/Sr. AOs who pass the Revenue Audit Examination would be granted one advance increment with effect from first of the month in which the examination is held. Advance increment in such case will be sanctioned by the respective Heads of the Department.

Para-182**Departmental Examination for Auditors**

Directly recruited Auditors are required to pass the departmental examination for confirmation and promotion to the higher scale of Senior Auditors. Clerks promoted as Auditors on seniority basis are required to pass the departmental examination for promotion to the higher scale of Senior Auditors. This examination will be arranged to be held by Principal Accountants General/Directors General/Principal Directors of Audit/ Accountants General once in six months i.e., February and August of each year.

Note: SAS Group I passed officials promoted to the post of Auditors are not required to pass the Departmental Examination for Auditors for promotion to the higher scale of Sr. Auditor.

Directly recruited Auditors, who have completed one year's continuous service on 1st February/1st August will be eligible to appear in the examination. Clerks promoted on seniority basis may appear in the examination immediately after their promotion. They may, however, not appear in the examination if it is held within 90 days of their promotion. They may instead appear in their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible.

Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruit and reversion to Clerks' grade in the case of promoted Auditor. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

Note 1: Grant of two additional chances for appearing at the Departmental Examination can be considered on merit alone for those candidates who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances.

Note 2: If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for training for such candidates.

Graduate Data Entry Operators/Clerks/Stenographers/Multi-Tasking Staff with three years continuous service are also eligible to appear in this departmental examination for Auditors for being considered for promotion against the promotion quota.

Principal Accountants General/Directors General/Principal Directors of Audit/ Accountants General may at their discretion, condone deficiencies in the prescribed service, of one year in respect of directly recruited Auditors, and in prescribed service of three years in respect

of Data Entry Operators/Clerks/Stenographers/Multi-Tasking Staff, up to a limit not exceeding two months.

Para-183 Departmental Examination for 12th pass Multi-Tasking Staff (MTS) in IA&AD for promotion as Clerks.

There will be a Departmental Examination for promotion of 12th pass Multi-Tasking Staff (MTS) as Clerks under the examination quota in the Offices.

Multi-Tasking Staff, who are 12th, passed and have put in three years continuous service on the first day of the month in which the examination is held are eligible to appear in this examination.

The examination will be held once in a year in the month of September. The papers will be set locally by each Head of Office. There is no limit in the number of chances, a candidate may avail.

The following will be the subjects of the Departmental Examination for 12th pass Multi-Tasking Staff (MTS) in IA & AD for promotion as Clerks:

Paper	Duration	Max. Marks
I. English/Hindi	2 hours	100
II. Arithmetic and Tabulation	2 hours	100
III. General Knowledge and Office Procedure	1 hour	100

Notes: (1) The standard of the question papers I and II will be approximately that of 12th pass examination of an Indian Board/ University.

(2) Paper second and third will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.

(3) A candidate will be declared to have passed the examination if s/he has secured 40 per cent marks in each of the three papers.

(4) A candidate who secures 45 per cent marks in any paper(s) would be exempted from appearing in that paper(s) in the subsequent examinations.

Para 9.6.1 to 9.6.4 of CAG's MSO (Admn) Vol. I (Revised)

Para- 184 Typing Test for Clerks/MTS

Candidates will also have to take a typing test which will be held once in a quarter by the Principal Accountants General/Director Generals/Principal Directors of Audit/ Accountants General. A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer will be required for qualifying the type test. (35 words per minute and 30 words per

minute correspond to 10500 Key Depression per Hour / 9000 Key Depression per Hour respectively on an average of 5 key depressions for each word). The Multi-Tasking Staff may take the typing test at any time either before the written examination

Para 9.6.5 to 9.6.6 of CAG's MSO (Admn) Vol. I (Revised)

Para-185 Incentive Examination for Senior Auditors

Incentive Examination for Senior Auditors in the offices will be conducted by the Heads of Department in the ranks of Principal Accountants General/Directors General/Principal Directors of Audit/ Accountants General every year in April on the dates fixed by him/her.

Eligibility: Senior Auditors with one-year continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination.

The question paper will be set locally. Candidates securing fifty per cent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective Heads of the Department.

Para 9.8.1 to 9.8.4 of CAG's MSO (Admn) Vol. I (Revised)

Para-186 Continuous Professional Development (CPD) tests for SAS pass Gazetted Group 'B' officers

In view of the increasing changes in the nature of audit and to keep the SAS pass Gazetted Group 'B' officers abreast with the latest developments in the field of auditing on a continuous basis and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013.

The salient features of the Continuous Professional Development tests are mentioned below:

- (i) The scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' officers shall consist of three tests namely CPD I, CPD II and CPD III.
- (ii) The CPD tests would be open to SAS pass Gazetted Group 'B' officials from both Audit and A&E offices. No departmental training would be imparted to eligible candidate for appearing in CPD tests.
- (iii) Every eligible candidate would be given six (6) chances each for qualifying CPD I, CPD II and CPD III.

(iv) The minimum aggregate marks required for passing CPD test would be 50 % in each paper of CPD test. A candidate who scores 50 % marks and above in any paper of CPD would be treated as 'passed' as well as 'exempt' from future appearance in that paper.

(v) Candidates after qualifying each CPD test would be granted one (01) advance increment in their respective scales with effect from the first of the month in which the examination is held.

(vi) The advance increment would be sanctioned by the respective Heads of Department, who would, in turn, obtain the Headquarters' ex post facto approval.

The eligibility criteria for appearing in CPD tests shall be as under:

(i) All Sr. AOs and AOs shall be eligible to take the first CPD test. AAOs including AAOs (Regular Temporary) shall be eligible to appear in the first CPD test after completion of five years' continuous service in the grade on the 1st of the month in which the examination is held.

(ii) The second CPD test can be taken by Sr. AO/AAO after elapse of four years from qualifying their first CPD test.

(iii) The third and final CPD test can be taken by the Sr. AO/AAO after elapse of three years from qualifying their second CPD test.

Para 9.10.1 to 9.10.3 of CAG's MSO (Admn) Vol. I (Revised)

Para-187 Rate of honorarium for delivering lectures

Sl. No.	Institutes	Rates w.e.f. 01.04.2021	
		Existing	Revised
(i)	In-house training in field offices. Serving Officers	Rs. 250/-	Rs. 500/-
(ii)	Non-Serving officers	Rs. 250/-	Rs. 1000/-
(iii)	Experts/Eminent Persons	Rs 400/-	Rs 2000/- per session

Conditions:

- All field offices may not exceed the budget allocated to them.
- Maximum honorarium payable to in-service faculty is subject to ceiling of up-to 30 days or 60 sessions in a year, whichever is lower.
- Honorarium payable to expert/eminent faculty may be limited to Rs 2000/- per session.
- No exceptions to the above will be allowed.

Headquarters Office circular No. 17-Staff Entt. II/2021 dated 22.04.2021

Chapter-12

Leave

Para-188 Right to leave

- (1) Leave cannot be claimed as of right.
- (2) When the exigencies of public service so require, leave of any kind may be refused or revoked by the authority competent to grant it, but it shall not be open to that authority to alter the kind of leave due and applied for except at the written request of the Government servant.

Rule 7 of CCS (Leave) Rules, 1972

Para-189 Earned Leave

- (i) The leave account of every Government servant (other than a military officer) who is serving in a Department other than a Vacation Department, shall be credited with earned leave, in advance, in two instalments of 15 days each on the first day of January and July of every calendar year.
- (ii) When a government servant joins a new post without availing full joining time by reasons that -
 - (a) He is ordered to join the new post at a new place of posting without availing of full joining time to which he is entitled, or
 - (b) He proceeds alone to the new place of posting and joins the post without availing full joining time and takes his family later within the permissible period for claiming traveling allowance for the family,

The number of days of joining time as admissible under sub-rule (4) of Rule 5 of the Central Civil Services (Joining Time) Rules, 1979, subject to the maximum of 15 days reduced by the number of days actually availed of, shall be credited to his leave account as earned leave:

Provided that the earned leave at his credit together with the unavailed joining time allowed to be so credited shall not exceed 300 days (including the number of days for which encashment has been allowed along with Leave Travel Concession while in service).

- (iii) The leave at the credit of a Government servant at the close of the previous half-year shall be carried forward to the next half-year, subject to the condition that the leave so carried forward plus the credit for the half-year do not exceed the maximum limit of 300 days (including the number of days for which encashment has been allowed along with Leave Travel Concession while in service).

Rule 26 of CCS (Leave) Rules, 1972

Para-190 Half pay leave

(i) The half pay leave account of every Government servant (other than a military officer and a Government servant serving in a Vacation Department) shall be credited with half pay leave in advance, in two instalments of ten days each on the first day of January and July of every calendar year]

(ii)(a) The leave shall be credited to the said leave account at the rate of 5/3 days for each completed calendar month of service which he is likely to render in the half –year of the calendar year in which he is appointed.

(b) The credit for the half-year in which a Government servant is due to retire or resigns from the service shall be allowed at the rate of 5/3 days per completed calendar month up to the date of retirement or resignation.

(c) When a Government servant is removed or dismissed from service or dies while in service, credit of half pay leave shall be allowed at the rate of 5/3 days per completed calendar month up to the end of the calendar month preceding the calendar month in which he is removed or dismissed from service or dies in service.

(d) Where a period of absence or suspension of a Government servant has been treated as dies non in a half-year, the credit to be afforded to his half pay leave account at the commencement of next half-year, shall be reduced by one eighteenth of the period of dies not subject to a maximum of ten days.

Rule 29 of CCS (Leave) Rules, 1972

Para-191 Commuted leave

(i) Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a government servant (other than a military officer), subject to the following conditions: -

(a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Government servant returning to duty on its expiry.

(b) When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due.

(c) Half pay leave up to a maximum of 180 days may be allowed to be commuted during the entire service (without production of medical certificate) where such leave is utilized for an approved course of study certified to be in the public interest by the leave sanctioning authority.

(ii) Where a Government servant who has been granted commuted leave resigns from service or at his request permitted to retire voluntarily without returning to duty, the commuted leave shall

be treated as half pay leave and the difference between the leave salary in respect of commuted leave and half pay leave shall be recovered:

Provided that no such recovery shall be made if the retirement is by reason of ill-health incapacitating the Government servant for further service or in the event of his death.

Note. - Commuted leave may be granted at the request of the Government servant even when earned leave is due to him.

Rule 30 of CCS (Leave) Rules, 1972

Para-192 Leave not due

Save in the case of leave preparatory to retirement, Leave Not Due may be granted to a government servant in permanent employ or quasi-permanent employ (other than a military officer) limited to a maximum of 360 days during the entire service on medical certificate subject to the following conditions: -

- (a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Government servant returning to duty on its expiry.
- (b) Leave Not Due shall be limited to the half pay leave he is likely to earn thereafter.
- (c) Leave Not Due shall be debited against the half pay leave the Government servant may earn subsequently.

Rule 31 of CCS (Leave) Rules, 1972

Para-193 Extraordinary leave

(i) Extraordinary leave may be granted to a government servant (other than a military officer) in special circumstances-

- (a) When no other leave is admissible:
- (b) When other leave is admissible, but the Government servant applies in writing for the grant of extraordinary leave.

(ii) Unless the President in view of the exceptional circumstances of the case otherwise determines, no Government servant, who is not in permanent employ or quasi-permanent employ, shall be granted extraordinary leave on any one occasion in excess of the following limits: -

- (a) three months.
- (b) six months where the Government servant has completed one year's continuous service on the date of expiry of leave of the kind due and admissible under these rules, including three months' extraordinary leave under Clause (a) and his request for such leave is supported by a medical certificate as required by these rules.
- (c) eighteen months, when the Government servant who has completed one year's continuous service is undergoing treatment for -

- (i) Pulmonary Tuberculosis or Pleurisy of tubercular origin, in a recognized sanatorium.
- (ii) Tuberculosis of any other part of the body by a qualified Tuberculosis Specialist or a Civil Surgeon or Staff Surgeon; or
- (iii) Leprosy in a recognized leprosy institution or by a Civil Surgeon or Staff Surgeon or a Specialist in leprosy hospital recognized as such by the State Administrative Medical Officer concerned.
- (iv) Cancer or for mental illness, in an institution recognized for the treatment of such disease.
- (d) Twenty-four months, where the leave is required for the purpose of prosecuting studies certified to be in the public interest, provided the Government servant concerned has completed three years' continuous service on the date of expiry of leave of the kind due and admissible under these rules, including three months' extraordinary leave under Clause (a).
- (iii) Two spells of extraordinary leave, if intervened by any other kind of leave, shall be treated as one continuous spell of extraordinary leave for the purposes of sub-rule (ii).
- (iv) The authority competent to grant leave may commute retrospectively periods of absence without leave into extraordinary leave.

Rule 32 of CCS (Leave) Rules, 1972

Para-194 Other Leave

- Maternity Leave: Rule 43 of CCS (Leave) Rules, 1972
- Paternity leave: Rule 43(A) of CCS (Leave) Rules, 1972
- Child Adoption Leave: Rule 43(B) of CCS (Leave) Rules, 1972
- Child Care Leave: Rule 43(C) of CCS (Leave) Rules, 1972
- Seamen's Sick Leave: Rule 47 of CCS (Leave) Rules, 1972
- Study leave: Rule 50 of CCS (Leave) Rules, 1972

Para-195 Casual Leave

Casual leave is not a recognized form of leave. The Government servant on casual leave is not treated as absent from duty and his pay is not intermitted.

- (ii) 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.

Regarding 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.

DoPT OM No. 28016/3/98-Estt. (A) dated 15 June 1998

(iii) Sundays and closed holidays can be prefixed or suffixed to the casual leave. Public holidays and weekly offs falling within a period of casual leave should not be counted as part of the casual leave.

(MHA OM No.6/3/59-Estt(A) dated 23rd December 1959 and 20th August 1960)

(iv) Restricted holidays can also be prefixed or suffixed to casual leave.

(MHA OM No.20/37/60-Pub.I, dated 7th October., 1960)

(v) Persons who join Government service in the middle of the year, can be allowed to avail of casual leave proportionately or the full maximum period in a year, at the discretion of the authority competent to sanction the leave.

(MHA OM No.6/3/59-Estt. (A), dated 23rd December 1959)

(vi) Casual Leave can be combined with Special Casual leave, but 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.

(OM No.46/8/67-Estt. (A), dated 22nd July 1967)

(vii) Casual leave cannot be combined with joining time.

(Rule 6(2) of the GGS (Joining Time) Rules, 1979)

(viii) Casual leave can be taken while on tour.

(M/O Finance OM No. 1(14) E.IV(B)/66, dated 7.2.67)

(ix) Grant of half a day's casual leave to a government servant is permissible. The lunch interval will be the dividing line for the grant of half a day's casual leave. The balance at credit in the casual leave account of Government servants can, therefore, be in terms of full day or full days and half a day.

(MHA OM No.60/17/64-Estt. (A), dated 4th August 1965)

(x) If a government servant having only half a day's casual leave at his credit avails it in the afternoon of a day and is unable to resume duty on the next working day due to sickness or other compelling grounds, he may be permitted to combine half-a-day's casual leave with regular leave by way of exception in the principle laid down in paragraph 2.1 above. However, a Government servant having only half a day's casual leave at his credit who has applied for regular leave shall not be permitted to avail of the half a day's casual leave on the afternoon on the day preceding the commencement of his leave.

(MHA OM No.60/45/65-Estt. (A), dated 4.2.66)

(xi) Half-day's casual leave should be debited to the casual leave account of a government servant for each late attendance but late attendance up to an hour, on not more than two occasions in a month may be condoned by the competent authority, if it is satisfied that the late attendance is due to unavoidable reasons. Similarly, a government servant, leaves office early before the

time for closing of office without permission, half-a-day's casual leave should be debited to his casual leave account for each such early departure from office.

(xii) If a Government servant having no casual leave to his credit comes late without sufficient justification and the administrative authority is not prepared to condone the late coming but does not at the same time propose to take disciplinary action, it may inform the Government servant that he will be treated as on unauthorized absence for the day on which he has come late and leave it to the Government servant himself either to fall the consequences of unauthorized absence or apply for earned leave or any other kind of leave due to admissible for the entire day and sanction the leave.

(DP&AR OM No.28034/3/82-Estt. (A), dated 5th March 1982)

(xiii) For the purpose of maintaining the account of casual leave, a register is to be maintained. Only one page should be used for a whole year for all the employees in one section (Group) appropriate indication being given in the relevant column against the date on which casual leave or restricted holiday is availed of by an individual and the entry should be attested by the sanctioning office promptly by means of dated initials.

(OM No.46/3/61-Estt. (A), dated 17th July 1961)

Para-196 Sanction of casual leave

The power to sanction casual leave to different categories of staff is vested as below:

1	C.L. to Supervisor/Asst. Supervisor/Sr. Auditor/Auditor/Clerk and other Group 'C' Staff	Up-to 3 days at a time	By AAO under whose charge they work
		More than 3 days up-to 5 days at a time	By the Branch Officer concerned
		More than 5 days at a time	By the Group Officer concerned or Pr. AG if under direct charge
2	C.L. to AAO and other Group 'B' (Gazetted) Staff	Up-to 5 days at a time	By the Branch Officer concerned
		More than 5 days at a time	By the Group Officer concerned or Pr. AG if under direct charge
3	C.L. to Sr. Audit Officers		By the Group Officer concerned or P.A.G. if under direct charge

Para-197 Permission to leave Headquarters

The authorities competent to sanction casual leave may also permit the staff to leave headquarters during casual leave and/or holidays. Address during such absence from headquarters should invariably be mentioned in the leave application.

