



सत्यमेव जयते

**OFFICE OF THE PRINCIPAL  
ACCOUNTANT GENERAL  
(AUDIT)  
HARYANA, CHANDIGARH  
MANUAL OF  
GENERAL  
PROCEDURE &  
ADMINISTRATION  
SECTIONS  
VOLUME - I  
(FIFTH EDITION)**

## **PREFACE TO THE FIFTH EDITION**

This is the fifth edition (2nd edition after restructuring) of the Manual of General Procedure and of the Administration Branch (Vol I) compiled under provisions of paragraph 2.1 of the Comptroller and Auditor General's Manual of Standing Orders(Administrative) Vol I 3rd Edition.

2. The material contained in the previous edition has been adopted with such modifications as have been necessitated by the changes up to 31st December., 1996. The instructions contained in the Manual are supplementary to the general rules and orders contained in the statutory Books, Codes etc and should not be regarded as superseding or replacing those rules and orders. Besides, this Manual should not be quoted as authority in any correspondence outside the office.

3. Administration I Section, as heretofore, will be responsible for keeping the Manual upto date and for ensuring that all orders affecting any changes are suitably incorporated in the Manual with due care and promptitude. For this purpose all Administration sections will intimate to Administration I section any change, correction necessitated on topics pertaining to each.

4. Any errors and omissions noticed in this Manual as also any suggestions for the improvement should be brought to the notice of Accountant General through Administration I Section.

Sd/-

**PRINCIPAL ACCOUNTANT**

**GENERAL**

**CHANDIGARH.**

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## CHAPTER-1

**1. Office:-** The office of the Accountant General(Audit) Haryana was set up at Chandigarh with effect from 1<sup>st</sup> March 1984 consequent upon restructuring of cadres in IA&AD.

The office of the Accountant General (Audit) Haryana was upgraded as the office of the Principal Accountant General (Audit) Haryana.w.e.f. 07.08.2009.

(Authority: CAG's office letter GE-I/2-2009 dated 07.08.2009 w.e.f. 07.08.2009)

**2. The office is divided into the following main branches on functional basis:-**

- (i) Administration Section
- (ii) Entitlement Section
- (iii) House Keeping Section
- (iv) Report Section & Internal Test Audit
- (v) Social Sector
- (vi) General Sector
- (vii) Revenue Sector
- (viii) Economic Sector-I
- (ix) Economic Sector-II
- (x) Local Bodies.
- (xi) Welfare Section

These branches comprise sections, each under the immediate charge of a Supervisor or Assistant Audit Officer. The sanctioned strength of each section has been fixed with reference to their respective functions under the orders of the Comptroller and Auditor General of India, received from time to time.

**Note 1:** A distribution statement showing sector-wise strength of the entire office is prepared and circulated in April and October each year. This statement as on 1<sup>st</sup>April, 2016 is given in Annexure I to this Chapter. No Gazetted Officer may increase the working strength of one section by corresponding decrease in the working strength of another section without the prior approval of the Principal Accountant General, nor should he authorize any interchange between officials of different sections under him without the previous concurrence of the Group Officer concerned. In all cases in which an interchange is permitted by the Group Officer an intimation should be sent to the Administration and respective wing for information and record.

**Note 2:** The distribution statement represents the normal regular strength of various sections and does not include casual temporary establishment sanctioned every year to meet with seasonal increase in work.

3. The work done by each wing be found in the manual of the respective wing and the duties assigned to each Auditor/Sr. Auditor will be found in the distribution lists maintained in each section. The details of the various items of work dealt with in the Administration Sections are given in Chapter XIV of this Manual.

4. **Distribution of work among Gazetted Officers-(1)** The sanctioned strength of Gazetted Officers as on 01.10.2016 consists of Principal Accountant General, five Sr.Deputy Accountant General/Deputy Accountant General, one Welfare Officer, seventy three Senior Audit Officers, twenty two Audit Officers and two hundred seven Asstt. Audit Officers.

(2) The distribution of work among the Principal Accountant General, Sr.Deputy Accountant General/Deputy Accountant General and as on 01.01.2017 is as under:

Principal Accountant General	1.Head of Department. 2. Direct charge of Reports and ITA Sections.
Sr. Deputy Accountant General (Revenue Sector)	Audit of Accounts of Departments grouped with "Revenue Sector" including expenditure audit.  Additional charge relating to Social Sector (except SARs and Central PAs) and Audit of Accounts of various department of General Sector.
Sr. Deputy Accountant General (Administration & Local Bodies)	Supervisory charge of Administration, Entitlement, Regional Computer Training Centre, In-House Training, Computer Cell, Technical Guidance and Support (TSG) functions relating to Audit & A/cs of Local Bodies.  Additional charge relating to SARs of Social Sector.  Additional charge of Welfare section, Sports & Cultural Activities and maintenance of office Building.
Deputy Accountant General	Supervisory charge of Audit of accounts of Departments grouped within Economic

(Economic Sector-II)	Sector-II. Additional charge relating to Central PAs & Consolidation and Presentation of CAG's Report on State Finance and Central Audit.
Deputy Accountant General (Economic Sector-I)	Supervisory charge of Audit of accounts of Companies/Corporations/Departments, PSUs grouped with 'Economic Sector-I'. Additional charge relating to Audit Plan & Audit Advisory Board (R&C)

(3) Further distribution of work among the Gazetted Officers is approved by the Principal Accountant General. A monthly statement of distribution of work among the Gazetted Officers except Asstt. Audit Officer is prepared by Administration-I section on the 15<sup>th</sup> of each month and circulated to all officers and sections in the office.

*(Authority:- Admn-I/2016-17/ dated 06.01.2017)*

**5. Staff Welfare-** The members of the staff can meet the Welfare Officer and can bring to his notice their legitimate personal or domestic difficulties (which may usually relate to such problems as residential accommodation, transport facilities, domestic troubles, etc) informally. The Welfare Officer will take steps to secure help to the sufferers in very possible manner within of course, the limits of the organisation, the Government Rules etc. The staff should, however, understand that they should not go to the Welfare Officer with frivolous suggestions or complaints and the baseless allegations will be considered with displeasures and may even call for disciplinary action.

The Principal Accountant General will meet the staff members on 1<sup>st</sup> Monday of every month from 3.30 pm to 4.30 pm and Sr. DAG/DAG (Admn) will meet on every Wednesday from 3.00 pm to 4.00 pm to redress grievances of staff members.

*(Authority:- Office Order No. Admn-I/Au/268 dated 20.01.1995)*

**6. Sectional Duty Lists-** With a view to facilitate fixation of responsibility for failure of audit against any of the Clerks/Auditors/Senior Auditors/Supervisor/Assistant Audit Officers at fault, it has been decided by the Comptroller and Auditor General that the Sectional duty lists (separately for each Sr. Auditor/Auditor) may be properly drawn up and that continuous record of incumbents with specimen of their signature and initials with dates and their duties should be carefully maintained. To give effect to this decision, the following instructions are issued for strict compliance of all concerned:-

(i) Statements showing the detailed particulars of duties on which each member of the office establishment is employed, duly approved by the Group Officer having the supervisory charge or by the Principal Accountant General, in the case of those section of

the office which are directly under him, should be drawn up and kept up to date in each section of the office.

(ii) The statement referred to in Para (i) should formally be got seen by each individual concerned and his dated signature and initials obtained on relevant duty lists.

