

For use of I.A. & A.D. ONLY

MANUAL OF OFFICE PROCEDURE

**OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(AUDIT - I),
GUJARAT,
RAJKOT**

PREFACE

This Manual, which is issued in accordance with and under the provisions of Chapter 2 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative), Vol. I contains the rules and orders relating to/governing the day to day functioning of this office and general matters useful to the staff in their daily tasks.

The instructions contained in this Manual are supplementary to those embodied in various codes Manuals etc. issued by the Comptroller & Auditor General of India and the Union and State Government. The Provisions of this Manual should not be quoted as authority in any correspondence outside this office.

The members of the staff are expected to be conversant with and keep themselves aware of the procedure laid down in this Manual. The parameters/guidelines set by the Manual and the procedures and system indicated there in are to be followed scrupulously and in letter and spirit.

Any Suggestions either in the nature of amendments to or a rectification of omission in the Manual are welcome. These should be brought to the notice of Administration Section who is responsible for keeping the Manual up-to-date.

Place: Rajkot
Date:

Pr. Accountant General
(Audit - I),
Gujarat, Rajkot

MANUAL OF OFFICE PROCEDURE

INDEX

Sr. No.	Subject	Para No.	Page No.
	Chapter-I General		
1.	The General Constitution of the Office	1.01	1
2.	Functions of Pr. Accountant General (Audit -I), Gujarat, Rajkot	1.02	4
	Chapter-II Office Discipline		
1.	Office Hours	2.01	6
2.	Lunch Break	2.02	6
3.	Availability of Staff during office hours	2.03	7
4.	Attendance Register	2.04	7
5.	Penalty for late attendance	2.05	7
6.	Report of late attendance	2.06	9
7.	Grant of concession of a Religious or sectarian nature	2.07	9
8.	Holidays	2.08	9
9.	Reports or Returns due for dispatch on a date which happens to be a holiday	2.09	10
10.	Grant of weekly and regular holidays to MTS	2.10	10
11.	Holidays in Connection with General Election/Bye-election to the Lok Sabha/State Assemblies	2.11	11
12.	Observance of holidays on the death of high dignitaries/National Leaders	2.12	12
13.	Departmental Examination not to be postponed-Declaration of abrupt holiday	2.12 A	12
14.	Changing of office hours or the pattern of holidays	2.13	13
15.	Restricted Holidays	2.14	13
16.	Security arrangements in office	2.15	14
17.	Admittance of visitors of Sections	2.16	15
18.	Playing of indoor games by Government Servants in Government Buildings	2.17	16

19.	Display of National Flag-The Tricolour	2.18	16
20.	Residential address of staff members	2.19	17
21.	Smoking in office	2.20	17
22.	Hygiene/cleanliness-need to observe	2.21	17
23.	Inspection of general conditions of office by Welfare Officer	2.22	18
24.	Inspection of Records, Tables by AAO/SO	2.23	18
25.	Politeness	2.24	19
26.	Observance of courtesy by officers of Government in their dealings with MP/MLA	2.25	19
27.	Permission for taking files out of office	2.26	19
28.	Supply of copies of documents	2.27	20
29.	Locking of safes, shelves	2.28	20
30.	Missing papers	2.29	20
31.	Giving information to outsiders	2.30	20
32.	Providing information to the L.I.C.	2.31	21
33.	Use of official telephone	2.32	21
34.	CCS (Conduct) Rules, 1964	2.33	22
35.	Misconduct of members of the staff	2.34	22
36.	Enrolment as members of political Association and participation of Government servant in political activities	2.35	22
37.	Participation in strikes/gheraoes	2.36	25
38.	Correspondence with Newspaper/Journals	2.37	27
39.	Sponsoring of Public Funds by Government Servants	2.38	27
40.	Acceptance of free passage/hospitality by officers from Foreign Contracting firms	2.39	28
41.	Acceptance of gifts by Government Servants on the occasion of their transfer or retirement	2.40	28
42.	Acceptance of dowry by Government Servant	2.41	28
43.	Undertaking of private work	2.42	29

44.	Procedure for grants of permission for publication of books/guides	2.43	31
45.	Bidding by Government Servant at auction	2.44	32
46.	Communicating with Members of Legislature	2.45	33
47.	Representation of Government Servant on service matters	2.46	33
48.	Insolvency or indebtedness	2.47	34
49.	Giving intimation regarding/obtaining permission in respect of transaction of property	2.48	35
50.	Prior approval/sanction for the construction of a House	2.49	35
51.	Subscription to a chit fund	2.50	36
52.	Arrest/detention by police of Government Servants	2.51	36
53.	Conviction of Government servants by Courts of Law	2.52	37
54.	Government Servant found guilty of contravention of prohibition laws	2.53	37
	Chapter-III Leave Matters		
1.	General	3.01	38
2.	Application for leave	3.02	38
3.	Power to sanction Regular Leave	3.03	39
4.	Procedure for sanction of leave	3.04	40
5.	Casual Leave	3.05	41
6.	C.L. account and account of R.H.	3.06	42
7.	Powers to sanction Casual Leave	3.07	43
8.	Combining Special Casual Leave with Ordinary Casual Leave	3.08	43
9.	Special Casual Leave	3.09	44
10.	Court duty	3.10	44
11.	Recognized service Association-activities connected with recognized Service Associations	3.11	44
12.	Participation of Sporting Events	3.12	45
13.	Performing duties connected with Territorial Army, Home Guards, Civil Defence Service, etc	3.13	49

14.	Participating in Republic Day Parade	3.14	50
15.	Appearing in Departmental Promotion Examinations	3.15	50
16.	Appearing at Proficiency Test conducted by Subordinate Service Commission for Stenographers	3.16	51
17.	Voting in Elections	3.17	51
18.	Dislocation of Traffic due to National Calamities, Bandh etc.	3.18	51
19.	Attending meetings of Co-operative Societies	3.19	52
20.	Donating Blood	3.20	53
21.	Undergoing Sterilization Operation Under the Family Welfare Programme	3.21	54
22.	For appearing before Medical Re-Survey Boards and for going to Artificial Limb Centres by Ex-servicemen re-employed as Civilians	3.22	57
23.	Compensatory Leave	3.23	57
	Chapter-IV System of Correspondence		
1.	Responsibilities of GOM Section	4.01	60
2.	Central Registry	4.02	60
3.	Circulation of Dak	4.03	61
4.	Distribution of Dak	4.04	61
5.	Purport Registers	4.05	62
6.	Unsigned/Unauthenticated or incomplete letters	4.06	64
7.	Inward Demi-official letters	4.07	64
8.	Inward Un-Official References	4.08	64
9.	Inward Reminders	4.09	65
10.	Secret and Confidential Letters	4.10	65
11.	Service of Court Summons	4.11	66
12.	Transfer of letters/papers from one section to another	4.12	67
13.	Valuables	4.13	68
14.	Queries by Gazetted Officer on letters prompt compliance	4.14	69

15.	Remarks on letters	4.15	69
16.	Letters returned in Original	4.16	70
17.	Intersectional Memoranda	4.17	70
18.	Disposal of Letters	4.18	70
19.	Oral Consultations	4.19	72
20.	Office Notes	4.20	72
21.	Submission of Notes	4.21	73
22.	Method of Drafting	4.22	73
23.	Responsibility for drafts	4.23	76
24.	Submission of papers/cases for orders-approval	4.24	76
25.	Incomplete and piecemeal references	4.25	77
26.	Ad interim disposal	4.26	77
27.	Official Language	4.27	78
28.	Correspondence relating to Governors, Ministers, Speakers, Hon. Chief Justice and Hon. Judges of the High Courts and their offices.	4.28	81
29.	Procedure for requisitioning files from Secretariat (Sachivalaya) and other offices	4.29	81
30.	References to the CAG seeking legal advices	4.30	82
31.	The procedure relating to communication with Foreign Governments	4.31	83
32.	Fair Copying	4.32	83
33.	Signing of papers	4.33	83
34.	Singing of Urgent papers	4.34	85
35.	Instructions for showing dates of dispatch in the outward letter	4.35	85
36.	Dispatch of outward correspondence	4.36	86
37.	Precautions for ensuring correctness of Address	4.37	88
38.	Franking Machine	4.38	89
39.	Instruction for procurement use and accounting of Service Postage Stamps	4.39	89

40.	Closing of Dispatch Registers	4.40	91
41.	Outward Reminders	4.41	90
42.	Files and Cases	4.42	93
43.	Register of cases	4.43	93
44.	Confidential Documents	4.44	94
45.	Supply of Important Orders, Amendments to rules etc. to officers on leave/deputation	4.45	95
46.	Report of arrears in correspondence	4.46	96
	Chapter-V Control of General State of Work		
1.	General	5.01	99
2.	Calendar of Returns	5.02	99
3.	Monthly Reports	5.03	101
4.	Quarterly Report on the state of work arrear	5.04	102
5.	Register of incumbents showing details of duties assigned to each	5.05	104
6.	Interpretation of rules, orders etc.	5.06	105
7.	Office orders	5.07	105
8.	Sectional Orders	5.08	107
9.	Circulars	5.09	107
10.	Office Manuals	5.10	107
11.	Report of Handing over charge	5.11	109
12.	Power of Asstt. Audit Officers in regard to Section's work	5.12	110
13.	Inspection of Audit and Accounts offices by the Director General/Director (Inspection)	5.13	111
14.	Disposal of Complaints	5.14	115
	Chapter-VI Miscellaneous		
1.	Scale of Office Accommodation	6.01	129
2.	Hiring of Office Accommodation	6.02	130
3.	Installation of office phones/residential phones	6.03	130

4.	Fire Prevention	6.04	131
5.	Responsibilities of Government Servants for losses to Government	6.05	132
6.	Posting of Multi Tasking Staff (MTS)	6.06	132
7.	Duties of members of the Multi Tasking Staff	6.07	133
8.	Liveries to MTS	6.08	134
9.	Procedure to be followed when incorrect or unfair comments of the activities of the office appear in Press	6.09	135
10.	Procedure for change of name of Government Servants	6.10	135
11.	Production of official documents in a Court of Law	6.11	136
12.	Utilization by Police of documents in the possession of Audit Office	6.12	136
13.	Interrogation of the staff of the Pr. Accountant General, Gujarat State by Police/CBI in connection with defalcation/Embezzlement cases	6.13	137
14.	Court cases filed against the State Government	6.14	139
15.	Playing National Anthem/Foreign Anthem	6.15	140
16.	Organizing Hindi Day /Week/ Fortnight	6.16	140

CHAPTER-I

GENERAL

1.01 General Constitution of the Office

The office was formed with effect from 1st May, 1960 as a result of the bifurcation of the erstwhile Bombay State and consisted of two units, one at Ahmedabad and another at Rajkot. These two offices were further bifurcated into two units of each dealing with Accounts and Entitlement functions and Audit functions at Ahmedabad and Rajkot respectively w.e.f 01.03.1984.

The offices were renamed on functional basis as Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad and Accountant General (Civil Audit), Rajkot.

The work of audit between Pr. Accountant General (Commercial & Receipt), Gujarat, Ahmedabad and Accountant General (Civil Audit), Gujarat, Rajkot had been distributed on functional basis vide CAG's letter No. 606-O&M/97-85 Vol. III dated: 06-07-1987 as under:

(a) The Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad dealt with all matters connected with Receipt Audit (including Central Receipt Audit) and Commercial Audit.

(b) The Accountant General (Civil Audit), Rajkot dealt with all matters connected with Civil Audit Report of Gujarat, Audit of autonomous bodies of State and Central Government and audit of Kandla Port Trust. Central Audit in respect of Accounts and Entitlement work located at Rajkot was also entrusted to Accountant General (Civil Audit).

(c) The Resident Audit Officers were placed under the respective Accountants General who were in charge of the functions entrusted to the Resident Audit Office.

(d) The Branch office of the Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad at Rajkot was the Headquarters of the Income Tax Receipt Audit.

(e) The Branch office of the Accountant General (Civil Audit) at Ahmedabad was the Headquarters of the Works Audit, CAP/CASS Works,

Central Audit of Loans and Deposit, Audit of Appropriation Accounts, etc. Besides the Resident Audit Offices/P.A.O. Gandhinagar/ Ahmedabad, Gujarat Housing Board and Kandla Port Trust were also under the Deputy Accountant General (Works).

RESTRUCTURING OF AUDIT OFFICES IN GUJARAT

I) In pursuance of Hqrs Office letter no. **114- SMU/PP/Restructuring/5-2011** and **115- SMU/PP/Restructuring/5-2011, dated 27th March 2012** the restructuring of audit offices in Gujarat was effected from 02.04.2012. Accordingly, the Office of the Principal Accountant General (Commercial and Receipt Audit), Gujarat was designated as the Principal Auditor of the Economic and Revenue Sector Departments of the Government of Gujarat. The office was renamed as the Office of Principal Accountant General (Economic and Revenue Sector Audit), Gujarat.

The erstwhile office of the Accountant General (Civil Audit), Gujarat was designated as Principal Auditor of General and Social Sector Departments of the Government of Gujarat and was renamed as the Office of Accountant General (General and Social Sector Audit), Gujarat. The erstwhile office of Sr. DAG (Local bodies Audit and Accounts), Gujarat was merged with the office of Accountant General (General and Social Sector Audit), Gujarat.

A new office of the Principal Director of Audit (Central) was created at Ahmedabad with effect from 02.04.2012, with branch office at Jaipur, to audit all receipts and expenditure of all Central Government units (including Autonomous Bodies) located in the states of Gujarat and Rajasthan. It was also designated as the Auditor for the Union Territory of Daman & Diu **and Dadra & Nagar Haveli**.

As a part of restructuring arrangement, the erstwhile Works wing of erstwhile office of AG (Civil Audit) Rajkot was transferred under the audit jurisdiction of O/o Pr. AG (E&RSA) Gujarat while ITRA, CERA and CRA Groups of erstwhile office of Pr. AG (C&RA) were transferred under the audit jurisdiction of the newly created office of PDA (Central) Ahmedabad.

II) **Vide notification No. 95/09-SMU/2020 dated 15.05.2020 HQrs office notified Restructuring of State Audit Offices in Gujarat. Consequently, Office of the Pr. Accountant General (General & Social Sector Audit), Gujarat, Rajkot was renamed as**

Office of the Pr. Accountant General (Audit - I), Gujarat, Rajkot and Office of the Pr. Accountant General (Economic & Revenue Sector Audit), Gujarat, Ahmedabad was renamed as Office of the Pr. Accountant General (Audit - II), Gujarat, Ahmedabad.

After the restructuring, the Departments of State Government are grouped into Clusters. In each cluster, departments/activities perceived to have the most inter-connected outcomes and linkages have been grouped together.

The charge of Group Officer would be known as Audit Management Group (AMG I, AMG II & AMG III) (other than office Administration).

After restructuring the distribution of the functional charges in the O/o Pr. AG (Audit - I) Gujarat, Rajkot is as under:

(1)	Principal Accountant General	Direct Charge of Audit Report & ITA Section, overall supervision of the Office of the Pr. Accountant General (Audit - I) Gujarat, Rajkot
(2)	Deputy Accountant General (Administration)	Administration, Central Co-Ordination. Supervision of Administration Section, Legal (Cell), Training Centre, EDP Cell, Bills, Hindi (Cell), GOM sections as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
(3)	Audit Management Group I (AMG I) Clusters: (i) Health & Welfare (ii) Education, Skill Development & Employment	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG I. Supervision of OAD-III, OAD-IV (Technical Support Cell), FAA, FAAPs Sections as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
(4)	Audit Management Group II (AMG II) Clusters: (i) Rural Development (ii) Urban Development	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG II Supervision of APM, ECPA, OAD-I, OAD-II, Annual Technical Inspection Report (ATIR) Cell, Data Analytics Group Sections as well as Performance Reviews allocated by the Pr. Accountant General from time to time.

(5)	Audit Management Group III (AMG III) Clusters: (i) Agriculture, Food & Allied Industries (ii) Water Resources (iii) Culture & Tourism	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG III Supervision of AMG III HQ Section as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
-----	---	--

The Sections are headed by Asstt. Audit Officers. They are under immediate control of Sr. Audit Officer referred to as Branch Officers. They are further assigned to Group Supervisory Officers i.e. Dy. Accountant General

1.02 Functions of Pr. Accountant General (Audit -I), Gujarat, Rajkot

The Pr. Accountant General (Audit - I), Gujarat, Rajkot is entrusted with the following audit functions:-

1. Conduct audit of

I. Departments of State Government falling within the clusterwise classification under jurisdiction of the office.

II. State Autonomous Bodies falling within the clusterwise classification under jurisdiction of the office.

III. Local Bodies (including Technical Guidance & Supervision)

2. Prepare:-

I. State Audit Report of the Comptroller and Auditor General of India.

II. Separate Audit Reports (SARs) in respect of State Autonomous Bodies falling within clusterwise classification under jurisdiction of the office.

III. Annual Technical Inspection Report of the Comptroller and Auditor General of India.

3. Contribute:-

Material for Union Audit Report of the Comptroller and Auditor General of India.

4. Certify:-

I. Finance and Appropriation Accounts of the Government of Gujarat.

II. Accounts of Externally Aided Projects, Central Sponsored Schemes, Central Plan Schemes and State Plan Schemes.

5. Assist:-

Public Accounts committee of the State Legislature in examination of Reports of the Comptroller and Auditor General of India as stated above.

CHAPTER-II
OFFICE DISCIPLINE

2.01 Office Hours

The Central government administrative offices should observe 8.30 hour-working day (inclusive of an obligatory half an hour lunch break) starting at any time between 9 AM and 10 AM, as may be chosen by the Central Government Employees Welfare co-ordination Committee (where it exists) and the Heads of offices (where such a Committee does not exist), in consultation with the concerned staff side Representatives. The offices located at one place (other than Delhi/New Delhi) should have the same office timings.

[GOI, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training) Circular No. 13.11.1986-JCA dated: 07.11.1986].

The working hours of the office at Rajkot are 9.45 a.m. to 6.15 p.m. and General Sector Wing at Ahmedabad observes the timings of O/o the Pr. Accountant General (Audit II), Gujarat, Ahmedabad, with half an hour lunch break from 1.30 to 2.00 p.m. with effect from 17.11.1986.

2.02 Lunch Break

Half an hour's interval is allowed between 1.30 p.m. and 2 p.m. This time limit is relaxable only in respect of those who find it difficult to stick to the timings. They may have their lunch break between 1 and 1.30 p.m. or 2 and 2.30 p.m. provided they apply to the Branch Officer concerned in writing explaining valid reasons/grounds or justification in this regard and get his approval for the revised arrangement.

The arrangement should be followed as a regular feature and not varied at individual's convenience. A list of those who go for lunch between 1 and 1.30 p.m. or 2 and 2.30 p.m. should be kept by the Asstt. Audit Officer. In order to enforce these instructions strictly, the Branch Officer should make surprise checks daily and report any laxity in the observance of the instructions to Dy. Accountant General (Admn) every fortnight. The Pr. Accountant General may carry out surprise checks periodically.

[GOI, MHA O.M. No. 60/17/64-Estt (A) dated: 04-08-1965]

2.03 Availability of Staff During Office Hours

Any member of the staff found absent from his/her seat during office hours without permission of Asstt. Audit Officer will be called upon to explain his/her absence and if this habit persists, disciplinary action will be taken.

Note: Permission of the Asstt. Audit Officer need not be taken for absence from the seat not exceeding ten minutes, provided the movements are either for personal requirements or for office work e.g. going to other section for valid reasons. In case absence is likely to exceed ten minutes or if any member of the staff wants to go out of office premises, permission of the Asstt. Audit Officer should invariably be taken and in his absence, a chit briefly indicating the duration of absence should be placed on his table.

2.04 Attendance Register

The Attendance Register should be maintained in form SY 302. Every member of the staff, on arrival, will initial in the appropriate place in the Register at or not later than 9.55 a.m. The Asstt. Audit Officer or in his absence, the Senior most Senior Auditor, present should close the Attendance Register and submit it to the Branch Officer, after marking a circle in red-ink against the names of those who are not present in the section by that time. The official closing the Register (for the forenoon-session) should see that the Register reaches the Branch Officer at 9.55 a.m. sharp, positively. The late-comer may, however, initial indicating the time, in the Attendance Register, in the Branch Officers room (with his permission), where it will be available after 9.55 a.m.

Branch Officers should ensure that all the Attendance Register reaches him from the respective sections well in time. The Group Officer should carry out surprise checks of one or two sections daily chosen at random, to see that the procedure of closing the Attendance Register is being followed scrupulously.

2.05 Penalty For Late Attendance

Half a day's casual leave should be debited to the Casual Leave account of a Government servant for each late attendance. But late attendance not more than an hour on not more than two occasions a month may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons. In

case such a course of action does not ensure punctual attendance on the part of the concerned official suitable disciplinary action may be taken against him in addition to forfeiting and debiting half a day's casual leave to his C.L. account on each occasion of such late attendance.

[GOI, MHA, O.M. No. 60/17/64-Estt (A) dated: 04.08.1965 read with CAG's Endot. No. 1940-NGE.I/194-95 dated: 11.08.1965].

Note:

1. Asstt. Audit Officer may condone late attendance of the members of the staff under them, upto a maximum of 2 days a month.
2. The practice of Government servants leaving office early 'with permission' should cease forthwith. If a Government servant desires half a day's casual leave for the afternoon, it may be granted. The case of a Government servant who departs from office early before the time of closing of the office, without permission of competent authority, should be treated as late attendance and half a day's casual leave should be debited to his casual leave account for each such instance of early departure from office.

[GOI Cabinet Sectt. O.M. No. 28034/10-75-Estt (A) dated: 27-08-1975 read with Ministry of HA Department of Personnel & Admn. Reform O.M. No. 28034/4/82 Estt (A) dated: 05.03.1982].

Late Attendance

If an official, who has no casual leave to his credit comes late without sufficient justification or valid grounds, reasons and the administrative authority is not prepared to condone his late attendance (Late coming), but does not at the same time propose to take disciplinary action, it may inform the official concerned that his absence will be treated as an unauthorized absence for the day on which he has come late and leave it to the official himself either to face the consequences of such unauthorized absence or to apply for leave of the kind due and admissible for that day as he might choose. If he applies for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

[GOI, MHA, O.M. No. 28034/3/82-Estt (A) dated: 05.03.1982 received with CAG's Circular letter No. NGE/27/1982 dated: 30.03.1982].

2.06 Report of Late Attendance

A report of late attendance for each month, with the relevant columns in the Attendance Register duly filled in will be submitted to the Branch Officer on the 5th of the following month, with a certificate that casual leave forfeited as penalty for late attendance and/ or early departures has been debited in the casual leave account.

2.07 Grant of concession of a Religious or sectarian nature

The Government of India have decided against the grant of concession of a religious or sectarian nature (like coming to office late or leaving office early) to its staff, on the principle that no Government servant should get privilege on the ground of his community or religion alone, previous instructions or orders permitting such concession should be treated as having lapsed.

[CAG's letter No. 301-NGE.I/211-66 dated: 17-02-1987].

2.08 Holidays

The list of holidays to be observed during a year is drawn up in accordance with the instructions issued by Government of India and the Comptroller & Auditor General from time to time. To ensure uniformity in this regard in the working of all the Central Government offices that are located in the same place and to facilitate the smooth and efficient transaction of government business in a coordinated manner, such a list is evolved in places outside Delhi/New Delhi after discussion in the Central Government Employees Welfare Coordination Committee or where such a committee does not exist, among all the Heads of offices located at that place. This list is published in the form of an office order and copy of this is sent to the Comptroller & Auditor General for information.

Note: The total number of holidays to be observed in the offices of the Central Government wherever these are situated, should consist of three National Holidays viz. the Republic Day, the Independence Day and Mahatma Gandhi's Birth Anniversary which are to be compulsory holidays. The number of public holidays is however not to exceed 17 in any year. (14 Fixed Holidays and 03

Holidays decided by the Employees' Co-ordination Committee in the State Capital). The holidays intended for minority communities included in the list of closed holidays for Government of India offices at Delhi should invariably be included in their list of closed holidays.

In addition to the holidays fixed for each year all Saturdays and Sundays will be holidays from the 3rd June, 1985.

2.09 Reports or Returns due for dispatch on a date which happens to be a holiday/turns out to be a holiday should be dispatched on the previous working day.

2.10 Grant of weekly and regular holidays to MTS

- (i) All MTS (Multi Tasking Staff) except those who are posted for security duty are eligible for regular holidays.
- (ii) The MTS posted as Chowkidar for security duty are not entitled to regular holidays other than the three National Holidays (vide Note below Para 2.08). But they will be given the benefit of one weekly off. Their working hours will be as follows:

Gate Duty	6 am to 2 pm 2 pm to 10 pm
Lock & Key	7.30 am to 10 am and 4.30 pm to 9 pm.

- (iii) All MTS, who are posted for duty on regular holidays will be given compensatory leave and those who are posted for security duty on the 3 National Holidays will be eligible for and granted monetary compensation.

[Letter No. OE (B)I/14-234(A)/18 dated: 24.04.1968].

Note: The sweepers employed by the office are entitled to the same (equal) number of holidays, as are admissible to other MTS (erstwhile Gr D) staff.

[CAG's letter No. 3091-NGE-I/108-66 dated: 24.11-1966].

2.11 Holidays in connection with General Election/By-Elections to the Lok Sabha/State Assemblies

It has been decided by the Government of India that the Heads of offices outside Delhi may be given the discretion to close their offices on the polling days in accordance with the following principles.

(i) General Elections

At a general election, whether to the Lok Sabha or to a State Assembly a large number of Government officials are likely to be put on election duty. A local holiday is also usually declared by State Government on the dates of polling in a particular area/constituency. When such a holiday is declared, the Central Government offices in that area/constituency may also be closed on the polling day in accordance with the practice adopted by the State Government.

(ii) Bye-elections

(a) Lok Sabha Bye-elections are usually held on Sundays. However, in a constituency which has a large or sizeable Christian population or under other extraordinary circumstances polling is sometimes scheduled for a week day. In that event the State Government also declare a local holiday in that particular area on the polling day. Central Government offices in that area may also follow the practice adopted by the State Government and close the offices for that day.