Para-198 Special Casual Leave

(i) Special casual leave is not a recognized form of leave and a government servant on special casual leave is not treated as absent from duty.

MHA OM No.46/1/58-Estt. (A), dated 17th December 1958

(ii) Special casual leave must not be granted so as to extend the term of leave beyond the time admissible under the rules or to cause evasion of rules regarding date of reckoning pay and allowances, change of office, commencement and end of leave, or return from duty.

MHA OM No.46/7/50-Estt. (A), dated 5th April 1954

(iii) Special casual leave can be combined with regular leave or casual leave, but not with both.

DP&AR OM No.28016/4/77-Estt. (A), dated 5th April 1954

(iv) Where the maximum permissible limit of special casual leave is in terms of days as distinct from working days. Sundays and closed holidays intervening in a period of special casual leave are not to be ignored for determining the maximum entitlement of special casual leave for a specific purpose.

Clarification contained in DP&AR OM No. 28016/4/77-Estt. (A),46/7/50-Estt. (A), dated 18.5.78 and DP&AR OM No. 28016/1/80-Estt. (A), 30th April 1981

(v) Leave travel concession can be availed of during special casual leave.

DP&AR OM No. 35011/3/76-Estt. (A), dated end May 1977

Special Casual Leave for Family Welfare Programmes

(i) The extend of special casual leave admissible to the Central Government servants under the Family Welfare Programme for various operations is as follows: -

	<u>Nature of Operation</u>	<u>Maximum Duration</u>
Male Government servants		
(i)	Vasectomy	6 working days
(ii)	Vasectomy for second time	6 working days
Female Government servants		
(i)	Puerperal/non-puerperal tubectomy	14 days
(ii)	Puerperal/non-puerperal tubectomy ; for second time	14 days
(iii)	Salpingectomy after Medical termination of pregnancy (MTP)	14 days
(iv)	IUCD insertion/reinsertion	Day of insertion/reinsertion.

nbsp; Grant of special casual leave for undergoing tubectomy by female Government servants will be permissible even when the operation is under laparoscopic method. The grant of special casual leave for undergoing sterilization i.e. vasectomy/tubectomy for the second time will be

subject to production of a medical certificate from the prescribed medical authority to the effect that the second operation was performed due to failure of the first operation. The special casual leave connected with sterilization can either be prefixed to or suffixed with regular leave or casual leave and not both.

DP&AR OM No. 28016/3/78-Estt(A), dated the 6th of August 1979, OM No. 28016/1/80-Estt, dated the 30th of April 1980 and OM No. 28016/5/83-Estt. (A), dated the 25th of January 1984

(ii) Additional special casual leave over and above the limits mentioned above can be granted to Government servants, who development post-sterilisation operation complications and are hospitalized. The grant of additional special casual leave covering the period of hospitalization is subject to the production of a medical certificate from the hospital authorities concerned/authorized Medical Attendant. The same benefit is also admissible to those who do not remain hospitalized but are not found fit to go to work, on the production of a medical certificate from the above authorities but the grant of extra special casual leave will be subject to the following ceilings in these cases: -

Post-vasectomy complications – 7 days

Post-tubectomy complications – 14 days

DP&AR OM No. 28016/3/75-Estt (A), dated 6th August 1979 and OM No. 28016/1/80-Estt (A), dated 30th April 1981

(iii) Special casual leave up to a maximum period of 7 days can be given to a male Government servant, whose wife undergoes puerperal/non-puerperal tubectomy including sterilization performed through laparoscopy for the first or the second time. The same amount of special casual leave is admissible to him even if his wife undergoes tubectomy /salpingectomy operation under MTP. The grant of special casual leave in both the cases will be subject to production of a medical certificate certifying that his wife has undergone the sterilization operation.

DP&AR OM No. 28016/3/75-Estt(A), dated 6th August 1979

(iv) Central Government servants who undergo operation of recanalization may be granted special casual leave up to a period of 21 days or the actual period of hospitalization as certified by the authorized medical attendant whichever is less. Besides, special casual leave may also be granted for the actual period of journey performed (to and fro) for undergoing the operation. The grant of special casual leave is subject to the following conditions: -

(v) The concession of special casual leave for recanalization operation is admissible to central Government servants who -

(a) are unmarried, or

- (b) have been less than two children; or
- (c) desire recanalization for substantial reasons, e.g., a person has lost all male children or all female children after sterilization operation performed earlier.
- (vi) Special casual leave connected with recanalization may be prefixed or suffixed with regular leave or casual leave and not both.

Special Casual Leave for Sporting Events

(i) In view of the important role played by sports in the national life, Government servants participating in sports events of national and international importance are allowed various concessions which include grant of special casual leave as also treatment of the period of participation in the sports activities as duty. The circumstances in which the participation of Government servants in sporting events is to be regulated as duty or by grant of special casual leave is given in the subsequent paras.

(ii) The period of participation of Central Government servants in sporting events of national/international importance as also the time spent by them in traveling to and from for such tournaments/meets may be treated as duty instead of special casual leave. If any pre-participation coaching camp is held in connection with such events and the Government servant is required to attend the same, this period may also be treated as duty.

(DP & Trg. OM No. 6/1/85/-Estt. (Pay-I), dated 16th July 85)

(iii) Government servants, whose services are selected in connection with the coaching or administration of the teams participating in sporting events of national and international importance may be granted special casual leave for a period not exceeding thirty days in any calendar year, provided their services are utilized by the organization such as the sports/Federation of India/Association recognized by the All India Council of Sports and approved by the Ministry of Education or by a State zone or circle.

(iv) Government servants functioning as commentator in sporting events of national or international importance can be granted special casual leave not exceeding 30 days in a calendar year provided the Government servants were selected or sponsored for giving running commentaries over the All India Radio/Door darshan in national/international meets by the organization such as the Sports Federation of India/Association recognized by the All India Council of Sports and approved by the Ministry of Education, etc. or by a State, Zone or Circle.

DP&AR OM NO. 28016/2/79-Estt(A), dated 28th November 1979

(v) Government servants, who attend coaching or training camps in the following institutions, can be granted special casual leave not exceeding 30 days in a calendar year and this special casual leave can be combined with regular leave:

- (a) Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching Scheme or similar All India Coaching or Training Schemes.
- (b) National Institute of Sports, Patiala.
- (c) Coaching camp organized by the National Federation of sports boards recognized by the All-India Council of Sports, Ministry of Education and Youth Services.
- (vi) Government servants, who participate in trekking or mountaineering expeditions which have the approval of the Indian Mountaineering Foundation, may be granted special casual leave not exceeding thirty days in any calendar year. This special casual leave may be combined with regular leave.

OM No. 27/4/68-Estt(B), dated 6th September 1969

OM No. 28016/2/84-Estt(A), dated 11.4.1985

- (vii) Government servants, who participate in inter-ministerial and interdepartmental Tournaments and sporting events held in and outside Delhi may be granted special casual leave not exceeding 10 days in a calendar year provided:

The sporting events is duly recognized by Government and is normally limited to Tournament sponsored by Central Secretariat staff welfare and Amenities committee and other recognized sports/recreation clubs of Government servants.

- (viii) Government servants, who participate in cultural activities like dance, dramas music, poetic symposium etc. of an All India or Inter-state character organized by the Central Secretariat Sports Control Board or on its behalf, may be granted special casual leave not exceeding thirty days in any calendar year. Provided that such special casual leave will not be admissible for practice, or for participation in cultural activities organized locally.

(MHA OM No. 27/3/68-Estt(B), dated 28th June 1969)

- (ix) There will be no change in the overall limit of 30 days of special casual leave for an individual Government servant for one calendar year for participating in sporting events mentioned above taken together.

DP & Trg. OM No. 28016/2/84-Estt(A), dated 11.4.85 and DP&T OM No. 6/1/85-Estt (Pay-I), dated 16.5.85

Special Casual Leave for attending meeting of Scientific Associations and Co-operative Societies etc.

- (i) Government servants may be granted special casual leave to the extent required to attend meetings organized by Scientific Association like Indian Science Congress Association, the National Institute of Science of India, the Institute of Engineers, the Academy of Science Bangalore and other similar bodies, and for journeys to and from the place of meetings. nbsp; Special casual leave for this purpose is available to invitees, member officials' delegates of the

organization concerned or those who have been asked to read papers at a conference. Special casual leave granted for this purpose may be combined with casual leave.

MHA OM No. 74/4/50-Estt(A), dated 26th July 1951

(ii) Government servants, who are members of the Indian Institute of Public Administration and reside outside Delhi, may be granted special casual leave not exceeding 6 working days in a calendar year plus journey time for attending authorized meetings of the Indian Institute of Public Administration.

MHA OM No. 46/11/62-Estt(A), dated 21st June 1962

(iii) Government servants may be granted special casual leave to attend meetings of cooperative societies. Members, delegates of members, management committee members and office bearers of cooperative societies (formed exclusively with Central Government employees) who are posted outside the headquarters of the societies may be granted special casual leave up to a maximum period of ten days in a calendar year, plus the minimum period required for the journeys, to attend such meetings.

(iv) Members of cooperative societies who byelaws provide for attending annual general meetings/special general meetings through delegates if 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 any meetings outside the headquarters of the society, for the purpose of electing their delegates they may be granted special casual leave.

(v) Special casual leave in such cases will be granted by the Heads of Department in the case of Government servants under their administrative control and the Ministries of the Government of India in other cases. Special casual leave under these orders may be combined with ordinary casual leave only and not with regular leave.

MHA OM No. 46/22/63-Estt(A), dated 14.1.64

(vi) Government servants who are posted at the Headquarters may be granted special casual leave for attending meetings of the cooperative societies to cover the actual period of unavoidable absence and subject to the 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. The Government servant concerned should furnish a certificate from the cooperative society concerned to the effect that he actually attended the meeting indicating the time and duration of the meeting.

MHA OM No. 28016/1/84-Estt(A), dated 19th June 1984

Special Casual Leave for Union Association Activities

(i) Government servants who are union office bearers and delegates of the Central Government employees' unions/associations may be granted special casual leave to attend the activities of Unions/Associations.

(a)	An office bearer of a recognized service association/union of Central Government employees may be granted special casual leave up to a maximum of 20 days in a calendar year, for participation in the activities of Associations/Unions.
(b)	Outstation/delegate members of executive Committee of recognized All India Association/Federation may be granted special casual leave up to 10 days in a calendar year to attend its meetings and
(c)	Similarly, the local delegates/local members of executive committees of all recognized Associations/unions Federations may be granted special casual leave up to 5 days in a calendar year for attending meetings of such Associations/Unions/Federations.

Those availing special casual leave as office-bearers will not be entitled to avail special casual leave separately in their capacity as Delegate/Committee members.

(ii) Where a Union/Association/Federation follows a year other than the calendar year for the purposes of its annual elections, the entitlement of special casual leave should be regulated in terms of the year actually followed by such Union/Association/Federation in place of the calendar year. When an office-bearer comes into office during the course of the year in casual vacancies, the competent authority has the discretion to grant special casual leave up to the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

MHA OM No. 27/3/69-Estt(B), dated 8.4.69 & Dept. of Personnel OM No. 8/13/72-JCA, dated 4th September 1972

(iii) At the request of the leader of the Staff Side, the Head of the Department/Office may grant special casual leave not exceeding five days in a year, to a member of the Staff side to enable him to attend Staff side Consultations.

Similarly, the leader of the Staff Side and, at and above the Departmental Joint Council level, one Secretary from the Staff Side designated as such by the leader, may be allowed additional special leave not exceeding 10 days in a year for preparing staff side cases. This will be in addition to the provisions regarding grant of special casual leave for association activities contained in OM No. 27/3/69-Estt(B), dated the 8th of April 1969.

MHA OM No. 8/6/70-JCA, dated 30.10.70

Special Casual Leave for appearing in Departmental Examinations

(i) Government servants may be granted special casual leave for appearing in Departmental Promotion Examination, which are neither obligatory nor entail a condition of preferment in Government service (i.e. limited Departmental Examination for Section Officers grade of C.S.S. etc.) for the actual duration of the departmental promotion examination and the minimum period required for the journey to and from the examination centre nearest to the headquarter where such examination is held outside the headquarters. This facility will not be admissible to departmental candidates for appearing at the open competitive examinations conducted by UPSC and Staff Selection Commission for direct recruitment.

MHA OM No. 46/26/63-Estt(A), dated 2nd December 1963

(ii) Government servants may be granted special casual leave for appearing in Grade III Stenographers Examination being held by the Secretariat Training School (now Staff Selection Commission), for the period of examination plus the minimum period required for the journey to and from the examination. The eligible government servants who have to take the examination from outside Headquarters may be paid single TA only by the Class of accommodation for which they are entitled or by which they actually travel whichever is less, for the journey to and from the nearest railway stations to their headquarters to Delhi by the shortest route. However, no DA will be paid for this purpose. A candidate who comes to Delhi on official duty during the period of the examination or before, and also appears in the examination, will not be paid any T.A. The concession of special casual leave and T. A. in respect of outstation candidates will not be admissible to a candidate on more than two occasions.

MHA OM No. 1/18/70/CS. II dated 31st August 1970)

Special Casual Leave for participation in the activities of the Kendriya Sachivalaya Hindi Parishad

(i) Government servants may be granted special casual leave for participation in the activities of the Kendriya Sachivalaya Hindi Parishad on the following occasions.

(ii) An office bearer of the Kendriya Sachivalaya Hindi Parishad may be granted special casual leave up to five days, including the time taken on journeys, in connection with the general body meeting of the Parishad and on the occasion of its prize distribution ceremonies 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.

(iii) For participation in the meetings of the Central Committee at Delhi an office-bearer traveling from an out-station may be granted special casual leave up to a limit of five days depending on the distance of the place of duty from Delhi.

(iv) Office bearers working in the Central Secretariat at Delhi and going to places other than those mentioned at 9.2 and 9.3 above for attending the activities of the Parishad, may be granted special casual leave up to twenty days in a year, for the outward and return journey, restricted to the actual time spent on the journeys.

(v) The total special casual leave granted to an individual during any one calendar year for any of the purpose mentioned in (a), (b) and (c) above or for all the purposes taken together should not exceed twenty days.

MHA OM No. 28016/2/76- Estt (B), dated the 30th of June,1976

Special Casual Leave to interview to join Territorial Army etc.

(i) At the time of actual recruitment /commissioning the individual will be required to report for interview. The period of absence on this account by Government servants joining the Territorial Army should be treated as casual leave or to the extent casual leave is not due, as special casual leave.

During the period spend in Camps, which will be of very short duration, the absence of Govt. servants from their Civil posts should be treated as casual leave or to the extent that casual leave is not due, as special casual leave.

MHA OM No. 25/19/49-Estt-A, dated 7th July 1950

(ii) At the time of recruitment/commissioning in Auxiliary Air Force, an individual is required to report for interview or other tests or medical examinations. The period of absence of Government servants on these accounts should be treated as casual leave or to the extent casual leave is not due, as special casual leave.

MHA OM No. 47/2/55-Estt-A, dated the 18th of May 1957

(iii) Government servants may be granted special casual leave for interview/Medical examination etc. to join the Indian Naval Reserve and the Indian Naval Volunteer Reserve, where it is not possible for the Government servant concerned to attend to his civilian duties after the interview/medical examination etc. However, if a government servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

(MHA OM No.47/4/62-Estt-A, dated 4.12.1962 &
MHA OM No. 47/28/63- Estt-A, dated 20.6.1963)

(iv) When Civil Government servants are called for training 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 on which they report to military authorities and vice versa should be treated as special casual leave.

MHA OM No. 36/15/64-Estt-B, dated the 15th of June 1965

(v) Government servants may be granted special casual leave while acting as members of officially sponsored auxiliary police organizations such as Home Guards, National Voluntary Corps, Prantiya Raksha Dal etc. to cover the period of training, and duty spent by them as Home Guard etc.

MHA OM No. 25/1/49-Estt-A, dated 10th Jan., 1949

(vi) Government servants enrolled as members of the Civil Defence Corps may be granted special casual leave to cover periods spent to perform may duties and functions including training or participating in a exercise or rehearsal, during office hours.

MHA OM No. 47/7/63-Estt(A), dated 23.5.1963 and
MHA OM No. 2/7/68-DG, CD (CD), dated 29th October 1968

Special Casual Leave for regularizing absence on account of Bandh etc.

While the Government may issue specific instructions regarding treatment of the period of absence of employees during any particular bandh, ordinary a government servant may be granted special casual leave as explained below, if the competent authority is satisfied that the absence of the individual concerned was entirely due to reasons beyond his control, e.g. due to failure to transport, or disturbances or picketing or imposition of curfew etc. If the absence was due to failure of transport facilities, the special casual leave may be granted if the Government servants had to come from a distance or more 3 miles (5 kms.) to their places of duty.

If the absence was due to picketing or disturbances or curfew, the special casual leave may be granted without insisting on the condition that the distance between the place of duty and residence of the Government servant should be more than 3 miles (5 Kms).

Special casual leave in these cases may be granted by the Head of the Department.

Special Casual Leave during Elections

When a holiday is declared by the State Government, offices can be closed in the area/constituency in accordance with the practice adopted by the State Government. During general elections/by-elections to Lok Sabha/State Assembly, employees enrolled as bona fide voters in a constituency but having offices in another 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, if their offices are not closed on that day.

(G.I. DP & AR OM No. 12/15/82-ICA, dated the 15th of May 1982)

Para-199 Sanction of Special Casual Leave

Pr. Accountant General is delegated with the power to grant special casual leave which are admissible in fulfillment of conditions as envisaged under the Ministry of Finance OM dated 04.12.1979.