(iii) Whenever a person in a section is transferred to another section or office or relieved to proceed on leave etc. the Supervisor/Assistant Audit Officer should obtain the dated signatures and initials of the relieving officials on the relevant duty list and submit the same to the Branch Officer concerned in the following manner:-

<b>Made Over</b>	<b>Take Over</b>
Dated signature of the relieved Assistant	Dated signature of the relieving Assistant
(Dated initials)	(Dated initials)
Dated signature of the Supervisor/Assistant Audit Officer	
(Dated initials) Audit Officer/Sr. Audit Officer	

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

“The specific form of Notes to be submitted by the Assistant Audit Officer/Supervisor/Sr. Auditor/Auditor on the eve of their transfer or proceeding on leave is given in Para 354 of this Manual.”

(iv) The detailed duty lists may be kept in the personal custody of the Supervisor/Assistant Audit Officer as heretofore. A specific mention to the effect that the duty lists have been made over to the successor Supervisor/Assistant Audit Officer should invariably be made in the charge report of the Supervisors/Assistant Audit Officers whenever necessary.

**(Authority: - Office Order No. Admn-I/Au/342 dated 16.1960).**

(v) With a view to identify the job and fix responsibility, an incumbency register containing following information should be maintained by each section and it should be updated as and when event arises.

Name & Designation	Code No.	Date of Birth	Date of joining in the section	Date of transfer from the section	Duties assigned to each incumbent	Signatures as well as initials in English and Hindi
1	2	3	4	5	6	7

(Authority:- DOI observation during inspection period 09.04.1990 to 20.04.1990).

**7. Gradation List-**(a) A manuscript copy of gradation list of the entire establishment of the office (including temporary Group 'A' and entire Group 'B' Officers) as on 1<sup>st</sup> March of each year should be prepared. The Computerized/manuscripts list should be prepared on the lines of the uniform pattern prescribed by the Comptroller and Auditor General, as also given in Annexure II to this Chapter. Events occurring during a month should be incorporated in the computer for keeping the list update.

(b) Three copies of the gradation list should be sent to the Comptroller and Auditor General, by the 15<sup>th</sup> June every year. One copy each of the lists may also be sent by the same day to the other Offices viz. Pr. AG(A&E) Haryana, Pr.AG (Audit) Himachal Pradesh, Shimla, PAO Office of the AG (A&E) Punjab, AG (Audit) Punjab.

**Note:** Soft copy of gradation list should be sent to the Comptroller and Auditor General.

(Authority:- CAG's office letter No.576-staff (Aptt.-3)/199-2014 dated 26.06.2014)

**8. Strength of Erstwhile Group-'D' (now MTS) staff:** (a) All the erstwhile Group-'D' posts viz. Safaiwala, Waterman, Chowkidar, Mali, Farash, Peon, Senior Peon, Daftri, Junior Gestetner Operator and post of Record Keeper (Group 'C' post) have been merged together and have been re-designated as "Multi Tasking Staff".

(Authority:- CAG's circular No.18-NGE/2010 issued vide No. 717-NGE (App)/25-2010 dated 28.06.2010)

b. **Control over Multi Tasking Staff-** The entire Multi Tasking Staff of the office will be under the control of the Welfare Officer except as regards appointments, promotions and dismissals when the orders of the Group Officer in charge of the Administration will be taken.

c. **Attendance Register of MTS-**The Welfare will keep an Attendance Register in which the attendance of all will be marked at 8.30 A.M. The Attendance Register will

be closed and sent to the Welfare Officer through the Welfare Assistant. To enable the Welfare Section to submit the above register punctually the Supervisor/Assistant Audit Officer of the various Sections should report to the Welfare Section (Caretaker) by 9.10 AM, if their sectional MTS is absent from duty.

**9. Duties of Multi Tasking Staff;**

- (i) Physical maintenance of records of the Section
- (ii) General cleanliness/upkeep of the Section/unit
- (iii) Carrying of files & other papers within the building/office
- (iv) Photocopying, sending of Fax etc
- (v) Other non-clerical work in the Section/unit
- (vi) Assisting in routine office work like diary, dispatch etc., including on computer
- (vii) Delivering of dak (outside the building)
- (viii) Watch & Ward duties
- (ix) Opening & closing of room
- (x) Cleaning of rooms
- (xi) Dusting of furniture etc
- (xii) Cleaning of building, fixtures etc.
- (xiii) Work related to his ITI qualification, if it exists.
- (xiv) Driving of vehicles, if in possession of valid driving license
- (xv) Up keeping of parks, lawns, potted plants etc.
- (xvi) Any other work assigned by the superior authority

*(Authority:- DOP&T OM No. AB-14017/6/2009-Estt. (RR) dated 30.04.2010)*

**10. Deleted**

**11. Sanitation and Cleanliness of the Office-Duties of Welfare Assistant-** The Welfare Assistant, under the supervision of Welfare Officer is responsible for the sanitary arrangements and ventilation of the office. In the discharge of these duties, he shall be assisted by the Caretaker, who will attend from 7.00 AM to 11.00 AM and from 3.30 PM to 7.00 PM on working days. A diary of inspection will be submitted to the Welfare Officer on every Monday and to the Sr.DAG (A) and Principal Accountant General during the first week of the month. It will be seen that all doors, windows, skylights, etc. are opened by the MTS of the section concerned every morning and early before office

hours. The Welfare Assistant and Welfare Officer must occasionally make ventilation through, the office should be secured by opening up all inside doors, etc. During office hours windows and doors should also be kept open so far as this can be done without inconvenience to men working. It is not, of course, intended that the staff should be exposed to draughts in the cold weather or an excessive heat in the hot weather. The Welfare Assistant will also see to the regular periodical cleaning of the windows and skylights.

(*Authority:-* PAG's orders dated 10<sup>th</sup> January, 1939 in the file No. 7-1-Record/1938-39. DAG (Admn) orders dated 26<sup>th</sup> August, 1986 in File, Revised Chapter I of Admn. Manual Vol-I)

**12. Tidiness and Cleanliness of office MTS etc.-** The Welfare Assistant and the Caretaker should generally see that the MTS are tidily and cleanly dressed. Those who are provided with belts, must wear them on duty. They should see that all irregularities and faults pointed out to the men have been remedied and that proper discipline is maintained. They should communicate to these men any orders which may have been passed by the Principal Accountant General, in regard to their duties or other matters affecting them.

**13. General Watch and Care of the Office Building-** The Caretaker is responsible for the General watch and care of the office building and duties assigned to him are as under:-

(i) General watch and care of the office building as a whole including night watch, so as to guard against any theft, fire, damage to the building or pilferage of records of furniture etc. (This will include supervision of the work of MTS regard to opening and closing of the doors, in regard to opening and closing of the office). General instructions regarding precautions against fire are given in Paras 14-16.

(ii) To keep a control over MTS deputed on the entrance to building, with a view to guard against any unwanted or unauthorized entry into the office, through the Receptionist.

(iii) Supervision of the work of MTS regard to the office sanitation and general cleanliness of the office and making arrangements connected therewith.

(iv) Supervision of the work of MTS so far as the dusting of rooms, seats, tables, records, etc. is concerned and also to take the attendance of MTS in the morning.

(v) To keep an eye that no official document or record is removed and that no doubtful persons approach the building with a view to do any harm to it.