(b) State assemblies

Assistance from the Central Government officials of the locality is not ordinarily sought in connection with bye-election to State Assemblies. It would not therefore be necessary to close the Central Government offices in the area on such occasion. It would be sufficient if the Central Government employees who might be drafted for election duty are permitted to absent themselves from office on the polling day and other employees are given/extended facilities to cast their votes without having to face any inconvenience.

[GOI, MHA, No. 27/30/63-Pub. I dated: 18.01.1964].

Note:-It has been decided by Government of India that the Heads of Central Government offices located (in places) outside Delhi should, at their discretion, permit the staff detailed on election duty to remain away from their normal responsibilities on the actual day/days of polling as also on the days required for performing journeys to and from the place of election duty.

[GOI, MHA, O.M. No. 27/13/66-Pub. I dated: 13-12-1966].

2.12 Observance of Holidays on the Death of High Dignitaries/National Leaders

In the event of death of high dignitaries, the orders regarding the closing of offices will be communicated by the DoPT except in the event of death of a Union Minister of State or a Dy. Minister in whose case (such) orders would be issued by the Department/Ministry concerned. Announcement will also be made over AIR/Doordarshan, on the basis of which the Heads of Central government offices outside Delhi would arrange for closure of their offices on such occasions. In the event of death of a Governor or the Chief Minister of a State, the Central government offices will be closed (a) in the capital city of the State concerned for half a day, (b) if death occurs at a place outside the State Capital, also for half a day at that place only, (c) if the funeral takes place at any other place (other than the capital city), for half a day at that place where funeral takes place.

When the offices may remain closed, whether in forenoon or in afternoon, will be determined by the heads of local offices in consultation with the Chief Secretary of the State concerned.

[GOI, MHA, O.M. No. 3/10/70-Pub. II dated: 25-01-1972 received with CAG's Endent. No. 351-NGE I/11-71 dated: 09-02-1972]

2.12 (A) Departmental Examinations

When a particular day already fixed for one or more papers of a Departmental Examination of the IA &AD is abruptly declared a holiday by the GOI or the State Government, the examination scheduled for that day should not be postponed, but should be conducted according to schedule at all centres, the candidates being informed well before the commencement of the examination.

[CAG's letter No. 460-Examination/27-58 dated: 02-12-1958].

2.13 Changing of office hours or the pattern of holidays

- (i) No Central Government office shall change office hours or pattern of holidays without obtaining the prior approval of the Ministry of Home Affairs. If a Central Government office outside Delhi desires to close its office on a day declared as a Holiday by the State Government and to work on a Saturday or a Sunday or any other closed holiday a reference should be made to the Ministry of Home Affairs through the administrative Ministry etc. concerned.

[CAG's letter No. 1588-NGE I/295-65 dated: 02-07-1966].

- (ii) The above instructions are of a general nature intended to regulate the observance of holidays and working hours in Central Government offices located in a particular place and not to the Inspection/Touring or Resident Audit Parties. The timings and holidays to be observed during the course of local inspection by various peripatetic field parties, may, if need be, be adjusted by the Accountant General, keeping in view the pattern of Holidays/working hours of the offices visited and ensuring that the total number of holidays/closed holidays allowed during a calendar year does not exceed that admissible under the G.O.I. orders and that there is no shortfall in the total number of working hours.

(CAG's Circular letter No. 3329-N-3/7685 dated: 18-09-1985)

2.14 Restricted Holidays

The list of restricted holidays that can be availed of during a particular year is also published alongwith the list of Holidays for every year. Each employee can avail himself/herself of two of the restricted holidays in the list, permission of the Branch Officer should be obtained before a restricted holiday is availed of. A record of the restricted holidays availed of by each member of the staff will be maintained in each section alongwith the casual leave account, in Annexure of this Manual.

Note:

- (i) Asstt. Audit Officers have been authorized to grant permission to the staff working under them to avail themselves of R.H., subject to the general orders regarding the grant of such permission.

- (ii) Restricted holidays can be permitted to be availed of in combination with casual leave. They will not however be counted or taken into account for computing the limit upto which C.L. can be sanctioned under the delegated powers.

2.15 Security Arrangement

Entry in the office premises is restricted to those who possess identity cards/temporary passes. The cards/passess, will be checked by the Chowkidar on duty at the gates.

Note:

- (i) Every member of the staff should take out his/her identity card and show it to the Chowkidar on duty at the gate and at the main entrance to buildings, if so demanded. If on any day they do not bring identity cards, they should obtain temporary pass from the Receptionist.
- (ii) All rooms in the office building including Recreation Hall, Stores etc. will be closed and locked by 7.30 p.m. on all days and without specific permission, no one will be allowed to work or play any indoor games within the office premises or otherwise spend time after 7.30 p.m. on any day.
- (iii) With a view to ensuring proper security arrangement in the office, members of the staff (except those who are on specific duties) who might wish to remain in the sections or within the premises after 7.30 p.m. should obtain written permission of DAG (A) or the concerned Group Officer, through the respective Branch Officers, similarly permission should be obtained for attending office on any holiday and on Sunday. A register giving the following information should be maintained by the Asstt. Audit Officer concerned for recording details of the staff of their section working beyond or before the normal office hours as also on holidays. The Register should be put up to the Branch Officer after the entries are attested by the Asstt. Audit Officer concerned.
 - (a) Serial No.
 - (b) Date of Attendance
 - (c) Name of Officials
 - (d) Time permitted

- (e) Actual time of (i) Arrival
(ii) Departure

Note: Where overtime work is required to be performed on payment of extra remuneration (OTA) under orders of competent authority entries shall be made in the Register in Form-II prescribed in Government of India, Ministry of Finance O.M. No. 15011/2 II (B)/76 dated: 11-08-76.

- (iv) A Register will also be maintained at the main gate/entrance to the office, in which all the members of the staff coming to office on a holiday for work should note down their full name, section, the exact time of arrival and the departure. No one should enter office for work on holidays nor leave office after finishing the work without making/completing the entries in the Register as mentioned above.

2.16 Admittance of visitors of Sections

Outsider who wish to see an employee for some private matter are not allowed entry into the sections, visitors on official business will however, be issued temporary passes for meeting the Branch Officer, concerned. Neither the section Head nor any (other) members of the Section should directly deal with such a visitor unless authorized to do so, by the Branch Officer. Visitors on private visit will be permitted by the Receptionist to meet officers of the rank of Audit Officer and above, in their rooms. Other officials will be summoned to the Reception Room for meeting a visitor.

Security staff posted at the main gate should direct all outsiders to the Receptionist, who should carefully but politely ascertain the purpose of the visit before issuing passes. Besides, noting down the purpose of the visit and name of the officer to be visited/seen/met in the passes, the Receptionist should specifically direct visitors to the concerned officer. Security staff on duty at the entrance of different buildings, should check the pass and permit those in possession of valid passes, to enter the building (premises) and meet the officer named in the pass. In other cases, the visitor should be directed to the Receptionist. The visitor, while leaving the office premises should surrender the pass at the gate.

2.17 Playing of Indoor games by Government servants in Government buildings

In the interest of security and with a view to promoting discipline in government offices, it has been decided that-

- (i) No government employee should play cards on the lawn and such other places either inside or outside office buildings.
- (ii) The game of cards, if at all, should strictly be confined to the Recreation Room or any other place that might have been approved for such purpose, for the time being.
- (iii) No indoor games should be played in office building/premises after 7 p.m. except on or in connection with special occasions such as tournaments etc.

Persons who violate or infringe these instructions will be liable to be proceeded against/disciplinary action.

(GOI, MHA, letter No. F.15/45/67-SSO dated: 11-01-1967)

2.18 Display of National Flag of India-The Tricolour

The instructions issued by Government of India from time to time regarding display of the Tricolour on various occasions are embodied in the “Flag Code-INDIA”, published by the Ministry of Home Affairs. The instructions for official display of the Flag, contained therein should be strictly followed for flying it on office buildings. Normally the National Flag should be flown only on very important public building. On special occasions like the Republic Day and the National week (6th April to 13th April) following it, the Independence Day, Mahatma Gandhi’s birth day or any other particular day of National rejoining, the display of the Flag shall be unrestricted. During the ceremony of hoisting the Flag or lowering it or when the Flag is passing in a parade or in a view, all persons present should face the flag with befitting reverence solemnity and respect and stand at attention without any body movement. Those present in uniform should render the appropriate salute. When the Flag is in a moving column, present will stand at attention and or salute as the Tricolour passes them. A dignitary may take salute without a head-dress.

2.19 Residential Address of the Staff members

The residential address of the members of the staff attached to a Section should be kept in the casual leave account of the section concerned.

2.20 Smoking in Office

Smoking is strictly prohibited.

2.21 Hygiene/Cleanliness

(i) General

Every employee is expected to observe the rules of cleanliness and hygienic conditions in office/office premises. Non sanitary condition anywhere within office premises should be brought to the notice of the GOM section.

Note:-

An indiscriminate spitting in office premises is not conducive to the maintenance of sanitary conditions. Members of the staff should take care to desist from this habit and spit only into the spittoons provided for the purpose.

(ii) Sections and Office Rooms

- (a) Files, Registers and papers should be methodically arranged at all times with an eye on aesthetic appeal and when not in use, especially, should be neatly kept/stacked in the shelves and cupboards provided for the purpose.
- (b) No files, registers or papers should be kept on the floor.
- (c) Waste paper/torn carbon papers etc. should be put in the special receptacle provided for the purpose and not strewn on the floor.
- (d) Every member of the staff should tidy-up his/her table every evening and before he/she leaves office.
- (e) Important papers and vouchers should be kept in safe custody.
- (f) Carbon papers/stencil used in typing confidential papers/Secret communications should never be allowed to be put in waste paper basket except in fully/completely shredded/torn conditions.

(iii) Responsibility of Multi Tasking Staff

MTS employees on duty with gazetted officers or in the various departments will be responsible for the cleanliness of the rooms or sections to which they are attached. Every evening they should lock the doors and close and secure all the windows (with bolts/latches) of the rooms and hand over the keys to the officials responsible for their safe custody. On opening the rooms next morning they should see that nothing has been lost or is tampered with. They should themselves dust the tables, book cases/racks etc. of the sections concerned and see that the sweepers have attended to and done their work properly. Those attached to the different sections are also expected to remain in the section to which they are attached, till the last member of the staff leaves the section. They should also see before leaving office that all fans and lights are switched off.

2.22 Inspection of the General condition of the office by Welfare Officer

The Welfare Officer will arrange for the inspection of general condition of the various rooms of the office on the first working day of each week. The inspection of the entire office should be completed in a month. A register in the form as indicated below should be maintained by the welfare section and submitted to the Pr. Accountant General at the close of each inspection.

Date of Inspection	Sections Inspected	Remarks of the official who inspected	Welfare Officer's Remarks	DAG/Admn.'s Remarks	Pr.AG's Remarks
1.	2.	3.	4.	5.	6.

2.23 Inspection of Records Tables etc. by AAO

The Asstt. Audit Officers should see that their sections are in order at all times and that as far as possible Sr. Auditors/Auditors/Clerk-Typists have, in their immediate custody only files actually in use. They should also inspect in detail each week not less than two Tables so that examination of all the Tables in the section is ordinarily over once a month and the results should be briefly reported to the Branch Officer every Monday in a Register maintained for the purpose.

2.24 Politeness

Employees of the office are expected to be polite in their dealings. Their conduct while on local audit or while visiting other office should be above reproach. In other words they should desist from anything, words or deeds that could be termed/construed as unbecoming of Government servants.

Decency dignity and decorum is expected of all the staff members, at all times.

2.25 Observance of courtesy by officers of Government in their dealings with Members of Parliament/Legislatures

It should be the endeavour of every officer to extend help to the Members of parliament to the extent possible/practicable in the discharge of their functions/duties. In cases where officers are unable to accede to their requests or suggestion, the brief reasons therefore should be courteously explained to them in the language which is easily understood by them-language of their choice. For purposes of interview M.Ps should be given preference over other visitors, and in very rare or strange cases when an officer is unable to see a Member of Parliament at a time about which he had no (previous) notice, the position should be politely explained to the Hon. Member and another appointment should be fixed in consultation with him. The same courtesy and regard should be extended to the Members of the Legislatures attending public functions wherever particular seats in prominent positions/rows befitting their dignity and status should be specially kept earmarked for them.

Where any meeting convened by government is to be attended by Members of Parliament, special care should be taken to see that due notice is given to them in good time regarding the date precise, timings etc. of the meeting so that the least dislocation might be caused to their busy schedules and it should also be ensured that there is no slip of details however minor or insignificant it might be.

(GOI, MHA, OM No. F.25/29/56/Estt (A) dated: 28-05-1957 and GOI, MHA, OM No. 25/6/68-Estt (A) dated: 27-03-1968)

2.26 Permission for Taking Files etc. from office

Officers below the rank of Audit Officers are strictly prohibited from taking home any office records.

2.27 Supply of copies of official documents or records to members of office

Copies of official documents or records should not be given/furnished to any of the members of the office without the permission of the Pr. Accountant General. Requisition for such copies should state clearly the purpose for which they are required or considered necessary.

2.28 Locking of safes and shelves

MTS should not be allowed to open or lock office safes. The officers responsible for locking arrangements should only open and close the locks or witness the opening and closing of locks and take/assume charge of the keys forthwith.

2.29 Missing papers

When official papers are found missing, a report should be made in writing immediately by the official responsible for their custody or the Section Head to the Branch Officer and necessary action should be initiated to trace out the paper and fix responsibility for the loss.

2.30 Giving information to outsiders

No employee of the office is permitted to give any information connected with office papers, nor is he permitted to communicate or correspond with any Newspaper on official matters. Attention is invited to the provisions of the Official Secrets Act (XXIX of 1923).

Note:-

- (i) The intention is that no information derived from official documents and not connected with the legitimate official business should be supplied to outsiders, such information even if it cannot on the face of it, involve a claim against Government or embarrass Government should not be supplied, communicated or otherwise made known in any manner.
- (ii) A Government servant may not, unless generally or specially empowered by the Government of India in this behalf, communicate directly or indirectly to Government servants belonging to other Departments or non-official persons or to the press, any document or information which has come into his possession in the course of performance of his public duties

or has been prepared or collected/consolidated by him in the normal discharge those duties, whether from official Sources or otherwise.

- (iii) No Government servant should quote a copy in his or representation appeal etc. Government circulars marked 'Secret', notes and other information from files which he or she is ordinarily not expected to have seen or retained. Communication of such documents or information to or their retention by unauthorized persons and their use in furtherance of personal interest are not only objectionable, but also constitute an offence under section (5) of the Official Secrets Act.
- (iv) A Government servant contravening the provisions of the above Act renders himself liable to prosecution and also to be dealt with Departmentally.

(CAG's DO letter No. 1463. Admn. II/13-54 dated: 13-08-1954 and letter No. 848-Admn. I/256-54 dated: 13-05-1964).

2.31 Information to the Life Insurance Corporation of India

Information to the extent available from official records may be supplied to the Life Insurance Corporation to assist in and facilitate prompt settlement of claims.

2.32 Use of Official Telephone

- (1) The Government of India have emphasized the possible risks attendant on the use of the telephone for confidential conversations, whether through an exchange or a private (Telephone) connection and have laid down as a general principle, the matter in respect of which secrecy is to be maintained should never openly be discussed over the phone and any reference to such matters in case of necessity should be so worked as to disclose no confidential information to a third party who might over hear the conversation.

The risk of Telephone lines being tapped is also likely it may be observed here.

(GOI, Department of Communication (P&T) No. TTL.113/39 dated: 23-06-1939).

2.33 Central Civil Services (Conduct) Rules-1964

Employees of the office are expected to be aware of the provisions of the Central Civil Services (Conduct) Rules 1964.

Establishment/Admn. Section should keep sufficient number of additional copies of the Rules with them. If any employee wants a copy of the conduct Rules it should be made available to him and his acknowledgement obtained. Every section head should keep one copy in the section to be handed over whenever there is a transfer of charge and it should be his responsibility to show the copy of the Conduct Rules to employees working under him.

[Accountant General (Civil Audit)'s order]

2.34 Misconduct of members of the staff

Asstt. Audit Officers shall bring immediately to the notice of the Pr. Accountant General through the Branch Officer and the Group Officer, for necessary action, any disorderly conduct on the part of any of the employees in their respective sections.

2.35 Enrolment as members of political Associations and participation of Government servants in political activities

Government servants are prohibited from enrolling themselves as members of any political party or association. An extract of the orders of the Government of India in regard to participation of Government servants in political activities, is given below:

- (1) “The expression ‘political movement’ includes any movement or activities tending directly or indirectly to excite dis-affection against or to embarrass the government as by law established or to promote feelings of hatred or enmity between classes of the citizens of India to disturb the public peace. This explanation is only illustrative and is not intended, in any sense, to be an exhaustive definition of ‘political movement’. Whether or not the aims and activities of any organization are political, is a question of fact which has to be decided on the merits of each case. It is, therefore, the duty of every government servant, who wishes to join or take part in, the activities of any association or organization, positively to satisfy himself that its aim

and activities are not of such a nature as are likely to be objectionable under the government servants' Conduct Rules and the responsibility for the consequences of his decision and action must rest on his shoulders and that a plea of ignorance or misconception as to the government attitude towards the association or organization would not be tenable. In cases where the slightest doubt exists as to whether participation in the activities of an association or organization involves an infringement of the Conduct Rules, the Government servant would be well-advised to consult his official superiors.”

(GOI, MHA No. 25/44/49-Estt. Dated: 17-09-1949)

- (2) As to whether attendance by a Government servant at public meetings organized by political parties would amount to participation in a political movement, within the meaning of the Government servants' Conduct Rules', the position must necessarily remain as stated in sub-para (1) above.
- (3) The following observations may, however, be of assistance to Government servants in deciding their own course of action.
 - (i) Attendance at the meetings organized by a political party would always be contrary to the spirit of the Government servants' Conduct Rules unless all the following conditions are satisfied:
 - (a) that the meeting is a public meeting and not in any sense a private or restricted meeting,
 - (b) that the meeting is not held contrary to or in contravention of any prohibitory orders or without permission where permission is needed, and
 - (c) that the Government servant in question does not himself speak at, or take active or prominent part in organizing or conducting the meetings.
 - (ii) Even where the said conditions are satisfied, while occasional attendance at such meetings may not be construed as participation in a political movement, frequent or regular attendance by a Government servant at meetings of any particular political party is bound to create

the impression that he is a sympathizer with the aims and objectives/objects of that party and that in his official capacity, he may favour or support the members of that particular party. Conduct which gives cause for such an impression may well be construed as assisting a political movement.

(iii) Government servants have ample facilities through the medium of the Press to keep themselves informed of the aims, objects and activities of the political parties and to equip themselves to exercise intelligently their right of the right to vote at elections to the Legislatures or local self Government Institutions.

(GOI, MHA, O.M. No. 25/44/49 Estts dated: 10-10-1949)

(4) It is the considered view of government that associations which have a political tinge cannot be considered as entirely non-political and should not be patronized by government servants. Not being free from political colour such associations are naturally looked upon with disfavour by one political party or the other. It would therefore be just for the government servants to keep away from them.

(GOI, MHA, O.M. No. 25/44/49 Estts dated: 17-09-1949 and dated: 10-10-1949)

Note:-

(1) No prior permission of the Government will be necessary for the Government servants to become members of the 'Samyukta Sadachar Samiti'. But such membership should be with the knowledge of the Head of the Department concerned. The association of the Government servant concerned, should however be without detriment to the proper discharge of his normal official duties or infringement of the Government servants' Conduct Rules. They are therefore not to divulge the information or knowledge which they receive or obtain in the discharge of their official duties. They should also not use the forum of the samiti to lodge complaints against Government servants or Government agencies.

(GOI, MHA, OM No. 25/21/64 Estts (A) dated: 15-07-1964 and CAG's letter No. 1338-NGE II/70-64 dated: 29-09-1964)

- (2) It is held that the activities of the RashtriyaSwayamSevakSangh and the Jamta-e-Islami to be of such a nature that participation in them by Government servants would attract the provisions of Sub-rule (1) of rule (5) of C.C.S. (C) Rules 1964. Any Government Servant who is member or is otherwise associated with, the aforesaid organizations or their activities is liable to disciplinary action.

(GOI, MHA, OM No. 3/10 (S)-66 Estts (B) dated: 30-11-1966)

- (3) The membership or participation in the activities of the movement known as 'Anand Marg' or any of the organizations by a Government servant would attract the provisions of sub-rule (1) of Rules (5) of the C.C.S. (C) Rules 1964. Any Government Servant who is a member or is otherwise associated with the activities of Anand Marg or any of its organizations is liable to disciplinary action.

(GOI, MHA, OM No. 6/I (S)/69-Estates (B) dated: 18-05-1969)

- (4) Proposing or seconding by a Government servant of a candidate for election or acting as a polling agent would constitute taking part in a election within the meaning of Rule 5(9) of the CCS (C) Rules, 1964. Though this may not vitiate the election, the Government servant commits thereby a breach of the Conduct Rules, for which he may be suitably penalized in accordance with the Rules.

(GOI, MHA, OM No. 25/59-Estts dated: 30-06-1955)

Note:- If any person in the service of the Government acts as an election agent or polling agent of a candidate at an election, he shall be punishable with imprisonment and/or with fine.

(Section 134 A of Representation of peoples' Act, 1951)

2.36 Participation in Strikes and Gheraos

- (1) Rule 7 (ii) of the C.C.S. (Conduct) Rules, 1964 provides that no Government servant shall 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.

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

- (i) Mass abstention from work without permission.
- (ii) Refusal to work overtime where such overtime work is necessary in public interest.
- (iii) Resort to practice or conduct which is likely to result in or results in cessation or substantial retardation of work in any organization. Such practices would include, what are called 'go slow', 'sit down', 'pen-down', 'stay in', 'token', sympathetic or any other similar strike, as also absence from work for participation in a bundh or any similar movements.

The list of activities mentioned above is not exhaustive and is only illustrative, it only clarifies the position in respect of practices which are often resorted to by government servants and who resort to action of the above kind violate Rule 7 (ii) of the C.C.S. (Conduct) Rules, 1964 and disciplinary action can be taken against them.

(GOI, MHA, OM No. 25/23/66-Ests (A) dated; 09-12-1966)

Note:-Abstention from work without permission is also liable to be dealt with under the provisions of the Proviso to FR 17 (1) and FR 17 A.

- (2) Demonstration/activities involving forcible confinement of public servants within office premises and also outside office premises are prejudicial to public order and also involve criminal offences like wrongful confinement, wrongful restraint, criminal trespass or incitement to commit offences. Participating in them by government servants amounts to conduct wholly unbecoming of government servants and would constitute good and sufficient reason within the meaning of Rule 11 of CCS (CCA) Rules, 1965. Such acts of lawlessness and insubordination on the part of public servants are liable to be viewed seriously and would attract disciplinary action for contravention of Rule 3 and 7 of the CCS (Conduct) Rules, 1964.

(GOI, MHA, OM No. 25(S)/11/67/Estts (A) dated: 13-04-1967)

2.37 Correspondence with/in Newspapers and Journals

The C.C.S. (Conduct) Rules, 1964 prohibit a Government servant from undertaking any employment other than his official (public) duties and permit him to do only “occasional work of a literary or artistic character”. To work as a regular correspondent of a Newspaper is clearly “employment”. The previous permission of the Comptroller & Auditor General of India should, therefore, be obtained in all cases in which a member of the office staff want to be or continue as a regular or occasional correspondent of a Newspaper or a periodical.

If a Government servants’ connection with the press is contrary to the public interest, the concession of allowing him to contribute to the press may be withdrawn.

2.38 Sponsoring of Public Funds by Government Servants

(1) No Government servant should without obtaining the previous permission of the Government of India, ask for, or accept or in any way participate in the raising of any subscription or any pecuniary assistance in pursuance of any object whatsoever (vide Rule 12 of the CCS (Conduct) Rules, 1964).

However, the mere payment of a subscription to some charitable or benevolent fund would not by itself amount to participation in the raising of such fund.

It has been clarified by Government of India that, while advertisements may be accepted by Associations etc. of government servants for publication in their journals, care should be taken by them that they do not place themselves under any obligation to the advertisers, especially in cases where the advertisers have official dealing with the Administrative Ministry/Department concerned. They must also ensure that none of the provisions of the CCS (Conduct) Rules, 1964 is violated.

[CAG’s (Confidential) letter No. 1298 NGE-III/81-56 dated: 23-06-1967]

(2) In view of the object underlying the Flag Day collection, the Government of India have decided to relax the provisions of Rule 12 of the CCS (Conduct) Rules, 1964 and to allow/permit Central Government servants to participate in such collection on a voluntary basis.

(GOI, MHA, Memo No. 25/33/55/Estts. dated: 31-10-1955)

2.39 Acceptance of passage and hospitality by the officers from Foreign Contracting Firms

Government Officers should neither accept nor be permitted to accept offers of the cost of passage to foreign countries and hospitality by way of free board and lodging there, if such offers are made by foreign firms contracting with Government either directly or through their Agents/Representatives. The only exception to this Rule will be in respect of facilities for training abroad offered by a foreign firm (who obtained reimbursement from the foreign Government concerned) as part of aid programmes, which was part of an agreement or contract entered into by the Government of India or a public sector undertaking with a foreign base/organization.

(GOI, MHA, OM No. F.25/4/67-Estt (A) dated: 03-04-1967 and 06-11-1967)

2.40 Acceptance of Gifts by Government servants on the occasion of their transfer or retirement

No Government servant should be given permission to accept gifts of more than a value at the time of his transfer. There is however, no objection to his accepting gifts at the time of his retirement, from the members of the staff, subject however to prior permission to Government wherever such permission is necessary under Rule 13 of the Central Civil Services (Conduct) Rules, 1964.

(GOI, MHA, OM No. 25/22/62-Estt (A) dated: 12-11-1962)

2.41 Acceptance of Dowry by Government Servants

Section (2) of the Dowry Prohibition Act, 1961 defines “dowry” as any property or valuable security given or agreed to be given directly or indirectly by one party of the marriage to the other party to the marriage, by parents of either party to marriage or by any other person to either party to the marriage to any other person at, or before, or after the marriage as consideration for marriage of the said parties, but does not include dower or mahar in the case of persons to whom the Muslim Personal Law (shariat) applies. For removal of doubts, Explanation I below Section 2 declares that any presents made at the time of marriage to either party to the marriage, in the form of cash, ornaments, clothes or other articles shall not be deemed to be dowry within the meaning of this section, unless they are made as consideration for the marriage of the said parties. Persons who are

guilty of giving or taking of dowry or demanding any dowry, directly or indirectly from the parents or guardians of a Bride or Bridegroom, as the case may be, are liable to the punishments prescribed in Section (3) and (4) of the Act.