G.I. M.H.A. O.M. No. 28015/3/78-Ests(A) dated 6 August 1979, with O.M. No. 28016/1/80-Ests (A) dated 30 April 1981 and C & AG's letter No. 4048/NGE-I/25-80 dated 02.12.1981

Para-200 Leave to Sr. Audit Officers

Leave of all kinds up to 30 days to Sr. Audit Officers shall be sanctioned by Group Officer. Leave of Sr. Audit Officers exceeding 30 days shall be submitted for sanction to Pr. Accountant General through Administration Section.

Para-201 Sanction of leave to officers/staff of other cadres

S. No.	Designation	Sanctioning authority	Extent of delegation
1	AAO/Sr. PS	Group Officer	Up to 30 days
2	Supervisor/Welfare Assistant	Sr. AO	15 days
3	Asst. Supervisor/Sr. Auditor/ Auditor/PA/Steno/Clerk and other Group 'C' staff	Sr. AO	30 days

All cases of leave exceeding the above limit will be sanctioned by the Group Officer concerned.

The respective control section on receipt of leave application from staff will process their leave cases as per leave titles. Leave as per admissibility will be sanctioned by the competent authorities. After sanction of leave by the respective Group Officers/competent authority leave application will then be forwarded to Administration section in respect of leave cases of Sr. AOs/AAOs and to PC section in respect of other cases for making necessary entries in the leave account of respective officers/officials.

In case of unauthorized absence pending regularization of absence, it should be ensured by the control section that the position is properly reflected in time in the absentee statement. The Administration Section should also be notified as soon as a case of unauthorized absence comes to notice.

On return from leave, the official will report to the control section from where he proceeded on leave.

Para- 202 Commutation of one kind of leave into another

(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.

(2) The commutation of one kind of leave into another shall be subject to adjustment of leave salary based on 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.

Rule 10 of CCS (Leave) Rules, 1972

Para- 203 Combination of different kinds of leave

Except as otherwise provided in the CCS (Leave) Rules, 1972 any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave.

Casual leave which is not recognized as leave under these rules shall not be combined with any other kind of leave admissible under these rules.

Rule 11 of CCS (Leave) Rules, 1972

Para- 204 Maximum amount of continuous leave

Unless the President, in view of the exceptional circumstances of the case otherwise determines, no Government servant shall be granted leave of any kind for a continuous period exceeding five years.

Rule 12 of CCS (Leave) Rules, 1972

Para- 205 Verification of title to leave

(1) No leave shall be granted to a Government servant until a report regarding its admissibility has been obtained from the authority maintaining the leave account.

Note - The order sanctioning leave shall indicate the balance of earned leave/half pay leave at the credit of the Government servant.

(2)(a) Where 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.

(b) The grant of leave under this sub-rule shall be subject to verification by the authority maintaining the leave account and a modified sanction for the period of leave may be issued, where necessary.

(c) In the case of Gazetted Government servants, the Sr. Audit Officer may, at the request of the authority competent to grant leave, issue a provisional leave salary slip for a period not

exceeding sixty days.

Rule 16 of CCS (Leave) Rules, 1972

Para- 206 Leave not to be granted in certain circumstances

Leave shall not be granted to a Government servant whom a competent punishing authority has decided to dismiss, remove or compulsorily retire from Government service.

Rule 17 of CCS (Leave) Rules, 1972

Para- 207 Grant of leave on medical certificate to Gazetted and non-Gazetted Government servants

1(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 (**Annexure-V**) and Form 5 (**Annexure-VI**), 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 (**Annexure-VII**) 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 MC or FC 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, 1972

Para-208 Leave to probationer, a person on probation and an apprentice

A probationer shall be entitled to leave under these rules if he had held his post substantively otherwise than on probation.

If, for any reason, it is proposed to terminate the services of a probationer, any leave which may be granted to him shall not extend -

(i) Beyond the date on which the probationary period as already sanctioned or extended expires, or

(ii) Beyond any earlier date on which his services are terminated by the orders of an authority competent to appoint him.

A person appointed to a post on probation shall be entitled to leave under these rules as a temporary or a permanent Government servant according as his appointment is against a temporary or a permanent post:

Provided that where such person already holds a lien on a permanent post before such appointment, he shall be entitled to leave under these rules as a permanent Government servant.

Rule 33 of CCS (Leave) Rules, 1972

Chapter-13

Retirement and Pension

Para-209 Date of retirement

Except as otherwise provided in this paragraph, every Government servant shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years.

Provided that 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 preceding month on attaining the age of sixty years.

F.R. 56(a)

Para-210 Kinds of pension

- (i) Superannuation Pension: Rule 33 of CCS (Pension) Rules 2021
- (ii) Retiring Pension: Rule 34 of CCS (Pension) Rules 2021
- (iii) Pension on absorption in or under a State Government: Rule 35 of CCS (Pension) Rules 2021
- (iv) Pension on absorption in or under a corporation, company or body: Rule 36 of CCS (Pension) Rules 2021
- (v) Invalid Pension: Rule 39 of CCS (Pension) Rules 2021
- (vi) Compulsory Retirement Pension: Rule 40 of CCS (Pension) Rules 2021

Para-211 Preparation for processing of pension case

Every Head of Office shall undertake the preparatory work for processing of pension case one year before the date on which a Government servant is due to retire on superannuation, or on the date on which he proceeds on leave preparatory to retirement, whichever is earlier. (Rule 56 of CCS (Pension) Rules 2021)

Stages for the processing of pension case on superannuation. -

- (1) The Head of Office shall divide the period of preparatory work of one year referred to in Rule 56 in the following three stages, namely:
 - (a) **First Stage:** Verification of service.
 - (i) The Head of Office shall go through the service book of the Government servant and satisfy himself as to whether the certificates of verification for the service subsequent to the service verified under Rule 30 are recorded therein.
 - (ii) In respect of the unverified portion or portions of service, he shall verify the portion or portions of such service, as the case may be, based on pay bills, acquittance rolls or other relevant

records, such as last pay certificate and pay slip for month of April (which shows verification of service for the previous financial year) and record necessary certificates in the service book;

(iii) If the service for any period is not capable of being verified in the manner specified in sub-clause (i) and sub-clause (ii), that period of service having been rendered by the Government servant in another office or Department, the Head of Office under which the Government servant is at present serving shall refer the said period of service to the Head of Office in which the Government servant is shown to have served during that period for the purpose of verification;

(iv) on receipt of communication referred to in sub-clause (iii), the Head of Office in that office or Department shall verify the portion or portions of such service, in the manner as specified in sub-clause (ii), and send necessary certificates to the referring Head of Office within two months from the date of receipt of such a reference: Provided that in case a period of service is incapable of being verified, it shall be brought to the notice of the referring Head of Office simultaneously;

(v) if no response is received within the time referred to in the preceding sub-clause, such period or periods shall be deemed to qualify for pension;

(vi) if at any time thereafter, it is found that the Head of Office and other concerned authorities had failed to communicate any non-qualifying period of service, the Secretary of the administrative Machinery or Department shall fix responsibility for such non-communication;

(vii) the process specified in sub-clauses (i), (ii), (iii), (iv) and (v) shall be completed eight months before the date of superannuation;

(viii) if any portion of service rendered by a Government servant is not capable of being verified in the manner specified in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v), the Government servant shall be asked to file a written statement on plain paper within a month, stating that he had in fact rendered service for that period, and shall, at the foot of the statement, make and subscribe to a declaration as to the truth of that statement;

(ix) the Head of Office shall, after taking into consideration the facts in the written statement referred to in sub-clause (viii) admit that portion of service as having been rendered for the purpose of calculating the pension of that Government servant; and

(x) if a Government servant is found to have given any incorrect information wilfully, which makes him or her entitled to any benefits which he or she is not otherwise entitled to, it shall be construed as a grave misconduct.

(b) Second Stage- Making good the omissions in the service book.

(i) the Head of Office while scrutinising the certificates of verification of service, shall also identify if these are any other omissions, imperfections or deficiencies which have a direct bearing

on the determination of emoluments and the service qualifying for pension;

(ii) every effort shall be made to complete the verification of service, as specified in clause (a) and to make good the omissions, imperfections or deficiencies referred to in sub-clause (i);

(iii) any omission, imperfection or deficiency which is incapable of being made good and the periods of service about which the Government servant has submitted no statement and the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure laid down in clause (a) shall be ignored and service qualifying for pension shall be determined on the basis of the entries in the service book;

(iv) for the purpose of calculation of emoluments and average emoluments, the Head of Office shall verify from the service book the correctness of the emoluments drawn or to be drawn during the last ten months of service;

(v) in order to ensure that the emoluments during the last ten months of service have been correctly shown in the service book, the Head of Office shall verify the correctness of emoluments only for the period of twenty four months preceding the date of retirement of a Government servant, and not for any period prior to that date.

(c) **Third Stage-** As soon as the second stage is completed, but not later than eight months prior to the date of retirement of the Government servant, the Head of Office shall,-

(i) furnish to the retiring Government servant a certificate regarding the length of qualifying service proposed to be admitted for the purpose of pension and gratuity and also the emoluments and the average emoluments proposed to be reckoned for retirement gratuity and pension;

(ii) direct the retiring Government servant to furnish to the Head of Office the reasons for non-acceptance, supported by the relevant documents in support of his claim within two months if the certified service and emoluments as indicated by the Head of Office are not acceptable to him;

(iii) advise the retiring Government servant to submit Form 4 and Form 6 along with an undertaking to the bank in Format 9, a common nomination form for arrears of pension and commuted value of Pension in Form A appended to the Payment of Arrears of Pension (Nomination) Rules, 1983 and an option form for availing Fixed Medical Allowance or out-patient medical facility provided by the Government.

(2)(a) The Government servant shall submit to the Head of Office duly completed Form 4 and Form 6 along with an undertaking to the Bank in Format 9, a common nomination form for arrears of pension and commuted value of pension in Form A appended to the Payment of Arrears of Pension (Nomination) Rules, 1983 and an option form for availing Fixed Medical Allowance or out-patient medical facility provided by the Government,

not later than six months prior to his date of retirement.

(b) The Government servant shall also apply in Form 6, if he so desires, for commutation of a percentage of in accordance with the Central Civil Services (Commutation of Pension) Rules, 1981.

(3)(a) Where the Head of Office is satisfied that the Government servant is not in a position to submit the forms referred to in sub-rule (2) on account of any bodily or mental infirmity, the Head of Office may allow the spouse of the Government servant or, in the absence of the spouse, the member of the family eligible to receive family pension on death of Government servant, to submit Form 4 and Form 6.

(b) If there is no member of the family eligible to receive family pension on death of Government servant, and member of the family in whose favour a nomination was made by the Government servant for payment of gratuity, may be allowed to submit Form 4 and Form 6: Provided that where the said forms are submitted by the spouse or any other member of the family, the Government servant shall not be entitled to the benefit of commutation of a percentage of pension until he himself subsequently applies for such commutation in accordance with the Central Civil Services (Commutation of Pension) Rules, 1981.

Rule 57 of CCS (Pension) Rules 2021

Para-212 Amount of pension

(1) A Government servant, who retires under rule 33, rule 34, rule 35, rule 36, rule 37, rule 38 or rule 39, after completing a qualifying service of not less than ten years, shall become eligible for grant of a pension calculated at fifty per cent of emoluments or average emoluments, whichever is more beneficial to him, subject to a minimum of nine thousand rupees per month and maximum of one lakh twenty-five thousand rupees per month:

Provided that a Government servant who retires under rule 39 before completing a qualifying service of ten years but fulfils the conditions mentioned in sub-rule (9) of rule 39, shall also be eligible for an invalid pension calculated at fifty per cent of emoluments or average emoluments, whichever is more beneficial to him and the condition of completion of minimum qualifying service of ten years shall not be applicable for grant of pension in his case.

(2) A Government servant, who retires under any of the rules referred to in sub-rule (1) but has not become eligible for grant of pension in accordance with that sub-rule, shall be eligible for

grant of a service gratuity. The amount of service gratuity in such cases shall be calculated at the rate of half month's emoluments for every completed six monthly period of qualifying service.

(3) In case the emoluments of a Government servant have been reduced during the last ten months of his service average emoluments as referred to in rule 32 shall be treated as emoluments for the purpose of sub-rule (2) and the dearness allowance admissible on the date of retirement shall also be treated as part of emoluments.

(4)(a) Where a Government servant is compulsorily retired from service after completing a qualifying service of not less than ten years and has become eligible for grant of compulsory retirement pension under rule 40, the amount of compulsory retirement pension shall be such portion or percentage of the superannuation pension calculated under sub-rule (1), as the competent authority may sanction under rule 40.

(b) A Government servant, who is compulsorily retired from service before completing a qualifying service of ten years, shall be eligible for grant of a compulsory retirement service gratuity under rule 40 and the amount of service gratuity in such cases shall be such portion or percentage of the superannuation service gratuity calculated under sub-rule (2), as the competent authority may sanction under rule 40.

(5)(a) Where a Government servant is dismissed or removed from service after having completed a qualifying service of not less than ten years and is sanctioned a compassionate allowance under rule 41, the amount of compassionate allowance shall be such portion or percentage of the pension which would have been admissible to him if he had retired on superannuation pension, as the competent authority may sanction under rule 41.

(b) A Government servant, who is dismissed or removed from service before completing a qualifying service of ten years and is sanctioned a compassionate allowance under Rule 41, the amount of compassionate allowance in such cases shall be such portion or percentage of the service gratuity which would have been admissible to him if he had retired on superannuation service gratuity, as the competent authority may sanction under Rule 41.

(6) After completion of eighty years of age or above by a retired Government servant, in addition to a pension of a compassionate allowance admissible under this rule, additional pension or additional compassionate allowance shall be payable to the retired Government servant in the following manner, namely: -

Sl. No.	Age of pensioner	Additional pension/ additional compassionate allowance
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(i)	From 80 years to less than 85 years	20% of basic pension/ compassionate allowance
(ii)	From 85 years to less than 90 years	30% of basic pension/ compassionate allowance
(iii)	From 90 years to less than 95 years	40% of basic pension/ compassionate allowance
(iv)	From 95 years to less than 100 years	50% of basic pension/ compassionate allowance
	100 years or more	100% of basic pension/ compassionate allowance

(b) The additional pension or additional compassionate allowance shall be payable from first day of the calendar month in which it falls due. Illustration: A pensioner born on 20 August 1942 shall be eligible for additional pension at the rate of twenty percent of the basic pension with effect from 1st August 2022. A pensioner born on 1 August 1942 shall also be eligible for additional pension at the rate of twenty percent of the basic pension with effect from 1st August, 2022.

(7) In calculating the length of qualifying service, fraction of a year equal to three months and above shall be treated as a completed six monthly period and reckoned as qualifying service.

(8) In the case of a Government servant who has rendered a qualifying service of nine years and nine months or more but less than ten years, his qualifying service for the purpose of this rule shall be ten years and he shall be eligible for pension in accordance with sub-rule (1).

(9) The amount of pension or service gratuity or compassionate allowance or additional pension or additional compassionate allowance finally determined under this rule, shall be expressed in whole rupees and where it contains a fraction of a rupee, each such amount shall be rounded off to the next higher rupee separately for arriving at the final amount payable to the retired Government servant.

(10) In cases where pension is discontinued in the middle of a calendar month, the amount of pension payable for the fraction of that month shall also be rounded off to the next higher rupee.

Rule 44 of CCS (Pension) Rules 2021

Para-213 Retirement on completion of 30 years' qualifying service

(1) At any time after a Government servant has completed a qualifying service of thirty years, 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 a retiring pension calculated in accordance with Rule 44.

(2) The appointing authority may 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.

(3) For retirement of a Government servant under this rule, the same procedure, as laid down by Department of Personnel and Training for retirement under rule 56 of the Fundamental Rules, 1922 shall be applicable.

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 retires.

Rule 42 of CCS (Pension) Rules 2021

Para-214 Retirement on completion of 20 years' qualifying service

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 and in the case of such retirement the government servant shall be entitled to a retiring pension calculated in accordance with rule 44:

(2) The notice of voluntary retirement given under sub-rule (1) shall require acceptance by the Appointing Authority.

Rule 43 of CCS (Pension) Rules 2021

Para-215 Claim for pension or family pension

(1) Any claim to pension or family pension shall be regulated by the provisions of these rules in force at the time when a Government servant retires or is retired or is discharged or is allowed to resign from service or dies, as the case may be.

(2) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service as the case may be, shall be treated as his last completed working day and the date of death shall also be treated as a completed working day.

Provided that in a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement

or death shall be part of such leave or absence or suspension.

Rule 5 of CCS (Pension) Rules 2021

Para-216 Limitation of number of pensions

(1) A Government servant shall not earn two pensions in the same service or post at the same time or by the same continuous service.

(2) Except as provided in rule 19 or rule 20, a Government servant who, having retired on a superannuation pension or retiring pension or compulsory retirement pension or who is in receipt of a compassionate allowance of having been dismissed or removed from service, is subsequently re-employed, shall not be entitled to a separate pension or gratuity for the period of his re-employment:

Rule 6 of CCS (Pension) Rules 2021

Para-217 Quarterly report on settlement of pension and other retirement benefit –

A close watch should be kept on the finalization of all pensionary cases. Field officers are required to furnish a statement for each of the quarter ending 31st March, 30th June, 31st October and 31st December indicating the cases of settlement in the proforma given below of pension, G.P. Fund etc. which are pending over a month following the end of each quarter. The statements in respect of Pension, Gratuity and family pension cases may be sent separately from those in respect of G.P. Fund cases under also separate covering letters. Head of Departments shall keep a close watch on the disposal of such cases and take remedial action as may be necessary to ensure expeditious disposal of various pension claims. It is also necessary that wherever delay has accrued, efforts should be made to fix responsibility for such delay and action taken against person (s) found responsible.