(vi) To go round the building of the office by surprise at night, ensure that watch and ward arrangements are in order and there is no danger to the building or the record, etc.

**Note:** This would be possible when he is allotted a suitable accommodation either within the office or very near it.

(vii) To receive any urgent official message etc. (including telegrams, or telephonic calls) and arrange to communicate these to the officer concerned without delay. (This would only be possible when he is allotted a suitable accommodation either within the office or very near it.)

(viii) To keep a watch over the condition of the Building and report to the Welfare Officer any repairs necessary so that the same may be got conducted immediately.

(ix) To arrange for proper charge of furniture in different rooms of the office and to fix responsibility in case of any loss. Duty hours will be as following on all working days:-

From 7.00 AM to 11.00 AM

From 3.30 PM to 7.00 PM

***On Sundays and Holidays:-***

Surprise round of the office between 9.00 AM to 10.00 AM and 5.00 PM to 6.00 PM in addition to the night rounds, if necessary.

(Authority:-Office Order No. B/35, dated the 30<sup>th</sup> September, 1953. File Admn.III/III-A for 1953-53-54-55-56);

(DAG (Admn's) orders dated 26<sup>th</sup> August, 1986 in File, Revised Chapter I of Admn. Manual Vol-I)

**13-A** Since the posts of Caretakers/Assistant Caretakers are isolated ones it has been decided with the approval of Government of India, Department of Personnel and Administrative Reforms that the posts of Caretakers/Assistant Caretakers be grouped with those of Auditors/Clerk respectively for the purpose of reservation orders for SC/ST Personnel.

(Authority:- CAG's office letter No. 2078-NGE-II/65-76-11(A), dated 4<sup>th</sup> January, 1978 filed in Admn-I/46-I/76-78)

**13-B Deleted** (As the post of safaiwala has been included in MTS)

(Authority: - CAG's circular No.18-NGE/2010 issued vide No. 717-NGE (App)/25-2010 dated 28.06.2010)



#### **14. Disaster Management**

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

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

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

- (a) Matches are used with care and that none but safety be allowed in any part of the building.
- (b) Burning matches/Cigarettes ends must not be thrown on the floor, but should be extinguished properly and then thrown in ash-trays or some receptacle of iron.
- (c) All greasy rags, waste, etc, should be carefully collected/deposited and not thrown away and allowed to lie in heaps in corridors, as they are liable to spontaneous ignition by careless thrown of burnt 'Beedi' and Cigarette ends.
- (d) Surplus/unserviceable articles of furniture should not be stored in the office corridors.
- (e) Smoking in office rooms is absolutely prohibited and the Supervisor/Assistant Audit Officer should see that rule is observed strictly.
- (f) Proper handling of LPG gas stove and cylinder close watch over leakage of gas by canteen staff.

The Caretakers will be held responsible for seeing that the instruction from (a) to (f) above are strictly observed. The above instruction and the instructions on the extinguishers should be read thoroughly. When an extinguishers, bucket, or pump is found empty, it must be filled at once. Extinguishers must not be used for other purpose or removed from their position, except in case of fire or for recharging.

(2) **The following Fire Safety Measures should be observed in the event of outbreak of fire:-**

In order to tackle any emergency due to fire, the following instructions may please be followed:-

<b>Do's</b>	<b>Don'ts</b>
<p>Please alert other colleagues and use the fire alarm.</p> <p>Please check whether the fire Extinguisher is placed in your Room/Hall or not.</p> <p>Please be aware of the procedure for using the fire Extinguisher Cylinder placed in your Room/Hall (Detailed instructions are given on the cylinder itself).</p> <p>Please call the Welfare Officer on EPABX No 476, Sr. A.O. (Admn-1) on No. 434.</p> <p>Please call the fire service on 101 or 2702333.</p> <p>Please put off the main electrical switch.</p> <p>Please leave your Room/hall immediately through the stair case.</p> <p>Please inform Welfare Officer/Caretaker if any unclaimed packet lying in Room/Hall.</p> <p>Please switch off all electrical points (especially A.Cs) while leaving your Room/Hall.</p>	<p>Please don't use the lift.</p> <p>Please don't keep papers/files and other materials near the electrical switches or sockets.</p> <p>Please don't try to repair the switches or sockets yourself.</p> <p>Please do not wait to collect your possessions in emergency situation.</p> <p>Please never hide yourself in any room or in cupboard.</p> <p>Please do not smoke and light match box inside the office premises.</p>

**(3) Half yearly progress report of Operational Continuity Plan:-**

Disaster Management Committees of the offices have to meet half yearly instead of quarterly and the report of the meeting has to be sent directly to Headquarters through the workflow of Estates Section instead of sending it to the respective regional Heads.

An half yearly reports of Disaster Management Committees regarding implementation of Operational Continuity Plan etc. may be forwarded to Headquarters directly through the workflow link of Estates Section- "Disaster Management and Continuity Planning in IA&AD- Safety Norms" by attaching the report in this link in the month of January and July every year.

(Authority:-CAG'soffice letter No.37 Estate/38-2007)

(4) A Committee of four members will be constituted as floor incharge to check proper maintenance of electric points, use of fire fighting appliance etc.in the office building and co-ordinate in case of disaster. They will also maintain a register in which such type of complaints can be noted.

(Authority:- No. Welfare/Disaster Management/2014-15/363-67 dated 15.01.2016)

**Note:** On the first of March each year, a return of losses due to outbreak of fire sustained in the previous calendar year should be sent to the CAG

#### **14-A Precautions while using internet**

1. Email password is important like PIN of ATM card. Anyone knowing your email password can use your email account for sending wrong emails which may put you in trouble.
2. Nothing on internet is free. Nobody can win lottery or get job. This kind of emails should be marked as spam and deleted from your account.
3. While using internet those pages which open on their own, should be blocked by using adblock puls.

This can be downloaded from <https://adblockpuls.org/en/mozilla><https://adblockpuls.org/en/chorme><https://adblockpuls.org/en/internet-explorer>

4. Before downloading anything, make sure that you are downloading from genuine website. Try to open only those websites which start from https:// as "s" means secure.
5. Do not keep your financial information like bank account number, credit card number etc on any website. Do not email them.
6. Scan pen drive before using it.

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

**16. First Aid hints regarding the use of Minimax Appliances -(1)-** At the first intimation of the fire run to the nearest 'Minimax' and bring it as near to the fire as possible.

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

**17. Duties of Receptionist:-** They have been entrusted with the following duties:-

- (i) **Visitors to see Officers-**The Receptionist will issue temporary permit to the visitors, if the officer concerned is prepared to see him. He will be escorted up to the officer’s room by one of the receptionist, Assistant MTS who will bring back the permit signed by the officer concerned and hand it over to the Receptionist.
- (ii) **Visitors to see non-gazetted employees of the office-** On the arrival of such a visitor, the Receptionist will note in his register the visitor’s particular as well as the name and the section of the person he wishes to see. Thereafter, the Receptionist will call the person whom the visitor wishes to see and that meeting will take place in the Reception Room.
- (iii) Issue of temporary passes to officials of other Departments, who attend this office in connection with official business.
- (iv) Receptionist are required to keep with them a complete and up to date list of all the members of the office, including officers, along with their residential addresses.
- (v) Receptionist are required to maintain telephone register in respect of local private telephone calls made by the officials of this office and put up the registers to the Branch Officer (Admn.) concerned at the end of each day. A sum of Rs. \_\_\_\_\_ (as may be fixed by P&T Deptt. from time to time) should be recovered for each call and deposited with office cashier.