In pursuance of this Act, Government of India have decided that Government servants should not give or take or abet the giving or taking of dowry, nor should they demand dowry, directly or indirectly from parents or guardians of a bride or bridegroom as the case may. Any violation of the provisions of the Dowry Prohibition Act, 1961 by a Government servant will constitute a good and sufficient reason for instituting disciplinary proceedings against him, in addition to such legal action as may be taken against him in accordance with the provisions of the Act.

Note:-

Receipt/acceptance of presents by Government servants at the time of their marriage, in the form of cash, ornaments, clothes or other articles otherwise than as consideration for marriage from relatives and personal friends, will be regulated by sub-rules (2) and (3) of Rule 13 of Central Civil Services (Conduct) Rules, 1964. The receipt of such presents from persons other than relatives and personal friends will be regulated by sub-rule (1) of Rule 13 ibid read with sub-rule (4) thereof. Purchase of items of moveable property for giving presents at the time of marriage will be regulated by rule 18 (3) ibid like any other transaction in moveable properties.

(GOI, MHA, OM No. 25/37/65-Estt. (A) dated: 30-08-1965)

2.42 Undertaking of Private work

(i) The provisions in this regard are contained in Para 10.16 of CAG's MSO (Admn) Vol. I and Rule 15 of CCS (Conduct) Rules, 1965.

Accountants General and other Head of the Deptt should act in accordance with the following principles in exercising the powers to sanction undertaking of work by Group 'B' and 'C' staff for which a fee is offered and the acceptance of fees:

- a) The remuneration granted for such work should not be excessive in relation to the pay of the official

- b) The previous sanction of the Comptroller and Auditor General should be obtained before any such Govt. servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

The financial extent up to which the Accountants General and other Heads of the Deptt, may permit Group 'B' and 'C' staff to undertake private work has been specified in item I of section 'C' of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. II.

Note:

It has been decided by Government of India that since medical practice by unqualified and untrained persons will be harmful to the community, permission to Central Government servants to undertake practice in any system of medicine should not be granted unless they hold recognized qualifications and are registered under the relevant law in force in the State or Union Territory concerned. Heads of Department may grant the required permission, provided, the practice is undertaken only during spare time on purely charitable basis, without detriment to the office duties of the Government servant concerned.

(GOI, MHA, OM No. 25/4/64 Estt (A) dated: 29-03-1964)

- (ii) It has been decided by the Ministry of Home Affairs that in cases in which no sanction is required for broadcasting over the All India Radio (AIR), no permission of competent authority is necessary for Government servants to receive the honorarium under F.R. 46 (b). In cases where sanction to broadcast is necessary such sanction, if given, should be taken to carry with it also the sanction to receive the honorarium.

(GOI, MHA, OM No. 25/32/56-Estt (A) dated: 15-01-1957)

Note:-Similar should be the position in relation to telecast over the Doordarshan.

- (iii) The Government of India has decided that, the following shall not be regarded as fees for the purpose of Rule 9 (6.A) of the Fundamental Rules and Rule 12 of the Supplementary Rules.

- (a) Unearned income such as income from property, dividends and interest on securities and

(b) Income from literary, cultural or artistic efforts, if such efforts are not aided by the knowledge acquired by the Government servant in the course of his service. Literary, cultural and artistic efforts aided by the knowledge acquired in the course of service will require prior permission of competent authority and any income derived therefrom is to be treated as fee, but writing of reports or studies on selected subjects for international bodies like the UNO, UNESCO etc. and literary contributions to both Indian and foreign magazines will be covered by clause (b) if it is done unaided by knowledge acquired in the course of service.

(GOI, MF, OM No. 9 (22).E.II(D)/56 dated: 03-10-1956)

2.43 Procedure for grant of permission for publication of Books/Guides

- (i) Comptroller and Auditor General's sanction under Rule 15 (1) of the CCS (Conduct) Rules, 1964 is necessary for publication and sale of a book/guide since it amounts to engagement in private trade and employment.
- (ii) For obtaining the sanction of the Comptroller and Auditor General of India, under Rule 15 (1) as referred to above, the Government servant should submit his application through the proper channel duly supported by the Manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, the number of copies proposed to be published/sold and the monetary benefit that is likely and expected therefrom. The Accountant General may scrutinize the application and then forward it to the Comptroller and Auditor General's office, with his comments/remarks. In the case of Government servants seeking exemption from the operation of SR 12, his application should be sent to the CAG's office, alongwith the recommendation of Accountant General, for onward transmission to the Finance Ministry in terms of Government of India's Decision below FR 9 (6 A).
- (iii) After obtaining the sanction of the Comptroller and Auditor General of India in the foregoing manner, the Accountant General may accord permission for the publication of the book/guide under Rule 8 (2) of the CCS (Conduct)

Rules, 1964. The permission granted under this Rule will be subject to the following terms and conditions.

- a. The permission granted should be subject to the provisions of Rule 9 and 11 of the CCS (Conduct) Rules, 1964.
- b. The official duties of the Government servant should not thereby suffer and he should not bring out a subsequent edition of the book/guide without obtaining similar permission at that time.
- c. The official should submit two copies of the publication and subsequent amendment to the Accountant General free of cost when published (one for record in the parent office and the other for HQs office).
- d. No reference to the permission given by the Accountant General or the Comptroller and Auditor General of India shall be quoted anywhere in the book/guide.
- e. The Grant of permission does not lend any official authority to the views expressed or conclusion reached by the author.
- f. The Administration is not responsible for any mistake/error (grammatical or technical) in the book.
- g. Any new condition deemed necessary in individual case would be imposed.

[CAG's Confidential letter No. 428-NGE.III/1-73 (I) dated: 06-03-1976]

2.44 Bidding by Government servants at Government auctions:

Government servants are prohibited from bidding at auctions arranged by their own Departments.

(CAG's Endnt. No. 412-NGE-II/226-57 dated: 14-02-1958 and GOI, MHA, OM No. 25/12-57 Estt (A) dated: 21-01-1958)

Note:-

Submitting tenders is only another form of bidding and as such Government servants should abstain from submitting sealed tenders for the purchase of property owned by their own Department in response to notice inviting tenders published in Newspaper.

(CAG's letter NO. 1459/NGE III/81-86 dated: 12-07-1967)

2.45 Communicating with Members of Legislature

Members of the office are prohibited from approaching Members of Legislatures, with a view to having their individual grievances made the subject of interpolations as such a practice usually entails disclosure to non-official persons, of information which has come into the possession of the members of the establishment concerned, in the course of their official duties. Such disclosures are a breach of the Government servant's Conduct Rules. Any communication to a member of the Legislature, which involves an infringement of the said rules, will be viewed seriously and the person/official concerned will be severely dealt with.

2.46 Representation of Government servants on service matters

- (i) Whenever in any matter connected with his service conditions a government servant wants to press a claim or seek redressal of a grievance the proper course for him is to address his immediate official superior, or the Head of his office or such other authority at the lowest level as is competent to deal with and decide on the matter. An appeal or representation to a higher authority should not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or declined to entertain or unduly delayed the disposal of the case.
- (ii) A Government servant seeking redressal of his grievances arising out of his employment or conditions of service, should in his own interest and in conformity with official propriety and discipline, first exhaust the normal official channel of redressal or relief before attempting to take the issue, to a court of law seeking judicial remedies.

[GOI, MHA, OM No. 118/52-Estts dated: 30-04-1952 read with CAG's letter No. 2006/NGE-I/125-52 dated: 30-06-1952 and OM No. F.25/3/59-Estts (A) dated: 21-04-1959 received with CAG's (Circular No. 2345-NGE II/220-59 dated: 21-05-1959]

- (iii) Submission of representations directly to higher authorities by- passing the prescribed channel of communication, has to be viewed seriously and

appropriate disciplinary action should be taken against those who violate these instructions as it can rightly be treated as an unbecoming conduct attracting the provisions of Rule 3 (1) (iii) of the CCS (Conduct) Rules, 1964

[DoPT OM No.11013/08/2013-Estt (A)-III dated 06.06.2013]

Note:-

(1) It has been decided that allotment of Government accommodation to Government servants and recovery of rent or damages for the occupation of such accommodation are matters arising out of Government employment or attributable thereto or connected therewith.

(GOI, MHW & SOM No. 10605/WM II/52 dated: 27-12-1952 Endnt. in CAG's letter No. 828-NGE-II/127-52 dated: 12-03-1963)

(2) No notice should be taken of a representation on service matters submitted by a relative of a Government servant. The only exception may be in cases in which, because of death or physical disability etc. of the Government servant himself is unable to submit a representation.

(GOI, MHA, OM No. F.25/25/63-Ests (A) dated: 19-09-63)

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

(GOI, MHA, OM No. 25/29/63 A() dated: 26-11-63 and CAG's letter No. 18-NGE-II/242-63 dated: 08-01-1964)

2.47 Insolvency or indebtedness

Insolvency or habitual indebtedness impairs an employees' usefulness and morale and under certain circumstances renders him liable to disciplinary action leading to dismissal. Any member of the staff who enters into arrangements with other member of the office is liable to be proceeded against under the government servants' Conduct Rules, if circumstances so warrant.

2.48 Giving intimation regarding/obtaining permission in respect of transaction of property

In accordance with the provisions of sub-rule (2) of Rule 18 of the Central Civil Services (Conduct) Rules, 1964, a Government Servant is required to make a report to the prescribed authority before entering into any transaction in immovable property in his own name or in the name of a member of his family. If the transaction is with a person, having any official dealings with the Government Servant, the Government is required to obtain prior sanction of the prescribed authority, sub-rule (3) *ibid* provides that every Government servant should provide an intimation to the prescribed authority within one month of entering into any transaction in movable property, the value of which exceeds the limit prescribed therein, here also, prior sanction of the prescribed authority has to be obtained, if the transaction is with a person having official dealings with the Government servant.

2.49 Prior Approval/sanction for the construction of a House

(1) Construction of a house amounts to acquisition of immovable property for which the prior knowledge (notice) or sanction of the prescribed authority is necessary. Whenever a Government servant wishes to have a house constructed, he should report or seek permission, as the case may be before starting construction, and should also after the completion of the house report again to the prescribed authority.

(GOI, MHA, OM No. 25/21/57-Ests (A) dated: 11-06-1957)

(2) The application for obtaining sanction or for providing prior intimation regarding construction of a house are to be made in prescribed form

(GOI, Deptt. Of Personnel OM No. 11013/5/75/Ests (A) dated: 20-06-1975)

(3) Requests for obtaining prior sanction or intimation about transactions in immovable and movable property should be made in the standard forms. The prescribed authority may, if it so desires, seek any additional information/clarification about the transaction entered into by the Government servant, depending upon the facts and circumstances of the cases.

(GOM, MPPG & P, Deptt. Of Personnel and Trag, OM No. 11013/11/85-Estt (A) dated: 23-06-1986)

(4) When a Government servant lets out the premises to a tenant, it constitutes a transaction in immovable property.

(GOI, Deptt. Of Personnel OM No. 11013/18/75-Ests (A) dated: 21-02-1976)

2.50 Subscription to a chit fund

Subscription to a chit fund and receiving the amount due on maturity would be transaction in movable property within the meaning of Rule 18 (3) of the CCS Rules, 1964. Where the amount received is by bid before the expiry of the period upto which the subscriptions are to be continued, the amount received from a chit fund company would amount to a loan attracting the provisions of Rule 16 (4) ibid. A Government servant need not obtain prior permission from the prescribed authority for taking a Life Insurance Policy nor make a report thereof to it, if the annual premium on the policy does not exceed the monetary limits laid down in Rule 18 (3) of the CCS (Conduct) Rules, 1964. He should however, submit a report, at the time of receiving the sum assured as survival benefit/on maturity of the policy. If the annual premium exceeds the said limits either as initially determined or on conversion, he should submit a report to the prescribed authority: but need not submit any report at the time of receiving the sum assured as survival benefit/on maturity of policy. A report should be made to the prescribed authority under Rule 18 (3) of the CCS (Conduct) Rules, 1964 in regard to fixed deposits made in Banks, if the monetary limits made in the Rules are exceeded. Deposits made in a saving bank account out of the salary or accumulated saving of a Government servant will not come within the purview of the rule cited.

(GOI, Deptt. Of Personnel OM No. 11013/12/76 Ests (A) dated: 04-10-1976 and OM No. 11013/5/81 Ests (A) dated: 12-05-1982)

2.51 Arrest/detention of Government Servants by police

It shall be the duty of a Government servant who may be arrested for any reason, to intimate the fact of his arrest and the circumstances connected therewith, to his official superiors promptly even though he might have been released

subsequently, on bail, failure on the part of a Government servant in this respect would be regarded as suppression of material information and will ipso facto render himself liable to disciplinary action on this ground above, apart from the action that might be warranted on the outcome of the police case against him.

[MHA letter No. 39/59/54-Est.(A) dated the 25th February, 1955 (GoI decision (2) under Rule 3 of CCS (Conduct) Rules, 1964)]

On receipt of the information from the person concerned or from any other source for the time being available, the Department authorities should decide whether the facts and circumstances of the case leading to the arrest of the person warrants suspension.

2.52 Conviction of Government servant by Courts of Law

A Government servant who might be convicted in a criminal court should inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure on the part of (any convicted) Government servant in this regard, will be regarded as suppression of material information and render himself liable to disciplinary action apart from the penalty that may be called for on the basis of the offence (which is proved on which his conviction is based).

(GOI, MHA, OM No. 25/70/41 Estt. Dated: 20-12-1949 received with CAG's Endnt. No. 4032/NGE.II 4-10-49 dated: 29-12-1949)

2.53 Government servant found guilty of contravention of the prohibition laws.

By the very nature of their position, public servants are expected to obey laws, whether of the Central Government or of a State Government which are in force in the area where they serve or reside for the time being and to set an example of law abidingness to other citizens (exempt any behaviour and conduct) contravention of the prohibition laws as also of any other law, by a Government Servant, should, therefore, invariably be regarded as a matter which has to be taken serious note.

(GOI, MHA OM No. 39/1/54 Estt dated: 13-04-1954 received with CAG's Endnt. No. 1096-NGE.II/196. A.54 dated: 07-05-1954)

CHAPTER-III
LEAVE MATTERS

3.01 General

The employees of this office are governed by the Central Civil Services (Leave) Rules, 1972 as amended from time to time.

3.02 Application for Leave

Any member of the staff staying away from duty without leave duly sanctioned is liable to disciplinary action unless such conduct is justified. Applications for regular leave should be submitted in the prescribed form and forwarded sufficiently in advance of the date from which leave is required to the Estt. Admn. Section through the Competent Authority who will give on the application his sanction/recommendation.

Extension of leave will be granted only under emergent or unforeseen circumstances and should be normally applied for at least 10 days in advance of the date of expiry of the leave already granted. The admissibility of the leave will be verified by the Admn. and the application submitted to the sanctioning authority wherever necessary.

In submitting applications for leave the following instructions should be borne in mind by the staff.

- (a) Absence of less than six days should normally be covered by getting casual leave sanctioned. The recommending authorities should normally discourage the practice of availing of regular leave for short spells by the staff frequently, after exhausting casual leave early in the year.
- (b) The leave address of the Government servant should be furnished in the application and any subsequent changes intimated promptly to the Estt./Admn. Section.
- (c) Medical certificate furnished should be in the form prescribed in Rule 19 of the Central Civil Services (Leave) Rules, 1972.
- (d) Column in the leave application should be properly filled in, taking care to see that no column is left blank.

(Circular No. Estt.B/IV/66-67 dated: 12-07-66)

Note:-

Under Rule 7 (2) of C.C.S. (Leave) Rules, 1972, competent authority can sanction only the leave due and applied for. The nature of leave applied for, should be clearly specified (in the application).

Applications requesting for grant of ineligible leave will not be entertained.

3.03 Power to sanction Regular Leave

Officers of the level of Branch Officers and above are competent to recommend leave of Staff working under them.

Powers delegated to various officers to sanction regular leave are mentioned in Chapter 6 of the Manual of Establishment.

Note:-

- (1) Casual leave which is not recognized form of leave under C.C.S. (Leave) Rules, 1972 cannot be allowed to be combined with leave of any other kind as admissible under these rules. (vide Explanation below Rule 11 of C.C.S. (Leave) Rules, 1972)
- (2) Under Rule 9 and 39 (i) of C.C.S. (Leave) Rules, 1972 all leave standing to the credit of a Government servant lapses as soon as he ceases to be in service. The powers vested in the leave sanctioning authorities under Rule 10 ibid to retrospectively convert the leave into leave of a different kind cannot therefore be exercised by them after the employee concerned has ceased to be in service.

(GOI, MHA, Deptt. Of P & AR OM No. P 12025/2181-Estt (L) dated: 02-12-1981)

- (3) Any deliberate or intentional attempt to evade the provisions of leave rules should be checked by the leave sanctioning authority by invoking discretionary powers to refuse leave, under Rule 7 of C.C.S. (Leave) Rules, 1972.

(GOI, MF OM No. 7 (67)-E IV/58 dated: 12-05-1958)

3.04 Procedure for sanction of leave

All leave applications received in a section should be entered in a Register of leave applications in chronological order and put up to the Branch Officer alongwith the Register for screening and recommendations/sanction.

The recommended/sanctioned leave application should then be sent to Estt. Admn section with the Register and the acknowledgement of that section duly taken in the Register.

Note:-

- (1) The leave application of members of Field parties will be entered in the Register maintained in the concerned wings' headquarters and acknowledgement of Estt./Admn. Section obtained in that Register.
- (2) Sections which are not situated in the Head Quarters of Estt./Admn. Section may send leave applications to that section after noting the date of transfer in the Register.
- (3) The section should note on the top of each application, the number assigned to it in the Register of Leave Application. On receipt of the application Estt. Admn. Section will assign a serial no. to the application and indicate it in the column of acknowledgement, against the concerned item in the Register.

Even after the leave applied for has been recommended/sanctioned, an employee shall not proceed on such leave unless he has been relieved, in writing. Disciplinary action will be initiated against persons who stay away from duty after applying for leave, without having been formally relieved.

Grant of permission of leave head quarters during leave or holidays:

Prior permission of competent authority should be obtained for leaving head quarters during casual leave or other kind of leave and holidays. The residential address of the Government servant during such absence from Head quarters should be left with the office (Admn.). For this purpose, the powers to the subordinate officers will be the same as in the case of casual leave.

(CAG's letter No. NGE.1/280-59 dated: 15-09-1959-Case Estt. 16/23 Vol. III)

Staff members residing away from Head Quarters and coming to office from their residence located at outstations should also obtain permission before leaving their stations of residence on leave or holidays.

3.05 Casual Leave

Casual Leave is not a recognized form of leave and is not subject to any rules made by the Government of India. An official on casual leave is not treated as absent from duty and his pay is not intermitted.

- (1) Casual leave must not be given so as to cause evasion of Rules regarding
 - (i) The date of reckoning pay and allowances
 - (ii) Charge of office
 - (iii) Commencement and end of leave and
 - (iv) Return to duty, or so as to extend the term of leave beyond the time limit admissible under the rules.
- (2) The maximum amount of casual leave admissible to the staff shall be **Eight** days in a calendar year subject to the condition that not more than **Five** days casual leave may be allowed at a time. The Head of Office, may, however, waive this condition in individual cases. Saturdays, Sundays or closed holidays which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave and the public holidays and Saturday and Sunday falling within a period should not be counted as part of the casual leave.

Restricted holidays falling during a period of casual leave are not counted as part of the casual leave. Restricted holidays permitted to be availed of by the concerned government servant, falling within a period of casual leave will also not be reckoned as part of the casual leave.

(CAG's letter No. 1046-NGE(App)96-97 dated: 12-10-2000)

- (iii) In regard to persons who join service in the middle of a calendar year, the sanctioning authority will have the discretion to grant either the full amount of casual leave i.e. 8 days or only a portion thereof, taking into account, the circumstances of the case.

(GOI, MHA, OM No. 6/3159-Est (A) dated: 23-12-1989 and OM No. 6/3/59 Estt (A) dated: 20-08-1960-case Estt. 16-28)

- (iv) Half-a-day's casual leave may be granted if applied for. A person who takes half a days CL for the forenoon session is required to come to office at 02.00 p.m. Similarly, if a person takes leave for the A.N. session he can be permitted to leave office at 1.30 p.m. Half a days' casual leave may be granted in conjunction with full day's casual leave.

(GOI, MHA, OM No. 60/17/64-Estt (A) dated: 04-08-1965-Case Estt (A) I/III/16-28/Vol. IX)

- (v) As an exception to the general rule, an officer who avails casual leave for half a day in the afternoon and who has no further casual leave at his credit may be permitted to continue that leave with regular leave if his absence on the next working day was due to illness or other compelling grounds.

(GOI, MHA, No. 60/45/65-Estt (A) dated: 04-02-1966-Case Estt. I/VI/16-28 Vol. XI)

3.06 C.L. Account and Account of R.H.

The casual leave and restricted holidays account in respect of each section will be maintained in the prescribed format given below.

Casual Leave and Restricted Holidays account for the year _____
Section/Branch _____

Sr. No.	Name	C.L. taken on (dates)								RH		Remarks
		1.	2.	3.	4.	5.	6.	7.	8.	1.	2.	

(GI, MHA, OM No. 46/3/61-Ests(A) dated; 17-07-1961 read with O.M. No. 12/9/94-JCA dated: 14-01-1998)

The entry is required to be attested by the Assistant Audit Officer by means of dated initials. After sanction and attestation, the original application should be filed in the section for record and reference

3.07 Powers to sanction casual leave

The sanction for availing of the leave should normally be obtained in advance.

Casual leave to Assistant Audit Officers upto five days at a time may be granted by the Sr. Audit Officer. Casual leave to Assistant Audit Officers of those Sections which are under the direct charge of the Deputy Accountant General/ Pr. Accountant General will, however, continue to be submitted to the Dy. Accountant General/ Pr. Accountant General. Casual leave for more than five days to Assistant Audit Officers will, however, be sanctioned by the Deputy Accountant General under whose control the Assistant Audit Officer functions.

(GOI Dept of P&T OM No.12/9/1994- JCA dated 14.01.1998 & O&M No. 280/6/3/98 Estt (A) dt. 15.06.98 &Hqrs. (i) No.44/NGE/2000-No. 1046-NGE (APP)96-97 dated 12/10/1980.)

Note:-

Asstt. Audit Officers have been empowered to sanction casual leave to the staff working under them upto a maximum 3 days at a time and Branch Officers have been empowered to sanction casual leave to the staff working under them upto a maximum 5 days at a time.

(CAG's Circular No. 44/NGE/2000 and letter's No. 1046-NGE (App)/96-97 dated: 12-10-2000)

3.08 Combining special casual leave with ordinary casual leave

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

(GOI, MHA, OM No. 46/8/67-Estt (A) dated: 22-07-1967 Endt. No. TM.1/12/28/XXVI/126 dated: 14-08-1967)

3.09 Special Casual Leave

Orders regarding grant of special casual leave for various purposes are as indicated below:-

3.10 Court Duty:-

- (i) (a) Where a Government servant is summoned by a civil or criminal Court of Law, or by a Defence Department Court Martial or by a properly constituted authority holding a departmental enquiry, to give evidence regarding facts which came to his knowledge in the course of discharge of his public duties, the period of absence will be treated as duty.
 - (b) Where a Government servant is summoned as a witness by the courts or authorities referred to in (a) above, to dispose on facts which came to his knowledge in his private/individual capacity, the period of absence should be treated as casual or ordinary leave as may be due to him under the rules. No special leave will be granted for this purpose.
 - (c) The period spent by Government servants in attending Courts of Law as jurors or Assessors with the express permission of their respective heads of Department should be treated as special casual leave, which should not be debited to the casual leave account.
- (ii) A Government servant attending courts of Law in the circumstances mentioned in sub-para (i) above during periods of leave will not be given any extra leave for such attendance, nor will the leave be considered to have been interrupted by such attendance.

(GOI, MHA, OM No. F.15/5/57-Judl.II dated: 26-08-1957)

3.11 Recognized Service Association-Activities connected with recognized Service

Associations:

- i. Special casual leave upto a maximum of 20 days in a calendar year may be allowed to office bearers of recognized service associations of Central Government Employees, for participation in the activities of the association.
- ii. Outstation delegates/members of executive committees of recognized All India Association/Federations may be granted special casual leave upto a

maximum of 10 days in a calendar year to attend the meetings of the Associations/Federations/Unions.

iii. 5 days Special Casual Leave admissible to local delegates and members of executive committees for attending the meetings

Those who avail themselves of special casual leave in their capacity as office bearers will not however be entitled to avail themselves of special casual leave separately in their capacity as delegates/executives committee members.

Note:-

Special casual leave granted for purposes of work connected with J.C.M. Council will not be counted against the limits specified above.

(GOI, MHA, OM No. 27/3/69-Estt (B) dated: 08-04-1969)

Government of India (DP & AR) have clarified that in the case of a service association where bye-laws provide for election of office bearers before the conduct of annual business meeting, the period of one year for the purpose of grant of special casual leave will be the period during which the executive body would hold office, even if it is not exactly a calendar year.

[CAG's letter No. 884-N4/18-83 (Circular No. 91-NGE/1983 dated: 06-01-1984)]

Government of India, Ministry of Home Affairs have clarified that special casual leave granted for association activities cannot be allowed to be combined with regular leave. There would however be no objection to combining such special casual leave with ordinary casual leave.

[CAG's letter NO. 1631-NGE I/19-66 (II) dated: 10-07-1968]

3.12 Participation in Sporting Events:

(i) In the case of Central Government servants who are selected for participating in sporting events of National/International importance, the period of actual number of days on which they participate in the events as also the time spent in traveling to and from such tournaments/meets will be treated as duty. Further, if any pre-participation coaching camps is held in

connection with the above mentioned events and the Government servant is required to attend the same, that period also will be treated as duty.

The Central Government servants participating in sporting events of National/International importance within India may be allowed to travel first class by train and in the case of events held outside India, by economy class by air.