Quarterly statement showing the number of pending cases relating to
Pension/GPF/Family pension of Government servants as on 31st March /30th June/
30th September/ 31st December every year.

No. of cases pending as on.....

Item	For more than one month but less than 3 months	Between three and six months	More than six months	Remarks
1.	2.	3.	4.	5.

A separate sheet should be attached where delay has exceeded six months, indicating details of the case with dates as well as reasons for delay and action taken to fix responsibility on the concerned officials (s).

Para-218 Retirement Gratuity and Death Gratuity

1(a) A government servant who has completed five years' qualifying service and has become eligible for service gratuity or pension under Rule 44, shall on his retirement, be granted retirement gratuity equal to one-fourth of his emoluments for each completed six monthly period of qualifying service, subject to a maximum of 16½ times the emoluments.

(b) If a Government servant dies while in service, the death gratuity shall be paid to his family in the manner indicated in sub-rule (1) of Rule 47 at the rates given in the Table below, namely:-

Sl. No.	Length of qualifying service	Rate of death gratuity
(i)	Less than 1 year	2 times of emoluments
(ii)	One year or more but less than 5 years	6 times of emoluments
(iii)	5 years or more but less than 11 years	12 times of emoluments
(iv)	11 years or more but less than 20 years	20 times of emoluments
(v)	20 years or more	Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments.

Provided that the amount of retirement gratuity or death gratuity payable under this rule shall in no case exceed twenty lakh rupees: Provided further that where the amount of retirement or death gratuity, as finally calculated, contains as fraction of a rupee, it shall be rounded off to the next higher rupee.

(2) The provision of clause (b) of sub-rule (1) shall also be applicable in the case of death of a government servant by suicide.

(3) In case a Government servant, who, on retirement, became eligible for a service gratuity or pension, dies within five years from the date of his retirement from service including compulsory retirement as a penalty and the sums actually received by him at the time of his death on account of such gratuity or pension, together with the retirement gratuity admissible under sub-rule (1) and the commuted value of any portion of pension

commuted by him are less than the amount equal to 12 times of his emoluments, a residuary gratuity equal to the deficiency may be granted to his family in the manner indicated in sub-rule (1) of rule 47.

(4) In calculating the length of qualifying service under this rule, fraction of a year equal to three months and above shall be treated as a completed six monthly period and reckoned as qualifying service.

(5) In the case of a Government servant who has rendered a qualifying service of four years and nine months of more but less than five years, his qualifying service for the purpose of this rule shall be five years and he shall be eligible for retirement gratuity in accordance with clause (a) of sub-rule (1).

(6) The emoluments for the purpose of gratuity admissible under this rule shall be reckoned in accordance with Rule 31: Provided that if the emoluments of a Government servant have been reduced during the last ten months of his service, average emoluments as referred to in rule 32 shall be treated as emoluments. Provided further that the dearness allowance admissible on the date of retirement or death, as the case may be, shall also be treated as emoluments for the purpose of this rule.

Rule 45 of CCS (Pension) Rules 2021

Para-219 Introduction of New Pension Scheme

Government of India have introduced a new Defined Contribution Pension Scheme replacing the earlier system of defined Benefit Pension System vide Government of India, Ministry of Finance, Dept. of Economic Affairs Notification dated 22nd December 2003. The new Pension Scheme came into operation with effect from 1.1.2004 and is applicable to all new entrants to Central Govt. service, except to Armed Forces, joining Government service on or after 1.1.2004.

The salient features of New Pension Scheme are as follows:

1. The New Pension Scheme will work on defined contribution basis and will have two tiers-Tier-I and II. Contribution to Tier I is mandatory for all government servants joining government service on or after 1.1.2004, whereas Tier II will be optional and at the discretion of Government servants.
2. In Tier I, Government servants will have to contribute of 10 % of his basic pay plus DA, which will be deducted from his salary bill every month by the PAO concerned. The Government will make an equal matching contribution.
3. Tier I contributions (and the investment returns) will be kept in a non-withdrawal Pension Tier I Account. Tier II contributions will be kept in a separate account that will be withdrawable at the option of the government servant. Government will not make any contribution to Tier II account.

4. The existing provisions of Defined Benefit Pension and GPF would not be available to new government servants joining Government service on or after 1.1.2004.
5. In order to implement the Scheme, there will be a Central Record Keeping Agency and several Pension Fund Managers to offer three categories of Schemes to Government servants viz. option A, B and C based on the ratio of investment in fixed income instruments and equities. An independent Pension Fund Regulatory and Development Authority (PFRDA) will regulate and develop the pension market.
6. As an interim arrangement, till such time the Statutory PFRDA is set up, an interim PFRDA has been appointed by issuing an executive order by Ministry of Finance (DEA).
7. Till the regular Central record Keeping Agency and Pension fund Managers are appointed and the accumulated balances under each individual account are transferred to them, it has been decided that such amounts representing the contributions made by the Government servants and the matching contribution made by the Government will be kept in the Public Account of India. This will be purely a temporary arrangement as announced by the Government.
8. It has also been decided that Tier II will not be made operative during the interim period.
9. A government servant can exit at or after the age of 60 years from the Tier I of the scheme. At exit, it would be mandatory for him to invest 40 percent of pension wealth to purchase an annuity (from an IRDA regulated Life insurance Company), which will provide for pension for the lifetime of the employee and his dependent parents/spouse. In the case of government servants who leave the Scheme before attaining the age of 60, the mandatory annuitization would be 80% of the pension wealth.
10. The following guidelines are issued for the implementation of the New Pension Scheme during the interim arrangement for the guidance of the DDOs:
 - (a) The new pension scheme becomes operational with effect from 1.1.2004.
 - (b) Contributions payable by the Govt. servants towards the Scheme under Tier I, i.e., 10 % of the (basic pay + DA), will be recovered from the salary bills every month.
 - (c) The scheme of voluntary contributions under Tier-II will not be made operative during the period of interim arrangement and therefore no recoveries will be made from the salaries of the employees on this account.
 - (d) Recoveries towards Tier I contribution will start from the salary of the month following the month in which the Government servant has joined service. Therefore, no recovery will be effected for the month of joining. For example, for employees joining service in the month of January 2004, deductions towards Tier I contribution will start from the salary bill of February 2004. No deduction will be made for his salary earned in January 2004. Similarly, deductions for those joining service in the month of February 2004 will start from the salary bill of March 2004 and so on.

- (e) No deductions will be made towards GPF contribution from the Government servants joining the service on or after 1.1.2004 as the GPF scheme is not applicable to them.
- (f) It has been decided that pending formation of a regular Central Record Keeping Agency, Central Pension Accounting Office will function as the Central Record Keeping agency for the above scheme.
- (g) Immediately on joining government service, the government servant will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee(s) for the fund, relationship of the nominee etc. in the prescribed form. The DDO concerned will be responsible for obtaining this information from all government servants covered under the new pension scheme. Consolidated information for all who have joined service during the month shall be submitted by the DDO concerned in the prescribed format to the Pay & Accounts Officer by 7th of the following month.
- (h) The particulars of the government servants received will be consolidated by the PAO in the prescribed format and sent to the Principal Accounts Office by the 12th of every month.
- (i) The DDOs/CDDOs will prepare separate Pay Bill Registers in respect of the govt. servants joining Govt. service on or after 1.1.2004. The DDOs/CDDOs will have to prepare separate pay bills in respect of these govt. servants and will send the same with all the schedules to the PAO on or before 20th of the month to which the bills relate. Cheque Drawing DDOs may note that hereafter in respect of government servants joining service on or 01.01.2004 they will only prepare pay bills and not make payment. Such bills will be sent by them to the Pay & Accounts Offices for pre-check and payment.
- (j) The DDOs/CDDOs will prepare a recovery schedule in duplicate in the prescribed form for the contributions under Tier-I and attach them with the bills. The amount of the Contributions under Tier-I should tally with the total amount of recoveries shown under the corresponding column in the pay bill.
- (k) It may be noted that along with the salary bill for the Government servants who join service on or after 01.01.2004, DDO/CDDO shall also prepare a separate bill for drawal of matching contributions to be paid by the Government and creditable to Pension account.
- (l) The bill for drawal of matching contribution should be supported by schedules of recoveries in prescribed form.

G.I. Min. of Finance, Dept. of Exp. O.M. No. F. No. 1(7)(2)/2003/TA/11 dated 7.1.2004
received with Headquarters Office letter No. 279-AC-II/282-2001 dated 2.6.2004

Chapter-14

Contingencies

Para-220 Permanent advance

The Permanent Advance (or permanent imprest) is primarily intended for meeting emergent contingent expenditure. The permanent Advance is held by the respective Sr. Audit Officers (Cash).

In the event of transfer of charges and annually on 15th April each officer in whose favour the permanent advance is sanctioned, shall send an acknowledgement of the amount due from and accountable for by himself as on 31st March preceding, to the authority which sanctioned the permanent advance.

Para-221 Custody of permanent advance

The amount of permanent advance as also the money drawn from the bank in contingent bills to recoup it from time to time and for payment are kept in a separate cash box under the charge of cashier and is not mixed up with the money on account of pay and traveling allowance of establishment and other miscellaneous receipt of the office which are kept by the cashier and for which a separate account is kept by him.

Para-222 Verification of permanent advance

The balance of the permanent advance in hand will be verified by the Branch Officer (Cash) monthly and by the Principal Accountant General once at the commencement of the year, and also when he takes over charge.

Para-223 Payment of contingent of expenditure out of permanent advance

Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority (issued in accordance with the provisions of rule 90 of the General Financial Rules, 1963), subject to recoupment on presentation of contingent bill. All such claims up to Rs.2,000 may be disbursed out of permanent advance or imprest.

Note. —the monetary limit will not apply in regard to claims relating to Telephone, Electricity and Water bills in the case of a non-cheque drawing DDO stationed at a place different from that at which the accredited Pay and Accounts Officer or cheque drawing DDO authorized to pay his contingent bills, as the case may be, is located.

Rule 99 of Central Government Account (Receipts and payments) Rules 1983

Para-224 Sanction to incur contingent expenditure

The powers to sanction contingent expenditure by the Comptroller and Auditor General of India, Principal Accountant General, Senior Deputy Accountant General/Deputy Accountant General (Administration) is given in Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol-II. Following powers have been delegated to Sr. DAG/Admn by Principal Accountant General regarding contingent expenditure.

Sl. No.	Ref. No. of schedule/ Rule	Items	Powers vested with Pr. AG	Delegation of powers to Sr. DAG/Admn.
1.	Table below Schedule V of DFPR/ MSO (Admn.) Vol. II	Contingent Expenditure: (i) Recurring	Full Powers	Full powers in respect of purchases through GeM up to Rs 5 lakh. For others up to Rs 25,000/- in each case.
		(ii) Non- Recurring	Full powers	Full powers in respect of purchases through GeM up to Rs 5 lakh. For others up to Rs 25,000/- in each case

Office Order No. PAG (Audit-I)/PC/379 dated 07.01.2022**Para-225 General limitations**

(1) All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. The charges relating to two or more major heads may not be included in one bill.

(2) No money shall be drawn from the Government Account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.

(3) Save as hereinafter provided in sub-rule (4), no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(4) (a) Subject to any general or special orders issued by the Government, the pay of Group D servants, by whatever designation they may be called, who have been or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure: —

(i) Hot weather establishments.

(ii) Mazdoors engaged on manual labour and paid daily or monthly wages.

(iii) Sweepers.

(iv) Other classes of erstwhile Group D servants like dhobies, tailors, syces, grass-cutters.

(b) The wages of temporary field establishments of Surveys and Settlements and of extra potdars entertained for accompanying remittances, may also be drawn on contingent bills.

Rule 100 of Central Government Account (Receipts ad Payments) Rule 1983

Para-226 Control over contingent expenditure

The Branch Officer/ GD controls the contingent expenditure of the office, and it is the duty of the AAO/GD to watch carefully the progress of expenditure and to see that the sanctioned grants are not exceeded.

Para-227 Power to sanction recurring and non-recurring expenditure

Sr. DAG/Admn has been delegated with the following powers to incur recurring and non-recurring expenditure w.e.f. 10.01.2022.

Sl. No.	Ref No. of Schedule/ Rule	Item	Powers vested with Pr. AG	Powers delegated to Sr. DAG/Admn
1	Item No. 3 of schedule V of DFPR	Conveyance Hire	Full Powers	Rs. 20,000 per month
2	Item No. 4 of schedule V of DFPR	Electric, Water and Gas Charges	Full Powers	Full Powers
3	Item No. 5 of schedule V of DFPR	Fixtures & furniture, purchase & repairs	Full Powers	Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case. Full powers in case of repairs subject to availability of budget.
4	Item No. 7 of schedule V of DFPR	Hire of office furniture, electric fans, heaters, coolers clocks and call bells	Full Powers	Full Powers

5	Item No. 9 of schedule V of DFPR	Legal charges	Full Powers	Full Powers
6	Item No.10 of schedule V of DFPR	Maintenance, upkeep and Repairs of Motor Vehicles	Full Powers	Rs. 25,000/- in each case.
7	Item No. 12 of schedule V of DFPR	Petty works and repairs. (i) Execution of petty works and special repairs to govt. owned buildings including sanitary fittings, water supply and electric installations in such building and repairs to such installations (ii) Ordinary repairs to govt. buildings	This work is done by CPWD	
8	Item No. 13 of schedule V of DFPR	Postal & Telegraphs charges	Full Powers	Full Powers
9	Item No.14 of schedule V of DFPR	Printing & Binding	Full Powers	Full Powers
10	Item No.15 of schedule V of DFPR	Publication	Full Powers	Power to incur expenditure of Rs. 50,000/- per annum
11	Item No.20 of schedule V of DFPR	Staff paid from contingencies	Full Powers	For regular outsourced staff, sanction of PAG is required. For occasional hire of labour, full powers.
12	MSO (Admn.) Vol. II	Local purchase of stationery	Full Powers	Full Powers

13	Item No.21 (c) of schedule V of DFPR	Local purchase of rubber stamps and office seals	Full Powers	Full Powers
14	Item No. 22 (ii) of schedule V of DFPR	Purchase and maintenance of other stores i.e. stores required for the working of an establishment, instruments, equipment and apparatus including ACs, Fire extinguishers, UPS, telephones, miscellaneous stores, etc.	Full Powers	Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case. Full powers for maintenance.
15	Item No. 23 of schedule V of DFPR	Supply of uniforms, badges and other articles for clothing etc. and washing allowance.	Full Powers	Full Powers
16	Item No. 24 of schedule V of DFPR	Telephone charges	Full Powers	Full Powers
17	Item No. 26 (a) of schedule V of DFPR	All office equipment including word processors, intercom equipment's, calculators, phones, photocopiers, copying machines and franking machines	Full Powers	Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case. Full powers in respect of payment of bills of annual maintenance cases subject to approval of AMC contract by PAG.

		(i) Computer peripherals and consumables	Full Powers	<p>Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case.</p> <p>Full powers in respect of payment of bills of annual maintenance cases subject to approval of the AMC contract by PAG.</p>
		(ii) Computers	Full Powers	<p>Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case.</p>
18	Item No. 26 (b) of schedule V of DFPR	Hire & maintenance of computers of all kinds	Full Powers	Full Powers
19	Table below Schedule V of DFPR/ MSO (Admn.) Vol. II	Contingent Expenditure: Recurring	Full Powers	<p>Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case.</p>
		Non-Recurring	Full powers	<p>Full powers in respect of purchases through GeM up to</p>

				Rs 5.00 lakh. For others up to Rs 25,000/- in each case.
20	Schedule VI of DFPR	Miscellaneous Expenditure: Recurring	Full powers	Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case.
		Non-Recurring	Full powers	Full powers in respect of purchases through GeM up to Rs 5.00 lakh. For others up to Rs 25,000/- in each case.
21	Schedule VI of DFPR	Expenditure on light refreshments/ working lunch during formal interdepartmental and other meetings/ conferences/ seminars/ training etc. per head. (Authority: MOF O.M. No. 7(3)/E-Coord/2013 dated 606.05.2015)	Shall be limited to the following scale and as further amended from time to time: • Tea a+ Snacks- Rs. 200/- • High Tea – Rs. 500/-	Shall be limited to the following scale and as further amended from time to time: • Tea+ Snacks- Rs. 200/- • High Tea – Rs. 500/- • Lunch/ Dinner Rs. 750/-

			<ul style="list-style-type: none"> • Lunch/Dinner Rs. 750/- 	
22	GeM	Engagement on contract basis for housekeeping and miscellaneous jobs.	Full Powers	Service contract needs to be approved by PAG after following procedure. Thereafter, full powers for making payments.
23	Delegation of Financial Power Rules	Remuneration to the consultants.	Full Powers	Full powers in accordance with the terms and conditions approved by the competent authority.
24	Delegation of Financial Power Rules	Sanction of payment of consultancy fees, remuneration to the examiners, invigilators honorarium to the serving/non-serving guest faculty imparting training etc.	Full Powers	Full Powers

Office Order no. PAG (Audit-I)/PC/379 dated 07.01.2022

Para-228 Responsibility of Drawing Officers

Every Government officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or

has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Rule 107 of Central Government Account (Receipts and Payments) Rule 1983

Para-229 Responsibility of controlling authority

The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and are in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accounts Officer has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

Rule 108 of Central Government Account (Receipts and Payments) Rule 1983

Para-230 Contingent Register

- (1) A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a gazetted officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item.
- (2) The standard form of the contingent register will be as in Form GAR- 27. The actual details such as the number of columns to be opened, the subheads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accounts Officer and the controlling authority to suit the conditions of each department or office.
- (3) As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column "Description" though the amount of it is entered only in its special column; the same "Description" column will serve also for note of the month or period to which any recurring charges entered in the other columns belong.