(vi) The receptionist will maintain a register in which the names of all sections in the office will be noted. Each Supervisor/Assistant Audit Officer will be required to spare one official from his section for duty by rotation on holidays. The Supervisor/Assistant Audit Officer of the section concerned will be called upon to nominate official for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take the necessary charge of the Receptionist's room along with the list of addresses and telephone in the evening before the holiday and ascertain from the Welfare Section names of the two MTS put on duty.

**ANNEXURE-I****Stationed Strenth of this office as on 1<sup>st</sup>April,2016**

Sr No.	Name of Section	Asstt.Audit Officer/Supervisor			Sr. Auditor/Auditor			Clerk/Typist		
		Pt./Ty	C.Ty	Total	Pt./Ty	C.Ty	Total	Pt./Ty	C.Ty	Total
1	General Sector/Cass/cap	17	1	18	32	0	32	7	0	7
2.	Social Sector	30	1	31	33	0	33	10	0	10
3.	PRI/ULB	9	0	9	0	17	17	0	0	0
4.	Economic sector-I	27	0	27	36	0	36	12	0	12
5.	Economic Sector-2	29	0	29	37	0	37	12	0	12
6.	Revenue Sector	39	1	40	18	0	18	10	0	10
7.	Pr, Dir. Audit (Central),Chandigarh	41	1	42	32	0	32	8	0	8
8.	Reports	6	0	6	6	0	6	6	0	6
9.	Pr. AG Sectt.	0	0	0	0	0	0	2	0	0
10.	ITA	1	0	1	1	0	1	0	0	0
11.	Admn.HK,Entt.Hindi cell,Comp. cell,Comp. Trg.Centre	8	0	8	42	0	42	15	1	16
12.	CCS/Appn.&Fin,& Report state Finanve	2	0	2	7	0	7	3	0	3
13.	Welfare section	0	0	0	2	0	2	0	0	0
14.	AG (J&K)	0	1	1	0	0	0	0	0	0
15	Misc.	0	0	0	0	0	0	0	0	0
16.	Leave Reseve	0	0	0	29	0	0	0	0	0

17.	Training Reserve	0	0	0	0	0	0	0	0	0
<b>To tal</b>		<b>209</b>	<b>5</b>	<b>21 4</b>	<b>275</b>	<b>17</b>	<b>292</b>	<b>85</b>	<b>1</b>	<b>86</b>

1	Welfare Astd.	1	0	1						
2.	Sr. Console Operator	2	0	2						
3.	Hindi Officer	1	0	1						
4.	Sr.PS/PS/PA/Steno	12	0	12						
5.	Console Operator,DEO,GR.B	0	3	3						
6.	Sr.Hindi Translator	1	0	1						
7.	Jr. Hindi Translator	0	2	2						
8.	DEO	2	47	49						
9.	Staff Car Driver	1	0	1						
10.	S.G. Record Keeper	0	1	1						
11.	MTS	65	4	69						
12.	Canteen staff	13	0	13						

## ANNEXURE II

(Referred in Paragraph7)

Preparation of Gradation list of Estt. of the office:

It has been decided by the CAG that Gradation list of the office under his control should be prepared in the following form so as to secure uniformity in the matter of its preparation of the Indian Audit & Accounts Department. Besides, the "Table of Contents" and "List of Abbreviations" to be shown at the beginning, the entire body of the gradation list should be divided into four sections.





**SECTION-I**

List of Gazetted staff of the office of \_\_\_\_\_ as on 1<sup>st</sup> March, 20.....

The sanctioned strength of Group 'A' and 'B' officers may be shown in the form given below, in addition to the names and designation of Gazetted staff:-

Sanctioned strength	Permanent	Temporary
(i) Group 'A'	-	-
(ii) Group 'B'	-	-
(iii) Total sanctioned strength	-	-
Total actually employed		
Vacant	-	-

List of Group 'A' Officers-

Sr. No.	Name	Designation
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(3) List of Group B Officers (Sr .AO / AO/AAO/ Sr. Ps)

Sr. No.	Name	Permanent/Officiating
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**SECTION-II**

This section should contain a statement showing the sanctioned strength and section-wise distribution of Group 'C' and Group 'D' staff of the office as on 1<sup>st</sup> March of the year in the following from:-

Name of Section	Permanent Strength	Temporary Strength
Steno Gr. I, II & III	Sr.Adr/Adr/Clerk/Welfare Asst., Care taker, Staff Car Driver, Group 'D' etc.	Sr.Adr/Adr/Clerk/Stenographer Gr.II&III, Record Keeper, Welfare Asstt., Care Taker, Staff car Driver, Group 'D' etc.

Total sanctioned strength	
Total actually employed	Vacant

### **SECTION-III**

In addition to the strength and scale of pay of the cadre (both permanent and temporary) to be indicated at the top, the list should contain the following columns:-

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

Note 1: In the list of Sr. AOs, AOs and AAOs there will be an additional column to note the year of passing the SAS/Revenue Audit exam for AAOs.

Note 2: As and when any change is necessitated in the service particulars in the gradation list an entry is ensured to be made in the master copy of the gradation list so that it is not lost sight of when the next list is brought out.

(Authority: CAG's office circular letter No. 427-N.2/1-89 dated 20.4.1989 and No. 749-N.2/1-89 dated 6.9.1989).

### **SECTION-IV**

#### **APPENDIX**

Appendix I of this section should consist if the following three lists divided into four columns each viz:-

- (i) Serial No.
- (ii) Name
- (iii) Designation
- (iv) Date of commencement
- (v) List of persons on deputation to offices within the Department
- (vi) List of persons on deputation to office outside the IA&AD.
- (vii) List of persons on foreign service.

Proforma seniority of AAOs/SAS passed Auditors and any other information peculiar to an office (CRA Staff Adr/Sr. Adr. transferred from the office of the Principal Accountant General, Andhra Pradesh and proforma promotion in selection grade cadre so far as this office is concerned) may be included in the section.

Since the gradation list cannot be held to be authoritative, the following note may be added in the title pages:-

N.B.- Nothing in this list is to be taken as conveying any sanction or authority or may be held to supersede any standing Rule or order of the Central Government with which it may be at variance.

The above pattern of the gradation list may be added from the list to be printed as on 1<sup>st</sup> March, 1960.

(CAG's circular No. 623-NGEI/86-58, dated 28<sup>th</sup> March, 1959).

**ANNEXURE-III Deleted**

(AS all Group 'D' staffs have been classified as Group 'C' )

*Authority:* - CAG's circular No.18-NGE/2010 issued vide No. 717-NGE (App)/25-2010 dated 28.06.2010)

**CHAPTER-II**  
**OFFICE DISCIPLINE**

**18. Hours of Attendance-** (i) Normal office hours of attendance on all working days are from 9 A.M. to 5.30 P.M. with lunch-break from 1.00 P.M. to 1.30 P.M. However, Supervisors/AAOs have power to require early or late attendance, when the work is in arrear or the interest of public service requires it. In the case of compulsory attendance on holidays, Supervisors/AAOs should obtain prior sanction of the Group Officer concerned.