[GOI, Ministry of P&T, AR& PG & P, Deptt. Of P &T O.M. No. 6/1/85-Estt (Page I) dated: 16-07-1985]

- (ii) Special casual leave not exceeding 30 days in any one calendar year may be granted to a Central Government servant for:-
- (a) participating in sporting events of national/international importance.
 - (b) coaching/administration of teams participating in sporting events of National/International importance,
 - (c) attending coaching or training camps under Rajkumar Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes,
 - (d) attending coaching or training camps at National Institute of Sports, Patiala,
 - (e) attending coaching camps in sports organized by national Sports Federation/Sports Boards recognized by Government (Department of Youth Affairs and Sports,
 - (f) participating in mountaineering expedition and
 - (g) participating in trekking expeditions.

Note:-

- (1) Special casual leave is also granted to Central Government employees for a period not exceeding 10 days in any one calendar year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

Besides the inter-Ministerial and inter-departmental sporting meets and tournaments, special casual leave will be available to the physically disabled Central Government employees who are sponsored to participate

in sports meets/tournaments organized by different State Governments subject to the overall limit of 10 days in a calendar year.

- (2) The question of special casual leave for a period not exceeding 30 days in a calendar year allowed to central Government employees for purposes indicated at item (c) to (g) above will cover also their attending the pre-selection trails/camps connected with sporting events of National/International importance.

(GOI, Ministry of P & T, AR & PG & P Department of P & T OM No. 6/1/85-Estt (Pay-I) dated: 16-07-1985, 7th November, 1988 and OM No. 28016/6/93-Estt. Dated: 13th August, 1993)

- (3) The concessions for participating in events of international importance will be admissible only if the Government servant is selected by any National Sports Federation/Association recognized by the National Sports Federation and approved by Government of India, Department of Youth Affairs and Sports. For participation in an event of national importance, when it is held on an inter-state, inter Zonal or inter-circle basis, they will be admissible only when the Government servant takes part in the event or in a team as a duly nominated representative on behalf of a State, Zone or Circle, as the case may be.

(GOI, MHA OM No. 46/7/50-Estt dated: 05-04-1954)

- (4) The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose Government servants may be permitted, as a special case, to combine special casual leave with regular leave. Special casual leave should not, however, be granted in combination, with ordinary casual leave.

(GOI, MHA, OM No. 46/7/50 Estt. Dated: 05-04-1954)

- (5) Holidays and weekly offs intervening the period of special casual leave admissible for sporting events are counted as special casual leave and these are not excluded from the admissible limit of special casual leave granted for the purpose of sporting events.

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

(CAG's letter No. 1631-NGE I/19-66 II dated: 30-05-1968 in case Estt. I/III/16-28 Vol. XI)

- (6) Government employees, who are selected or sponsored for giving running commentaries over the All India Raido/Door-Darshan in National/International meets by the organizations mentioned above in Note (3) will also be eligible for the special casual leave mentioned in this paragraph.

(GOI, MHA, DP&AR OM No. 28016/2179 Estt (A) dated: 28-11-1979)

Special casual leave for purposes indicated at items (f) and (g) above will be admissible only in cases where the expedition has the approval of the Indian Mountaineering Foundation.

(GOI, MHA, OM No. 27/4/68-Estt (B) dated: 06-09-1969 and GOI MP & T AR and PG & P (Department of P & T) OM NO. 28016/2/B4-Estt (A) dated: 11-04-1985)

Members of this office should not volunteer to participate as a member of any outside team representing the secretariat or any other office/organization or Institution in important tournaments which will necessitate them being on special casual leave, without taking prior permission from the Pr. Accountant General.

It has been clarified by Government of India that grant of special casual leave is not permissible for participation in such tournaments/matches conducted by outside Agencies as one of a local nature only.

(CAG's letter No. 30-14-NGE I/19-66 dated: 17-11-1966 and No. 1290-NGE I/IP-66 dated: 20-06-1967-case Estt. I/II/16.28 Vol. XI)

- (iii) The grant of special casual leave will be subject to the general principles mentioned in the first sub-para of 3.06. The power of granting the leave will be exercised by Heads of Departments as defined in SR 2 (10).

(GOI, MHA, letter No. 46/7/50 Estt. Dated: 05-04-1954)

The participation in IA&AD Zonal and Inter-Zonal Tournaments will be treated as On Duty. The players will get TA as per their entitlement class. However, to ensure economy in expenditure, in no case travel by air and 1st AC by train will be permitted to the players.

Participation in rest of the local tournaments including inter ministry tournanets etc. will continue to be sanctioned against Special Casual Leave and no TA, DA will be given to players.

(HQrs office letter No. 526/Welfare/44-Sports/2015 dated 17.06.2015 regarding New Policy for promoting sports in IA&AD)

3.13 Performing duties connected with Territorial Army, Home Guards, Civil Defence Service etc..

- (i) The period of absence of Government servants who join the Territorial Army and are required to report for interview or Medical Examination, should be treated as casual leave or to the extent casual leave is not due as special casual leave, whereas the periods spent in camp by the Government servants, should, in all cases be treated as special casual leave.

(GOI, MHA, OM No. 5/19/49-Estt dated: 07-07-1950 as amended by OM NO. 25/19/49-Estt. Dated: 25-11-1950 and OM No. 25/42/51 Estt. Dated: 01-03-1951-case Estt. 14.105/53-54)

- (ii) In case the Government servants who have been allowed to join the officially sponsored organizations such as Home Guards, National Volunteer Corps, PrantiyaRaksha Dal etc. the period of their training and duty in such organizations will be treated as special casual leave. They are also permitted to receive, in addition to (their) pay the emoluments paid in such organizations.

The Government of India will not, however be responsible to compensate them for any risks, damages or other consequences arising out of or during the course of such employment.

(GOI, MHA, OM NO. 25/1/49-Estt dated: 10-01-1949 received with CAG's letter No. 40-NGE II/345-62/11.01.63)

- (iii) In the case of Government servants who have been allowed to join the Civil Defence Service as volunteers, the period of absence when they are called upon to perform any such duties, during office hours, will be treated as special casual leave.

This concession would not be applicable to Government servants who joins civil Defence Organization on a whole time basis.

(GOI, MHA, OM No. 47/7/63-Estt (A) dated: 23-05-1963 received with CAG's letter No. 990/Audit/94-63 dated: 04-06-1963)

3.14 Participation in Republic Day Parade

Central Government Servants, who join the LokSahayakSeva, certificates of merit, may be granted, when required to participate in the Republic day parade held annually in Delhi; special casual leave for:-

- (1) a period not exceeding 14 days required for their stay in Delhi in connection with the parade and
- (2) the minimum period required for their journey from their headquarters to Delhi and back.

3.15 Appearing in Departmental Promotion Examinations

Special casual leave is admissible to Central Government servants who are eligible to appear at Departmental promotion examinations which are neither obligatory nor would entail a condition of preferment in Government service (e.g. limited competitive examinations for Section Officers' Grade of the Central Secretariat Service, Departmental Examination for recruitment to Group IV of IFS (B) etc.). Special casual leave for these types of Examinations will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination Centre nearest to the Head quarters station, where such examination is held outside the Head quarters.

No traveling allowance will however be admissible to the Government servants appearing at these examinations.

Special casual leave will not however be admissible to departmental candidates for appearing at the open competitive examination held by the Union Public Service Commission e.g. Combined Service examination, Assistants Grade Examination etc.

Government servants may combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose.

The power of granting special casual leave under this para will be exercised by the Head of the Department/office concerned.

(GOI, MHA, Memorandum No. 46/26/63 dated: 02-12-1963 received with CAG's letter No. 2033/292-62 dated: 16-12-1963 case Estt. 16-28/63-64)

3.16 Appearing at proficiency test conducted by Subordinate Service Commission for Stenographers

The period of absence in the case of candidates who appear for the proficiency test conducted by the Subordinate service Commission for grant of advance increments to stenographers (ordinary grade) may be treated as special casual leave by the Head of Department/Office. Such leave may be permitted to be combined with ordinary casual leave, but not with regular leave.

(GOI, MHA, Deptt. of Personnel and Administrative Reforms OM No. F.28016/5/80 Ests (A) dated: 23-12-1980)

3.17 Voting in Election

During general election/by-election to Lok Sabha/State Assembly, employees enrolled as bonafide voters in a constituency but having offices in another constituency are entitled to day's Special Casual Leave on the day of election in their home constituency, to enable them to exercise their franchise

3.18 Dislocation of Traffic due to National calamities, Bandhs etc.

Where the Ministry/Departments concerned is satisfied that the absence of a Central Government employee (on a particular day or days) was entirely due to reasons beyond his control e.g. due to failure/dislocation/disruption of transport

or civil commotions or disturbances or picketing or imposition of curfew etc. special casual leave may be granted to regularize the absence. In case the absence is due to failure of transport facilities, special casual leave however will be admissible only in cases where the Government servant had to come from a distance of more than 3 miles (5kms) to his place of duty. Such leave can be sanctioned by Head of the Department. All cases where special casual leave has been sanctioned by the Head of the Department should be reported to the Ministry/Department/CAG of India as the case may be.

Note:-

Where a Government servant had applied for leave for genuine reasons (eg. Medical grounds) of which competent authority is satisfied leave of the kind due and admissible including casual leave, may be granted to him.

(GOI, Deptt. of Personal OM No. 27/6/71/Estt (B) dated: 01-11-1971 and GOI, MHA, Deptt. of Personnel and Admn. Reform O.M> No. 28016/1179 Ests (A) dated: 28-05-1979)

The Report of special casual leave sanctioned by Pr. Accountant General to regularize absence due to dislocation of traffic should be sent to the Comptroller & Auditor General of India half yearly on 10th July and 10th January every year covering the period upto June/December.

(CAG's letter No. 1747-NGE.1/56-78 dated: 20-06-1979)

3.19 Attending meetings of Co-operative Societies

Managing Committee members and office bearers of Co-operative Societies (formed exclusively of Central Government employees) who are posted outside the headquarters of the societies may be granted special casual leave upto a maximum period of **Ten** days in a calendar years, plus the minimum period required for the journeys to attend such meetings. Members of Co-operative Societies whose by-laws provide for attending annual general meetings/special general meetings through delegates of members will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for (this) special casual leave. However, if the members are required to participate in any meeting outside the headquarters of the society for the purpose of electing their delegates they may be granted special casual leave.

The power to grant special casual leave under these orders will be exercised by Head of departments as defined in SR 2(10) in the case of government servants under their administrative control and by Ministries of Government of India in other cases. Special casual leave under these orders will be allowed to be combined with ordinary casual leave but not with regular leave. Holidays, if any, intervening will not be ignored, they will form part of special casual leave.

(GOI, MHA No. 46-22/63-Ests (A) dated: 14-01-1964)

Note:-

These orders have been extended for grant of special casual leave to Government employees who are members, office bearers etc. of Co-operative Societies and who are posted at the same place as the headquarters of the Co-operative Society, subject to the following additional conditions.

- (i) Special casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon only special casual leave will be granted only for half a day to cover the actual period of absence.
- (ii) The Government servant should furnish a certificate from the Co-operative Society concerned, to the effect that he actually attended the meeting indicating the time and duration of the meeting as well.

(GOI, MHA, Deptt. of Personnel and Admn. Reforms. OM No. 28016/1/84-Est. (A) dated: 19-06-1984)

3.20 Donating Blood

Employees of the Government of India both industrial and non-industrial who donate blood to a recognized Blood Bank, on a working day, may be granted special casual leave for that day to enable them to take rest.

(DoPT. O.M No.46/11/56 Est (A) dated 8th October 1956)

Further, Special Casual Leave may also be granted for apheresis donation (blood components such as red cells, plasma, platelets etc.) at licensed Blood Banks on a working day (for that day only) up to a maximum of 4 times in a year on submission of valid proof of donation.

(DoPT OM No. 13020/1/2017-Estt. (L) dated 28.12.2017)

3.21 Undergoing sterilization operation under the Family Welfare Programme

Special casual leave for undergoing sterilization operation under the Family Welfare Programme may be granted to Central Government employees to the extent as indicated below. Such special casual leave may be suffixed as well as prefixed to regular leave or casual leave. However, it should not be allowed to be prefixed or suffixed both to regular leave and casual leave. The intervening holidays can be prefixed or suffixed to regular leave, as the case may be.

Note:-

It has been clarified by the Government of India that there cannot be any gap between the date of surgery and the date of commencement of special casual leave, granted for sterilization operation under the Family Welfare Programme.

(GOI, MHA, DPAR letter No. 3518/82-Estt (A) dated: 13-10-1982)

- (a) Male employees who undergo vasectomy operation may be granted special casual leave not exceeding six working days. If any employee undergoes the operation for a Second time on account of failure of the first operation, special casual leave not exceeding six days may be granted again on production of a certificate from the medical authority concerned, to the effect that the second operation was performed owing to the failure of the first.

Note:-In the case of the first operation, intervening holidays should be excluded from the period of calculation of special casual leave to be granted.

- (b) Female Government servants, who undergo Tubectomy operation, whether puerperal or non-puerperal may be granted special casual leave not exceeding 14 days (excluding intervening holidays).

Note:-This provision and provisions in items (e) and (f) below are applicable to cases where sterilization operation is performed by Laparoscopic method also.

If the operation is conducted for a second time due to the failure of the first one, special casual leave not exceeding 14 days may be granted again only on production of a medical certificate from the prescribed Medical Authority

concerned, to the effect that the second operation was performed due to the failure of the first operation.

Female Government servants, who opt for insertion of intra-uterine contraceptive devices, may also be granted special casual leave on the day of IUCD insertion.

Note:-

Those who resort to re-insertion of IUCD may be granted special casual leave on the day of IUCD insertion.

Female Government employees who undergo salpigectory operation after medical termination of pregnancy (MTP) may also be granted special casual leave not exceeding 14 days.

Male employees, whose wives might undergo puerperal or non-puerperal tubectomy operation for the first time or for a second time due to the failure of the first operation may be granted special casual leave for 7 days subject to the production of a medical certificate stating that their wives have undergone tubectomy operation for the second time owing to the failure of the first operation, as the case may be.

It shall not be necessary to state or indicate in the certificate that the presence of spouse who is Central Government employee is required to look after his wife during her convalescence.

Note:- See note (1) below item (b) above.

A Government employee who requires special casual leave beyond the limits specified (laid down) for undergoing sterilization operation owing to the development of post-operative complications may be allowed special casual leave to cover the period for which he or she might be hospitalized on account of post-operational complications subject to the production of a certificate from the concerned hospital authorities/an authorized Medical Attendant. In addition the benefit of special casual leave may also be extended to the extent of 7 days in case of vasectomy operation to such Government servants who after sterilization operation, do not remain hospitalized, but at the same time are not found fit to work, subject to the production of a medical certificate from the appropriate authority in the concerned hospital/an authorized Medical Attendant.

Note:-

The period of additional casual leave in such cases cannot be unlimited and should be restricted to 7/14 working days as the case might be.

Government employees who undergo operation for recanalisation may be granted special casual leave upto a period of 21 days or the actual period of hospitalization as certified by the authorized medical attendant, whichever is less. In addition special casual leave may also be granted for the actual period of to and from journeys performed for undergoing the operation. These concessions are admissible (without any commitment to the reimbursement of medical expenses) to Government employees who (1) are unmarried or (b) have less than two children or (c) desire recanalisation for substantial reasons e.g. a person has lost all male children or all female children after vasectomy/tubectomy operation performed already, subject to the following conditions:

- (i) The operation should have been performed in a hospital/medical college/institution where the facilities for recanalisation are available. If the operation is performed in a private hospital, it should be one nominated by State Government/Union Territory Administration for performing recanalisation operations.
- (ii) The request for grant of special casual leave is supported by a medical certificate from the Doctor who performed the operation, to the effect that hospitalization of the Government servant for the period that might be stipulated therein was essential for the (surgical) operation and the post operative recovery.

(GOI, MHA, DP & AR OM No. 28016/3/78-Estt (A) dated: 06-08-1979 OM NO. 28/6/1/80 Estt (A) dated: 30-04-1981 and OM No. 28016/5/83-Estt (A) dated: 25-01-1984)

No special casual leave for Salpingectomy operation undergone with “induced abortion”-Female Government employees who undergo operation for Salpingectomy along with medical termination of pregnancy will be entitled to six weeks maternity leave. Such female government employees who avail the facility of maternity leave will not be entitled to additional 14 days of special casual leave.

(GI, Dept. of Per. &Trg. OM NO. 28016/1/91-Estt (A) dated: 13-05-1992)

No special casual leave for temporary status Mazdoors:-Casual labourers with temporary status, who undergo sterilization of their own or of their spouse will not be entitled for special casual leave.

(D.G. Posts. 45-56/92-SPB-I dated: 15-03-1995)

3.22 For appearing before Medical Re-Survey Boards and for going to Artificial Limb Centres by Ex-servicemen re-employed as Civilians

Heads of Department as defined in SR 2(10) in the case of Government servants under their control and the Ministries/Departments of Government of India in other cases may, after satisfying themselves about the merits of each individual case grant special casual leave upto a maximum of 15 days (including transit time both ways) in a year on the basis of discharge certificate to:

- (i) Ex-servicemen re-employed as Civilians for appearing before Medical Survey Boards for assessing their disability and
- (ii) Ex-servicemen who had sustained injuries during battle operations, and are reemployed as civilians to enable them to go to Artificial Limb Centres for replacement of artificial limb(s) or for treatment.

(GOI, Cabinet Secretariat DP & AR OM NO. 28016/12/75-Estt (B) dated: 04-05-1976)

3.23 Compensatory Leave

- (i) Compensatory leave may be granted to Government servants other than Field staff and inspection staff holding non-gazetted posts (other than staff car Drivers) who have been required by a competent authority to attend office on holidays in order to attend to urgent work arising from circumstances beyond the control of the Government servant which cannot be postponed in public interest to the next day. Government servants who hold supervisory Posts will be eligible for compensation leave only if the following conditions are fulfilled:
 - (a) They are in direct and continuous contact with staff they supervise.

- (b) They work for the same hours as the staff under them, and as they are themselves subject to the kind of supervision which would enable them ordinarily to obtain prior approval for over time.

Note:-

- (1) An officer not below in rank to that of an Under Secretary to Government of India or comparable status in an attached office and the head of office declared under Rule 14 of DFP Rules, 1978 in any other office or any other officer in that office not lower in rank than that of Head of the office will be competent authority for this purpose.
- (2) If an employee is required to attend office earlier than the prescribed time of commencement of work, he should normally be allowed to leave office correspondingly early.
- (3) Staff who are required to perform overtime duty for full prescribed hours of work on holidays or off days should, as a rule be granted compensatory leave, in lieu thereof. Where an employee is required to work for half-a-day or less e.g. from the time office opens till lunch time, two such half days should be taken as equivalent to a full day for the purpose of grant of compensatory leave. Where necessary half a day's compensatory leave may also be (given) granted.
- (4) Normally compensatory leave should be granted within a month of its becoming due. This condition may be relaxed in exceptional circumstances when the Head of the Department is satisfied that the grant of compensatory leave to all the members of the staff who are eligible within a month might cause serious dislocation of current work.
- (5) There will be no limit upto which compensatory leave might be allowed to accumulate, but not more than 2 days compensatory leave may be allowed to be availed of at a time.
- (6) A working day on which the office is closed for special reasons (e.g. on the sad demise of a dignitary) after the prescribed opening time but before the prescribed closing time, shall be treated as a holiday for this purpose only from the time the orders for closing office reach the office.

- (7) Compensatory leave granted in lieu of duty performed on holidays may be treated as a holiday and combined with leave under the provisions of Rule 22 of Central Civil Services (Leave) Rules, 1972 vide Note below the said Rule.

(GOI, MF, (DE) OM NO. 15011/2/E/11(B)/76 dated: 11-08-1976)

- (ii) It will be the responsibility of Asstt. Audit Officers to ensure that the persons concerned have, in fact, worked 'full time' during the period of attendance on holidays. They should attest the entries in the register prescribed in para 2.15 (3) on the same day if they are present, otherwise they should assess realistically the out-turn of the holiday work the next day and certify that the work done justifies the grant of compensation leave. Wherever deemed necessary, the Register maintained at the main entrance to the office vide para 215 (4)-should be referred to, in order to ascertain whether the persons applying for compensatory leave had actually attended office on the holidays in respect of which the claim is preferred.
- (iii) Government of India has reiterated that the staff required to attend duty on holidays should be granted only compensatory leave. There will however be no objection to payment of overtime allowance if they are required to work on holidays beyond the normal working hours. The time limit of two days prescribed in note 5 to sub-para (i) above can also be relaxed upto the extent of leave accumulated..

(GOI, MF, OM No. 15011/2/E II (B)/76 dated: 08-05-1978)

CHAPTER-IV

SYSTEM OF CORRESPONDENCE

4.01 Responsibilities of GOM Section

The GOM Section is responsible for the receipt, registration and distribution of the inward correspondence. The dak received in office will be examined by an Asstt. Audit Officer in charge of the GOM Section, who will arrange to send to the Pr. Accountant General all envelopes received from the Comptroller & Auditor General's office and Government of India for being opened in his presence. All other letters etc. will be opened in the presence of the Audit Officer in charge of the GOM Section.

Note:-

The envelopes from Comptroller & Auditor General's office and Government of India received in the branch offices will be opened in the presence of Sr. Dy. Accountant General (Admn)/Dy. Accountant General whenever they are present, and in their absence in the presence of an Sr. Audit Officer/Asstt. Audit Officer nominated by the Group Officer.

4.02 Central Registry

All the papers and documents received in the office should be stamped promptly with office stamp showing the actual date of receipt. Letters received from Comptroller & Auditor General, Government of India and the State Governments registered letters received by post U.O. References and letters forwarding Service Books should be diarised before distribution to the concerned section, by General Section in separate Index Receipt Registers in form SY-318A. Ordinary letters not falling under any of the above categories are diarised centrally in the Dak Management System in the office intranet. Index numbers for the same are automatically generated in the Dak Management System.

Note:-

In Main Office, the Central Index Register of letters received from Comptroller & Auditor General of India is maintained in Pr.A.G.'s Secretariat.

4.03 Circulation of Dak

All letters from Comptroller & Auditor General of India and Government of India, important orders of the State Government, important communications from Department Offices references containing complaints of delay or expressing dissatisfaction with the office, and other references of importance should be collected and sent for the perusal of Pr. Accountant General and Group Officers, before distribution among the concerned sections.

Note:-

- (1) References received in Branch Offices (at Ahmedabad etc.) need not be sent in advance to the Pr. Accountant General for perusal, except in the cases where a Group Officer decides otherwise.
- (2) References containing complaints should be dealt with as laid down in para 4.08 (f).

4.04 Distribution of Dak

The letters and documents received in the GOM Section are marked according to which will deal with them and sorted out section-wise. In order to avoid delays due to mis-marking, in cases of doubt, the relevant section should be consulted before marking a paper to that section. Dak Transit Registers, one for each section, in Form SY Spl. are made use of by the GOM Section for distribution of Dak. For this purpose, the Registers should be collected daily (before 1 pm) from the sections concerned by the MTS attached to GOM Section. The GOM Section will enter the total number of letters under each category in the relevant columns in the register and send the register along with the papers to the section through the concerned Branch Officers before 4 p.m. each day. The letters thus sent should be accepted by the Asstt. Audit Officer of the section by setting his initials in the Dak Transit Register (DTR). He should thereafter generally examine the papers and if he finds that any letter received does not pertain to his section, he should transfer it without delay to the concerned section, in accordance with the instruction in para 4.12.

Note:-

Important documents like Service Books, Savings Bank Pass books etc. will not be sent through the Dak Transit Register. They should be sent through Special Transit Registers and acknowledgement obtained.

4.05 Purport Registers

Every section will maintain a Purport Register in Form SY 318A wherein all inward letters and documents received in the section should be diarised in serial order. Papers requiring urgent disposal/attention should be indexed in separate Purport Register. Also, for indexing complaints received, separate Purport Registers should be maintained. The Asstt. Audit Officer should categorically see that all letters etc. received in the section through the Dak Transit Registers or otherwise are diarised immediately on receipt. He should also ensure that the indexed papers are distributed by the DEO/ Clerk-Typist on the same day of receipt and dated acknowledgment of the dealing hands obtained in the Purport Register. In the absence of the DEO/ Clerk-Typist, he should mark proper arrangement so as not to dislocate the work of diarizing and the distribution of papers. Branch Officers may check at least once a week the records kept with the clerk/typist to ensure that there is no delay in diarizing and distribution of Dak.

Note:-

- (1) The Asstt. Audit Officer should promptly bring to the notice of the Branch Officer any important paper received otherwise than through the Dak Transit Register (DTR).
- (2)
 - (i) Incoming reminders which invite reference to letters bearing dates more than a month earlier should be treated as urgent and diarised accordingly.
 - (ii) The Section concerned should see that all enclosures to the letters etc. have been duly received and that there are no omissions in this regard. In case any document is wanting action should be initiated promptly, to get it, (in original or copy).
 - (iii) In the case of letters from office of the Comptroller & Auditor General, Government of India etc. for which separate centralized Index Registers are maintained (vide para 4.02) the

index numbers allotted therein should also be indicated just below the regular serial number in the Section's Purport Register, (otherwise called Inward) to facilitate easy linking.

- (iv) The Inward Purport Registers should be closed on the 7th, 14th, 21st and 28th of every month (or the immediately preceding working day if any of these days turns out to be a holiday) and submitted to the Branch Officer, along with a report of the unanswered outstanding letters in Form SY Spl (vide Para 4.49). These closings should invariably indicate clearly the position of outstanding letters etc. received upto the 28th of the previous month and 7th, 14th and 21st of the current month respectively. The outstandings should be analyzed and exhibited under three categories viz. (i) Those outstanding for one month and over, (ii) Those outstanding for 2 weeks or more but not more than a month (iii) Those outstanding for less than two weeks. Asstt. Audit Officer in charge(of the section) should analyze all cases pending for two weeks or more and arrange to expedite the disposal letters outstanding for over a month should receive the personal attention of the Branch Officer who should review each case and arrange for their immediate disposal.

Note:-When the Purport Register of complaints is closed on the 14th and 28th a report of the outstanding complaints if any, should be submitted to the Pr. Accountant General with a detailed analysis.