Note- 1: If more convenient, a separate register may be maintained for each class of contingent charges.

Note- 2: If during the absence of the Head of the Office and of the gazetted officer to whom the

duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialed by a non-gazetted Government officer, the register must be reviewed and the entries re-initialed by the Head of the Office or such gazetted officer on return to duty at the headquarters.

(4) As each payment is made, entries must be made in the contingent register, of the date of payment, the name of payee and the number of sub-voucher in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.

(5) To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total so as to include all payments under each head, as also charges intimated by Account Office as adjusted on account of debit received from the commencement of the year up to the end of the last expired month.

Rule 110 of Central Government Account (Receipts and Payments) Rule 1983

Para-231 General instructions relating to bills for drawal of contingent charges

(1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place and in any case, at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure. The Head of the Office or the officer to whom this duty has been delegated shall carefully scrutinize the entries in the register (s) with the sub-vouchers, initial them if this has not already been done, and sign the bill which will then be dated and numbered and presented for payment.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them provided that in a case of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accounts Officer.

(3) Unless the Controller General of Accounts on the advice of the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Rs.500 each shall be submitted to the Accounts Office in respect of contingent charges referred to in rules 114 and 115.

Note- 1: In respect of petty contingent expenditure up to Rs.500, if any, for which original sub-vouchers are not required to be attached to bills, the items should, however, be listed on Form GAR 28 to be attached to them.

Note- 2: When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number

given being that which the sub-voucher (s) will bear when payment is made.

Rule 111 of Central Government Account (Receipts and Payments) Rule 1983

Para-232 Dress allowance

With effect from 01.07.2017, Uniform Allowance and Washing Allowance have been subsumed in a single Dress Allowance as below:

- (i) Admissibility: Categories of staff who were supplied uniforms and are required to wear them regularly like Staff Car Drivers, MTS, Canteen Staff of Non-Statutory Departmental Canteens, etc.
- (ii) Rate: Rs 5,000 per year. The amount shall be credited to the salary of employees directly once a year in the month of July.
- (iii) The rate of this allowance will be increased by 25% whenever the Dearness Allowance payable on the revised pay scale goes up by 50%.

Para-233 Conditions for grant of dress allowance

Rate of dress allowance to categories of staff who were supplied uniforms and are required to wear them regularly like Staff Car Drivers, MTS and Canteen Staff of Non-Statutory Departmental Canteens etc. is Rs 5000 per annum.

- (i) Allowance related to maintenance, Washing of Uniform are subsumed in Dress Allowance and will not be payable separately.
- (ii) Further categories of staff who work earlier being provided Uniforms, will henceforth not be provided with Uniforms.
- (iii) The amount of Dress Allowance shall be credited to the salary of employees directly once a year in the month of July.
- (iv) The rates of Dress Allowance will go up by 25% each time Dearness Allowance rises by 50%.
- (v) These orders shall take effect from 1st July 2017.

**Ministry of Finance, Department of Expenditure OM No. 19051/1/2017-E. IV
Dated 2nd August 2017**

Chapter-15

Forwarding of applications for other employment

Para-234 General Principles

The general principles to be observed in dealing with forwarding of application of government servants applying for posts and appointment elsewhere are stated below -

(i) Applications from permanent Government servants

When a person has been offered and has voluntarily accepted a permanent post or appointment to a regular service, which offers him the chance of an honorable career with respect of earning promotion on merits, he is under a moral obligation to devote his energies whole-heartedly to the performance of his duties in that post or service and not to divide his attention and efforts in search for employment elsewhere. He cannot justly complain of hardship or harsh treatment if his application for any other post or employment is withheld.

(ii) Applications from purely temporary employees

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

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

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

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

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

(v) Application of Government servants for employment in private business and industrial firm, etc.

The rules quoted above do not specifically deal with applications of this category. On general grounds, however, it is highly improper for a government servant to apply, without permission, for employment in a private business or industrial firm, etc. Where a Government servant seeks permission, to apply for such employment, he should first offer to resign or retire

from Government service. He cannot complain of hardship if he is not granted permission to apply for such employment if his application is withheld. While a person remains in Government service, the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

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

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

G.1., M.H.A. OM No. 170/51-Ests., dated the 21st October, 1952

Para-235 Applications not in response to advertisements or circulars not to be forwarded

It has been decided that applications from Government servants for employment elsewhere, submitted otherwise than in response to advertisement or circulars inviting applications, should not be forwarded.

G.I., M.H.A. OM No. 5/3/65-Estt. (C), dated the 21st December, 1965

Para-236 Procedure to be followed in the case of those who apply for posts in the same/other Central Government Departments

1. The following procedure should be followed in respect of Government servants working in a particular department/office who apply in response to advertisements or circulars inviting applications for posts in other Central Government departments/offices.

(i) The applications may be forwarded in accordance with the "General principles", contained in M.R.A, O.M., dated the 21 October 1952, irrespective of whether the post applied for in the other department/office is permanent or temporary.

(ii) 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 renditions may be taken from them at the time of forwarding the applications to other departments/offices.

(iii) As for temporary employees, they should, as a matter of 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 their applications.

2. A question has been raised as to whether in the case of a government servant who applies for post occurring in the same Department/Office which is to be filled on the basis of direct recruitment, an undertaking to the effect that in the event of his selection to the post he will resign from the post held by him, is to be obtained or not. It is clarified that the above instructions apply in all such cases. In the case of a 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.

**G.I., M.H.A., O.M. No. 60-/37/63-Estt. (A) Dated the 14th July 1967 and 28015/2180-Estt.
(C) Dated 22nd July 1980**

Para-237 Forwarding of applications to Ministries/Departments/Other Government Offices /UPSC

1. Application of a Government servant for appointment, whether by direct recruitment, transfer on deputation or transfer, to any other post should not be considered/forwarded, if-
 - (i) He is under suspension; or
 - (ii) Disciplinary proceedings are pending against him and a charge-sheet has been issued; or
 - (iii) Sanction for prosecution, where necessary has been accorded by the competent authority; or
 - (iv) Where a prosecution sanction is not necessary, a charge-sheet has been filed in a Court of Law against him for criminal prosecution.
2. When the conduct of a Government servant is under investigation (by the CBI or by the Controlling Department) but the investigation has not reached the stage of issue of charge-sheet or prosecution sanction or filing of charge-sheet for criminal prosecution in a Court, the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if by that time charge-sheet for imposition of penalty under CCS (CCA) Rules, 1965, or sanction for prosecution is issued or a charge-sheet is filed in a Court to prosecute the Government servant, or he is placed under suspension.
3. Where Government servants apply directly to UPSC as in the case of direct recruit, they must 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. If, however, the Head of the Office/Department considers it necessary to withhold the requisite permission, he should inform the Commission accordingly within forty-

five days of the date of closing for receipt of applications. In case any situation mentioned in Para. 2 above is obtaining, the requisite permission should not be granted and UPSC should be immediately informed accordingly. In case a situation mentioned in Para. 3 is obtaining, action may be taken to inform UPSC of this fact as also the nature of allegations against the Government servant. It should also be made clear that in the event of actual selection of Government servant, he would not be relieved for taking up the appointment, if the charge-sheet/prosecution sanction is issued or a charge-sheet is filed in a Court for criminal prosecution, or if the Government servant is placed under suspension.

4. It may be noted that in case of direct recruitment by selection, i.e., "selection by interview", it is the responsibility of the requisitioning Ministry/Department to bring to the notice of the Commission any point regarding unsuitability of the candidate (Government servant) from the vigilance angle and that the appropriate stage for doing so would be the consultation at the time of preliminary scrutiny, i.e., when the case is referred by the Commission to the Ministry/Departments for the comments of the Ministry's representatives on the provisional selection of the candidate for interview by the Commission.

G.I., Dept. of Per. & Trg., O.M. No. AB 14017/IOI/92-Estt. (RR), dated 14th July 1993

Chapter-16

Miscellaneous

Para-238 Initial Pay

The initial pay of new entrants is the minimum of the scale of pay prescribed for the posts to which they are appointed.

Para- 239 Scales of pay

On the recommendation of the Seventh Pay Commission, the existing system of Pay Bands and Grade Pay has been dispensed with and new functional levels have been arrived at by merging the Grade Pay with the pay in the Pay Band. All the existing levels have been subsumed in the new structure. The new pay structure has been devised in the form of a Pay Matrix given at **Annexure- VIII**.

Para-240 Annual Return of Income Tax

PC Section should maintain a register in prescribed form in which the name, designation, etc., of all those employees whose emoluments are liable to income tax should be entered. The monthly deduction made from them on account of income -tax should be posted therein monthly from the Pay Bills. Annual Return showing all the deductions effected on account of income -tax at the source from the employees should be forwarded to the income tax authorities by the 30th of April each year.

Para-241 Absentee Statement

The Absentee statements received from the Control Sections should be taken cognizance of by the auditors of PC Section while preparing the monthly pay bills. The officials/officers who have been or are on regular leave during the month for which the bill is being drawn are entitled to leave salary equal to the pay drawn by them immediately before proceeding on earned leave. If by the time of preparation of bill, leave is not sanctioned in any case, a note in red ink to this effect should be recorded in the office copy of the pay bill so as to avoid the possibility of payment before leave is actually sanctioned.

Para-242 Central Government Health Scheme

Central Government Health Scheme provides comprehensive medical facilities to the Central Government employees and members of their families at Prayagraj and incidentally to do away with the expensive system of reimbursement of medical expenses. This scheme is applicable to the employees of this office including the pensioner, widows of the pensioners getting family

pension and the children drawing pension after the Government servants' death, provided the beneficiaries reside in the areas covered by the scheme. Family under this scheme includes the wife or husband, children, stepchildren, and parents who are wholly/mainly dependent on and normally residing with the Government servant concerned. Female Government servants can include either their parents or parents in-law as members of their families. Parents whose monthly income from all sources does not exceed Rs 9000/- will only be construed as wholly/mainly dependent on the Government servant. The monthly contribution is levied on all entitled classes of Government servants as indicated below:

Sl. No.	Designation	Monthly contribution (Rs)
1	Pr. AG	1000
2	Sr. Dy. Accountant General	1000
3	Dy. Accountant General	650
4	Asst. Accountant General	650
5	Sr. Audit Officer (GPF & NPS)	650
6	Asst. Audit Officer (GPF & NPS); including AAO Ad-hoc	650
7	Supervisor/Asst. Supervisor	650
8	SPS/Personal Assistant/Welfare Assistant	650
9	Sr. Auditor/Jr. Translator	450
10	Auditor/DEO (Grade- 'A' & B')/Clerk/Multi- Tasking Staff/Bearer (Canteen Staff)/Staff Car Driver/Stenographer Grade-II	250

When both husband and wife are Central Government Servants covered by the scheme, the contribution will be recovered from only one of them whose pay is higher. The recovery of contribution is effected through monthly salary bills.

Para-243 Facilities available:

- (i) Medical attendance including consultation with the A.M.A. at a C.G.H.S. Dispensary, polyclinic or C.G.H.S. Wing of the hospital or at recognized hospitals.
- (ii) X-Ray, Laboratory and other diagnostic facilities at C.G.H.S. Laboratories or other laboratories or recognized hospitals.
- (iii) Supply of drugs prescribed by the A.M.A., Administration of injections dressing/minor surgical procedures in the dispensaries or specialist/centres.
- (iv) Hospitalization/antenatal/confinement/postnatal facilities care.

- (v) Treatment at specialized hospital (even though not recognized under the scheme) if the Director, C. G. H. S. certifies that such treatment is essential for the recovery/prevention/checking of deterioration of the patient's condition.
- (vi) Special treatment for diseases like T.B., Cancer etc.

Para-244 Leave Travel Concession

- (1) The leave travel concession shall be admissible to persons of the categories specified in sub-rule (3) of Rule 1 of CCS (LTC) Rules.
- (2) The leave travel concession shall be admissible during any period of leave, including casual leave and special casual leave.

Rule 7 of CCS (LTC) Rules

Para-245 Types of leave travel concession

- (a) The leave travel concession to hometown shall be admissible irrespective of the distance between the headquarters of the Government servant and his hometown, once in a block of two calendar years, such as 1986-87, 1988-89 and so on.
- (b) The leave travel concession to any place in India shall be admissible irrespective of the distance of the place of visit from the headquarters of the Government servant, once in a block of four calendar years, such as 1986-89, 1990-93 and so on:

Provided that in the case of a Government servant to whom leave travel concession to hometown is admissible, the leave travel concession to any place in India availed of by him shall be in lieu of, and adjusted against, the leave travel concession to hometown available to him at the time of commencement of the journey.

- (c) A Government servant whose family lives away from him at his hometown may, in lieu of all concessions under this scheme, including the leave travel concession to visit any place in India once in a block of four years which would otherwise be admissible to him and members of his family, choose to avail of leave travel concession for self only to visit the hometown every year.

Rule 8 of CCS (LTC) Rules

Para-246 Counting of leave travel concession against particular blocks

A Government servant and members of his family availing of leave travel concession may travel in different groups at different times during a block of two or four years, as the case may be. The concession so availed of will be counted against the block of two years or four years within which the outward journey commenced, even if the return journey was performed after the expiry

of the block of two years or four years. This will apply to availing of leave travel concession carried forward in terms of Rule 10.

Rule 9 of CCS (LTC) Rules

Para-247 Carry over of leave travel concession.

A Government servant who is unable to avail of the leave travel concession within a particular block of two years or four years may avail of the same within the first year of the next block of two years or four years. If a government servant is entitled to leave travel concession to hometown, he can carry forward the leave travel concession to any place in India for a block of four years only if he has carried forward the leave travel concession to hometown in respect of the second block of two years within the block of four years.

Rule 10 of CCS (LTC) Rules

Para-248 Place to be visited by Government servant and members of his family under leave travel concession to any place in India

A Government servant and each member of his family may visit different places of their choice during a block of four years. It shall not be necessary for members of family of a Government servant to visit the same place as that visited by the Government servant himself at any time earlier during the same block.

Rule 11 of CCS (LTC) Rules

Para-249 Advances from General Provident Fund

Purposes

- (a) Illness of self, family members or dependents
- (b) Education of family members or dependent of the subscriber. Education will include primary, secondary and higher education, covering all streams and educational institutions.
- (c) Obligatory expenses, viz betrothal, marriage, funerals, or other ceremonies
- (d) Cost of legal proceedings.
- (e) Cost of defence.
- (f) Purchase of consumer durables.
- (g) Pilgrimage and visiting places of eminence. This will include any travel and tourism related activities.

Para-250 Withdrawals from General Provident Fund

Purposes

- (i) Education- This will include primary, secondary, and higher education, covering all streams and institutions.

- (ii) Obligatory expenses viz betrothal, marriage, funerals or other ceremonies of self or family members and dependents.
- (iii) Illness of self, family members or dependents.
- (iv) Purchase of consumer durables.
- (v) Housing including building or acquiring a suitable house or a ready build flat for is residence.
- (vi) Repayment of outstanding housing loan.
- (vii) Purchase of house site for building a house.
- (viii) Constructing a house on a site acquired.
- (ix) Reconstructing or making additions on a house already acquired.
- (x) Renovating, additions or alterations of house already owned or acquired.
- (xi) Purchase of motor car/motorcycle/scooter etc. or repayment of loan already taken for the purpose.
- (xii) Extensive repairs/overhauling of motor car.
- (xiii) Making deposit to book a motor car/motorcycle/scooter, moped etc. {Rule 12, GID (16)}
- (xiv) Once in a financial year towards subscription paid for the Group Insurance Scheme. {Rule 15(1)(D)}
- (xv) Charges for conversion from leasehold to freehold or property allotted/transferred by Delhi Development Authority/State Housing Board/House Building Cooperative Societies. {Rule 15, GID (6)}
- (xvi) Without assigning any reason. {Rule 15(1)(C)}.

Para-251 Final payment of General Provident Fund

The amount standing at credit shall become payable when the subscriber-

- (i) Quits service
- (ii) Is dismissed/removed from service.
- (iii) Proceeds on leave preparatory to retirement
- (iv) Retires from service/permitted to retire or declared by a competent medical authority to be unfit for further service.

Para-252 Group Insurance Scheme

The scheme, which is compulsory to all the Central Government Employees, (including Departmental Canteen employees) provides at a low cost and on contributory and self-financing basis, the twin benefits of an insurance cover to help their families in the event of death in service and a lumpsum payment to augment their resources on retirement.

Insurance and Savings Funds- A portion of the subscription is credited to the Insurance

Fund and the other portion to the Savings Fund which earns interest at the prescribed rate compounded quarterly.

Employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. From the actual date of appointment to 31st December, he will be entitled only to Insurance cover.

Monthly Subscription to CGEIS

Sl. No.	Designation	Monthly contribution (Rs)
1	Pr. AG	120
2	Sr. Dy. Accountant General	120
3	Dy. Accountant General	120
4	Asst. Accountant General	120
5	Sr. Audit Officer (GPF & NPS)	120
6	Asst. Audit Officer (GPF & NPS); including AAO Ad-hoc	60
7	Supervisor/Asst. Supervisor	60
8	SPS/Personal Assistant/Welfare Assistant	60
9	Sr. Auditor/Jr. Translator	60
10	Auditor/DEO (Grade- 'A' & B')/Clerk/Multi- Tasking Staff/Bearer (Canteen Staff)/Staff Car Driver/Stenographer Grade-II	30

(A) Applicable to all employees who were members of the Scheme on 31.01.1989 and have opted to continue to subscribe at the old rates.

(B) Applicable to all employees who were members of the scheme on 31.01.1989 and have opted to subscribe at the revised rate with effect from 01.01.1990 and to those who joined service on or after 01.02.1989. The Group to which an employee belongs will be determined with reference to the post held by him on a regular basis on the 1st January.