(ii) It has been noticed that some members of staff continue to sit in office even after 7 P.M. the time up to which office Chowkidars are required to be on duty. This not only causes inconvenience to the caretaking staff of the office as well as that of the CPWD, but also renders the security arrangements difficult. If in the interest of the office work, it becomes absolutely necessary for some member of the staff to sit after 7 P.M. in future, they should obtain the prior permission of the Group Officer concerned, and communicate it to Welfare Cell for information.

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

(Office Order No. B/44, dated the 30<sup>th</sup> August, 1958).

(b) No Officer/Official will enter the office premises on holidays without prior permission if his/her Group Officer and without making necessary entry in the register maintained at the gate of the building. (Office order No. Pr. A.G. Sectt./HR/95-96/dated 26.10.95).

(iv) (i) It has been decided that duty staff consisting of one official and 2 MTS should remain in the office on all holidays. The Official on duty will sit in the room of the Receptionist so that he may be available personally or on telephone if required by any member of the office staff or outsiders for an urgent work. He will remain on duty from 9.00 A.M. to 5.30 P.M. with a break for lunch from 1.00. P.M. to 1.30. P.M., and 2 MTS will be with him to assist him. In lieu of this attendance, the officials concerned will be allowed compensatory leave which will be availed of subject to provisions of Para 261 and 262 of this Manual.

(c) In any case the Reception counter/entrance of the building should not be left without M.T.S.on all working days as well as holidays.

**Note:** Deptt.of Personnal & Training GOI vide OM No. 1314/86/JCA/dated 21<sup>st</sup> May, 1985 have issued orders that all Government Offices would work for five days in a week from Monday to Friday and that all Saturdays would be Holidays with effect from 3<sup>rd</sup> June, 1985. The Central Government Employees Welfare Co-ordination Committee Chandigarh has further decided that all offices at Chandigarh would observe the timings from 9.00 A.M. to 5.30 P.M. with lunch break from 1.00 P.M. to 1.30.P.M. (No. CRT/Welfare/85/86 dated 31<sup>st</sup> May, 1986 No. CRT/Audit Welfare/85-86/115 dated 31<sup>st</sup> May 1986 and Welfare/Audit/170 dated 14<sup>th</sup> November, 1986.)

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

(3) A register will be maintained in Welfare Cell in which the names of all sections in this office will be noted. Each Supervisor/AAO will be required to spare one official from his section for duty in rotation. According to one's turn, the Welfare Cell will call upon the Supervisor/AAO of section concerned to nominate the official for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take necessary charge of the Receptionist's room along with the list of addresses and telephone on the evening before the holiday and enquire from the Welfare cell the names of 2 M.T.S. nominated. The duty with regard to the proper maintenance of the register and to see that the duty staff is properly nominated and orders noted by them before the holiday would rest with the Welfare cell.

**19. Leaving office during office hours-** No official should leave office during the day without the permission of his Supervisor/AAO, nor should a Supervisor/AAO do so without the knowledge of his Branch Officer.

**20. Observance of silence on the 30<sup>th</sup> January-** The following procedure is to be observed in this connection:-

(1) The silence should be observed in all State Capitals and towns at 11.00A.M. on every 30<sup>th</sup> January for two minutes in the memory of those who gave their lives in the struggle for India's freedom.

(2) A signal should be sounded on hearing of which all those inside office, should stand up where they are, for observing the silence.

(Authority: G.O.I.M.O.H.A. circular letter No. 2/1/62-Pub.II, dated 16<sup>th</sup> January, 1963 copy received with CAG's No. 185-NGSI/21-62, dated 28<sup>th</sup> January, 1963).

**21. Deleted**

**22. Attendance Register-**(i) All Officials are expected to be in their places punctually at 9.00 A.M. An Attendance Register in Form S.Y.302 will be maintained for each branch of the office and kept on the table of the Supervisor/Assistant Audit Officer. As each person arrives, he should initial in the Attendance Register of his section and then commence work.

(ii) At 9.10 A.M. the Supervisor/AAO will make a red cross mark against the name of the absentees under his initial and submit the register to the Branch Officer. In the case of the directly controlled sections by the Principal Accountant General the Attendance Register will be submitted to the Branch Officer who supervise routine work of those sections. Any member of the staff coming late, should put down in red ink, his exact time of attendance below the cross mark, in the presence of the Branch Officer.

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

**23. Punctuality and Efficiency in the Central Government Offices-**The Government of India, have, with a view to ensure the observance of punctuality and efficiency in the transaction of work in Central Government Offices, decided to discontinue the practice of allowing a Government servant to attend office late, and have for future guidance, laid

down the following instructions:-

(i) Half-a-day's casual leave should be debited to the Casual Leave Account of a Government servant for each late attendance but late attendance up to one hour on not more than two occasions in a month may be condoned by the authority if he is satisfied that it is due to unavoidable reasons like illness in the family, cycle puncture, late running of buses/trains, etc. In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action may be taken against him in addition to debiting  $\frac{1}{2}$  days casual leave to his casual leave account, on each occasion of such late attendance.

(ii) Half-a-day's casual leave for the first-half or second half may be granted if applied for by a Government servant to attend to some urgent private work which does

not require a full day's casual leave e.g. when one has to go to Railway Station or Bus-stand to receive a guest or a friend or to go to a dispensary to have himself or a member of his family treated.

(iii) For the grant of ½ day's casual leave, as mentioned in sub-Para (ii) above, the lunch break will be dividing line, e.g. a person who takes ½ day's casual leave for the forenoon session, is required to come to office at 1:30 P.M. Similarly if a persons take leave for the afternoon session. he can be allowed to leave office at 1.00 P.M. In the offices which follow different timings, the Heads of Offices may decide as to what should be the dividing line for the grant of ½ day's casual leave.

(iv) In view of the decision contained in the preceding paragraphs, the balance at credit in the Casual Leave Account of some Government servants may be in terms of full day or day's Casual Leave plus half-a-day. In such cases, there is no objection to the grant of ½ day's casual leave in conjunction with full day or day's casual leave, if so applied for. Likewise, even when the casual leave at the credit of Government servant is in terms of full day there is no objection to the grant of ½ day's casual leave in conjunction with full day or ½ day's casual leave. The existing restrictions imposed on the number of days casual leave that can normally be granted at a time will, however, continue to apply.

(v) In the case of Government servant who having exhausted his casual leave attends office late up to one hour at a time for unavoidable reasons mentioned in Para (i) above, such late attendance may be condoned on not more than two occasions in a month. If however, he attends office late on subsequent occasion(s), in a month, disciplinary action may be taken, against him.

(vi) As no orders regarding punctual attendance would be fully effective unless strict measures are taken for their enforcement, the supervisory staff should be very particular in scrutinizing the Attendance Register. In terms of provisions contained in GOI decision No.23 under Rule 3 of CCS (Conduct) Rules 1964 the following instructions may be adhered to for observance of proper decorum by Government Servants during lunch break:

(i) No Government Employee should play cards on the lawns and such other places inside and outside office building.

(ii) The games of cards should be confined only to the recreation rooms or other places approved for such purposes.

The half an hour limit for lunch-break must be scrupulously observed not only by the subordinate Staff but also by Supervisory officers and that periodic surprise checks should be made to ensure that this limit is not exceed by any one.