- (v) The particulars of disposal of a letter as well as the file order should be noted in the relevant column of the Purport Register and initialed with date by the Sr. Auditor/Auditor concerned. The disposal should be got attested by the Asstt. Audit Officer against the current number in the Purport Register. The Asstt. Audit Officer should see that this is done before the report of the unanswered letters is prepared.

Note:-The disposals marked should be test checked by the Branch Officer and the item/items so test checked should be indicated in the report of unanswered letters and also by initialing against the current number in the Purport Register.

4.06 Unsigned/Unauthenticated and incomplete letters

If any document is received unsigned or incomplete in other manner or is not required at all in/by this office, the section to which it is marked, should take action on it and not the GOM Section. In cases where a letter or a paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable, the GOM Section should at once send the letter or paper to the proper office/addressee or call for a copy thereof to which attention has been drawn.

4.07 Inward Demi-official letters

All ordinary DO letters (i.e. non-confidential) addressed by name to Pr. Accountant General/ Dy. Accountant General will be entered in Separate Registers maintained by their PA/Stenographers and sent with the Registers, through the Branch Officer concerned to the Asstt. Audit Officer of the respective section, who will give necessary acknowledgement in the Register. DO letters addressed to and or received by Branch Officers will also be handed over to the Asstt. Audit Officer concerned. These are then diarised in the Section's Purport Register in the normal course and taken up for disposal, with interest and promptitude.

4.08 Inward Unofficial References (or U.O.Rs.)

All U.O. References should in the first instance be put up to or shown to Pr. Accountant General before they are centrally diarised by the GOM Section and distributed among the sections concerned, wherever a U.O. Reference is received by a Branch Officer or a Section Officer direct from Pr. Accountant General and if it does not show that it has been registered by the GOM Section he should have it sent to the GOM Section for registration and immediate return.

4.09 Inward Reminders

GOM Section, while sorting out the inward letters, should collect all the reminders and submit them to the Pr. Accountant General for perusal (Dak Stage). On receipt of the reminders, the concerned section should investigate the causes of delay in the case and make immediate arrangements to expedite disposal there. All second and subsequent reminders should be submitted to Pr. Accountant General with adequate explanations as to the delay in the case.

4.10 Secret and Confidential Letters

- (a) Detailed instructions regarding the modalities of handling of secret and confidential letters are contained in the Departmental security instructions. All confidential letters received in the GOM Section whether addressed by name to Pr. Accountant General or a Group Officer of a Branch Officer or received by the office direct with the outer cover addressed by designation but inner envelope marked '**Confidential**' will be delivered personally by the Asstt. Audit Officer of the GOM Section to the officer concerned. The inner envelope bearing the 'Confidential' marking should be opened only by the addressee. Confidential envelopes should not at any rate be opened in a section, nor should confidential papers be received in the office in the usual routine. All transfers of confidential papers should, either be made personally or by a reliable and responsible person through the confidential Box.
- (b) Secret and Confidential letters should remain in the custody of a responsible officer. At the same time the office also should be aware of the existence of such a confidential letter and its subject/topic so that the section maybe responsible for inviting reference to the such letter in question, whenever a case to which confidential orders relate, is put up to this end, as soon as a secret or a confidential letter is received, the section concerned should be notified/alerted by the officer. This should be done by issuing a memo in the following form and the fact that such a memo has been issued should also be noted in the secret or confidential communication itself.

Memo

Letter

No.....Dated:.....

Secret/Confidential

.....from theon the
subject.....is in my personal custody (filled in)

Please note and diarise.

Sr. AO/Sr. DAG/Pr.AG

These memos should be pasted chronologically in a guard file in the section in which these are received and a suitable index also recorded on the file cover. The file should be reviewed by the Asstt. Audit Officer frequently to keep himself acquainted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate are dealt with. As regards confidential letters, discretion is given to Branch Officer to decide which letters should remain in their custody and which could be safely made over to the Asstt. Audit Officer. Gazetted Officers should also periodically review the "Secret" and "Confidential" letters in their custody with a view to seeing which of these can either be destroyed or made over to the section concerned. The need for secrecy may sometimes disappear with the passage of item.

On the occasion of transfer of charge, Gazetted officer will list out and hand over to their successors, the confidential files in their custody along with keys, valuables etc.

(CAG's office endnt. No. 1618-Admn/I/2252 dated: 10-10-1952)

4.11 Service of Court Summons

Summons to attend a court should be served on the person concerned without any delay on the personal responsibility of the Asstt. Audit Officer of the GOM Section. A summons misdirected/misdelivered to this office should be

dispatched to the head of the concerned office, the same day under intimation to the Registrar of the Court/Court.

4.12 Transfer of letters, papers etc. from one section to another

- (i) Letters etc. should not be transferred from one section to another through the GOM Section. Inward papers marked to a particular section by the GOM Section should be accepted by the Section to which these have been marked for the time being. Such of the papers as are found to be not pertaining to the section should be sent to the Section concerned by the first receiving section not later than the succeeding day through the sectional Transit Register and acknowledgement taken. A reference may also be made in the section's Purport Register accordingly.
- (ii) While going through the daily Dak, the Asstt. Audit Officer should mark correctly the papers which pertain rightly to other sections, over his dated initials, if this has not been done by the Branch Officer. In case, there is a difference of opinion between sections as to who should initiate action on any paper, it should be put up without delay to the Branch Officer for deciding the issue. The Branch Officers of the concerned involved sections should thereupon, if necessary discuss the matter between themselves and arrive at a conclusion and decide the matter instead of tossing the paper from section to section. Such remarked letters should be sent to the concerned section immediately through the section Transit Register.
- (iii) If the section to which a paper has been transferred, declines for some reasons to accept it, the section which initially received the papers should refer the matter to GOM Section only after the Branch Officer's concerned have examined the case.
- (iv) If transfer of a paper becomes necessary for note or for obtaining remarks of another section, it should also be sent through the section's Transit Register and dated acknowledgement obtained.
- (v) It is the duty of the section which initially receives such a paper and which is responsible for eventually filing it, to see that it is returned by the section to which it is transferred without (avoidable) delay. Till the

paper is received back, action completed under proper file order it should be shown as outstanding in the section's Purport (Inward) Register.

- (vi) All urgent papers that might be sent by an officer or section to another should have 'urgent' slips attached to them in a conspicuous manner so that these may receive prompt attention and precedence over others.
- (vii) The DEO/ Clerk-Typist in a section should enter all papers marked for other sections in the sectional Transit Register and hand them over to the MTS attached to the section for being taken to the section concerned. The Asstt. Audit Officer should review the Transit Register daily and see that intersectional papers are transferred to the concerned sections within 24 hours of their entry in the Register. In the case of letters requiring urgent action, necessary arrangement should be made for their delivery to the concerned sections immediately.
- (viii) The Sectional Transit Register should be closed and submitted to the Branch Officer every Monday, showing the number of undelivered letters, with reasons for delay. The Branch Officer should generally satisfy himself that the instructions in regard to the transfer of papers to other sections are complied with.

4.13 Valuables

(a) Receipt and Custody

All registered covers/envelopes and local sealed letters containing valuables are opened by the Audit Officer/GOM Section and the valuables contained therein are kept by him in a safe until they are required for disposal. He will write the word 'received' with his dated initials, on the covers/envelopes in which the valuables are received. If the full particulars of valuables have not been given or not clearly indicated in the forwarding/covering letters, he will also record the factual position under his dated initials. The letters or covers will then be entered in the Register of valuables (Form No. SY 249) which will then be submitted to the Branch Officer/GOM Section for initials with the least possible time lag. The covering letter or cover will then be sent to the concerned section

which will at once acknowledge its receipt, in the Register. The dealing Sr. Auditor/Auditor in the concerned section, will in due course obtain the valuables from the Audit Officer/GOM, while disposing of the covering letter or the document in the cover.

(b) Review of Register of valuables

The Audit Officer/GOM will review the Register of valuables on the 15th of every month and initial in the last page so reviewed, after satisfying himself that all the valuables have properly been disposed without delay.

- (c) The section which handles the valuables should open a separate Register in Form SY 249 and mark the disposals in the relevant column of the Register. The Asstt. Audit Officer will ensure that the disposals of the valuables received by them are properly watched through this Register.

The Branch Officers will also keep a close watch over this item of work in the section under their respective charges.

4.14 Queries by Gazetted Officers on letters prompt compliance

- (a) The queries put by the Pr. Accountant General or other gazetted officers on any inward paper should be answered within three days of receipt of the paper. If a complete reply cannot be given or is not feasible, the letter, should, never the less be put up to the officer with an explanation for delay.
- (b) All inward letters, files etc. on which remarks have been put by Pr. Accountant General or another officer, should be put up to the appropriate level (of Supervisory officer) before finally disposing of the case.

4.15 Remarks on letters

Inward papers must not be defaced by notes or queries by Asstt. Audit Officer. Short directions viz. 'Previous papers', 'file', 'make up case' etc. may, however, be entered. Other directions or remarks should be recorded only in separate note sheets. Writing drafts on inward papers or drafting a reply on them is strictly forbidden.

4.16 Letters returned in Original

Returns of letters or documents in original Inward letters and documents which are to be returned in original should not be defaced by any writing or scribbling of remarks or initials. Such entries should be confined to a covering sheet attached to it. Before these are returned with the remarks of this office, or transmitted to another office, a photocopy of each of the original references should be kept in the relevant file for subsequent reference in case the need arises.

4.17 Inter-sectional Memoranda

Memoranda or Notes from one section and addressed to another section, either by Assistant Audit Officer or through Branch Officer should receive as much 'importance' as other correspondence. These should be treated as inward receipts and diarised in a separate Register for prompt disposal.

4.18 Disposal of Letters

(a) Letters received in a section should be taken up immediately for disposal. In cases of absence of members after staff on leave etc. AAOs are expected to make suitable arrangements for disposal of papers. The prompt disposal of all urgent letters should receive the personal attention of the Asstt. Audit Officer, without fail.

(b) When the daily Dak is examined by the Branch Officer, he should give proper guidance indication and or directions for disposal of any paper on the papers themselves before passing them on to the section.

(CAG's letter NO. 3955-Admn.I/604-68 dated: 26-12-1960)

(c) A section receiving a Government order, should scrutinize at the Dak stage itself whether it requires action in any other section or sections. If so, sufficient copies should be made out immediately and sent to the concerned section under the initials of the Asstt. Audit Officer. In case any reference of a general nature is to be issued by a section on Government order which concerns other section also, all the sections should be consulted. The issue of the reference may also be intimated to the concerned sections so that a similar reference may not emanate from other section.

Note:-Orders of a general nature received in a section should be circulated among the Sr. Auditor/Auditor as soon as they are received. The Asstt. Audit Officer should ensure this.

- (d) All U.O. References should be accorded top priority and treated as very urgent and normally disposed of within 7 days of its receipt.
- (e) Disposal of D.O. letters addressed to the Pr. Accountant General, Sr. DAG/DAG/Branch Officer should invariably be shown to them even if they have not specifically called for demanded the papers. Very prompt attention should be paid to D.O. letters which express or suggest dissatisfaction with the work of this office. And the notes that might be put up in this connection should invariably contain a clear statement of the extenuating circumstances giving rise to occasion for complaint or disillusionment.
- (f) All complaints received in this office whether by name or by designation, whether direct or through the CAG's office, should be promptly and properly disposed of. The following procedure guidelines are laid down with a view to ensure expedition disposal of all the complaints.
 - (i) Complaints to Pr. Accountant General by name and those received through the Comptroller & Auditor General will be indexed by the Pr. Accountant General's Secretariat. Thereafter, these will be handed over to Sr. Dy. Accountant General/Dy. Accountant General for perusal and transmission to the Branch Officers concerned. The Branch Officer's in turn will ensure speedy disposal of the complaints. In case any delay is likely or anticipated in the final disposal, an interim reply should be given to complaint over the signature of the Branch Officer.
 - (ii) As soon as the complaints are disposed of, details of their disposals should be given to the Secretary to Pr. Accountant General. These cases should be submitted to Pr. Accountant General for perusal, wherever it is indicated so in the complaints received.
 - (iii) The Secretary to Pr. Accountant General will close the index Register every week and list out the outstanding complaints. Every alternate

closing should be submitted to Pr. Accountant General, with an analysis of complaints remaining undisposed off, for a fortnight and more.

- (g) No inward paper should be filed without 'file order' by the Branch Officer or Asstt. Audit Officer. Important letters and all other letters from the State Governments, the Government of India and the Comptroller & Auditor General, should not be filed except under orders of the Branch Officer.

Particulars of the action taken and particulars of the file as the case in which the paper is filed should invariably be recorded as under:

(Reply	issued	letter	No.	
.....	dated:.....	file	case	No.

Admn./I/14-18/85-86)

4.19 Oral consultations

Each Auditor is expected to acquire an experts' knowledge of the work entrusted to them. He should be able to give a definite opinion on ordinary cases and not merely raise doubts. If he has doubt he should consult the Asstt. Audit Officer orally before writing/preparing notes. Personal discussion may also be resorted to, between the Branch Officers and Asstt. Audit Officer with a view to avoid lengthy notes and to facilitate speedy disposal, especially in urgent cases.

4.20 Office Notes

- (a) Orders of Branch Officer should invariably be obtained on doubtful points through office notes. The notes should be brief and to the point and should state the question at issue and give references to the rules and procedures and precedents having a bearing on it and also give suggestion for action.
- (b) It must be remembered that every official dealing with a case will read or has read the paper under consideration and note normally should never repeat its contents. In some cases perusal of the paper under consideration will be sufficient and nothing is required beyond a brief

but clear suggestion for action or if more than one course of action are available the best under the circumstances may be precisely presented.

- (c) Notes should be worded in moderate and courteous language and free from personal remarks/comments. Notes should as far as possible be written in third person and in past tense. Abbreviation should not be used unless these are generally understood and not ambiguous. The language or phrases that might be used by Pr. Accountant General/Dy. Accountant General should not be used at lower levels.

4.21 Submission of Notes

- (a) Office Notes should be submitted using both sides of the paper, and leaving a sufficient margin for the officer, who has finally to dispose of the case, to record his orders.
- (b) Notes submitted by the Auditors should be scrutinized by the Asstt. Audit Officer and after recording his own views submitted to the Branch Officer. In relatively important cases, which would later be dealt with initially by the Asstt. Audit Officer, the papers duly referenced should be put up to him with a brief note stating facts. The main note in such cases will be prepared by the Asstt. Audit Officer. Facts and arguments given in the note should not be normally repeated. While submitting the file to Pr. Accountant General in such cases only short comments need be made by the Branch Officer in the margin. Longer notes could also be given, if necessary by the Branch Officers but they should be in continuation of the section notes. The section last dealing with an office note should see that at least a blank sheet or two are attached for the Branch Officer to record his remarks, if any.
- (c) Papers submitted to Pr. Accountant General should be signed instead of being initialed by the Asstt. Audit Officer and Officers (Group Officers, Branch Officers).

4.22 Method of Drafting

- (a) Drafts should be written in moderate language and courteously worded. Even if intentional breach of a rule is detected/noticed the approach

should be to explain the rule convincingly in crisp language without giving any offence.

- (b) Drafts should be divided into paragraphs, which should be numbered seriation leaving the first para and starting with second as (2), devoting a fresh paragraph for each new point. A short title stating the subject should also be given.
- (c) A draft should be brief clear and complete, it should be sufficiently intelligible in itself without having to refer to other papers, free from ambiguities and brief to ensure that its study/reading would occupy the least possible time.
- (d) The use of colloquial expression and abbreviations should be avoided. The object to be kept in view in drafting letters is to express the meaning or convey instruction of the superiors with the utmost possible exactitude and as completely and tersely as is consistent with courtesy and lucidity. In short the draft should be in perspicuous language.
- (e) Indiscriminate scribbling on the margins of drafts should be avoided as also writing between the lines/inserting new sentences. If it be necessary to revise a draft to any great extent, it is better to re-write the paragraph on an additional page than to insert sentences between lines. When many/several corrections are required in a draft it should be copied and submitted to Branch Officer for approval, on fresh sheets. Office copies of drafts need not be typed out except when so required by the officer approving the drafts.
- (f) Figures and references should as far as possible be embodied in the text and not related to appendices or margins.
- (g) When a draft has to pass through several sections before submission to Pr. Accountant General, the Branch Officers of these sections concerned with the draft at each stage should see it. Queries from one Group Officer to another and unofficial or intersectional noting not intended for the Branch Officer's information/perusal should be made only on separate sheets.

- (h) In cases where audit objections or remarks are conveyed to, information is called for from local authorities by this office, no mention should be made in the letters so addressed that the objections are or have been raised or that the remarks or references are made at the instance of the CAG even if they might actually have been made on suggestions/directives from that office.
- (i) References to the Manual of Standing Orders (Tech) should not be made in correspondence with the Government and the Departments as the book is intended only for the guidance of Audit Officer.
- (j) Address should be written in full without using abbreviations. Official communications to the State Governments should invariably be addressed to the Secretary/Additional Chief Secretary of the Department concerned.
- (k) Letters whether addressed to officials or to members of the public should end with “Yours faithfully”.

(GOI, MHA, OM No. 34/5/48 Public dated: 14-06-1948)

- (l) All drafts should bear the prescribed initial letters of the section and the number of the concerned file which will be entered when the draft is put up followed by the dispatch (outward) number entered after the draft is passed by the officer concerned.
- (m) Enclosures, if any, should be indicated in brief at the end of the draft.
- (n) Demi official letters should be worked in first person singular in a personal tone and addressed by name to the officer concerned. The salutation in such letters should also be by name and letters should end with “Yours sincerely”. The address may be written at the end of the letters. The language and tenor should be such that it imparts/invokes a personal touch to it.
- (o) No salutation or complimentary closing words are to be incorporated in unofficial references (U.O. References). The office or section from which the U.O. Reference might emanate will be indicated at the top of the reference and it will be signed over the designation of the officer

issuing it. The address will be written at the end of it and the Number and Date of the U.O. Reference will be indicated below the address.

- (p) In appropriate cases letters/communications may be transmitted through Speed Post.

4.23 Responsibility of Drafts

- (a) The Asstt. Audit Officer is not required to draft the letter, normally, and except in important cases. However, he should ensure that the drafting is accurate and complete in all respects. All letters cases etc. must pass through him to the Branch Officer.
- (b) In cases when the Pr. Accountant General himself or a Group Officer or a Branch Officer might have authored a draft, the Asstt. Audit Officer concerned will be squarely responsible to ensure the correctness of facts stated or as appearing in the modified/revised draft and it will be his responsibility to bring to the notice of the higher authority/authorities any order of Government or other authority which the Pr. Accountant General / Dy. Accountant General or Branch Officer might have overlooked in editing a draft or while revising it.

4.24 Submission of papers/cases for orders approval

- (a) While submitting cases, draft replies should be submitted alongwith notes when there are no doubtful points requiring specific orders, so that the case might be disposed of in a single submission. The Auditor/Sr. Auditor who might prepare the drafts/Notes should, invariably affix his dated initials at the end, before submission to Asstt. Audit Officer.
- (b) In submitting papers/cases to the Branch Officer/Dy. Accountant General/
Pr. Accountant General, it should be seen that all connected papers are also put up in complete shape, duly arranged and referenced by page numbers. In office notes and drafts where references is made to papers which are in separate files/cases, the page number and the file No./case No. should also be quoted legibly in margin appropriately, the file itself being flagged. (eg. Page c/17-Admn-3-7-86-87 etc.)

- (c) Flags bearing the words “For signature”, “Notes for orders” etc. should invariably be used so that precious time is not wasted in finding out what exactly is the requirement.
- (d) All papers submitted to Pr. Accountant General, Dy. Accountant General and returned by him either with remarks or duly approved, should go to the section concerned, through the Branch Officer in charge.

4.25 Incomplete and piecemeal references

- (a) Incomplete and piecemeal references would involve wastage of time besides causing inconvenience to the officers to whom these are addressed. Special care should, therefore be taken to see that the references are complete in themselves which in turn means that every case should be dealt with fully, before a reply proposed/drafted.
- (b) References to outside offices should be made only when absolutely necessary. Unnecessary references merely to reduce the pendency of letters should be discouraged ab-initio. Information available in one files or that can be culled out from our records should not be called for from an office merely to avoid efforts being made on our part.
- (c) Copies of letters challenging the sections of an authority should not be sent to a subordinate authority. Nor should the subordinate authority be asked to get the orders of higher authorities rectifying any defect noticed in such sanctions.

4.26 Ad Interim Disposal

Ad interim replies should be sent only when delay is anticipated or unavoidable in issuing final replies. In such cases, the inward papers should not be marked as disposed of in the Purport/Inward Register, except in cases where the interim disposal is for want of documents or information required to be obtained from an outside source. All cases of the exempted category should be entered in the Register for watching final settlement of interim disposals. The Register should be closed and submitted to Branch Officer on every Monday and the outstanding items in the Register shown in monthly State of Work report of the section.

Note:-

Acknowledgement of any communication received from CAG's office should, invariably, be issued within seven days of receipt of the Circular/letter etc. pending disposal. Acknowledgement for secret/confidential communication should not go on simple cards. The precise procedure prescribed in respect of security classification should be followed in such cases.

(CAG's letter No. 724-NGE III/50-63 dated: 03-04-1965)

4.27 Official Language

(1) Sub Section (1) of Section 3 of the Official Languages Act, 1963 provides that the English language may continue to be used in addition to Hindi for all official purposes of the Union and that English shall be used for purposes of communication between the Union and a State which has not adopted Hindi as its official language. Sub Section (2) thereof requires that communication in English/Hindi to offices, the offices, the staff of which has not acquired the working knowledge in Hindi should be accompanied by a translation in Hindi/English. As more than 80% of the staff possesses the working knowledge in Hindi, the office of the Pr. Accountant General (Audit-I), Gujarat, Rajkot has been notified under Rule 10(4) of the Official Languages Rules, 1976 (use for official purpose of the Union) as an office whose staff has acquired working knowledge in Hindi. Section 3(3) of the Act further provides that both Hindi and English languages shall be used for.

(i) Resolutions, general orders, rules, notifications, administrative or other reports, or press communiqué issued or made by Central Government or by a Ministry, Department or a company owned or controlled by the Central Government or by any such Corporation or Company.

(ii) Administrative and other reports and official papers laid before a House or Houses of Parliament, and

(iii) Contracts and agreements executed and licences, permits, notices, and forms of tender issued by or on behalf of the Central Government or any Ministry, Department or office thereof, by a

Corporation or company owned or controlled by the Central Government or by any office of such Corporation or company.

- (2) (a) The Official Languages Rules (use for official purposes of the Union), 1976 divide the territory of India into three Regions namely, Region “A” comprising the States of Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh and the Union Territory of Delhi, Region “B” comprising States of Gujarat, Maharashtra and the Punjab and Union Territories of Andaman & Nicobar Islands and Chandigarh and Region “C” covering the other States and Union Territories. All communications from the Pr. Accountant General (Audit-I), Gujarat, Rajkot, which falls in Region “B” to a State or Union Territory in Region “C” or to any offices (not being a Central government office) or person in such State shall be in English. Communication to a State or Union Territory of Region “A” or Region “B” or to any office (not being a Central Government Office) or a person in such State may either be in Hindi or in English. In this case, however, the communication if in English should be accompanied by a translation in Hindi except where it is addressed to a person in Region “B”. Communication by Central Government offices situated in Region “A”, Region “B” or Region “C” or between the offices in Region “B” and Region “C” may be either in Hindi or English. However, if the communication is addressed to an office in Region “C” a translation of the communication in other language should be provided alongwith such communication except where it is addressed to an office notified under Rule 10 (4) *ibid* as having staff who have acquired working knowledge of Hindi.
- (b) The provisions in sub-para (a) above are not applicable to replies to communications received in Hindi. Such replies should be in Hindi.
- (c) Applications, representations or appeals may be submitted either in Hindi or English. The replies to such documents made or signed in Hindi, should be in Hindi.

- (d) Notes or minutes on a file may be recorded either in Hindi or in English.
- (e) Subject to any exception authorized by Government of India all Manuals, Codes and other procedural literature relating to Central Government offices are to be printed or cyclostyled as the case may be and published both in Hindi and English in diglot edition.
- (3) It is obligatory to issue the three types of documents mentioned in Section 3(3) of the Act both in Hindi and in English. These documents should be cyclostyled only when they are accompanied by their Hindi version. All Circulars, Sectional Orders, Office orders instructions etc. issued from the various sections of this office should as far as possible be both in Hindi and English. Whenever it is not possible to issue these documents in diglot, the orders, circulars etc. should indicate that Hindi version will follow and a copy thereof should be enclosed to the Hindi Cell for issuing the Hindi version.
- (4) It is the responsibility of the officer signing a letter, circular or documents to see that these are to be issued in Hindi alone or bilingually, i.e. in English as well as in Hindi, according to the Official Language Act and Rules made there under are so prepared and issued. The officers should, therefore, ensure before signing that such communications/documents are issued accordingly.

Note:-

- (i) For issuing communications in Hindi services of the Hindi cell may be availed of in appropriate cases.
- (ii) Translation unit for Hindi translation of Departmental Codes/Manuals of Indian Audit & Accounts Department have been set up in the offices of the Accountant General (A&E), Rajasthan, Jaipur and Accountant General (A&E), Uttar Pradesh, Allahabad, material for translation should be forwarded to the office of the Comptroller & Auditor General for arranging translation by one of these units.

(CAG's letter No. 368-HA/52-85 dated: Nil received in August/September, 1986)

4.28 Correspondence relating to Governors, Ministers, Speakers, Hon. Chief Justice and Hon. Judges of the High Courts and their offices.

Matters relating to Legislature committees, Judiciary, Governor's House hold, Minister's offices, etc. have to be handled with due finesse and tact and proper care should be taken to ensure that no unintended unpleasantness whatsoever is caused even indirectly. References on such matters should invariably be shown to the Pr. Accountant General before issue. If higher audit points are involved or are likely to emerge, the case or cases should be duly put up to the Pr. Accountant General through the E.C.P.A. section.

Correspondence relating to Governors, Ministers, Speaker, Hon. Chief Justice and Judges of the High Court emanating from this office should be issued only after the cases are duly seen by the Pr. Accountant General. It should be ensured that no communication relating to these dignitaries is issued without the prior approval of the Pr. Accountant General.