* The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs 1,800 and classified as Group 'C' is at Rs 30 per month from January 2011 onwards.

Promotion during the year- On regular promotion of a member to a higher group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year. Once an employee is admitted to the higher group, his subscription and Insurance Cover will continue to be at the same rate, even if he is subsequently reverted to the lower group for any reason.

Recovery of Subscription for a month will be effected from the pay for that month, i.e., for

January, from the pay for January payable on the last day of January.

Subscription is payable till the end of service including the month in which an employee retires, dies, resigns, or is removed from service. If an employee dies during a month before recovery of subscription for that month, his dues will be paid after deducting the subscription.

Benefits payable-

- (I) Retirement, resignation, etc.: The employee will be paid-
 - (i) Lump sum due to him out of the Savings Fund for entire period of membership in the lowest group; and
 - (ii) Amount due to him for the additional units by which subscription was raised due to promotion- for the period from which the rate was raised, to the date of cessation of membership.
- (II) Death while in service: The nominee/heir will be paid-
 - (i) The amount of appropriate Insurance Cover to which the employee was entitled at the time of death; and
 - (ii) Lumpsum and amount(s) as in the case of (I) above, for the period till the date of death.
 - (iii) Only the Insurance cover, if death takes place before becoming a member

Swamy's Group Insurance Scheme

Para-253 Children Education Allowance

The rules and instructions regarding Children Education Allowance are as under:

(1) The number of children for whom the CEA/Hostel subsidy is drawn at a time should not exceed three in respect of children born up to 31.12.1987 and two in respect of children born thereafter. However, if the second childbirth results in twins or multiple births, assistance shall be admissible to all the children.

(2) Under the Scheme of Child Education Allowance, reimbursement can be availed by Government servants for the two eldest surviving children only except when the number of children exceeds two due to second childbirth resulting in multiple births.

Reimbursement of Children Education allowance is admissible for the first child born after failure of sterilization operation beyond two children.

(3) Reimbursement as indicated above will be applicable for expenditure on the education of school going children only i.e., for children from classes nursery to twelfth including classes eleventh and twelfth held by junior colleges or schools affiliated to universities or boards of education and two years diploma course in polytechnic.

(4) No minimum age for any child, including children with disabilities, for claiming reimbursement.

The 'classes nursery to twelfth' will include classes I to XII, plus 2 classes prior to Class

I irrespective of the nomenclature. In respect of Schools/Institutions at nursery, primary and middle level not affiliated to any Board of Education, the reimbursement under the Scheme may be allowed for the children studying in a recognized School/Institution. Recognized School/Institution in this regard means a government school or any educational institution, whether in receipt of Government aid or not, recognized by the Central or State Government or Union Territory Administration or by University or a recognized educational authority having jurisdiction over the area where the Institution is situated.

Children Education Allowance/Hostel Subsidy for the initial two years of a diploma/certificate courses from Polytechnic/ITI/Engineering College after passing 10th Standard is reimbursable subject to the condition that the Government servant has not been granted CEA/Hostel Subsidy in respect of the child for studies in 11th and 12th Standards.

(5) The reimbursement of Children Education Allowance shall have no nexus with the performance of the child in his class. In other words, even if a child fails in a particular class, the reimbursement of Children Education Allowance shall not be stopped.

(6) Rate of Children Education Allowance with effect from 01.07.2017: -

Children Education Allowance	Rs 2,250 p.m.
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Hostel subsidy	Rs 6,750 p.m.
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Whenever DA increases by 50%, CEA and Hostel subsidy shall Increase by 25%.

(7) Both hostel subsidy and Children Education Allowance can be availed concurrently.

(8) The age-limit for claiming Children Education Allowance for the children other than disabled children is 20 years or till the time of passing XII class, whichever is earlier.

(9) Fees paid to organizations/Institutions other than schools or private tutors are not reimbursable. Fees charged by the school directly from the student is only reimbursable.

(10) For physically/mentally handicapped children studying in any institution i.e., aided or approved by Central/State/UT or whose fees are approved by any of these authorities, CEA paid is reimbursable irrespective of whether the institution is recognized or not.

In such cases, the benefits will be admissible up to 22 years without any minimum age.

(11) For divyang children, reimbursement will be at double the normal rates.

(12) In the case of spouse employed/earning, the Government servant has to furnish an undertaking that reimbursement of CEA has not been claimed in respect of the child by any person other than the claimant.

(13) Reimbursement will be done once a year, after completion of the financial year.

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, a close relative of an official is not placed under the direct charge of that official where the latter has to write the CR 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 cases of this nature, where there is any doubt, it would be incumbent upon the reporting officer to consult the next higher authority before he writes the confidential report.

[G.I., D.P. & A.R., O.M. No. 21011/3/78-Estt. (A), dated the 31st March, 1978.]

15. Reporting Officer can write CR of his subordinates within one month of his retirement.— When the reporting officer retires or otherwise demits office, he may be allowed to give the report on his subordinates within a month of his retirement or demission of office. This provision is extended to the Reviewing Authority also to enable him review the ACRs of his subordinates within one month of his retirement or demission of office.

[G.I., D.P. & A.R., O.M. No. 21011/1/77-Estt., dated the 30th January, 1978, Min. of I. & B., U.O. No. A. 280-22/2/85-Vig., dated the 2nd January, 1986 and Dept. of Per. & Trg., O.M. No. 21011/1/93-Estt. (A), dated the 14th January, 1993.]

16. Contents and manner of writing of confidential reports.— Officers writing the confidential reports should have carefully observed the conduct of those under their control, and have provided the required training and guidance where necessary. The Annual Confidential Reports should be based upon the results of such observation as well as the periodical inspections.

The form in which the confidential reports are recorded might vary from Department to Department and as between different levels of responsibility within a departmental hierarchy, depending upon the nature of work and duties attached to various posts. However, an assessment of certain qualities of general importance such as integrity, intelligence, keenness, industry, tact, attitude to superiors and subordinates, relations with fellow-employees, etc., should invariably find place in the report. In addition to the detailed assessment of specific attributes,

every confidential report should carry a general appreciation of the character, conduct and aptitudes and shortcomings of the officer reported upon. Reference to specific incidents may be made, if at all only by way of general nature, e.g., inefficiency, dilatoriness, lack of initiative or judgment, etc.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972, Paras. 3.3 and 5.1]

A confidential report should give full particulars of the official reported upon such as his designation and the office in which he works. Below the signature of the reporting and countersigning officers, either their names and designations should be written in capital letters or their rubber stamps affixed. CR files should be maintained in book form, the reports being placed one after the other in chronological order and pages being serially numbered from top downwards. Relevant entries in the index of a CR file should be filled in immediately after a report is written up.

Confidential reports should, as a rule, give general appreciation of the character, conduct and qualities of an officer reported upon and a reference to a specific incident should be made, if at all, only by way of illustration to support adverse comments of a general nature, as for example, inefficiency, delay, lack of initiative, judgment, etc. Specific incidents on the basis of which penalties have been awarded in the course of departmental proceedings must, however, be indicated. An entry relating to a penalty should be recorded in the report for the year in which the punishment order is issued. In this entry, an indication may, however, be given about the period to which the incidents leading to the disciplinary case relate. Warning even though not a statutory penalty should be mentioned in the report if issued as a result of disciplinary proceedings. If the reporting officer feels that although a specific incident is not important enough to call for disciplinary proceedings, it is important enough to be specifically mentioned in the confidential report, he should, before making such an entry, satisfy himself that his own conclusion has been arrived at only after a reasonable opportunity has been given to the official reported upon to present his case relating to that incident. The authority issuing a warning should not normally be one lower than the reporting officer. Further, once investigations are started into specific allegations, the case should not be closed by the issue of a warning without the knowledge of the competent disciplinary authority. Unless so ordered by any higher authority, it would be in the discretion of the reporting officer either to record or not to record such a warning.

Apart from the remarks in regard to work and conduct, in appropriate cases, suitable entries may also be made on the following points:—

- (i) the fact that an officer has attended an approved course of study or training;
- (ii) the report received from the head of such institution or its substance;
- (iii) comments on the quality of the report submitted by an officer on return from deputation or training abroad and whether he has made good use of his period of study or training;

- (iv) outstanding performances in the field of sports, athletics and art;
- (v) suggestions which have been accepted and considered useful for achieving economy and high standard of efficiency in administration;
- (vi) whether there is any physical defect, such as bad eye-sight.

CR file should not contain any extraneous paper other than punishment and appellate orders and letters communicating the adverse remarks.

[Paras. 174 (4), (8), (10), (11) and 6 of P. & T. Manual, Volume-III.]

The forms have been devised with a view to ensuring maximum objectivity in the preparation of the confidential report. In filling up the forms, tick marks and dashes should not be used. The reporting and reviewing authorities should apply their mind carefully to the various alternatives suggested under the different headings and indicate their opinion in writing out in full the appropriate alternative which according to them should best describe the officer's qualities.

[G.I., D. P. & A.R., O.M. No. 51/3/74-Estt. (A), dated the 23rd July, 1975.]

17. Principles to be observed by Reporting Officers in writing reports.— The general principles which are required to be observed by the Reporting Officers for writing annual reports are indicated below—

- (1) Remarks like "Doubtful character", "complaints received about his taking illegal gratification", are not permissible. Entries should be based on established facts and not on mere suspicion.
- (2) No employee should be adversely affected by prejudicial reports recorded without fullest consideration. At the same time, none should be rewarded by excessively flattering reports which are not based on facts. With a view to checking up such possibilities, the following procedure is prescribed:—
 - (a) the memo. of services should invariably be consulted at the time of writing the annual report though the report itself should necessarily be based on the employee's performance during the year as a whole;
 - (b) where an adverse remark is recorded in respect of an official having consistently good record, some details regarding the same should invariably be given;
 - (c) the report should give a clear opinion on the main points like character, integrity, industry, etc.;
 - (d) there should be no hesitation on the part of the Reporting Officers to record adverse remarks in justified cases;

- (e) Reporting Officers should not be in a hurry to write all the reports on one day.

[Para. 174 (9) of P. & T. Manual, Volume-III.]

18. Duties of reviewing / endorsing officer.— The following instructions are brought to the notice of the Ministries / Departments for information, guidance and compliance:—

- (i) Reporting, reviewing and endorsing officers should have been acquainted with the work of the official reported upon for at least three months during the period covered by the Confidential Report;
- (ii) With a view to enabling the reviewing authority to discharge his responsibility in ensuring the objectivity of the Confidential Reports, it has been decided that where he is not sufficiently familiar with the work of the officer reported upon so as to be able to arrive at a proper and independent judgment of his own, it should be his responsibility to verify the correctness of the remarks of the Reporting Officer after making such enquiries as he may consider necessary, he should also give a hearing to the person reported upon before recording his remarks.
- (iii) While it is expected that the detailed format with alternative answers now prescribed for Confidential Reports would go a long way to minimize cryptic, vague or non-committal remarks being made in the reports, there may be cases where the entries are not sufficiently meaningful. Such reports should be returned to the Reporting Officer for amplification or explanation.
- (iv) If the Reporting Officer feels that a prescribed course of training is required by an official in order to equip him better for his duties or to develop his potentialities, he may make a separate recommendation to the appropriate authority on this matter. The Confidential Report would not be a proper place for such a recommendation.

[G.I., D.P. & A.R., O.M. No. 51/3/74-Estt. (A), dated the 22nd May, 1975.]

19. Procedure for filling up the column relating to integrity.— The procedure for filling up the column relating to integrity is as follows:—

- (a) Supervisory officers should maintain a confidential diary in which instances which create suspicion about the integrity of a subordinate should be noted from time to time and action to verify the truth of such suspicions should be taken expeditiously by making confidential enquiries departmentally or by referring the matter to the Special Police Establishment. At the time of recording the Annual Confidential Report, this diary should be consulted and the material in it utilized for filling the column about integrity. If the column is not filled on account of the unconfirmed nature of the suspicions, further action should be taken in accordance with the following sub-paragraphs.

- (b) The column pertaining to integrity in the Character Roll should be left blank and a separate secret note about the doubts and suspicions regarding the officer's integrity should be recorded simultaneously and followed up.
- (c) A copy of the secret note should be sent together with the Character Roll to the next superior officer who should ensure that the follow-up action is taken with the due expedition.
- (d) If, as a result of the follow-up action, an officer is exonerated, his integrity should be certified and an entry made in the Character Roll. If suspicions regarding his integrity are confirmed, this fact can also be recorded and duly communicated to the officer concerned.
- (e) There are occasions when a reporting officer cannot in fairness to himself and to the officer reported upon, either certify integrity or make an adverse entry, or even be in possession of any information which would enable him to make a secret report to the Head of the Department. Such instances can occur when an officer is serving in a remote station and the reporting officer has not had occasion to watch his work closely or when an officer has worked under the reporting officer only for a brief period or has been on long leave, etc. In all such cases, the reporting officer should make an entry in the integrity column to the effect that he has not watched the officer's work for sufficient time to be able to make any definite remark or that he has heard nothing against the officer's integrity, as the case may be. This would be a factual statement to which there can be no objection. But, it is necessary that a superior officer should make every effort to form a definite judgment about the integrity of those working under him, as early as possible, so that he may be able to make a positive statement.
- (f) There may be cases in which after a secret report / note has been recorded expressing suspicion about an officer's integrity, the enquiries that follow do not disclose sufficient material to remove the suspicion or to confirm it. In such a case, the officer's conduct should be watched for a further period, and in the meantime, he should, as far as practicable, be kept away from positions in which there are opportunities for indulging in corrupt practices.

Specific mention should be made in the Confidential Reports on officers working in or holding charge of Top Secret / Secret Sections about their trustworthiness especially in matters affecting departmental security.

[C.S., O.M. No. 51/5/72-Estt. (A), dated the 20th May, 1972, Para. 5.]

20. Mention of warnings / reprimands in CRs.— Questions have been raised from time to time regarding the stage at which a mention about warnings, admonitions, reprimands, etc., administered in the course of normal day-to-day work by superior officers should be mentioned in the Confidential Report of

Annexure-II

Referred to in Para- 117

SERVICE INDEX CARD

ID No. _____	14. Confirmation Manager/S.O. Sr. _____ P.A./A.A.O.
1. (a) Name _____ (b) Father's/Husband's Name _____ _____	_____
2. Date of Birth _____	15. State of Health _____
3. Local Address _____ _____	(sound/Heart Ailment/Orthopedic HOH/Poor eyesight)
4. Permanent Address _____	16. _____ _____
5. Home Town Declared _____	17. Merit Certificates/Cash Awards Joining Audit _____
6. Religion/Caste :- _____	18. Training in Audit Office _____
7. Date of Appointment _____	19. _____ Deputation _____
8. Initial Appointment in the Post of _____ _____	20. Special incidences/achievements (Social Service/Music/Art/Literature etc.)
9. Whether appointed against special quota (SC/ST/Handicapped/Compassionate/Ex- Serviceman _____	
10. Date of Joining Audit _____	
11. Highest Educational qualification _____ _____	
12. Deptt. Exams Passed Year	
i. _____	
ii. _____	
iii. _____	
iv. _____ _____	

13. Promotions

Date

i) Steno/Auditor

ii) PA/Sr. Auditor

iii) Section Officer

iv) A.A.O.

v) A.O.