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

(vii) In case where a Government servant has got only ½ day's C.L. due in his casual leave account and avails of the same after the lunch break, and is unable to resume duty on the next day due to unexpected illness or some unforeseen compelling grounds, he may as an exception to the general rule be permitted to combine half-a-day's casual leave with regular leave. Those who have only half casual leave due to them and will not attend office on the next working day (having already applied for the leave of kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the half-a-day's casual leave for the afternoon.

(viii) In cases where an official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, there should be no objection to the grant of ½ day's casual leave in combination with regular leave, if the other conditions mentioned in the last sentences of sub-Para (vii) above, are satisfied. In such a case it has been held by the CAG of India that, since the casual leave does not constitute absence from duty and the pay is not intermitted the Government servant should hand over charge on the afternoon of the date of commencement of casual leave. In the case of non-gazetted officers, it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the commencement of casual leave.

*(Authority: Government of India, Ministry of Home Affairs, O.M. No. 60/17/64-Ests. (A) dated 4<sup>th</sup> May, 1963, and No. 60/45/65-Ests. (A) dated 4<sup>th</sup> February, 1966 received with the CAG Nos. 1940-AGE.I/194-65 dated 11<sup>th</sup> February, 1965 and No. 386-NCE.I/194-65, dated 8<sup>th</sup> August, 1966).*

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

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

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



**Note 2:(i)**A doubt had been raised whether concession of a religious or sectarian nature, like coming to office late or leaving office early, which were being granted to staff in the past should be continued to be allowed now.

(ii) The Ministry of Home Affairs who were consulted in the matter have advised that any previous instructions or orders permitting such concessions should be treated as having lapsed. The Government have accordingly been strictly adhering to the principal that no Government servant should get privilege on the ground of his community or religion alone.

(Authority: CAG's circular letter No. 301-NGE, 1/211-66, dated 17<sup>th</sup> February, 1967).

**24. Absence without leave-** Staying away from office without leave renders a person liable to dismissal, except when the cause is sudden illness or unforeseen circumstances of a pressing nature. In every case of absence without prior sanction, the reason of absence should be communicated at once and, if it is due to illness, a medical certificate should be produced, if so directed by the Sr. Audit Officer/Audit Officer concerned.

**25. Borrowing money from subordinates-** (See CCS (Conduct) Rules (recognised private publication).

**26. Conduct Rule-**The standing orders of the Government of India regarding the conduct of all public servants holding or exercising any civil office (other than a menial office) under the Government are contained in a separate pamphlet entitled "The Central Civil Services (Conduct) Rules, 1964". These rules are applicable to all members of the office, including all Gazetted Officers and they should make themselves acquainted with these.

**26.A.** It is necessary and desirable that Branch Officers visit their section periodically. This will enable them to form a personal appreciation of the quality of the work done by staff under them. It will also enable them to give personal directions and help the staff in the disposal of their work. Any small difficulty that the section may be facing will also come to notice without delay and without the need for submission of note. Every section should be visited at least once a week. A Diary should be maintained in which the findings of the visit to the sections will be recorded briefly. This Diary should be submitted to the Group officer once a fortnight. Any important point that the Branch Officers may wish to bring to the notice of the Group Officer be properly underlined in the Diary. There may be small matters where the help of the Group officer is required but on which it may not be appropriate to put up a note which will be circulated freely in the office. The Diary will, be a convenient mean of bringing such items to the notice of the Group Officer confidentially. The Diary should be handed over to the successor at the time of handing over charge.

(Authority: AG's DO No. AG's Sectt. O.O.No. 1257 dated 18<sup>th</sup> February,1971)

**27. Government servants found guilty of contravention of prohibition laws-** See CCS (Conduct) Rules 1964 (Recognised private publication).

**28. Auction of property-** It has been decided by the Government of India, Ministry of Home Affairs that, if any Ministry or Department arranges auction of property, owned or confiscated by them, Government servants of that Ministry or Department should not bid at such auction or submit sealed tenders for the purchase of any such property in response to the notice inviting tenders, published in a newspaper. Any Government servant who does so would be regarded as indulging in conduct unbecoming of a Government servant within the meaning of the Central Services (Conduct) Rules, 1964.

(Authority: Government of India, Ministry of Home Affairs, O.M. No. 25/12/57-Est/(A), dated 21<sup>st</sup> January, 1958 received with CAG's No.412-NGE.II 226-57 dated 14<sup>th</sup> February, 1958 read with CAG's circular letter No. 1459-NGE.III/61-66 dated 12<sup>th</sup> July, 1967) and Department of Personnel & Training O.M.No.11013/20-187-Ests. (A) dated 18.2.88.

**29. Prohibition to accept Group Photos and invitation to farewell entertainments-** See Rule 14 of Central Civil Services (Conduct) Rules, 1964 (recognise private publications).

**30. Practice of Homeopathic treatment-** See Rule 15 of CCS (Conduct) Rules (recognised private publications)

**31. Acting as regular correspondent of Newspaper & Journals-** See Rule 8 of CCS (Conduct) Rules, 1964 (Recognised private publication).

**31-A. Terms and Conditions for grant of permission for publication of Books/Guides in terms of Rule 8(2) and 15(1) of CCS (Conduct) Rules 1964-**(i) For obtaining sanction of the CAG under Rule 15(1) of CCS (Conduct) Rules 1964, the Government servants concerned should submit his application through proper channel supported by manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, number of copies proposed to be published and the monetary benefit expected therefrom. The Head of the Department may scrutinise the application and then forward it to CAG's office along with his remarks. Under S.R. 12, 1/3rd of the fees received in excess of Rs. 500/- (see paragraph 5 and 7 of GOI order dated 11.2.1980 under SR-12) by way of Royalty/Sale of publication has to be credited to Government unless it can be established that the book reveals the scholarly study of the author and not the ordinary knowledge derived by him during the course of service. In the

latter case it is permissible for Government servant to apply for exemption from the operation of S.R.12. When the Govt. servant requests for such exemption the same may be sent to CAG's office along with the recommendations of the Head of the Department to enable his office to examine the merits of the case and forward the same to the Finance Ministry in terms of Government of India decision below FR.9 (6-A) (Chaudhary Compilation 6<sup>th</sup> Edition). (Also see GOI order under SR-12 swamy's compilation of FR&SR Vol.I.)

(ii) After obtaining sanction of CAG in the foregoing manner, Principal Accountants General etc. may accord permission for publication of the book/guide under Rule 8(2) of CCS (Conduct) Rules, 1964.

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

(a) The permission is subject to the provisions of the Rule 9 and II of CCS (conduct) Rule, 1964.

(b) The official duties of the Government servants should not thereby suffer and he should not bring out a subsequent edition of the book without obtaining a similar permission at that time.

(c) The official should submit two copies of the publication and subsequent amendments to the PAG free of cost when published (one for record in the parent office and the other in the Headquarters office).

(d) No reference to the permission given by the PAG or the CAG shall be quoted anywhere in the book.

(e) The grant of permission does not lend any official authority to the views expressed or conclusion reached by the author.

(f) The administration is not responsible for any mistakes (grammatical or technical) in the book.

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

(Authority: CAG's letter No. 428-NGE.III/1-73(1) dated 4<sup>th</sup> March, 1978). Filed in the file permission to publish a book.