4.29 Procedure for requisitioning Files from Secretariat (Sachivalaya) and other offices

- (i) Files of the Secretariat and other offices may be called for, for reference in Central Audit only when absolutely necessary for the disposal of cases under scrutiny. Files may be called for by D.O. letters to the Secretaries, Additional Chief Secretaries to Government/Head of Office. Requisition for Secretariat files will be made by the Pr. Accountant General or the Group Officers with the prior approval of the Pr. Accountant General. Requisition for other office files i.e. (other than Secretariat) may be made by the Dy. Accountant General concerned.
- (ii) Personal Assistants/Stenographers to the Pr. Accountant General/Group Officers should, on receipt of a requisitional file, register them in their Purport Registers, get the acknowledgement of the Asstt. Audit Officer concerned of the section which will for the time being deal with the file or handle the case, and also watch the movement and final/eventual return of the file. The number of pages in the files should be noted by them in Purport Register itself before passing on the files to the concerned wing/section.

Note:-If the files are received direct by the GOM Section or the concerned section, these would be sent to the PA/Stenographers to the Pr. Accountant General/Dy. Accountant General for necessary action.

(iii) The file should be dealt with in the same manner as a U.O.R. in the matter of disposal. After getting them duly registered in the sectional Purport Register, they will be handled by the Asstt. Audit Officer/Branch Officer. The file should be returned expeditiously after taking extracts of notes/correspondence, where necessary for purpose of audit.

Note:-If the file has to be retained for more than a week specific orders of the Group Officer may be obtained.

(iv) Files containing confidential or secret matters will be dealt with by the Dy. Accountant General personally. Extracts, if any taken from such files will be kept in the secret files kept by them or under their custody.

(v) Cases where Government might refuse or decline to comply with the requisition for files, should at once be brought to the notice of the Pr. Accountant General. In order to enable the ECPA Section to maintain a list of such cases, details of each case should be reported to (them) that section. To facilitate these copies of letters requisitioning the files should also be endorsed to the ECPA Section.

4.30 References to the CAG seeking legal advices

Whenever references are necessitated or made to the Ministry of Law for legal advice the Ministries or the Departments of the Government of India are invariably required to make sure that the matter is not already covered by any earlier opinion of the Ministry of Law and if it is so covered a copy of the opinion given earlier or previously should be placed on the file or in the alternative a reference thereto given along with the other relevant previous papers for consideration by that Ministry. These instructions should be borne in mind while sending papers to Comptroller and Auditor General, seeking legal advice in any matter.

(D.O. letter No. Law Secy. 3141/67 dated: 25-11-1967 of the Law Secretary to CAG-case Estt. A.V./1-17)

4.31 The procedure relating to communication with Foreign Governments

- (a) The proper channel of communication with the Foreign Governments is through the Government of India, in the ministry of External Affairs and/or the Indian Mission in the country concerned. Questions requiring discussions with a Foreign Government/Region should in all cases be referred to the Ministry of External Affairs for necessary action.
- (b) Audit authorities in India are authorized to enter into correspondence direct with the Audit authorities in Burma and Malaya on audit matters, copies of such direct correspondence should be endorsed to the Ministry of External Affairs and the Indian Mission concerned.

(GOI, Min. of External Affairs and Common Wealth relations Memorandum No. D. 8132-FEA/47 dated: 06-12-1947 and CAG Endent. NO. 1341-Adm.I/245-55 dated: 08-07-1955)

4.32 Fair Copying

Fair copies taken as printouts from computer should be duly compared by the Sections and got signed by the officer concerned. Enclosures, if any, should be attached and a brief indication thereof should also be given at the foot of the letters.

Auditors/Sr. Auditors who compare the fair copies should put their dated initials on the office copy.

4.33 Signing of Papers

- a. No communications of the following kind should issue except with the approval of the Pr. Accountant General or a Dy. Accountant General.
 - (1) Letters implying dissatisfaction or censure.
 - (2) Letters to State or Union Government.
 - (i) Bearing on important questions or audit and accounting,
 - (ii) Challenging decisions or orders,

- (iii) Questioning the validity of any sanction, otherwise than for merely technical defects and
- (iv) Communication containing proposals for write off or waiver of recovery.

Such communications should ordinarily be signed by the Pr. Accountant General himself or his Senior Deputy. In the alternative, the letter should indicate expressly that it is being issued under the direction of the Pr. Accountant General.

- b. Communications Addressed to Heads of Department of Central Government (e.g. Chief Commissioner of Income Tax, Collector of Customs etc.). whether D.O. letters or not, or letters issued to Heads of Department by name shall not issue over the signature of officers lower in rank to Dy. Accountant General. Routine communications (regarding personal claims PF accounts of such Heads of Department) may, however, be issued over the signature of Gazetted Officers in charge of the Section/Wing.
- c. Letter to Comptroller and Auditor General, other than those in routine matters, should ordinarily issue over the signature of Pr. Accountant General. Whenever under the statutory provisions Comptroller and Auditor General is required to certify any figures and they are to be based on figures or returns furnished by Pr. Accountant General., such statements should be signed and their correctness certified by Pr. Accountant General himself.

(CAG's letter No. 1253-Comp/79-50 dated: 16-11-1950)

- d. The Asstt. Audit Officers have been permitted to sign routine papers that are enumerated. In doing so they should sign merely "for Audit Officer", "for A.G." etc.
- e. The signature should be legible. If any one is unable to sign legibly, his name should be typed or handwritten below signature.
- f. The designation of officers signing fair copies (of drafts) should be noted below their signature. All letters should issue as from the Pr. Accountant

General (Audit - I), Gujarat. No one (officer) should sign a letter “for Pr. Accountant General (Audit-I)” unless the draft has been approved by Pr. Accountant General (Audit-I) himself.

4.34 Signing of Urgent Papers

In the case of priority marked drafts e.g. ‘Urgent’, ‘out-today’, Branch Officer should ensure that the fair copies are got typed, signed and issued the same day. If, however, the officer concerned has to leave office (early), they may be got signed by another Gazetted Officer and if no such officer (i.e. Officer of the level as the one who approved the draft) is present, the fair copies may be signed by the Asstt. Audit Officer ‘By order’.

4.35 Instructions for showing dates of dispatch in the outward letters

All letters which are dispatched from the office should bear the actual date of dispatch according to both the Gregorian calendar and the National Calendar. The issuing sections and the dispatch section should ensure that the month and year according to both the calendars are noted on the letters before they are dispatched.

The following standard spelling of name of the month of national Calendar (Saka Era) together with the abbreviation thereof, have been approved by the Government of India.

1.	CHAITRA	CHTR
2.	VAISAKHA	VYSK
3.	JAISTHA	JYS
4.	ASADHA	ASAD
5.	SRAVAN	SRVN
6.	BHADRA	BHDR
7.	ASVINA	ASVN
8.	KARTIKA	KRTK
9.	AGRAHAYANA	AGHN
10.	PAUSHA	PAUS

11. MAGHA MAGH

12. PHALGUNA PHGN

(GOI, MHA, letter No. 96-56-Pub. I dated: 17-03-1959 and CAG's Endnt. NO. 958-Admn. I/59 Vol. I dated: 25-04-1959)

4.36 Dispatch of outward correspondence

a. A record of all outward correspondence should be kept by the Sections in their Dispatch Registers in SY 318. The first four columns as well as Col. No. 9 of the Register should be filled in first and letters together with the Registers made over to the GOM Section (Dispatch Branch). The GOM section will then arrange of the dispatch of the letters to the correct addresses, in proper envelopes and using service postage stamps wherever necessary. The dispatch Register should be returned to the Sections after filling in Col. No. (5) and (6) of the Register. As soon as the Dispatch Registers are received in the Sections the date of dispatch noted in the Register, should be noted by the Sr. Auditor/Auditor concerned in the approved drafts.

b. Only cloth-lined covers should be used in transmitting to addressees residing out of India, important documents such as last-pay certificates, Government Promissory Notes and other valuables sent by post/sea mail Air Mail.

Bulky parcels, insured articles etc. containing character rolls papers, documents related to court cases, departmental examination answer papers etc. sent to the Comptroller and Auditor General, should invariably be packed in cloth-lined covers or cloth bundles.

(CAG's letter No. 2432/NGE-III/9-67 dated: 20-11-1967 case GS/RS/Misc/67-68)

c. Bundles/packets containing answer books in connection with various departmental examinations to be sent to the office of the Comptroller and Auditor General should not be sent through Indian Airlines (now Air India) cargo. They should be dispatched by name to the officer in charge, of the examination immediately after the conclusion of each day examination (papers) by Registered Post and insured for Rs. 100/- only and marked "By

Air Mail". However in case of nearby places, such parcels need not be marked "By Air Mail". If, for any reasons the answer books pertaining to a subject of the examination which is held in the after noon session cannot be dispatched on the same day these may be properly packed and sealed on the conclusion of the examination and kept in the safe custody of the Head of office and transmitted by next (available) day's post.

(CAG's letter NO. 77-Exam/115-82 (Examination Circular No. 1/1984 dated: 31-01-1984)

- d. Parcels/Packets booked to the office of the Comptroller and Auditor General through Indian Airlines (now Air India) should be specifically marked for city delivery along with the address on the parcels/packets as shown below:

The Comptroller and Auditor General of India,
10, Bahadur Shah Zafar Marg,
(City Delivery) Indraprastha Head Post Office,
Post Box No. 7,
New Delhi-110 002

The name of the officer should be indicated in the address as usual, if the parcel/packet is to be delivered by name. An intimation about the dispatch should also be sent to the addressee by Telex or Telegram in all cases.

(CAG's Circular No. 1/RQI/86 dated: 06-08-1986)

- e. Economy slips should be used on envelopes for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to have the covers sent duly insured. Economy slips are not to be used for covers addressed to private individuals, firms or to foreign countries.
- f. All envelopes/covers received from other offices should as far as possible be reused, by removing the economy label pasted to the flaps and pasting new ones.
- g. The dispatcher will be careful to see that address is fully and correctly written on all envelopes. All covers sent by post should also be franked under his signature.

- h. The Dispatcher will be vigilant and careful to see that enclosures to every letter are correctly forwarded. He should also write on the cover of each letter the name of the station at which it is to be delivered and not merely the official title of the person addressed.
- i. Urgent communications may be sent by special messenger, if absolutely necessary in public interest. Letters and packets meant for offices situated in the city area entered in local delivery books and sent through messengers posted for local deliver duty. Packets meant for valuables should however be sent only through trustworthy messengers. The Dispatcher should ensure that all communications so sent are duly acknowledged in the Local Delivery Books.
- j. The Dispatcher should see that all covers dispatched from office using service postage stamps bear the office stamp and his own signature.

4.37 Precautions for ensuring correctness of address

- I. Change of address of offices will be intimated to the dispatcher, who should note them down, for guidance and keep a record, where necessary. He will be responsible for seeing that deliveries are made to the correct addresses only.
- II. Primarily it is the duty of the sections from which letters or other communications originate/emanate to enter the correct address with the destination in the office copies of drafts even before they are submitted for approval.
- III. Abbreviations should never be used unless these are generally understood and have been included in the list of recognized abbreviations.
- IV. Drafts etc. with incomplete address should be returned to the originating section to be completed before typing fair copy and dispatch thereof.

4.38 Franking Machine

A Franking Machine is installed in the GOM Section to facilitate speedy stamping of outward letters. The franking system should be adopted in all cases, where this could be done conveniently. The instructions regarding its custody and use as indicated below should be strictly followed.

- (i) The machine should be kept, in an Almirah and locked, when not in use.
- (ii) It will be under the safe custody of Asstt. Audit Officer of GOM Section.
- (iii) The keys of the machine should be in the personal custody of the Audit Officer/GOM. The Asstt. Audit Officer should obtain the key at the commencement of the day's work and return them after use, each day. The duplicate key will be kept with the Pr. Accountant General.
- (iv) No unauthorized person should be allowed to handle the machine.
- (v) All franking work should be done under the direct supervision of the Asstt. Audit Officer so as to prevent the possibility of misuse.
- (vi) The accounts and Registers should be maintained by the Dispatch Section, as per instructions and rules contemplated or implied in the conditions of the licence for the use of the Franking Machine and appropriate action taken by the Dispatch section as and when necessary.
- (vii) The Register should be submitted to the Branch Officer daily, through the Asstt. Audit Officer and his initials obtained in the columns provided for the purpose, against the entries showing the day's opening balance, receipt, total and the closing balance.

4.39 Instruction for procurement use and accounting of Service Postage Stamps

- (i) Registration for service postage stamps will be made by the Head Dispatcher through the Asstt. Audit Officer of GOM Section. After the indents are passed by Audit Officer/GOM, necessary bills will be drawn by Bills Section and sent to the PAO for obtaining cheque for the value of stamps to be produced, in favour of the Post Master concerned. On receipt of the cheque through Bills section, GOM section will present it at the post office and obtain the required service postage stamps for the amount.

- (ii) A stamp account will be kept by the Head Dispatcher showing the opening balance, the value of stamps purchased, the value of stamps expended and the balance remaining in hand at the end of each day. The register should be submitted periodically for review to the Audit Officer/GOM along with the Register of Contingent Bills maintained by Estt./Bills Section. The Asstt. Audit Officer of the GOM Section will check this account daily and initial the entries in token of correctness of the account. He will also count the balance in stock at the commencement of each day. The head dispatcher will receive back from the dispatchers at the close of the day's work, the balance of stamps left with them. If it is necessary to carry on with the dispatching work on holidays he should (if not present at the office) supply only a realistically estimated requirement of stamps for these days.
- (iii) Branch Officer/Concurrent Audit Sections/Resident Audit Units which do not have a separate drawing officer, as also the field parties, which require service postage stamps for their use, should obtain their requirement by passing indent on the GOM Section. They will keep an account of stamps suitably and send to the GOM Section weekly reports indicating the opening balance, receipts consumption and closing balance of the service postage stamps with them. Reports for each week should be sent on the first working day of the following week. GOM Section will watch receipt of these reports and file them on receipt, duly checked.
- (iv) Postal articles on which the amount of postage is very heavy, are not to be stamped, using a very large number of postage stamps of small denominations as this practice would cause inconvenience to the postal authorities and implies wastage of stationery and printing charge. An adequate stock of stamps of higher denominations of suitable value should be kept for use for such postal articles.
- (v) Service postage stamps should not be used as postage for correspondence addressed to Foreign Countries, other than Common Wealth Countries. In such cases the article is treated as unpaid if only service postage stamps have been used and postage is recovered from the addressee on delivery

of the entitle at double the rates. Such a contingency should therefore be avoided.

4.40 Closing of Dispatch Register

The Dispatch Register not only serves as a record of all outward correspondence but also affords a reasonable facility to watch receipt of replies in most cases. As and when replies are received their inward current numbers and dates of receipt should be noted in Col. No. 11 against the original entry. So also the number and date of reminders, when issued should be noted in Col. No. 10. The register should be periodically closed and regularly too after abstracting the outstanding letters issued upto the end of every month, in form given below and it should be submitted to the Branch Officer on the 18th of the following month. While doing so the dispatch numbers of all outstanding letters (i.e. where replies are yet awaited) should be indicated year-wise in the abstract. It should also be certified by the concerned unit that reminders have been issued at regular intervals to all letters for which replies are obviously due/over due.

Abstract of closing upto end of _____ 200

- a. Opening Balance
- b. Total No. of outward issues during the month
- c. Total of (a + b)
- d. No. of letters for which replies have been received or in respect of which replies are (deemed) not necessary.
- e. Closing Balance (c-d)

Details of (e) above

4.41 Outward Reminders

Reminders should be issued at regular intervals if replies due or received overdue are not forthcoming or received. Reminders should not however be issued as a mere routine without verifying in the first instance that a reply has actually not been received. When no reply is found to have been received on verification as above for some length of time action as indicated below should be taken.

(i) Treasuries

So far as treasuries are concerned the Pr. Accountant General has got a very effective means of control and therefore, the Treasury Officer concerned should be told that the delay would be treated as a treasury irregularity against him. If even after this, delay persists a reference should be made to the Director of Treasuries (DAT) indicating the delay that has occurred in the due receipt of a reply.

(ii) Heads of Department

A report should be made to the Government regarding non-receipt of replies to a reference, from the Head of a Department, only after the issue of two D.O. reminders addressed to him by name over the signature of Branch Officer or the Group Officer. In this case also, the instances of delay in all pending cases should be reported together if considered proper/necessary.

The underlying idea is that necessary correspondence with the Government by reporting stray or isolated cases of delay should be avoided, as far as possible, because such reports may not bring about any positive response.

The report to Government is bound to be more effective if cases or instances of habitual deleterious and delay on the part of a particular officer/office or Department is reported giving instances in support. Such a reference should always be got approved by the Group Officer, who will bring such cases as he might consider necessary to the notice of the Pr. Accountant General.

(iii) Other Offices

In the case of other offices the attempt should be to get a reply by direct correspondence. A report to the Head of the Department concerned should be made only if there is chronic delay in several of the cases taken together. In doing so, a list of all references pending with that particular office should be furnished to the Head of the Department indicating therein the extent of delay in each case. If, however, no reply is received from the Head of Department, or if the response is merely lukewarm to two reminders issued, the fact should be reported to Government.

4.42 Files and Cases

- a. The unit of recording correspondence is a “file”.
- b. Cases are formed under a “file” according to necessity in order to keep together the papers connected with relevant to a subject, either on account of its importance or for facilitating cases of reference. Thus, the correspondence on matters that are only of temporary interest and routine, papers will go only into the files proper without being cased. Asstt. Audit Officer should ensure that cases are duly made up at the appropriate time on all important subjects especially when correspondence is likely to be protracted or when important orders from Government of India and the Comptroller and Auditor General on certain subjects are dealt with for the first time in the office. A paper by its very nature requires the opening of a new file (case) may be specially marked by the Asstt. Audit Officer or the Branch Officer by noting the words ‘make up case on it’.
- c. Notes and correspondence should form separate and different sections in a file or case, the Notes always preceding the correspondence section. The leaves in each section should be arranged in strict chronological order and the pages numbered affixing distinguishing letters viz. ‘N’ for notes say 4/N and ‘C’ for correspondence e.g. 23/c. only the odd numbers normally be marked on the sheets, reckoning invariably both sides whether actually there be writing on a page or not.
- d. Office notes, demi-official and unofficial papers, express letters and telephonic messages relating to case should find a proper place (again in strict chronological orders/in the case file and should not be separately/loosely kept/filed).
- e. Pins/tags etc. should be removed when papers are made into a case. Whosoever might insert a paper in a case (case file) should give it page number and also number the preceding leaves, if necessary.

4.43 Register of Cases

- a. Each section should maintain a Register of files in Form SY 255, one or more pages in the Register being allotted to each file for noting the cases opened under it.

- b. The columns in the Register are self-explanatory. As each case is formed, the first three columns of the Register should be written up and the entries attested by the dated initials of the Asstt. Audit Officer who will be personally responsible for the very proper upkeep of the Register.
- c. The index number of each case should comprise
 - (i) the Section initials
 - (ii) the File Number
 - (iii) the Case Number
 - (iv) the year or years during which it would be considered current.
- d. All cases should, as soon as the correspondence dealt with therein, is completed, be closed and the fact noted in the remarks column of the Register. But cases in which correspondence is still on and continued after the close of the financial year should immediately be brought forward to the newly opened Register under the same numbers which they had in the preceding year, while doing so, the year reference for the new year should also be added in the case cover. Thus, if 10 cases are formed under any particular file during a year and all except cases 3 and 8 are closed before the end of the year, the numbers (3) and (8) should be brought forward as cases (3) and (8) of the new case Register and fresh cases formed in the new year should be numbered as 1,2,4,5,6,7,9 etc. (3 and 8 having been already allotted).
- e. Every section will be responsible for the custody of its files and cases whether closed or not till they are sent to old Records. After the close of each financial year, all closed cases should be arranged and transferred to Record Section, through the section Records Transit Register and suitable noting made in the Register of cases.

4.44 Confidential Documents

Asstt. Audit Officer of Sections should initiate requisite steps, with due regard to circumstances of each case, to ensure that confidential papers filed in the section are kept confidential and treated as such. If a confidential file or a file containing confidential papers is sent to Records, the forwarding officer should

specially inform the Record Keeper, so that proper arrangement would be made by him for its safe custody.

4.45 Supply of Important Orders, Amendments to rules etc. to officers on leave/deputation

- (a) The Comptroller and Auditor General had decided that the attention of Gazetted Officers, on their return from leave should be drawn to circular letters of general interest which have been issued during their absence on leave. To ensure this (being done) it will be the duty of Gazetted Officers who give file order in important communications from the Government of India and the Comptroller and Auditor General to order that copies be given to the Asstt. Audit Officer/ GOM Section for record in a 'stock file' maintained by him. When a Gazetted Officer returns from leave, the stock file should be put up to him for perusal and return within a fortnight. The Asstt. Audit Officer/ GOM Section will ensure the prompt return of the file after perusal by the officer. He will also put up a report, of submission of the stock file to Gazetted Officers returning from leave, to the Audit Officer/GOM, monthly, on the 15th.
- (b) It has also been decided that copies of the orders, amendments etc. may be supplied to all officers who actually want them during leave deputation etc. Any officer who would like to avail himself of this facility may register his name with the GOM Section, when he proceeds on leave/deputation, giving his postal address correctly to that copy of orders etc. may be sent to him. GOM Section will maintain a suitable Register to record the names of officers, in this regard. Sufficient number of spare copies of all important orders, circulars etc. will be made available to that section by the sections issuing the circulars etc. to enable the former to send copies as above to officers.

Note:-Officers on local audit duty may go through the stock file in GOM Section whenever they happen to be in Headquarters and obtain copies of circulars which they might have missed during/while on field duty.

4.46 Report of arrears in correspondence

- (i) A report on outstanding letters should be prepared with reference to the Purport Register and submitted to Branch Officer on the 7th, 14th, 21st and 28th of every month. The report should be in the following form.

SY.Spl.

Weekly/Monthly Report of unanswered letters

No. in the Purport Register	Date of Receipt	From whom received	Subject	Reasons for delay
-----------------------------	-----------------	--------------------	---------	-------------------

An abstract of the weekly/monthly receipts, disposals and balances should be furnished at the foot of the above form under the following headings.

Opening Balance

1. Letters received during the week/month
2. Letters disposed of
3. Closing Balance

The outstanding should be analyzed into three categories as indicated in para 4.05 (iv). The reminders received and disposed of and outstanding should also be detailed separately.

Certificates in the following form should also be furnished at the foot of the report.

“Certified that necessary file order has been given on all letters finally disposed of and that the file or case number has been noted against the entries of letters in the Purport Register”

“Certified further that all letters entered in the Purport Register upto the last week but one, and finally disposed of have been filed or cases as the case may be and that all cases formed have been entered in the Register of cases then and there.”

- (ii) In addition to the above, each section should send to the Secretary to Pr. Accountant General on the last working day, every week, a list

showing the details of letters received from the Comptroller and Auditor General in that Section upto Tuesday of that week. Papers transferred from other Sections should also be included in the list which should be prepared in two parts. Part-I showing the letters disposed of and Part-II those pending disposal, giving details of the General Index No. & Date of letters and details of the disposal/stage of action.

Even when there are no letters a “NIL” report should be sent.

- (iii) All Sections should keep a separate record of U.O. References received from the Comptroller and Auditor General, in a Register which should be closed and put up to Branch Officer concerned on alternate days, such references should be disposed of within a week or the days at the latest of their receipt.
- (iv) While submitting the state of work report, of the section on the 5th of every month, the sections should send to the Secretary to Pr. Accountant General, a separate list of outstanding letters in three parts as shown below and analyzed into three categories mentioned in the above para i.e. para 4.05 (iv).

I. Reference from

- (i) Government of India
- (ii) The Comptroller and Auditor General
- (iii) The State Government

II. References from Other Sections (OS)

III. Other References

Total:

Letters received upto the 28th of the preceding month and pending disposal should be included in the Report. Details of the outstanding and reasons for their pendency i.e. (non-disposal) etc. should be clearly indicated. The Secretary to Pr. Accountant General will consolidate the Report received from various sections etc. and submit to Pr. Accountant General, a Consolidated Report on the 10th of each month.

Note:

The pendency of letters etc. shown in the pending list and then Monthly Reports on State of Work should be properly co-related to the outstandings as per the Purport Register. In order to ensure that there is no omission in this regard a test check of the disposals as shown by certain selected sections maybe conducted after the monthly reports, are submitted.

CHAPTER-V

CONTROL OVER GENERAL STATE OF WORK

5.01 General

The procedure for ensuring effective control over the state of work in the office is laid down vide paragraph 1.15 of the CAG's Manual of Standing Orders (Admn), Vol. I. Reports and returns of a general character to be submitted/maintained commonly by all Sections are dealt within this chapter. Reports and Returns that are special to difference sections/wings are dealt within the respective manuals.

5.02 Calendar of Returns

The Asstt. Audit Officer of each Section will maintain a Calendar of Return in the prescribed form showing all returns statements, reports etc. due to/due from outside offices or other sections of the office or due for submission to Pr. Accountant General/ Dy. Accountant General/Branch Officer.

The following arrangements should be adopted in the form of the calendar:-

Section-I

All Returns of a recurring nature, due to authorities outside office.

Section-II

All items of returns, registers etc. of a recurring nature due for submission to the officers or sections within the office.

Section-III

All Returns, reports, etc. of a recurring nature due from either outside offices or other sections of the office.

Section-IV

Occasional Returns, reports etc. to be taken up for disposal or due from outside offices or other sections.

Each Section of a Calendar is sub divided into (a) Annual (b) Half yearly (c) Quarterly (d) Monthly (e) Fortnightly (f) Weekly. The entries in each of the sub-divisions being arranged in the order of the dates on which they are due for

submission/issue, leaving sufficient space under each sub-division for new items, if any, to be introduced during the course of the year. The first five columns should be entered at the beginning of each year from the previous year's Calendar.

The Calendar of Returns should be examined by the Asstt. Audit Officer daily to see and ensure that the returns reports etc. due on the date are submitted/issued promptly. The calendar should be closed regularly and submitted to the Branch officer every week on Monday, inter alia indicating the latest position in respect of returns issued or submitted together with an abstract of the arrears upto the end of the previous week. A set of pages should be kept apart at the end of the Calendar of Returns for preparing the weekly abstract of arrears. The Branch Officer should ensure the punctual submission of the returns, reports etc. on the due dates by reference to a copy of the returns pertaining to their sections, which will be supplied to them. The Calendar of Returns should be submitted to the Group Officer in supervisory charge on the first Monday of every month, along with the monthly state of work report for the preceding month.