Annexure-III

(Referred to in Para- 129)

Returns/Reports to be submitted by Administration Group

All Sections

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1	Urgent Letter Diary	Monday & Thursday 10 th & 25 th	B.O.	G.O.	-	-	-	-	
2	Ordinary Letter Diary	Monday	B.O.	-	G.O.	-	-	-	
3	C& AG Letter Diary	Monday	BO/ G.O.	-	-	-	-	-	
4	Dispatch Register	1 st of month	B.O.	-	-	-	-	-	
5	Calendar of Returns	Monday 5 th	B.O.	-	G.O.	-	-	-	
6	Register of Codes & Manuals	5 th of month	-	-	B.O.	-	-	-	
7	Report on progressive use of Hindi	1 st week of April, July, Oct., Jan.	-	-	B.O./Hindi Cell	-	-	-	
8	Arrear Report (compiled for all sections of Admn. Group)	3 rd of April, July Oct. Jan.	-	-		FAAS(C)	-	-	
9	Report of late attendance	1 st of month	-	-	B.O.	-	-	-	
10	Absentee Statement	18 th	-	-	B.O/PC	-	-	-	
11	Incumbency Register	5 th 1 st of April, July, Oct. & Jan	-	-	B.O.	G.O.	-	-	

Sr. DAG (Admn.) Cell

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1	Report on Adverse remarks	1 st Monday	-	G.O.	PAG				
2	Register of Codes & Manuals	7 th April and 20 th Jan.	-	-	-	G.O.			
3	Deputation to AAO/Sr. AO cadre	5 th January & July	-	-	-		HQ Office	-	No. 1997 NGE-II/8986 dated 23.7.1986
4	Group 'C' Officials on deputation/foreign service	5 th January & July	-	-	-		HQ Office	-	CAG No.226-N-3/685/Vol-III dt.3.7.86

	for a period exceeding three years									
5	Report on immoveable property of Group 'A' officers	31 st Jan	-	-	-	-	-	-	HQ Office	CAG No. 181GE-/37-67dt.10.1.86

Administration Section

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1	Register of complaints	Monday 1 st & 15 th	B.O.	G.O.					
2	Opinion Diary	10 th , 25 th	-	B.O./G.O.					
3	Report on compilation/revision and updating of manuals	3 rd of April, July, Oct & Jan	-	-	-	I&PA			
4	Statement of pending legal cases	5 th	-	-	PAG				
5	Statement showing civil suits against Govt. by serving/retired Government servant.	31 st March, 30 th June, 31 st Oct, 31 st Dec.	-	-	-	HQ Office	-	-	CAG No.1730-NGE-III/29-75/Vol. dated 26.8.79
6	Statement showing position of civil suits Writ petition/application filed by serving/retired State Government employees and other persons not belonging to IA & AD against Government where in imp led defendant/respondent.	31 st March, 30 th June, 31 st Sept, 31 st Dec.	-	-	-	HQ Office	-	-	CAG No.56/NGE-III/1986, No.405-VO/71-86 dated 18.7.86
7	Report on organization of Departmental Promotion Committee	10 th Jan.	-	-	-	-	-	HQ Office	No. NGE/ 23/2000/No. 393 NGE (App) 12-2000 dated 24.04.2000

Examination Section

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1	Type test of serving clerks recruited on or after 1.1.67 and matriculate Group 'D' promoted clerks.	April July Oct & Jan	-	-	-	G.O.	-	-	
2	Setting of question papers for department examination for auditors.	January & July	-	-	-	-	G.O.	-	Sr. DAG/A's order

3	Departmental Examination for Auditors issue of Office Orders and calling for application for taking up the examination.	February & August	-	-	-	-	G.O.	-	CAG's No.42 Exam - 160-86 dated 17.5.88
4	Evaluation of training programs being conducted in filed officers.	January & July	-	-	-	-	HQ Office	-	CAG's No.625 O&M-91-84 dated 28.7.84
5	Six monthly report regarding evaluation of compulsory training in typing to clerks promoted from Group 'D'	15 th July & Jan	-	-	-	-	HQ Office	-	CAG's No.79- O&M-Trg/42-87 Dt. 21.3.88
6	List of candidates for SOGE to be prepared & sent.	Aug	-	-	-	-		HQ Office	
7	Consolidated list of candidates permitted to withdraw their candidature from examination	After Exam	-	-	-	-	-	HQ Office	.....do.....
8	Certificate of completion of training for eligibility to appear in Pt. I and Pt. II of SOG Exam.	....do.....	-	-	-	-	-	HQ Office	No.721 Exam/154-74 dated 1.10.74
9	Departmental examination for promotion of clerks as steno	When occasion arise	-	-	-	-	-	HQ Office	Para 4.6 of MIR
10	Incentive Examination for Senior Auditors	April	-	-	-	-	-	HQ Office	No.768- Exam/27-28
11	List of Candidates for revenue Audit Examination	15 th August	-	-	-	-	-	HQ Office	
12	Consolidated list of candidates permitted to withdrawal of their candidature from Exam	15 th August (After exam)	-	-	-	-	-	HQ Office	
13	Certificate of completion of training of Revenue Audit.	15 th Aug	-	-	-	-	-	HQ Office	

Personal Claims Section

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1	Bank Draft Diary	Last week of Month	-	-	G.O.				
2	Report on Honorarium/O.T.A. bill	10 th & 25 th	-	G.O.					
3	Report on T.A. bills	Monday 10 th & 25 th	BO	G.O.					
4	Report on G.P.F. Advances	Monday 10 th & 25 th	BO	G.O.					

5	House Building Advances Diary	.....do.....	BO	G.O.					
6	Leave Travel concession/H.T.A Advance Diary	.....do... ...	BO	G.O.					
7	Diary of tuition fees reimbursement and children education Allowance	10 th & 25 th	-	BO	G.O.				
8	Bi-monthly return of expenditure on House Building Advance for the month of Jan & Feb.	1 st & 15 th	-	HQ Office	-	-	-	-	CAG NO.50/BRS/41 9 dated 5.1.85
9	T.A./L.T.C. Adjustment diary	15 th & 30 th	-	G.O.	-	-	-	-	Sr. DAG/A/ PA/TR-71 dated 7.7.83
10	Diary of personal claims	Monday 10 th & 25 th	BO	G.O.	-	-	-	-	AG's order dated 28.3.69
11	Diary of medical claims	.....do..	BO	G.O.					
12	Compilation of pay bills	5 days before last working day	-	-	BO				
13	Report on Increments and Efficiency bar Cases.	April & July	-	-	BO				
14	Surprise check of Cash by Group Officers.	Last week	-	-	PAG				
15	Monthly review of leave travel concession	5 th	-	-	BO				
16	Statement of undisbursed pay and allowances	24 th	-	-	BO				
17	Report on final withdrawal from G.P. Fund	5 th	-	-	GD				
18	Register showing the disposal of pension cases.	Last day of the month	-	-	BO/G.O.	PAG			
19	Register of recovery of House Building advance	15 th	-	-	BO				
20	Review of advance	3 rd & 15 th	-	-	BO/G.O.				
21	G.P.F. Leger & Broadsheet of Group 'D' employees.								
22	Selection of Officer to supervise collection of cash on pay day.	22 nd	-	-	G.O.				
23	Requisition of police van and guard on pay day.	20 th	-	-	SSP				
24	Congratulatory letters sent to retiring personal	Last week of month	-	-	GO/PAG				
25	Reminders in cases of persons due to retire within a year	Last week of month			BO				

26	Motor car advance	3 rd	-	-	BO				
27	Other conveyance.	3 rd	-	-	BO				
28	Monthly statement showing the actual loans to Government servants during the year duly certified by PAO	From 15 th Sept. onwards.	-	-	HQ Office				
29	Mortgage deed watch register	5 th	-	-	BO	G.O.			
30	Review of cases under 56 (J) of Group 'B' and 'C' officers/staff	....do....	-	-	-	G.O.			
31	Casualty report of Non-Gazetted staff of the IA & AD	10 th of April July Oct. & Jan	-	-	-	HQ Office			
32	Verification of stamps of cashier	15 th of April July Oct. & January	-	-	-	G.O.			
33	Review of TA advance not adjusted within a period of 3 months	10 th of April, July, Oct. Jan	-	-	-	G.O.			
34	Statement of expenditure showing progress against sanctioned grant on account of advances for House Building	10 th of April July, Oct. Jan	-	-	-	Min. of works & Housing	-	-	CAG No.359-NGE-22-63 II dated 9.2.64
35	Statement of Honorarium to Non-gazetted staff.	15 th May & Nov.	-	-	-	-	HQ Office		
36	Statement of expenditure of House Building advance.	7 th April & Oct.	-	-	-	-	PAG	-	CAG No.50/BRS-419-84 dated 5.1.85
37	Statement showing the provisional payment of pension made to retiring Government servant and mode of final payment made.	10 th July & Jan	-	-	-	-	PAG		
38	Verification of service of those officials who have completed 25 years of service or due to retire within 5 years	10 th July & Jan.	-	-	-	-	PAG		
39	List of Central Government Servants (IA&AS officers) due to retire in the next 24 to 30 months.	1st Jan & July	-	-	-	-	PAO/HQ Office		
40	Report regarding verification of service.	31 st April	-	-	-	-	HQ Office	No.611-Admn II/465-63	

									dated 1.10.84	
41	Annual return of Income Tax.	31 st April	-	-	-	-	-	-	ITO	
42	Certified regarding annual attestation by Government in service Books.	30 th Sept.	-	-	-	-	-	-	HQ Office	CAG No.25/NG/68-61 dated 20.11.87
43	Acknowledgment of permanent advance	15 th April	-	-	-	-	-	-	HQ Office	
44	Annual expenditure statement on House Building Advance for the year.	15 th July	-	-	-	-	-	-	HQ Office	CAG No.2304/BRS/337-81 (iv) dated 19.5.82
45	Return showing the financial allotment and actuals under Grant No. Loans to Government servant	31 st May	-	-	-	-	-	-	HQ Office	CAG No. 641-BRS/454-84-II dated 25.2.85
46	Physical verification of legal documents such as mortgage deed sale deed, Building plan in the custody of AO/CASH	30 th Sept.	-	-	-	-	-	-	G.O.	SR. DAG(A)'s order dated 6.11.88
47	Verification of duplicate Keys of Cash chest	April	-	-	-	-	-	-	G.O.	AG's order Dt. 25.1.78
48	Premium & fidelity Bond by Cashier	June	-	-	-	-	-	-	G.O.	
49	Issue of Certificate after completion of 25 years of services.	1 st Jan	-	-	-	-	-	-	G.O.	Rule 32 of CCS (Conduct Rules 1972.

Hindi Cell

SL. No.	Particulars of Return/ Report	Due Date & Period	Weekly	Fort nightly	Monthly	Quarterly	Half Yearly	Annually	Authority
1.	2	3	4	5	6	7	8	9	10
1.	Report on progressive use of Hindi	25 th April July, Oct. & Jan	-	-	-	HQ Office	-	-	CAG No.55 Hindi 3-68 dated 1.2.88
2.	Minutes of meeting of official language implementation committee.	.....do	-	-	-	Secy. Raj Bhasha Vibhag Nideshak Kshetriya Karyalaya	-	-	CAG No. 55 Hindi 3-86 dated 1.2.88
3.	Material for quarterly Hindi magazine Lekha Pariksha Jyotsna.	31 st March 30 June	-	-	-	Jt. Director Hindi Vibhag	-	-	CAG No.647-Hindi/31-86-dt. 28.11.86

		30 th Sept. 31 st Dec.							
4.	Hindi, Hindi type and Hindi Stenography training report.	Jan & July	-	-	-	-	Secy. Raj Bhasha Vibhag Officer In-charge Hindi Scheme		Ministry of Homes Raj Bhasha Vibhag - 3/6/85-Hindi dated 5.7.85
5.	Provisions of Shield for incentive for working in Hindi to subordinate officers.	April	-	-	-	-	CAG	CAG No.73 Hindi 25-85 dated 15.12.85	

Returns/Reports (relating to Staff Wing at Headquarters Office) required to be sent

Sl. No.	Particulars of return received from field office	Report No	Frequency	Due Date of submission	HQ Reference	Remarks
Staff (App) I Section						
1	Half Yearly return regarding hiring of retired officers/CAs/CMAs/ on short term contract basis.	A 11	Half Yearly	10th April and 10th October	Circular No. 06-2015 issued under letter No. 150-Staff (App)/22-2012 dated 10.03.2015	
Staff (Appt.)-II Section						
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	Yearly	20th April	Circular No. 14/Staff wing/2013, letter No. 851-Staff (App. II)/71-2013/Vol. I dated 31.05.2013	
Staff (Appointment-III Section)						
3	Annual returns regarding information of SC/ST/OBC/PH as on 01.01.....	A 31	Yearly	1st Jan	DoPT O.M. No.43011/297/2010-Estt.(Res.) dated 15-10-2012	
4	Gradation List	A 32	Yearly	15th June	Para 10.13 of CAG's MSO (Admn.) Vol. I	
Budget section						
5	Monetary Estimates of inclusion in REs & BEs	B 01	Yearly	15th September	Circular to the field offices issue every year.	
6	Estimates of ad-hoc Grants-in-Aid and contribution for Recreation Clubs, Special Contingencies, Minor Works etc.	B 02	Yearly	10th August	Circular to the field offices issue every year.	
7	Final Review of Expenditure for the year	B 03	Yearly	10th July	Circular to the field offices issue every year.	
8	REs and BEs in respect of MH 7610-Loans and Advances to Govt. Servants	B 04	Yearly	28th September	4271-BRS /HBA/91-2010 dated 16.08.2010	
9	Appropriation Accounts from Pr. PAO, O/o the AG (Audit), Delhi	B 05	Yearly	20th October	Appropriation Accounts is received from Pr. PAO in the	

					month of September	
10	Statement of Actual Expenditure incurred on Pay and various types of allowances of Central Govt. Employees	B 06	Quarterly	10th July, 10th October, 10 Jan, 10th April	M/o Finance, GOI, OM No. F. No.-11 (1) 88 PRU dated 29.07.1988	
11	Monthly Review of Expenditure	B 07	Monthly	10th of the following month	3288-BRS/51-84 -II dated 03.08.1984	
12	Statement of Expenditure in respect of loans of Govt. Servants from October to March.	B 08	Monthly	15th of the following month	4271-BRS/HBA/91-2010 dated 16.08.2010	
Staff (Discipline-I) Section						
13	Annual Return on Appeals, Memorials, petitions addressed to C&AG but withheld by PAGs/AGS/PDA	D 11	Yearly	30th April	Circular no. 16/NGE/1994 dated 01.03.1994	
14	Annual Return on CCS (Conduct) Rules for sexual harassment of working women in IA&AD	D 12	Yearly	2nd week of April	Circular No. 09-Staff (Disc. I)/17-2015 dated 31.03.2015	
15	Position in respect of Annual Performance Appraisal Reports of Gazetted and non-Gazetted employees	D 13	Yearly	16th December	Circular No. 11-Staff (Disc. I)/2011 dated 21.03.2011	
16	Updating information regarding supply of Govt. of India Calendars & Diaries for every year.	D 14	Yearly	10th July	Circular letter No.329/NGE (Disc)/23-2007 dated 16/05/2007	
17	Quarterly Return on pending disciplinary cases in r/o Gazetted and non-Gazetted employees	D 15	quarterly	15th of the month following the quarter	Circular No. 30/Staff (Disc) I/2011 dated 17.08.211	
Staff (Discipline-II) Section						
18	Vigilance cases of Gazetted and Non-Gazetted Staff	D 21	Half Yearly	10th Jan and 10th July	Circular No. 22/Staff (Disc-II)/2018 dated 26/7/2018	
Staff (Entitlement)-I Section						
19	Guidelines to ensure effective check in settlement of Abstract Contingent Bills, Allowances for TA/LTC and timely remittance of the receipts in Govt.	E 11	Quarterly	10th of the month following the quarter	Circular No. 11, letter No. 30-Staff (Entt. I)/122-2015 dated 15.04.2015	

	Accounts for prudent management of the allocated funds.					
Staff (Entitlement)-II Section						
20	Acknowledgement of Permanent advance sanctioned to the office	E 21	Yearly	10th April	Circular No. 12/Staff Entt./2014 issued letter No. 56-Staff Entt. II/19-2013 (I) dated 18.02.2014	
21	Grant of special Casual leave to the employees under the delegated powers of Head of the Department	E 22	Half Yearly	10th Jan, 10th July	Circular No. 14/NGE/99 No. 271-NGE (App)/21-99 dated 09.03.1999	
22	Prompt settlement of terminal claims and other complaints of retiring staff	E 23	Quarterly	15th of the month following the quarter	Circular No.10/NGE/10-91 issued vide letter No. 339-NI/100-91 dated 15.02.1991	
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	Quarterly	10th of the month following the quarter	Circular No. 21/Staff Entt. II/2018 issued vide letter No. 77-Staff Entt. II/10-2016 dated 26.07.2018	
24	Revision of pension of pre-2016 pensioners/family pensioners	E 25	Quarterly	10th of the month following the quarter.	Circular No. 38-Staff Entt. II/2017 issued vide letter no. 153-Staff Entt. II/21-2017 dated 23.08.2017	
Staff (JCM) Section						
25	Submission of documents of Annual Account of recognized Associations to the Head Quarters office	J 01	Yearly	1st July	Head Quarter Circular No. NGE/13/2008 issued vide letter no. 274-NGE (JCM)/27-2006/V dated 18.05.2008	
Staff (Entt.) Rules						
26	Report on pending compassionate appointment cases	R 01	Half Yearly	10th of July	37-Staff Entt (Rules)/CA/12-2017 dated 05.11.2015	At present Annual Report and Half yearly

				10th of January	10-Staff Entt. (Rules)/CA/09-2015 dated 10.04.2015	report (10th October & 10th April) are received. Now both the returns are combined with the half yearly return on 10th July and 10th January.
SSR Section						
27	Information regarding number of civilian posts, pay bands, grade pay etc. (as on 1st March every year)	S 01	Yearly	10th April , every year	Circular No. 280-Budget /MMIS/23-2017 dated 31.08.2017	
28	Monthly SS & PIP in respect of all cadres and EDP staff and Canteen Staff with details of post held in abeyance	S 02	Monthly	10th of following month	Circular No. 15-BRS/2009 issued vide letter No. 1530/09/BRS/SS /2008-09 dated 16.04.2009	

Annexure-IV (Referred in para 167)

No.28020/3/2018-Estt.(C)
Government of India
Ministry of Personnel, PG & Pensions
Department of Personnel & Training

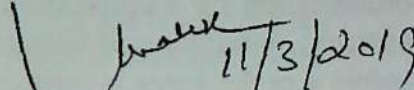
North Block, New Delhi
Dated: 11th March, 2019

OFFICE MEMORANDUM

Subject: Master Circular on Probation/Confirmation in Central Services- reg.

The undersigned is directed to refer to this Department's O.M.No.28020/1/2010-Estt.(C) dated 21.07.2014 wherein consolidated instructions on Probation/Confirmation were issued.

It has been decided to further consolidate/modify the instructions/guidelines in relation to probation and confirmation as a Master Circular to provide clarity and ease of reference. The Master Circular issued vide O.M. dated 21.07.2014 has been suitably updated as on date and the same is enclosed. The list of O.M.s which have been referred for consolidation of instructions for this Master Circular is at Appendix.


(Umesh Kumar Bhatia)

Deputy Secretary to the Government of India
Telefax: 23094471

Copy to:
All Ministries/Departments of Government of India.

- Copy to:
- (I) The President's Secretariat, New Delhi.
 - (II) The Vice-President's Secretariat, New Delhi.
 - (III) The Prime Minister's Office, New Delhi.
 - (IV) The Cabinet Secretariat, New Delhi.
 - (V) The Rajya Sabha Secretariat, New Delhi.
 - (VI) The Lok Sabha Secretariat, New Delhi.
 - (VII) The Controller and Auditor General of India, New Delhi.
 - (VIII) The Secretary, Union Public Service Commission.
 - (IX) The Secretary, Staff Selection Commission.
 - (X) All Attached offices under the Ministry of Personnel, Public Grievances and Pensions.
 - (XI) All Officers and Sections in the Department of Personnel & Training.