**32. Leakage of information in respect of official or personal cases-** Under rule 11 of CCS (Conduct) Rules 1964, members of the staff are warned against the leakage of any information in respect of official or personal cases etc, of which the disposal or custody is entrusted to them in course of their public duties. Any observation etc. on the work conduct of any member of the staff whether recorded by branch officer, A.A.O.or

by supervisor, will not be shown to (or quoted by) the persons concerned or any other unauthorized person, unless otherwise ordered in writing in any particular case.

**33. Communicating with Members of Legislature-** Member of the staff are also prohibited from approaching members of the legislature with a view to having their individual grievances made the subject of interpellations in the chambers, as this practice entails the disclosure to non-official persons, information which has come into the possession of a Government Servant in the course of his official duties and involves a breach of Rule 11 and consequently a risk of disciplinary action against the Government servant concerned.

(Authority: Government of India, Home Department No. F-369 dated 8<sup>th</sup> June, 1922 received with Government of India, Finance Department letter No. 783 dated 13<sup>th</sup> June, 1922).

**34. Declaration of all immovable property held or acquired by a Government Servant or his dependants-** See CCS (Conduct) Rules, 1964 (recognise private publication)

**Note 1:** The statement of immovable property, showing position as on the date of their appointment and thereafter on the first January of each year of the IA&AS Officers should be submitted to the Comptroller and Auditor General of India by the end of January each year. Similar statements from the Sr. Audit Officer/Audit Officer/Assistant Audit Officer whether actually working in this office or elsewhere, should be kept on record in the secret file in the custody of the Principal Accountant General.

**Note 2:** A doubt was raised whether if a Government servant constructs a building (or his residence) and also himself supervises its construction previous sanction of the prescribed authority under the proviso to Rule 18(2) would be necessary or what is required is that he should bring it to the previous knowledge of prescribed authority. It is clarified in consultation with the Ministry of Home Affairs that prior sanction of the prescribed authority would be required in such cases.

CAG's letter No. 1496-NGE.III/81-86, dated 20<sup>th</sup> June, 1967)

**35. Transaction in movable and immovable property by Government Servants-**See CCS (Conduct) Rules, 1964 (Recognise private publication)

**36. Acceptance of Dowry by Government Servants-**See CCS (Conduct) Rules, 1964 (Recognise private publication).

**36-A Retention and disposal of presents received by Government servants from foreign dignitaries and foreign firms-** See C.C.S. (conduct) Rules 1964 (Recognized) private publication)

**37. Non-interference by Government Servants in Election propaganda-**See CCS (Conduct) Rule, 1964 (Recognise private publication)

**38. Misconduct-** It is the duty of every Assistant Audit Officer/Supervisor of a Section to bring to the notice of the Group Officer(Admn). any disorderly conduct, irregular habit, or insubordination on the part of any member of staff in his department or section , and to submit after carefully investigating the matter, a full report through the Gazetted Officer-in-Charge for the orders of the Principal Accountant General.

**39. Conduct in private life-** See CCS (CCA) Rules, 1965 (Recognise private publication)

**40. Strike-** See CCS (Conduct) Rules, 1964 (Recognise private publication)

**41. Gherao-** See CCS (Conduct) Rules, 1964 (Recognise private publication)

**42. Government servants in Criminal Misconduct-**Departmental Proceedings and prosecution –See CCS (CCA) Rules, 1965 (Recognise private publication)

**43. Conviction of Government Servants in Courts of Law-**Intimation to Departmental Superiors-See CCS (CCA) Rules, 1965 and CCS (Conduct) Rules, 1964 (Recognise private publication)

**44. Secret Enquiries-** See Vigilance Manual Vol.II (Central Vigilance Commission)

**45. Disposal of Disciplinary cases-** With a view to avoid delays in the disposal of disciplinary cases against Government servants, the Government of India have ordered that a time limit should be prescribed, as in judicial proceedings, within which replies must be submitted by the persons concerned to the charges framed against them. This time limit should be rigidly enforced.

(Letter No.266/44-Ests. dated the 6<sup>th</sup> June, 1944, from the Government of India, Home Department to the Chief Secretaries of all Provincial Governments, received with Auditor General's No. 1/44-NGE/249-44, dated the 23<sup>rd</sup> June, 1944).

2. While all reasonable facilities may be provided to the accused to make their defense: Officers entrusted with the conduct of disciplinary enquiries, particularly cases of bribery and corruption should firmly resist any tendency on the part of the accused officers to adopt dilatory tactics.

**Note 1:** Officers dealing with cases of indiscipline or corruption should avoid all delays in investigations and be very firm/prompt in taking action.

**Note 2:** Steps should be taken to ensure that in any cases where fraud is involved and presumably, loss of public funds, no time is lost in holding a prompt enquiry and in submission of a report in order to avoid losses and delinquents, escaping punishment.

(Authority: G.O.I.M.H.A. No. 33/3/64-AVD, dated 4<sup>th</sup> June, 1965 received with CAG's circular letter No. 1423-NGE-III/71-65, dated 12<sup>th</sup> June, 1965 and G.O.I.M.O.H.A. O.M. No. 33/3/64-AVD, dated 22<sup>nd</sup> July, 1965 received with CAG's letter No.1808-NGE/III/71-65, dated 4<sup>th</sup> August, 1965).

**46.        Insolvency and habitual indebtedness-**See CCS (Conduct) Rules 1964 (recognised private publication).

**47.**        Several cases for action under Rule 16(2) of the Government servants Conduct Rules (Now Rule 17) of Central Civil Service (Conduct) Rules, that have been submitted to the Comptroller and Auditor General shows that heavy indebtedness of employees in the Indian Audit Department is often explained as due to an employee's standing surety for another and being obliged to pay on the principal debtor's default. The Comptroller and Auditor General has conveyed his strong disapproval of one employees standing surety for another and has observed that heavy indebtedness arising out of a Government servants standing surety for another is by itself an imprudent act not due to circumstances beyond his control.

(Auditor General's letter No. 1972-NGE/292-36, dated 17<sup>th</sup> December, 1936).

Exception: The above instructions have been relaxed by the Comptroller and Auditor-General in cases of Co-operative Credit Societies in the various Audit Offices but the effect of this relaxation has to be watched.

(Auditor General's letter No. 857-NGE/59-33, dated 14<sup>th</sup> June, 1938).

**48.**        The extent up to which the pay of Government servant while on the duty is exempt from attachment is laid down in Rule 74 of Central Government Accounts (Receipts and payment) Rule 1983.

**49.**        The Principal Accountant General can himself dispose of cases of indebtedness among the members of his establishment. Also see in this connection paragraphs No.3.32.1 of the Comptroller and Auditor General's Manual of Standing orders (Admn). Vol.I (Third Edition).

**50.        Submission of Memorials-**The instructions dealing with the submission of petitions to the president contained in the Ministry of Home Affairs Notification No. 40/5/50-Ests (B), dated 8.9.54 as amended from time to time are not applicable to the IA&AD. However, petitions and memorials addressed to the president may be forwarded to the Comptroller and Auditor General of India in duplicate. (Authority Para No. 3.39.1 of CAG's MSO (A) Vol.I 3<sup>rd</sup> Edition)

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

**52. Courts of Law-Redress of Grievances-** See CCS (Conduct) Rules, 1964 (recognised private publication).

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

(Government of India, Ministry of Works, Housing and Supply, O.M. No.10605 W.11/52, dated 27<sup>th</sup> December, 1952, received with Comptroller and Auditor General Memo No. 828-NGE.1/127-52, dated the 12<sup>th</sup> March, 1953).