The Asstt. Audit Officer in charge of the Section will be held responsible for seeing that the Section's Calendar of Returns is complete and kept upto date and all entries are copied from the previous year's Calendar of Returns, correctly. A certificate to the effect that all the current items of the previous year's Calendar of Returns were carried forward to the Calendar for the current year should also be recorded on the first page, by the Asstt. Audit Officer while opening the Calendar for the current year. They should also see that all the units in the section are properly detailed in the Calendar of Returns for the purpose of noting the dates of submission of Registers etc. kept by them (different units).

Note:-

- (1) The abstract of arrears should be prepared in a tabular form indicating
 - (i) Part of the Calendar where it figures or appears or of which it forms a part
 - (ii) Periodicity

- (iii) Name of Return
 - (iv) To whom/From whom due
 - (v) Due date and
 - (vi) Reasons for pendency.
- (2) The monthly closing on Monday should cover the returns to be submitted or issued/received upto the last day of the previous month.
- (3) When the Calendar of Returns is submitted to the Branch Officer he should test check the entries against one or two entries and attest those entries in token if having satisfied himself about the correctness of dates etc. as shown. The test check should cover, in the course of an year, all the returns, turn by turn.

5.03 Monthly Reports

- (i) In order to present to the Pr.Accountant General a complete picture of the state of work of the office as a whole, the Asstt. Audit Officer in charge of each Section should prepare a monthly report (in the form supplied to the Section separately). The format of the report has been devised and it is intended to show the extent and degree of control and management of the work exercised by Asstt. Audit Officer. It should be forwarded to APM Section through concerned Branch Officer on the 5th (or on the immediately preceding working day if 5th happens to be a holiday) of the following month, who will review the report critically and with due care and forward it to APM Section. The APM Section will consolidate the reports from all Sections and submit it to the Pr. Accountant General on 20th of each month.

(TM (C) 44(67) 458-11029 dated 06.08.1983 & AG's orders dated 17.10.2003)

Note:-

In the case of sections under the direct control of Pr. Accountant General the report will be submitted to him after approval by the Branch Officer.

- (ii) In the report, the part relating to outstanding letters should be prepared with reference to the closing of Purport (Inward) Register as on the last working day of the preceding month. In case of difficulty details may be taken from the closing showing position as on the 28th of the relevant month to which the report relates.

The outstanding letters should be analysed and show auditor-wise in the following proforma.

Unit No	Name of Auditor	No. of letters outstanding	No. of more than month old letter
---------	-----------------	----------------------------	-----------------------------------

- (iii) Differences, if any, in the quantum of arrears as reported in the Monthly Reports for March, June, September and December and the Quarterly Report on the state of work (vide para 5.04 below) for the quarter ending with those months should be analysed and the reasons (e.g. reporting of position on different dates, reporting of outstanding relating to different periods etc.) recorded in the Monthly Reports.

5.04 Quarterly Report on the state of work arrear

- (i) A Quarterly Report in the form of a descriptive memorandum, reviewing very briefly the state of affairs in respect of all functional groups or sub-groups in the office and showing the position as on 31st March/ 30th June/ 30thSeptemeber/ 31st December has to be compiled and submitted by APM Section to the Pr. Accountant General on 30th of the month following the quarter to which the report relates.

The arrears in each groups or branch, as far as possible, should be computed in mandays, and exhibited in the Report. The reasons for the arrears and where the arrears exceeds 15 mandays the steps taken to reduce this, and the time likely to be taken for their liquidation, have to be briefly indicated.

The report comprises of statements pertaining to various sections of the office, as shown in **Annexure I** to this chapter.

- (ii) Arrears accumulated in weeding out and destroying old records should invariably be mentioned in the quarterly state of work report.

(CAG's letter No. 1027-O&M/82-83 dated: 19-10-1984)

- (iii) The state of work report for the quarter ending 31st March should exhibit the arrears in respect of audit inspection work computed at the end of the year with reference to the programme for the year. The position in this regard should be compared with that shown in the state of work report for the previous year and the increase/decrease in arrears during the year worked out.

(CAG's letter No. 333-Audit-II/247/85 dated; 24-02-1986)

- (iv) The reports on state of work should indicate the internal arrears separately and the periods to which they relate. In order to enable adoption of uniform standards for computing these arrears CAG's office has prescribed norms for computing arrears in mandays in respect of some items of work and authorized the Accountant General to fix the norms for other items locally.

(CAG's letter No. Co-ord.(u)/11-135/85-86/551 dated: 07-01-1986)

- (v) In cases where the relevant vouchers have been made available by the office of the Accountant General (A&E) but Central Audit has not been completed by the Central Audit Parties, the arrears should be depicted in the report on the state of work, as internal arrears in terms of mandays. On the other hand, where the office of the Accountant General (A&E) has not been able to make available the vouchers for audit, the arrears in audit in relation thereto, should be incorporated in the report in concrete terms without reducing it into mandays (without qualifying).

(CAG's letter No. 2249-Acctts. II/109.85 circular No. 75-Accounts/1985 dated: 05-12-1985)

- (vi) All the sections in the office should get their reports approved by their Group Officer and forward them to APM Section or to their group controlling section as the case may be by the 5th of the month following the quarter for consolidation. APM Section will consolidate the reports received by them along with their own reports and furnish a consolidated report for the group, duly approved by the Group Officer. At the end of each report, a summary of the arrears, (both internal and external), under various items should be given along with the corresponding arrears

reported in the previous report and the increase or decrease in quantum worked out. The report should also indicate all the measures taken or proposed to be taken for clearing the arrears and the probable date by which clearance of the arrears is expected. The sections should endeavour to clear the arrears to the maximum extent.

- (v) The reports relating to the whole office will be compiled by APM Section on the basis of the reports received and the report relating to that section. The consolidated report should be submitted to the Pr. Accountant General by 30th of the month following the quarter, to which the report relates.

5.05 Register of incumbents showing details of duties assigned to each

A Register giving a permanent record of the names of Branch Officers in charge of the section, and of the Asstt. Audit Officers, Sr. Auditors, Auditors, Clerk/Typists, DEOs working in the section and the duties assigned to them, should be maintained in each section. One volume of Register could be used/continued for about 5 years, and should thereafter be preserved for a further period of 10 years, from the year in which it might get exhausted. The Register should open with an index below:-

Particulars

Page

1. Sanctioned Strength of the Section
2. Branch Officers in charge
3. Section Head in charge
4. Other Staff

Unit-I

Unit-II

Unit-III etc.

A few pages should be set/kept apart for each unit in the section and for furnishing the particulars of the Asstt. Audit Officer and Branch Officer in

charge of the section from time to time. The details of work done by member of the staff should be entered in the page set apart for the particular unit. Whenever there is a change in the incumbency of any staff it should be noted in the Register immediately, and the specimen signature and initials of the new incumbent obtained against his/her name.

The register should be submitted to the Branch Officer on the 5th of each month, duly updated.

5.06 Interpretation of rules, orders etc.

The Asstt. Audit Officer of each section should see that the same rules or order is not interpreted differently by the units in his section. In the event of a doubt as to the correct interpretation or implication of a Rule or orders the Branch Officer's orders should be obtained.

The Branch Officers should ensure that the sections under their charge do not give different interpretations to the same rule or order. They should specifically note that, when they do not agree with the views of their predecessors, orders of Sr. DAG/DAG/ Pr.AG/ AG should invariably be obtained in the matter.

When a section feels that an interpretation of a rule or order is to be modified, it should prepare a note detailing the existing interpretation, its defects deficiencies, incongruities, the proposed version or interpretation and the precise reasons for modifying or proposing modification to the interpretation in vogue and get orders of DAG/Pr.AG through the Branch Officer.

5.07 Office Orders

- (1) All orders and instructions governing the work in the office which would find a place in the Manuals which are eventually to be incorporated in any of the office Manuals are issued from time to time as office orders. All such office orders should be got approved by the Pr.Accountant General before issue and should not be altered (vide CAG's Manuals of Standing orders (Admn.) vol. I) amended, modified or deleted except under his express orders.

- (2) The following sections are authorized to issue office orders in respect of the subjects dealt with by them and allied sections.

Sr. No.	Section	Subject
1.	Administration	Administration and Establishment
2.	Bills	Bills related
3.	APM	Transfer & Posting of Staff in AMG II Wing
4.	OAD III	Transfer & Posting of Staff in AMG I Wing
5.	OAD V	Transfer & Posting of Staff in AMG III Wing
6.	ECPA	Scheme Review
7.	ITA	Internal Test Audit

- (3) A register of office orders issued will be kept by the authorized sections in the following form.

Gen. Sr. No.	Sectional No.	Date	Purport of O.O.	Initial of Gazetted Officer	Index to subject	Reference to file from which the O.O. originated emanated.
1.	2.	3.	4.	5.	6.	7.

Note

- (1) Col. (6) will indicate the subject in brief e.g. Audit Procedure, Classification etc.

- (2) The authorized section will keep two copies of the office orders in separate stock files arranged serially, one for record in the section and the other for submission with files. Each file/volume will be kept bound and should be provided with an index showing clearly the list of standing office orders.

The Sections issuing the office orders, should review these in the month of May every year and take action as prescribed below:

- (i) Office orders that have become redundant or obsolete/inoperable should be cancelled by the issue of an omnibus office order.
- (ii) if an office order has been modified, amended or its scope amplified, action should be taken to issue a revised order incorporating upto date corrections so that it might be more useful to current work as guidance.
- (iii) If an office order is important enough to be manualised and has not been incorporated in the manual yet, action should be taken to manualise it.
- (iv) Office orders that have been manualised, cancelled or superceded, should be removed from the list of standing orders by making suitable remarks e.g. 'Manualised', 'Cancelled', 'Superceded' against the relevant entries in the list.

A report on this important review work should be submitted by the concerned section to the Group officer on the 1st of June every year.

5.08 Sectional Orders

All orders and instructions not requiring incorporation in office manuals e.g. transfer orders, posting orders, orders sanctioning expenditure which are issued in the course of regular work on day to day basis should be issued only as sectional orders.

5.09 Circulars

Circular letters pertaining to a particular subject should be issued from the section dealing with that subject in consultation with other affected sections, if necessary. All circular letter of general application to treasuries, departments etc. should be issued from the sections authorized to issue office orders.

5.10 Office Manuals

- (1) The various manuals of this office containing detailed instructions and orders relating to the work of each Department or section are issued in accordance with the provisions of Chapter 2 of the CAG's Manual of Standing Orders (Admn) Vol. I. Instructions and decisions of a nature that has wide application and over a considerable length of time, of the Government of India, the State Governments, the Comptroller and Auditor

General of India and the Accountant General or such other authorities should be incorporated in the appropriate office manuals, if suitable and considered appropriate for inclusion therein, with full particulars of reference to case, letters etc.

- (2) The section responsible for keeping the Manual upto date should maintain a Register of Correction Slips to the Manual in the following form.

C.S. No.	Para affected	Purport of C.S.	Date of approval of A.G.	Initials of B.O.	Date of transfer to GOM Section for Printing.
1.	2.	3.	4.	5.	6.

Proposals for corrections to office Manuals should be submitted with a Note by the Section initiating the correction through the section responsible for keeping the Manual upto date. On approval of Pr.Accountant General, the correction slip should be entered in the Register of Correction Slips, and a correction slip number assigned to it. Simultaneously copies of the correction slip should be typed out and furnished to the sections whose work is likely to be affected by the correction. Copies of all approved correction slips to a Manual should also be furnished to GOM Section quarterly on 5th January, 5th April, 5th July and 5th October for getting them printed and supplied to all officers and sections to whom copy of the manual has been supplied.

Note:

Petty or minor corrections and also amendments based on the orders of CAG or the Government of India or the State Government may be approved by the Group Officer.

- (3) Asstt. Audit Officer will be responsible for incorporating all the corrections in the section's copy and keeping them upto date. It is their duty to see that the procedures prescribed in the books and Manuals are strictly adhered to in their section and that no departure is made without special orders.

'Convention' or old practice' is no authority for departure form the procedure as laid down in Codes and Manuals. If any such departure comes to notice it should be brought to the notice of the Branch Officer with due

recommendations either to amend/modify the instructions in the Manuals so as to conform to the practice or for the immediate discontinuance of such unauthorized practice, what is unauthorized vis-à-vis the provisions of the Manual as they stand.

5.11 Report of Handing Over Charge

(a) Branch Officer

Whenever there is a change in the incumbency of the post of Branch Officer either within the office or on transfer outside, the outgoing officer should hand over to his successor all keys, valuables, secret papers and other confidential documents, if any, and report the fact of having done so to the Pr.Accountant General. The report should be prepared in triplicate in respect of each section separately and should indicate important cases or item of work which are pending and likely to call for the successor's special attention or scrutiny.

Mention may also be made of serious defects, if any found to exist in relation to any aspect of the section's functioning. After the relieving officer has taken over charge, one copy each of the report will be retained by the relieving officer and the relieved officer. The third copy will be put up to the Group Officer for perusal and orders, if any, and to the Pr. Accountant General with the remarks of and through the Group Officer. This copy should be filed in a separate file (to be handed over to successor later on) and suitable action taken wherever called for. The confidential note on appraisal of work should be kept alongwith other confidential papers.

(b) Asstt. Audit Officers

When Asstt. Audit Officers relinquish charge of their section, they should prepare their handing over notes in triplicate. The report should clearly specify the state of work in the section. After the relieving officer has signed the report, one copy each will be retained by the relieved and the relieving officers and third copy put up to the Branch Officer for perusal and orders and to the Group Officer with remarks, if any of the Branch Officer. As in the case of reports of Branch Officers these reports should also be filed in separate files and handed over to the successors.

(c) Sr. Auditors/Auditors and Clerk/Typists

Every Sr. Auditor, Auditor or Clerk relinquishing charge of the unit held by him should prepare a Memorandum of cases, papers etc. which are pending disposal and items of work which are in arrears and which would require special attention. This memorandum together with a list of files, papers, bills etc. handed over or should be submitted to the Branch Officer through. Asstt. Audit Officer in charge of the section for perusal information and orders.

Whenever, a temporary vacancy arises in a section either due to incumbent having been relieved without a substitute or due to abstention of the incumbent, it shall be the responsibility of the AAO in charge to take stock of the situation and/or the state of work in the unit and bring the arrears if any to the notice of the Branch Officer for action deemed fit. The Asstt. Audit Officer shall also suggest alternate arrangements for looking after the work in the unit so long as it remains vacant. The Branch Officer should bring to the notice of the Group Officer cases of habitual abstentions of Sr. Auditors/Auditors/Clerks/Typists and the arrears which have accumulated as a result of such abstentions.

5.12 Power of Asstt. Audit Officers in regard to Section's work

The Asstt. Audit Officers shall exercise the following powers for the expeditious disposal of business and the smooth running of office.

- (i) Giving file orders on all letters except those from CAG's office and the Central and the State Governments.
- (ii) Communication of important orders received through circulation from GOM Section and those issued by the Pr.Accountant General/Sr. Dy. Accountant General/Dy. Accountant General to other Sections/Branch Officers etc.
- (iii) Examination/scrutiny of petty and minor registers other than pending reports, progress reports etc. They should however be submitted to the Branch Officer quarterly. The selection of registers which are to be treated as petty and minor should be made under the orders of the Pr. Accountant General.

Note:

- (1) The powers detailed in item No. (ii) are exercisable only by AAOs of controlling sections.

(CAG's letter No. 2729-Admn.-I/360-60 dated: 30-08-1960)

- (2) The power of giving file orders delegated to the Asstt. Audit Officers under (i) above should be confined to cases where appropriate action has been taken under the orders of Branch Officer/Group Officer/Accountant General as may be necessary. The Asstt. Audit Officer should ensure that the action is complete/adequate before recording file order on a letter.

(CAG's letter No. 3966-Admn. I/360-66 dated: 27-12-1960 in case Estt. 14-96A)

5.13 Inspection of Audit and Accounts offices by the Director General/Director

(Inspection)

(a) Object of Inspection

The inspection of the Audit and Accounts Offices in India, through the Director General/Director(Inspection) not only enables the Comptroller and Auditor General of India, to judge whether his ultimate responsibility for the efficiency of the officers under his control are adequately discharged but it also enables the Principal Accountant General to ascertain whether his primary responsibility for the efficient working of the office/department, of which he is head, is being properly and consistently fulfilled. In order, therefore, to enable the Director General/Director(Inspection)to discharge his functions in an effective and constructive manner, the office should help and co-operate fully with the Director General/Director(Inspection)any particular process of audit, which he/she (Principal Accountant General) would like, to be examined, or any class of charges deserving of particular attention or points of suspected weakness, to which he would like the inspection to be directed, this privilege should be sparingly used.

(b) Supply of records etc. to the Director General/Director (Inspection)

The supply of documents, registers and other records to the Director General/Director (Inspection) for his examination should be made expeditiously, in order to enable him to complete his work according to a planned programme. The Heads of office should therefore make adequate arrangements to supply the documents required (within 24 hours from the time they are asked for by the Director General/Director(Inspection) or his Inspection Team. The records will be obtained by the Inspection Team by issuing requisitions thereof to the sections concerned or by personal contact with the Asstt. Audit Officer. If the records etc. cannot in any case be supplied promptly, orders of the Dy. Accountant General should be taken to supply them after a specified interval and the Director General/Director(Inspection) or his Inspection Team should be informed of the fact and the reasons for delay.

(c) Disposal of Objections

While the inspection by the Director General/Director(Inspection) or his Inspection Team is in progress no formal inspection notes containing the objections, criticism and observation will be issued to the Head of the office. The various points arising out of the Inspection will be settled as far as possible, on the spot by personal contact and discussions at appropriate levels. Any serious irregularities such as defalcations, culpable negligence etc. will be brought to the notice of the Principal Accountant General for immediate action. The normal procedure will, however be as follows:

The Inspection Team will, during the course of his scrutiny of the various points documents, take note of the points arising out of the scrutiny and discuss them with the Asstt. Audit Officer concerned to ensure the correctness of the facts. A rough Memo or a collective summary in respect of similar type or irregularities pertaining to different sections as may be convenient should then be shown to the Branch Officer concerned and the points discussed with him. The results of discussion will then be incorporated in the Memo, which will be initialed both by Branch Officer and the Inspection Team member. Wherever the Branch Officer does not agree with the point raised in the rough Memo, he will indicate his views against the item concerned. This Memo or the summary

will then be submitted by Inspection Team to the Director General/Director(Inspection)/Inspection Team Leader, who will bring the points to the notice of the DAG/ Principal Accountant General who will arrange for the issue of necessary orders for the rectification of the defects of implementation of the decisions, under intimation to the Director General/Director(Inspection)/Inspection Team Leader.

(d) Form and content of Inspection Report:

Generally speaking, the Director General/Director(Inspection), as representative of the Comptroller and Auditor General of India should be able to settle most of the points raised during the course of Inspection. Only a few important points where the differences cannot be settled on the spot or which cannot be decided finally without the orders of the Comptroller and Auditor General of India would be included in the Inspection Report. Minor cases, where no deliberate intention to circumvent the procedure is involved need not be included in the Report, nor cases where remedial measures have been taken to prevent the recurrence of such irregularities in future, mentioned therein.

The Inspection Report will contain general remarks giving an overall picture of the state of affairs of the office. This would indicate the general impression which the Director General/Director(Inspection) has formed, as a result of his Inspection, the efficiency, accuracy, punctuality etc. of the work of the office inspected, and should give a summary of any really important matters on special problems the consideration of which has been initiated and which are still outstanding.

The draft inspection report will be discussed by the Director General/Director(Inspection) with the Head of the Office before closing the inspection.

(e) Issue and disposal of Inspection Report

Compliance on observations in the Inspection Report is required to be completed within 6 (six) months from the date of issue of IR. On receipt of the Inspection Report from the Director General/Director(Inspection), the Principal Accountant General will, (through ITA Section), segregate observations into two categories i.e. A and B. 'A' Category will include those paras that can be

solved solely with the efforts of the office itself without co-operation of external stakeholders. Whereas 'B' Category will consist of paras which can be resolved only with the cooperation of stakeholders, though follow-up from the office is vital in such cases. To ensure that all observations falling under 'A' category are complied with promptly, the Principal Accountant General will fix target dates within which such observations should be resolved and intimate the list of observations and date to the Inspection Wing and Functional head within 15 days from the receipt of Inspection Report.

Principal Accountant General will, (through ITA Section), consider the observations with reference to the available records and documents and submit the Assessment Report both hard copy and soft copy and all the points highlighted in Executive Summary (Part II-A) indicating action taken and the present position within fifteen days of receipt of the Inspection Report. Thereafter the Quarterly Compliance Report (QCR) (alongwith soft copy), duly verified by ITA Section, in respect of deficiencies pointed out in Part II of the Inspection Report may be rendered within three months from the date of receipt of Inspection Report. Action for compliance should be taken on all the points in the Inspection Report as early as possible and should, in any case, be completed within a period of 06 (six) months. Thereafter, if Inspection Report remains pending, the Principal Accountant General may indicate specific initiative and efforts made to comply with observations and constraints because of which para/report is still pending. Such review is expected at the end of each quarter, outcome of which may be provided to Inspection Wing as a Status Report till all the paras are settled and the Report is closed. The compliance on paras appearing in Part-III of the Inspection Report as "Test Audit Notes" is to be ensured by Principal Accountant General personally and no compliance on paras appearing in Part III of the Inspection Report is required to be sent to Inspection Wing (Headquarters). However, a statistical summary/report confirming review & compliance to all paras appearing in Part III of the Inspection Report may be rendered alongwith first Quarterly Compliance Report.

The Director General/Director (Inspection) will settle by direct correspondence with the Principal Accountant General all such points as do not involve any

question of (major) policy matters or any important decision of a general nature. In cases of points involving major policy matters which cannot be settled without the orders of the Comptroller and Auditor General of India and matters of general interest concerning various offices will be referred to the office of the Comptroller and Auditor General of India by the Director General/Director (Inspection) in the form of a Memo, for decision.

(Endt. No. HA 34120/54-55/21 dated: 01-02-1955 and instructions issued by Addl. Deputy Comptroller & Auditor General (Inspection) /Headquarters Office vide their letter No. 652-Inspection/337-2017 dated 31.08.2017 (forwarding therewith the Inspection Report on inspection of this office conducted during 17.07.2017 to 28.07.2017 and instructions issued by the Director General (Inspection)/Headquarters Office vide their letter No.844/Inspe/352/2017 dated 27.12.2018)

5.14 Disposal of Complaints

All complaints received in this office, whether by name or by designation, whether directly or through the Comptroller and Auditor General of India should be promptly and properly disposed of following the procedure or in conformity with the procedure as laid down in Para 4.18 (f).

Annexure I

(Para 5.04)

(Proforma for Quarterly state of Work Arrears Report)

MIS AUDIT 02

Revised MIS AUDIT Statement No. 02 (incorporating additional information in column no.10 to column no. 17) Quarter Ending _____

Sr. No.	Office code	Quarter	Name of Group	Due Month	Actual Quarter	Vouchers Accounts not received		Missing Voucher	No. of Vouchers audited during the Quarter	No. of Vouchers pending at the end of the quarter	No. of divisional accounts audited during the quarter	No. of divisional accounts pending for audit at the end of the quarter	No. of other records audited during the quarter	No. of audit notes issued during the quarter	No. of audit notes settled	No. of audit notes pending (cumulative)
						From	To									
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
1.	E 60	09/2018						-								
2.	E 60	09/2018						-								
3.	E 60	09/2018														

Sr. Audit Officer

Note:- Please do not leave any column blank.

MIS AUDIT 03

Revised MIS AUDIT Statement No. 03 (incorporating additional information in column no.13 to column no. 18)

Quarter Ending _____

Sr. No.	Office code	Quarter/ Year	Name of Group	Total number of Auditee Units	No. of units auditable during the year	No. of units planned for audit during the year (As per Financial Profile)	Number of units due for audit up to the end of quarter	Number of units actually audited during the quarter	Number of Units in Arrears	Number of Party days required for completing Arrears in end of Quarter	Action being taken to overtake the audit in arrears	No. of IRs issued during the quarter	No. of Part .II (Major) paras in the IRs issued during the quarter		No. of Part .III (Minor) Paras in the IRs issued during the quarter for final action by auditee and his superior.	No. of IRs pending settlement at the end of quarter	No. of Part .II paras in the IRs pending for settlement at the end of quarter
													A	B			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
1.	E 60	09/2018	Civil														
2.	E 60	09/2018	LB														
3.	E60	09/2018	AB														
4.	E60	09/2018	Rev 16														
5.	E60	09/2018	P. S. U.														
6.			TOTAL														

Sr. Audit Officer

Note:- Please do not leave any column blank.

MIS AUDIT- 4

Statement showing the quarterly state of work report for Quarter ending Statement of issue of Inspection Reports up to end of the Quarter

Sr. No.	Group	Number of IRs due for issue (including carry forward from previous Quarter) by end of Quarter	Number of Inspection Reports to be issued (age wise in months)					Number of Nil reports issued	Number of Paras in the reports issued in the Quarter		Remarks
			More than 1 month Less than 3 months	More than 3 months Less than 6 months	More than 6 months Less than 12 months	More than 12 months	Total		Major irregularities II- A (Paras)	Paras of other irregularities II- B (Paras)	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	Civil										
	Autonomous Body										
	u/s 14										
	u/s 19										
	u/s 20										
	Revenue										
	P.S.U.s										
	Grand Total										

Sr. Audit Officer

Note:- Please do not leave any column blank.

MIS AUDIT- 5S

**Statement showing the quarterly state of work report for Quarter ending
Statement of Paras outstanding for over 6 months for the Quarter ending**

State Government Offices

Sr. No	Month/ Year	Group	Outstanding paras		Targeted No. of DPs for Current Audit Report	No. of II(A) Paras converted into DPs in the Quarter for Current Audit Report	Further No. of II(A)/II(B) paras likely to be issued as DP for Current Report	Number of paras outstanding (age wise in month)								Remarks
			II-A	II-B				> 6 & <12		>12 & <18		>18 & <24		>24		
								II-A	II-B	II-A	II-B	II-A	II-B	II-A	II-B	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		Civil														
		Autonomous Body														
		u/s 14														
		u/s 19														
		u/s 20														
		Revenue														
		P.S.U.s														
		Grand Total														

Note:- Please do not leave any column blank.