MASTER CIRCULAR ON PROBATION AND CONFIRMATION IN CENTRAL SERVICES

PROBATION

1. A person is appointed on probation in order to assess his suitability for absorption in the service to which he has been appointed. Probation should not, therefore, be treated as a mere formality. No formal declaration shall be necessary in respect of appointment on probation. The appointing authority may declare successful completion or extend the period of probation or terminate the services of a temporary employee on probation, on the basis of evaluation of performance.
2. Probation is prescribed when there is direct recruitment, promotion from one Group to another or for officers re-employed before the age of superannuation. The probation shall stand successfully completed upon issue of orders in writing. It is, however, not desirable that a Government servant should be kept on probation for long periods.
3. Instead of treating probation as a formality, the existing powers to discharge probationers should be systematically and vigorously used so that the necessity of dispensing with the services of employees at later stages may arise only rarely.
4. Concentration of attention on the probationer's ability to pass the probationary or the departmental examination, if applicable, should be an essential part of the qualification for confirmation but there should be a very careful assessment of the outlook, character and aptitude for the kind of work that has to be done in the service before a probationer is confirmed.
5. A probationer should be given an opportunity to work under more than one officer during this period and reports of his work may be obtained from each one of those officers. The probation reports for the whole period may then be considered by a Board of senior officers for determining whether the probationer concerned is fit to be confirmed in service. For this purpose, separate forms of report should be used, which are distinct from the usual Annual Performance Appraisal Report (APAR) forms. The probation period reports, unlike APAR, are written to help the supervising officer to concentrate on the special needs of probation and to decide whether the work and conduct of the officer during the period of probation or the extended period of probation are satisfactory enough to warrant his further retention in service or post. The probation period reports thus do not serve the purpose for which the APARs are written and vice versa. Therefore, in the case of all probationers or officers on probation, separate probation period reports should be written in addition to the usual APARs for the period of probation.
6. Save for exceptional reasons, probation should not be extended for more than a year and in no circumstance an employee should be kept on probation for more than double the normal period.

7. A probationer, who is not making satisfactory progress, should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement. This can be done by giving a written warning to the effect that his general performance has not been such as to justify his confirmation and that, unless he shows substantial improvement within a specified period, the question of discharging him would have to be considered. Even though this is not required by the rules, discharge from the service being a severe, final and irrevocable step, the probationer should be given an opportunity before taking the drastic step of discharge.

8. During the period of probation, or any extension thereof, candidates may be required by the Government to undergo such courses of training and instructions and to pass examinations, and tests (including examination in Hindi) as the Government may deem fit, as a condition for the satisfactory completion of probation.

MANDATORY INDUCTION TRAINING

9. In all cases of direct recruitment there should be a mandatory induction training of at least two weeks duration. Successful completion of the training may be made a pre-requisite for completion of probation. The syllabus for the training may be prescribed by the Cadre authorities in consultation with the Training Division of DOPT. The recruitment rules for all posts, wherever such a provision does not already exist, may be amended to provide for such mandatory training. Till such time as the Recruitment Rules are amended, a clause on the above lines may be included in the offer of appointment.

PERIOD OF PROBATION

10. The period of probation is prescribed for different posts/services in Central Government on the following lines:

S.No.	Method of appointment	Period of Probation
PROMOTION		
1.	Promotion from one grade to another but within the same group of posts e.g. from Group 'C' to Group 'C'	No probation.
2.	Promotion from one Group to another e.g. Group 'B' to Group 'A'	The period of probation prescribed for the direct recruitment to the higher post. If no period is prescribed then it should be 2 years.

DIRECT RECRUITMENT		
3.	(i) For direct recruitment to posts except clause (ii) below (ii) For direct recruitment to posts carrying a Grade Pay of Rs. 7600 or above or to the posts to which the maximum age limit is 35 years or above and where no training is involved Note: Training includes 'on the job' or 'Institution training'	2 years 1 year
4.	Officers re-employed before the age of superannuation	2 years
5.	Appointment on contract basis, tenure basis, re-employment after superannuation and absorption	No probation.

(A) DIRECT RECRUITMENT TO ANOTHER POST IN SAME OR DIFFERENT DEPARTMENT

If a Government servant is appointed to another post by direct recruitment either in the same department or a different department, it may be necessary to consider him for confirmation in the new post in which he has been appointed by direct recruitment irrespective of the fact that the officer was holding the earlier post on a substantive basis. Further confirmation in the new entry grade becomes necessary because the new post may not be in the same line or discipline as the old post in which he has been confirmed and the fact that he was considered suitable for continuance in the old post (which was the basis for his confirmation in that post) would not automatically make him suitable for continuance or confirmation in the new post,, the job requirements of which may be quite different from those of the old post.

(B) PROMOTION

- (i) Persons who are inducted into a new service through promotion shall also be placed on probation. There shall be no probation on promotion from one grade to another but within the same group of posts, except when the promotion involves a change in the Group of posts in the same service, e.g., promotion from Group 'B' to Group 'A' in which case the probation would be for the prescribed period.
- (ii) Consequent upon the decision of delinking confirmation from the availability of permanent posts it was also decided that if the recruitment rules do not prescribe any probation, an officer appointed/promoted on regular basis (after following the prescribed DPC procedure, etc.) will have all the benefits that a person confirmed in that grade would have.

LEAVE TO PROBATIONER, A PERSON ON PROBATION

11. A probationer shall be entitled to leave under the provisions of the Rule 33 of the CCS (Leave) Rules, 1972. If, for any reason, it is proposed to terminate the services of a probationer, any leave which may be granted to him shall not extend;

- I. beyond the date on which the probationary period as already sanctioned or extended, expires, or
- II. beyond any earlier date on which his services are terminated by the orders of an authority competent to appoint him.

12. A person appointed to a post on probation shall be entitled to leave under these rules as a temporary or a permanent Government servant according as his appointment is against a temporary or a permanent post; Provided that where such person already holds a lien on a permanent post before such appointment, he shall be entitled to leave under these rules as a permanent Government servant.

13. As far as the matter of Child Care Leave to probationers is concerned, CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied regarding the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal. Further the other provisions contained in Rule 43-C of the CCS (Leave) Rules, 1972 will also apply.

14. Joining Time is granted to Government servants on transfer in public interest. The period of joining time availed by a probationer on return from leave should be counted towards the prescribed period of probation if but for the leave, he would have continued to officiate in the post to which he was appointed.

EXTENSION OF PROBATION PERIOD

15. If during the period of probation, a probationer has not undergone the requisite training course or passed the requisite departmental examinations prescribed (proficiency in Hindi, etc.), if any, the period of probation may be extended by such period or periods as may be necessary, subject to the condition that the total period of probation does not exceed double the prescribed period of probation.

16. If the Appointing Authority thinks it fit, they may extend the period of probation of a Government servant by a specified period but the total period of probation should not exceed double the normal period. In such cases, periodic reviews should be done and extension should not be done for a long period at a time.

17. Where a probationer who has completed the period of probation to the satisfaction of the Central Government is required to be confirmed, he shall be confirmed in the Service/ Post at the end of his period of probation, having completed the probation satisfactorily.

18. Some employees are not able to complete the probation on account of availing leave for long duration during probation period. In such cases if an employee does not complete 75% of the total duration prescribed for probation on account of availing any kind of leave as permissible to a probationer under the Rules, his/ her probation period may be extended by the length of the leave availed, but not exceeding double the prescribed period of probation.

TERMINATION OF PROBATION

19. The decision whether an employee should be confirmed or his probation be extended should be taken soon after the expiry of the initial probationary period that is within six to eight weeks, and communicated in writing to the employee together with reasons, in case of extension. A probationer who is not making satisfactory progress or who shows himself to be inadequate for the service in any way should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement.

20. On the expiry of the period of probation, steps should be taken to obtain the assessment reports on the probationer so as to: -

- (i) Confirm the probationer/issue orders regarding satisfactory termination of probation, as the case may be, if the probation has been completed to the satisfaction of the competent authority; or
- (ii) Extend the period of probation or discharge the probationer or terminate the services of the probationer as the case may be, in accordance with the relevant rules and orders, if the probationer has not completed the period of probation satisfactorily.

21. In order to ensure that delays do not occur in confirmation, timely action must be initiated in advance so that the time limit is adhered to.

22. If it appears to the Appointing Authority, at any time, during or at the end of the period of probation that a Government servant has not made sufficient use of his opportunities or is not making satisfactory progress, the Appointing Authority may revert him to the post held substantively by him immediately preceding his appointment, provided he holds a lien thereon or in other cases may discharge or terminate him from service.

23. A Probationer reverted or discharged from service during or at the end of the period of probation shall not be entitled to any compensation.

CONFIRMATION

24. Confirmation is de-linked from the availability of permanent vacancy in the grade. In other words, an officer who has successfully completed the probation, as prescribed under relevant rules, may be considered for confirmation. Consequent upon the above decision of delinking confirmation from the availability of permanent posts, it emerges that confirmation will be done only once in the service of an officer which will be in the entry grade post/service/cadre provided further confirmation shall be necessary when there is fresh entry subsequently in any other post/service/cadre by way of direct recruitment or otherwise. A specific order of confirmation should be issued when the case is cleared from all angles.

25. If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may either discharge or revert the officer to the post held by him prior to his appointment in the service, as the case may be.

26. Where probation on promotion 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 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 or needs to be watched for some more time he may revert him to the post/service/cadre from which he was promoted, or extend the period of probation, as the case may be. 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.

27. The date from which confirmation should be given effect is the date following the date of satisfactory completion of the prescribed period of probation or the extended period of probation, as the case may be. The decision to confirm the probationer or to extend the period of probation as the case may be should be communicated to the probationer normally within 6 to 8 weeks. Probation should not be extended for more than a year and, in no circumstance, an employee should be kept on probation for more than double the normal prescribed period of probation. The officer will be deemed to have successfully completed the probation period if no order confirming, discharging or reverting the officer is issued within eight weeks after expiry of double the normal period of prescribed probation.

28. A Government servant appointed by transfer would duly have been confirmed in the earlier post. In such a case further confirmation in the new post would not be necessary and he could be treated as permanent in the new post. However, where a Government servant who has not already been confirmed in the old post is appointed by transfer, it would be necessary to confirm him in the new post. In such cases, he may be considered for confirmation after watching him for two years. During that period of two years, the officer would earn two reports in the new grade and the DPC may consider his case for confirmation on the basis of these APARs.

APPENDIX

Sl. No.	O.M. No.	Subject
1.	28020/1/2017-Estt(C) dt. 09.10.17	Extension of Probation on account of availing Leave during Probation period.
2.	28020/1/2010-Estt(C) dt. 30.10.14	Introduction of Mandatory Induction Training for Probation Clearance
3.	28020/1/2010-Estt(C) dt. 21.07.14	Consolidated Instructions on Probation/ Confirmation in Central Services
4.	18011/1/2010-Estt(C) dt. 30.08.10	Timely confirmation in various Central Civil Services
5.	18011/2/98-Estt(C) dt. 28.08.98	Timely confirmation in various Central Civil Services
6.	21011/1/94-Estt(C) dt. 20.04.95	Probation in various Central Services
7.	20011/5/90-Estt(C) dt. 04.11.92	Delinking seniority from confirmation
8.	18011/3/88-Estt(D) dt. 24.09.92	Confirmation of persons appointed on transfer basis in the light of revised confirmation procedure
9.	21011/2/89-Estt(C) dt. 26.04.89	Probation in the case of direct recruits appointed to posts where upper age limit is 35 years and above
10.	18011/1/86-Estt(D) dt. 28.03.88	Simplification of confirmation procedure- Delinking seniority from confirmation.
11.	21011/3/83-Estt(C) dt. 05.12.84	Probation in various Central Services
12.	21011/3/83-Estt(C) dt. 24.02.84	Probation in various Central Services
13.	21011/2/80-Estt(C) dt. 19.05.83	Probation in various Central Services
14.	44/1/59-Ests(A) dt.15.04.59	Paper on Probation in various all India and Central Services- Circulation of recommendations to Ministries etc.
15.	S.O. No. 940 dated 08.04.1972	CCS(Leave) Rules, 1972

FORM 3

[See Rule 19]

MEDICAL CERTIFICATE FOR GAZETTED OFFICERS
RECOMMENDED LEAVE OR EXTENSION OF LEAVE OR
COMMUTATION OF LEAVE

Signature of the Government servant

I, after careful personal examination of the case hereby certify that Shri/Shrimati/Kumari whose signature is given above, is suffering from and I consider that a period of absence from duty of with effect from is absolutely necessary for the restoration of his/her health.

1[***]

Civil Surgeon/Staff Surgeon/
Authorized Medical Attendant

Dated

..... Dispensary

¹NOTE 1.— Deleted.

NOTE 2.— This form should be adhered to as closely as possible and should be filled in after the signature of the Government servant has been taken. The certifying officer is not at liberty to certify that the Government servant requires a change from or to a particular locality or that he is not fit to proceed to a particular locality. Such certificates should only be given at the explicit desire of the administrative authority concerned to whom it is open to decide, when an application on such grounds has been made to him, whether the applicant should go before a ²[Civil Surgeon/Staff Surgeon/ Authorized Medical Attendant] to decide the question of his/her fitness for service.

NOTE 3.— No recommendation contained in this certificate shall be evidence of a claim to any leave not admissible to the Government servant.

FORM 4

[See Rule 19]

MEDICAL CERTIFICATE FOR LEAVE OR EXTENSION
OF LEAVE OR COMMUTATION OF LEAVE

Signature of the Government servant

I, after careful personal examination of the case hereby certify that Shri/Shrimati/Kumari whose signature is given above, is suffering from and I consider that a period of absence

1. Deleted, vide G.I., D.P. & A.R., Notification No. P. 13015/11/82-Estt. (L), dated the 25th May, 1984.

2. Substituted, vide G.I., D.P. & A.R., Notification No. P. 13015/11/82-Estt. (L), dated the 25th May, 1984.

from duty of with effect from is absolutely necessary for the restoration of his/her health.

Authorized Medical Attendant
..... Hospital/Dispensary
or other Registered Medical
Practitioner

Dated

NOTE 1.— The nature and probable duration of the illness should be specified.

NOTE 2.— This Form should be adhered to as closely as possible and should be filled in after the signature of the Government servant has been taken. The certifying officer is not at liberty to certify that the Government servant requires a change from or to a particular locality, or that he is not fit to proceed to a particular locality. Such certificates should only be given at the explicit desire of the administrative authority concerned, to whom it is open to decide, when an application on such grounds has been made to him, whether the applicant should go before a Civil Surgeon or Staff Surgeon to decide the question of his/her fitness for service.

NOTE 3.— Should a second medical opinion be required, the authority competent to grant leave should arrange for the second medical examination to be made at the earliest possible date by a Medical Officer not below the rank of a Civil Surgeon or Staff Surgeon, who shall express an opinion both as regards the facts of illness and as regards the necessity for the amount of leave recommended and for this purpose he may either require the Government servant to appear before himself or before a Medical Officer nominated by himself.

NOTE 4.— No recommendation contained in this certificate shall be evidence of a claim to any leave not admissible to the Government servant.

FORM 5

[See Rule 24 (3)]

MEDICAL CERTIFICATE OF FITNESS TO RETURN TO DUTY

Signature of the Government servant

We, the members of Medical Board

I, Civil Surgeon/Staff Surgeon,
Authorized Medical Attendant,
Registered Medical Practitioner } of

do hereby certify that we/I have carefully examined Shri/Shrimati/Kumari whose signature is given above, and find that he/she recovered from his/her illness and is now fit to resume duties in Government service. We/I also certify that before arriving at this decision, we/I have examined the original medical certificate(s) and statement(s) of

the case (or certified copies thereof) on which leave was granted or extended and have taken these into consideration in arriving at our/my decision.

Members of the Medical Board

(1)

(2)

(3)

Civil Surgeon/Staff Surgeon,
Authorized Medical Attendant,

Dated

Registered Medical Practitioner

NOTE.— The original medical certificate(s) and statement(s) of the case on which the leave was originally granted or extended shall be produced before the authority required to issue the above certificate. For this purpose, the original certificate(s) and statement(s) of the case should be prepared in duplicate, one copy being retained by the Government servant concerned.

FORM 6

[See Rule 32 (3)]

**BOND FOR TEMPORARY GOVERNMENT SERVANTS
GRANTED EXTRAORDINARY LEAVE IN
RELAXATION OF RULE 32 (2) (e) FOR STUDY**

KNOW ALL MEN BY THESE PRESENTS THAT WE residents of in the District of at present employed as in the Ministry/Office of (hereinafter called "the Obligor") and Shri/Shrimati/Kumari son/daughter of of and Shri/Shrimati/Kumari son/daughter of of (hereinafter called "the Sureties"), do hereby jointly and severally bind ourselves and our respective heirs, executors and administrators, to pay to the President of India, his successors and assigns (hereinafter called the "Government") on demand the sum of ₹ (Rupees) together with interest thereon from the date of demand at Government rates for the time being in force on Government loans or, if the payment is made in a country other than India, the equivalent of the said amount in the currency of that country converted at the official rate of exchange between that country and India AND TOGETHER with all costs between the attorney and client and all charges and expenses that shall or may have been incurred by the Government.

WHEREAS the Government has at the request of the above bounden Shri/Shrimati/Kumari employed as a, granted him/her regular leave, followed by extraordinary leave without pay and allowances, for a period of months days with effect from in order to enable him/her to study at

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