Sr. Audit Officer

MISAUDIT- 6S

Quarterly State of Work Arrears report for the quarter ending **30-06-2016**. Statement of value (**Amount in Rupees**) of objection in Part – II A/ II-B paras and other CAP items in objection books items pending for recovery or settlement in terms of total number of items and their money value including those pending for over 6 months at the beginning of the quarter, addition and clearance during the quarter and closing balance at the end of quarter ending **30-06-2016** State Government Offices.

Group	Sr No	Nature of objection	Opening Balance						Additions		Clearance						Closing balance						
			Items			Money Value			Items	Money Value	Items			Money Value			Items			Money Value			
			06 month old	Below 06 month	Total	06 month old	Below 06 month	Total			06 month old	Below 06 month	Total	06 month old	Below 06 month	Total	06 month old	Below 06 month	Total	06 month old	Below 06 month	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
CIVIL	1	Excess payment																					
	2	Irregular Pay't																					
	3	Over Draw																					
	4	Miscellaneous																					
		TOTAL																					
Auto. Bodies	1	Excess payment																					
	2	Irregular Pay't																					
	3	Over expenditure																					
	4	Over Drawl pay't																					
	5	Miscellaneous																					
	6	Recovery																					
	7	Other																					
		TOTAL																					
Grand		Total																					

Note:- Please do not leave any column blank.

Sr. Audit Officer

MISAUDIT- 7S(State Offices)

**Statement showing the Quarterly State of Work Arrears Report for quarter ending
Issue of Audit Certificate (Autonomous Bodies, Section 19, 20 cases, World Bank Projects Etc.) State Government Cases**

Serial number	Month/Year	Name of Auditee or Project	Due date for issue of audit certificate	Date of receipt of accounts for audit	Date of issue of audit certificate (give in bracket probable date of issue where certificate not issued)	Total number of audit certificates pending for issue	Action taken to expedite issue of audit certificate	Remarks
1	2	3	4	5	6	7	8	9

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 8 S/C

Statement showing the quarterly state of work report for Quarter ending.

Statement on Progress of Audit Committee for settlement of Audit Objection for the Quarter ending

Central/State Government

Cases.

Sr. No.	Month/Year	Group	Number of paras targeted for settlement for the year	Number of meetings held during quarter	Number of paras discussed (age wise in years)			Number of paras settled (age wise in years)			Remarks
					>1 & <2	>2 & <3	>3	>1 & <2	>2 & <3	>3	
1	2	3	4	5	6	7	8	9	10	11	12
		Civil									
		Autonomous Body									
		u/s 14									
		u/s 19									
		u/s 20									
		Revenue									
		P.S.U.s									
		Grand Total									

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 9

Statement showing the quarterly state of work report for Quarter ending

Follow-up Action on Audit Reports for the Quarter ending

Serial number	Month/Year	Group	Number of audit reports not yet considered by PAC/COPU	Number of paras in reports selected for examination by PAC/COPU during the year	Number of audit paras selected for examination by PAC/COPU during the year	Number of audit reports where on one or more paras. Action taken notes not received by the A.G.	Number of audit paras in all outstanding reports where action taken notes not received by A.G.	Number of paras remaining to be settled after receipt of action taken notes.	Remarks
1	2	3	4	5	6	7	8	9	10

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 10

**Statement showing the quarterly state of work report for Quarter ending
Follow-up Action on Audit Reports for the Quarter ending**

Serial number	Month/Year	Group	Number of audit reports pending receipt of action taken reports of PAC/COPU	Number of action taken reports of PAC/COPU pending final disposal	Number of recommendation in PAC/COPU reports pending for final settlement both in original reports of PAC/COPU and in action taken reports of PAC/COPU.	Remarks
1	2	3	4	5	6	7

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 11

**Statement showing the quarterly state of work report for Quarter ending
Report on disciplinary cases for the Quarter ending**

Serial number	Month/Year	Number of disciplinary cases pending	Number of major penalty cases	Number of minor penalty cases	Number of cases outstanding (age wise in month)				Remarks
					More than 6 and less than 12	More than 12 and less than 18	More than 18 and less than 24	More than 24 months	
1	2	3	4	5	6	7	8	9	10

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 12

**Statement showing the quarterly state of work report for Quarter ending
Report on CAT/Court cases for the Quarter ending**

Serial number	Month/Year	Number of CAT/Court cases pending	Number of Original cases	Number of Appeal cases	Number of cases outstanding (age wise in month)				Remarks
					More than 6 and less than 12	More than 12 and less than 18	More than 18 and less than 24	More than 24 months	
1	2	3	4	5	6	7	8	9	10

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 13

Statement showing the Quarterly State of work report for Quarter ending

Serial number		Number of sections with records overdue for dispatch to old records	Number of bundles over due of dispatch to old records	Number of files/registers over due for dispatch to old records	Approximate additional accommodation in cubic feet required for taking in records (Vouchers, Files, Registers requiring further)	Remarks
1	2	3	4	5	6	7

Note:- Please do not leave any column blank.

Sr. Audit Officer

MIS AUDIT- 14

Statement showing the Quarterly State of work report for Quarter ending

Report on outstanding Pension cases/General Provident Fund payment cases of staff of IAAD for the Quarter ending

Serial number	Month/Year	Number of persons who retires during the quarter	Number of persons in whose cases pension/GPF payment pending	Number of pension/GPF cases pending in respect of those who retired in earlier quarter	Remedial action being taken in respect of pending cases	Remarks
1	2	3	4	5	6	7

Note:- Please do not leave any column blank.

Sr. Audit Officer

CHAPTER-VI

MISCELLANEOUS

6.01 Scale of Office Accommodation

(i) The scale of office accommodation admissible to various categories of officers and Staff of the Government of India are given below:-

Sr. No.	Categories of Offices	Entitlement of office space
1.	Officer drawing Pay in the Level 14, 15, 16, 17 and 18	360 sq. feet (33 sq. meter)
2.	Officer drawing Pay in the Level 12, 13, 13 A	240 sq. feet (22 sq. meter)
3.	Officer drawing Pay in the Level 11	120 sq. feet (11 sq. meter)
4.	Officers drawing Pay in the Level 8, 9 and 10/ Section Officers in the Secretariat/ Attached Offices drawing Pay in the Level 8, 9 and 10	60 sq. feet (5.5 sq. meter)
5.	Technical staff such as draftsman, Tracers and Estimators etc	60 sq. feet (5.5 sq. meter)
6.	Ministerial Staff such as Superintendents, Head Clerks, Assistants, Clerks, Multi Tasking Staff (MTS)	40 sq. feet (3.5 sq. meter)
7.	Ministerial Staff of Audit Offices	40 sq. feet (3.5 sq. meter)

(ii) Scales of Office Space for Special Requirement

Sr. No.	Particular	Prescribed entitlement of office space
1.	Conference Room	Conference Room should be subject to the requirement of the Ministry/ Department concerned with minimum space of 237 sq.ft. (22 sq.mt) and maximum 474 sq.ft, (44.sq.mt.)
2.	Visitors Room	Visitors Room should be according to the requirement of a Ministry/Department but it should not be more than 474 sq.ft. (44 sq.mt.), Visitor room of the size of 86 sq.ft (8 sq.mt.) will be provided to the officers of the rank of Joint Secretal)'& above within the ceiling of 474 sq.ft
3.	Receptionist	120 sq. ft. (11 sq. meter)
4.	Security Room at every entrance	120 sq. ft. (11 sq. meter)

5. Canteen	One sq. ft. (0.09 sq. mt.) per person in an office including the space for dining hall, kitchen, etc.
6. Dining/ Tiffin Room (for Lunch)	40 sq. ft. (36 sq. meters)
7. Ladies Common Room	120 sq. ft. (11 sq. meter)
8. Class Room	According to the requirement of Department but should not be more than 474 sq. ft. (44 sq. meters)
9. Library	One sq. ft. for 25 books or one sq. meter for 275 books.
10. Old Records	One sq. ft. for 20 recorded files or one sq. meter for 220, recorded files.
11. Care Taker Room	120 sq. ft. (11 sq. meter)
12. CPWD Maintenance Staff Room	400 sq. ft. (36.00 sq. meter)
13. Stores	As per requirement of each office but should not be more than 400 sq. ft. (36.00 sq. meter)
14. Drivers Room	120 sq. ft. (11 sq. meter)

The total screened requirement of office accommodation determined on the basis of revised scales will be subject to 20% austerity cut.

(G.O.I., Ministry of Urban Development, Directorate of Estates OM No. 11015/1/98-Pol.1 dated 16.03.2017)

6.02 Hiring of Office Accommodation

When hiring private accommodation the CPWD should be required to furnish a certificate of reasonableness of rent in places where the Department operates. In places where the CPWD does not operate, assistance of Public Works Department/Revenue or Rent Control Authorities of the State Government should be sought in this behalf and the certificate of reasonableness of rent obtained from them.

(Circular letter No. C.216668 dated; 24-03-1959 from E.E. CPWD Division Coimbatore Case No. Estt. 14-96A and GOI, MWH & UDOM No. 27/26/65-ACCII dated: 29-04-1966-case GI/R III/4-34/Vol. IV)

6.03 Installation of office phones/Residential Phones

- (i) The Pr. Accountant General is competent to sanction Telephone connections for the office/offices. He/She has also full powers to sanction telephone connections to residences of senior scale officers in-charge of Administration and others of the rank of Junior Administrative Grade and above. These powers are

exercisable subject to orders regarding economy etc. issued from time to time. (Sr. No. 18 (xvii) and 18 (xviii) in Section A of MSO (Admn) Vol. II.)

- (ii) A list of office and residential telephone numbers of IA & AS officers and Audit Officers who are provided with Telephone lines should be supplied to the office of the CAG quarterly on 1st of April, July, October and January every year.

(CAG's letter NO. 1787-GE II/4-63 III dated: 17-08-63)

- (iii) In cases where both husband and wife are employed at the same station and are eligible for being provided with residential telephone by their respective offices, in the interest of economy, only one residential phone should be provided. The installation and rental charges as well as charges for additional calls will be borne by the Ministry/Department which provides the phone. For purpose of recovery of charges for 'additional calls' from the officers concerned, however, the limit for which recovery is not to be made will be twice that prescribed for and in respect of a phone provided for the use of (an officer in the ordinary manner) a single officer.

- (iv) The officer having the STD facility on their residential phones should be asked to certify whether bimonthly calls in excess of 650 are on account of STD calls and if so, whether these STD calls are on official account or otherwise. This certificate would need to be countersigned by controlling officers who will look into the cases wherein their opinion the number of excess calls is too high. The excess calls other than those certified to be on official work will be paid for by the officers themselves.

(GOI, MG (DE) OM No. 7(7)-E-Co-ord/85 dated: 08-07-85 received with CAG's Endt. No. 2534-NGE/III/N I/68-77 dated: 07-08-85)

6.04 Fire Prevention

Orders and instructions in regard to precautions to be taken to prevent fires and the action to be taken in case of outbreak of fire can never be complete or fully comprehensive against all possible contingencies. It is therefore necessary that the officers concerned exercise proper judgment and initiative when dealing with emergencies calling for decisions which depend entirely on the circumstances attendant in each case. Highest priority must of course be assigned to the saving of life. In an emergency all the branches in the office should participate and the chain of command shall be:

Pr. Accountant General

Sr. Dy. Accountant General/Dy. Accountant General

Branch Officers

Asstt. Audit Officers

Sr. Auditors, Auditors, Clerk/Typist

Care Takers

Other Group C Staff

The fire orders containing instructions regarding action to be taken in the case of a fire and regarding the fire prevention measures to be taken should be carefully studied by all the officers and staff and scrupulously followed.

A proper record should be maintained by all concerned, of the messages transmitted/received, action taken and diary of events during emergency. On termination of emergency, a report should be prepared by the Audit Officer/Admn. and forwarded to the Dy. Accountant General. The report should include an approximate assessment of damage caused by fire directly or indirectly in consultation with the Department/Office, concerned. An enquiry should be held into the circumstances of the outbreak of fire and action taken for extinguishing it.

(File orders issued No. GIR II/5-22/76-77 dated; 24-08-1976)

6.05 Responsibility of Government servants for losses to Government

The responsibility of Government servants for any loss sustained by Government is indicated in Rule 37 of the General Financial Rules, 2017. Any such losses should therefore be immediately reported by the officer concerned to the Comptroller and Auditor General of India through his immediate superior.

6.06 Posting of Multi Tasking Staff (MTS)

- (i) The Multi Tasking Staff to the Branch Officers and for the Sections under their charge will be placed under the control of the Branch Officer, who may distribute the work among the MTS in such a way as to increase the efficiency in functioning of the Sections and to meet his own requirements. In other words the members of the MTS may be distributed among the sections or attached to each section so that work and responsibility are evenly shouldered by them.

- (ii) Separate Attendance Registers should be maintained for the members of MTS posted under and controlled by each Branch Officer. The maintenance of Attendance Register may be entrusted by the Branch Officer to one of the Sections under his control.
- (iii) Substitutes will normally be posted in casual leave and R.H. vacancies, subject to availability. If more than one member of the MTS are absent on a particular day, substitutes will be arranged to be posted by the GOM from the leave reserve available.
- (iv) The Branch Officer should exercise strict control over the MTS posted to his group by watching their attendance, assigning deficit tasks, laying down strict time-schedules and inter alia directing the MTS Officials to report as soon as a job is done. They should ensure that the procedure detailed above results in effective utilization of the member of the MTS posted under them.

These instructions are not by any rate exhaustive and each Branch Officer may in his discretion give instructions/ orders depending on circumstances, and the need of the hour.

Punctuality of attendance on the part of the members of the MTS and polite and courteous behaviour are to be ensured at any rate and no laxity in this sphere should be tolerated.

6.07 Duties of members of the Multi Tasking Staff

The following are some of the relatively important duties of the MTS:

1. Taking papers to the Branch Officers and to the sections
2. Taking/carrying drafts and other papers as directed ,outward mail to the Dispatch section and bringing back the Transit Register after obtaining acknowledgements for deliveries.
3. Pasting in the respective Files, letters, labels etc. after they have been arranged by clerks and pasting the index slips in the bundles to be transferred to records.
4. Bringing stationery articles from the stationery clerk for distribution in the sections etc.

5. Carrying records from the sections to records section and bringing records to the sections
6. Seeing that the stationery racks of the Gazetted officers are adequately filled with Forms, flags, different kinds/types of slips of current use etc.
7. Stitching of files, closing of bags and sealing of parcels, bags and letters of an important/confidential nature etc.
8. Attending on Gazetted officers and looking after the general requirements of the office.
9. Carrying out any other items of work that are of an incidental nature that might be entrusted to them by the Asstt. Audit Officer or Branch Officer.

Note:-

1. In order to perform the duties enumerated above MTS should reach office by 8.45 AM on all working days. During office hours they are expected to be at their respective place of work or duty at all times (except during the lunch break).
2. Members of the Multi Tasking Staff should note that, above all, politeness is expected of them in their relation with the members of the office and with outsiders, if any charge of incivility is proved against them disciplinary action will be taken.
3. The Asstt. Audit Officers to whom the MTS are attached for the purpose of control and even distribution of work load among them, will instruct the MTS servants on their duties broadly outlined above and bring to the notice of the GOM section any case of dereliction of duty including instances of insubordination breach of discipline, indecorous behaviour etc. by or on the part of the members of the MTS.

6.08 Liveries to MTS

MTS employees will be paid a lumpsum amount annually to purchase two pairs of uniform, one pair of shoes, one pair of socks and one pair of sleepers. They should at all times observe the uniform code strictly.

MTS will also be paid washing allowance monthly at the rate prescribed by Government for keeping their uniform clean and tidy. Asstt. Audit Officer/ GOM

Section will ensure that the allowance is actually spent for the purpose for which or in consideration of which it is granted.

6.09 Procedure to be followed when incorrect or unfair comments of the activities of the office appear in Press

When incorrect or unfair comments of the activities of a Department or office are published in the newspapers such matters should not be taken up direct with the Editors of the newspapers concerned as it would involve the department or office in a press controversy. Whenever it is desired to take up the matters of this kind with the press, the Principal Information Officer may be consulted, who would, if need be arrange for publication of rectification or clarifications without delay and without directly involving the Department or office in a press controversy.

6.10 Procedure for change of name of Government servants

1. A Government servant desirous of changing his name or adopting a new name or who might intend to modify his existing name should be directed to adopt the change formally by a deed in the Form given in the **Annexure - I** to this chapter. In order that the execution of the deed may not be in doubt or in order that the document (should) may not suffer from any legal infirmity, it should be got attested by two witnesses known to the Head of office, where the Government servant is working. The execution of the Deed should be followed by publication of the change and new name in a prominent local newspaper as well as in the Gazette of India, the publication being undertaken by the Government servant and at his expense.
2. In case an addition/change in surname only of (female) lady Government employee is derived on account of her marriage/remarriage, she should give a formal intimation to her appointing authority, of her marriage and request for a change in her surname. Details, as might be required of her husband should also be given by her to the local administration for making necessary entries in her Service Book.
3. If deletion of surname or reversion to the maiden name on divorce/separation or death of the husband of a lady Government employee is desired, the change may be permitted if she gives an intimation to the appointing authority regarding the change in her marital status and the event that brought it about and also a formal request for reversion to her maiden name.

4. There is no prescribed form for furnishing the intimation/request for the changes referred to in sub-para (ii) and (iii).

(GOI, Ministry of Personnel, Public Grievances and Pensions, DoPT OM No. 19016/1/87-Estt. (A) dated: 12-03-1987 received in CAG's NGE Circular NO. NGE/39/87 (No. 1468-NGE.3/49-86) dated: 17-06-1987 case Audit/Admn/III/14-15/Vol. I)

5. It is only after the formalities have been complied with and a satisfactory evidence of identity and execution of the document is given by the government servant, that the adoption of the new name or change in the existing name should be officially taken cognizance of as recognized and entries in Government records wherever necessary amended/made accordingly.

6.11 Production of official documents in a Court of Law

The procedure to be followed when an official is summoned by a Court of Law to produce official documents or to give evidence on the basis of the documents and instructions thereon, is contained in confidential communications issued by Government of India from time to time. The procedure to be followed by the officials of Indian Audit and Accounts Department is as detailed in Para 2.41 of CAG's Manual of Standing Orders (Admn) Vol. I.

Note:-

Documents produced in a court of Law are sometimes (liable to be) impounded under the powers vested in the Court. As a matter of precaution and to provide for all eventualities, a Photostat copy of the documents should always be kept.

(CAG's letter No. 460-Admn I/5-55 dated: 03-03-1955)

6.12 Utilization by Police, of documents in the possession of Audit Offices

If an investigating officer of the state police wants original documents that are in the custody of Audit Officer, he should move the Director General of Police, who after satisfying himself on the point will address the Accountant General personally to handover the documents desired to the Investigating Officers.

Note

Whenever original documents are to be handed over to the investigating officer photostat copies thereof should be taken and kept on record before handing over the

originals to an Investigating Officer. The Photostat copies should be compared with the originals and certified to be correct both by the Investigating Officer and a Gazetted officer.

(CAG's letter NO. CG/321/Admn I/53-Coll. IV dated: 18-08-1955 and No. CG/321 Admn.I/53-Coll V dated: 07-01-1955)

6.13 Interrogation of the staff of the Pr. Accountant General, Gujarat State by Police/CBI in connection with defalcation/Embezzlement cases

1. Whenever any police officers finds it necessary to examine/interrogate any member of the audit staff in connection with defalcation cases he should submit a report to the Range D.I.G/I.G. concerned who would in turn send a communication to the Pr. Accountant General. Such communications should contain details such as designation of the officers/officials required to be examined and brief particulars of the case. If the defalcation relates to a Civil Office (other than State Treasuries) and the subject matter is dealt with by this office, the communication might be addressed direct to the Sr. Dy. Accountant General.
2. The Police staff may be permitted to interrogate the staff and take statements although this should be done in the presence of an officer of the Audit Department nominated specially for this purpose by the Pr. Accountant General. To prevent confusion, such interrogation should take place after the receipt by the Pr. Accountant General of full details of the fraud, and his own investigation under the immediate supervision of a senior officer.

(CAG's letter NO. 132-Admn/51-Pt. II dated: 23-02-1952)

Note

There is no objection to the staff being interrogated in respect of matters connected with the discharge of duties when the incumbent was on deputation. It is not however necessary that an officer of the IA & AD should be present.

(CAG's letter No. 446-N2/5/85 dated: 4/8-04-1985)

3. Accordingly in all cases where interrogation of members of the staff of Indian Audit & Accounts Department for the purpose of providing evidence for and in support of the prosecution becomes necessary it would be imperative to receive a formal request from Police Department/CBI/HQS preferably from an officer not

below in rank of Special Inspector General of Police stating that such officials (by name and designation) associated with the detection of the case are required to be examined by the State Police/CBI officials. When the fraud, defalcation etc. relate to a civil office (other than State Treasuries) and the subject matter is dealt within the Rajkot Office, the request will be sent to that office direct. On receipt of the request, the concerned section dealing with the case will ascertain the names of the officials associated with the detection of the case and where they are working at that time.

Simultaneously the Group Officer will put up a detailed note on the case to the Pr. Accountant General and obtain his permission for the interrogation of the members of the staff and nomination of the officer in whose presence such interrogation should take place.

If the officers whom the Police might deserve to examine, deserve to refer to the original documents such as draft Inspection Report, audit enquiries, replies to audit enquiries etc. before presenting themselves for interrogation, necessary facilities should be provided to them in that regard. Where the subject matter is dealt with Rajkot office, the examination of the staff could be conducted in the presence of an officer nominated by the Pr. Accountant General. The police should be informed about a week in advance as to the place, venue, and date of examination, if the staff concerned is working at a place other than the place of examination as determined, they will be allowed to go to the place of examination a day in advance of the date of examination to enable them to refer to the original documents, inspection reports etc.

If necessary members of the staff may be called to Headquarters at Ahmedabad/Rajkot for the purpose from field formations.

Note:-

Under Section 160(1) of the code of Criminal Procedure, the investigating officer is empowered to require the attendance before himself of a person acquainted himself with the facts and circumstances of a case. When recourse to this section is taken or had, and a notice is issued by the Inspecting Officer for being served on the person/persons concerned it befits the person summoned, to comply with notice. It is not open to him to take up a stance that he would attend only alongwith certain others.

(The above opinion has been expressed by the Vigilance Department of a State Government (i.e the State Government of Kerala) and as it reflects a proper legal opinion it is incorporated here for guidance.)

6.14 Court cases filed against State Government

Employees where the Pr. Accountant General is impleaded as one of the defendants/Respondents:-

1. Where the Pr. Accountant General is impleaded as one of the parties, the cases are to be defended on behalf of the Pr. Accountant General. This can be done, either by filling a single affidavit/written statement on behalf of all the defendants/respondents or a separate counter affidavit/written statement on his behalf. Civil suits/writ petitions wherein Rules or orders of Government have been challenged, can be handled by the State Government, who may defend the case on behalf of the Accountant General as well when so impleaded. An application may also be filed before the court on behalf of the Accountant General, requesting the Hon. Court to exclude the Accountant General from being so impleaded. Where the Civil suits/writ petitions challenge alleged incorrect interpretation/application of Rules or orders by the Accountant General the cases may be defended by the Accountant General by filling a counter affidavit or written statement, as the case may be.

Every case filed by State Government employees is to be examined as to whether it is to be primarily defended by the State Government of Gujarat (on behalf of Accountant General also) or a separate counter affidavit/written statement is to be filed by the Accountant General. The Accountant General in no case should be left undefended. He is to be defended either by the State Government or by himself by filing a separate counter affidavit/written statement either through the same council or through a separate Central Government standing Council.

(CAG's letter No. 321-LC/52-86 (NGE Circular No. NGE/43/86 issued in 6/86)

2. The following instructions will be observed in respect of suits in which the Accountant General is impleaded as a co-respondent, along with the state Government in his capacity as the Audit Officer of the State of Gujarat.

The Accountant General is to be defended at State Cost in all cases in which he is impleaded as a co-respondent alongwith the State Government of Gujarat, in his

capacity as Audit Officer of the State. In such cases the Advocate General will arrange for the defense of the Accountant General also, alongwith the State Government.

6.15 Playing National Anthem/Foreign Anthem

The instructions of Government of India regarding the singing and playing of the National Anthem/Foreign Anthem are required to be followed.

6.16 Organizing Hindi Day/Week/ Fortnight

Hindi Day should be observed on 14th September every year and the observance of Hindi Week/ Fortnight should also commence on this day (i.e. 14th September). In case, 14th September happens to be a holiday these maybe observed on the following/next working day after 14th September. Voluntary organizations engaged in the propagation of Hindi, should also be associated with these celebrations.

(GOI, MHA, Department of OL, OM No. 1/14034/2/87-OL(A) I dated; 21-04-1987)

Annexure I

(Para 6.10)

(Proforma for Deed for Central Govt. Employees for Change of Name/ Surname)

BY THIS DEED I the undersigned..... Lately called.....(Former name) employed as..... (Designation of the post held at the time by the Govt. servant) at.....(Place where employed in the Ministry/Department of the Govt. of India)

do hereby :-

1. Wholly renounce, relinquish and abandon on the use of my former name of..... and in place thereof do assume from the dale there of the name of and so that I may hereafter be called, known and distinguished not by my former name of.....but by my assumed name of.....
2. For the purpose of evidencing such my determination, declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions private as well as public and upon all occasions whatsoever use and sign the name ofas my name in place of and in substitution for my former name of
3. Expressly authorise and request all persons at all times hereafter to designate and address me by such assumed name of
4. In witness whereof I have hereunto subscribed my former and adopted name of..... andaffixed my seal this..... day of

Old Signature.....

New Signature

Signed and delivered by the above
named.....
formerly.....in the presence of:

Witness No.- 1

Signature.....

Name.....

Designation.....

Official Address

(With Rubber stamp)

Witness No.-2

Signature.....

Name.....

Designation.....

Official Address.

(With Rubber stamp)