**54. Representation from Recognised Service Association** (a)- Service Association recognised under Central Civil Services (Recognition of Service Association) Rule 1993 shall not send any representation or deputation except in connection with a matter which is of Common Interest to members of service Association. It will not espouse or support the cause of individual Government servant relating to service matter.

(Authority: GOI Deptt of Personnel and Training letter No. 2/10/80-JCA dated 9.12.93)

(b) Reasonable representations duly supported by resolutions adopted by the recognised association or their working committee on matters of Common Interests sent through proper channel are considered. Even telegraphic representation of urgent and important matters is to be sent with approval of Head of Office concerned.

In dealing with representations/resolution meant for authorities higher than Head of office instructions/guidelines laid down in Para 10.14 of CAG's MSO(A) Vol.I (3<sup>rd</sup> Edition) are to be followed.

**55. Representation from Government servants on service matter advance copies (i)-** Whenever, in any matter connected with his service right or conditions, a Government servant wishes to press a claim or to seek redress 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 the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representations to all higher authorities (e.g. those addressed to the President, the Government or to Home Ministers) must not be made, unless all means of securing attention or redress from lower authorities have been exhausted even in such cases the representation must be submitted through the proper channel (i.e. the Head of office, etc. concerned). There will be no objection at that stage, but only at that stage, to an advance copy of the representation being sent direct.

(ii) The treatment by the higher authorities to advance copies of representation so received should be governed by the following general principles:-

(a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground, the reasons being communicated briefly to the Government servants. If the Government servant persists in thus prematurely addressing the higher authorities suitable disciplinary action should be taken against him.

(b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and exhausted, it should be examined to ascertain whether on the facts as stated some grounds for interference or for further consideration appear, prima facie to exist. Where no such grounds appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the Government servant.

(c) Even where some grounds for interference or further consideration appears to exist, the appropriate lower authority should be asked, to forward the original representation within a reasonable time, with its report and comments on the points urged. There is, ordinarily, no justification for the passing of any orders on any representation, without thus ascertaining the comments of the appropriate lower authority.



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

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

(G.O.I. M.H.A.O.M. No. 118/52-Ests, dated 30<sup>th</sup> April, 1952 received with C.A.G.'s letter No. 1994-NGEI/127-52, dated 21<sup>st</sup> June, 1952) and C.A.G's letter No. 2006-NGE.1/127-52 dated 30<sup>th</sup> June 1952.

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

(Authority : G.O.II-M.O.H.A. No. 25/21/63-(Ests) (A), dated 19<sup>th</sup> September, 1963 received with C.A.G.s No. 1135-NGE-II/282-63, dated 30<sup>th</sup> September, 1963).

**55-A. Treatment of different types of representations.-** The representation from Government servants on service matters may be broadly classified as follows:-

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

(2) In regard to representations of the type mentioned above, if the individual has not received a reply thereto within a month of its submission, he could address or ask for an interview with the next higher officer for redress of his grievances. Such superior

Officer should immediately send for the papers and take such action as may be called for, without delay.

3. Representations of the type mentioned at (3) above, would be made generally only in the cases where there is no provision under the statutory rules or orders for making appeals or petitions. Such representations also should be dealt with as expeditiously as possible. The provisions of the preceding paragraph would apply to such representations also, but not to later representations made by the same Government servant on the same subject after his earlier representations have been disposed of appropriately.

4. In regard to the representations of the type mentioned at (4) above, although the relevant rules or orders do not prescribe a time limit for disposing of appeals and petitions by the competent authority, it should be ensured that all such appeals and petitions receive prompt attention and are disposed of within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission, an acknowledgement or an interim reply should be sent to the individual within a month.

The instructions contained in para 55 above, stand modified to the above extent.

(Authority : G.O.I.M.O.II.O.M. No. 25/34/88-Ests (A), dated 20<sup>th</sup> December, 1968, received with C.A.G.'s circular No. 83-NGE/III/6-68, dated 8<sup>th</sup> January, 1969).

**56. Representation on Service matters received in the Ministry of Home Affairs from officers serving elsewhere-** Treatment of the correct procedure to be followed by the Government servants in making representations, in any matter connected with their service rights or conditions, is laid down in para 55 above. It has been decided, that a representation submitted to the Home Ministry direct will, ordinarily be ignored. There is, however, no objection to copies of representations, addressed to the proper authorities being forwarded to this Ministry, where the point of issue concerns the application or interpretations or revision of any rules or order of general application issued by the Home Ministry. Copies of Representations, which do not raise such issues, received in the Ministry of Home Affairs will also be ignored. In cases, where grounds for intervention appear to exist the Ministry concerned will be asked to show the papers to this Ministry, before final orders are passed on the original representation. However, if it is found that no representation had in fact been received by the Ministry concerned or its subordinate authorities and the representation received in the Home Ministry is a direct one, no further notice will ordinarily, be taken of such representation.

(Government of India, Ministry of Home Affairs, Memo No. 109/54-Ests., dated 12<sup>th</sup> August, 1954, received, -vide C.C.G's endorsement No. 3322-NGE-II/289-54, dated 18<sup>th</sup> September, 1954).

**57. Withholding appeals, memorials, petitions, etc-** The Principal Accountant General may withhold appeals, memorials, petitions, etc. addressed to the Comptroller Accountant General of India, in cases not covered by Rule 23 of the (CCA) Rules.

(ii) Appeals/petitions etc. made in terms of the provisions of the CCS (CCA) Rules, 1965 and CCS (TS) Rules, 1965 have necessarily to be forwarded to the authorities concerned and cannot be withheld under any circumstance whatsoever.

(Authority: CAG's letter No. 2178-NGE III/2-74(1) dated 8<sup>th</sup> November, 1947).

Note: The Principal Accountant General are required to submit quarterly reports to the CAG of the appeals, memorials, petitions etc., (Withheld, Blank returns, however, need not be sent).

CAG's letter No. 1588-NGE 1/164-64 dated 7<sup>th</sup> September, 1964, addressed to the Principal Accountant General (M.P) copy endorsed to other Audit Offices.

**58. Cases under enquiry by the Special Police Establishment-**Whenever information is received that an employee of this office is involved in a case brought against him by the Special Police Establishment, the same should be reported immediately to the Branch Officer (Admn). and dealt with in accordance with the instructions contained in the Ministry of Home Affairs, Secret Office Memorandum No. 22/1/50-P-U dated 14<sup>th</sup> January, 1954.

(Copy received with CAG's secret D.O. No. C-9/321-Admn.I/53-II, dated the 12<sup>th</sup> July, 1954).

**59. Issue of Warnings-1.** The stoppage of a person at the efficiency bar in the time scale of pay, on the grounds of his unfitness to cross the bar, does not amount to a penalty within the meaning of Rule 11 of the CCS (CCA) Rules.

2. It is desirable to give a person, a chance to rectify his/her defects, before stopping him/her at the efficiency bar stage rather than to inform him later.

3. The practice of issuing warning, under paras 222-E of the CAG's, M.S.O may, therefore, be revised in the cases involved.

(Authority: CAG's No. 4-NGE.II/97-64, dated 4<sup>th</sup> January, 1965).

Note: The authorities competent to impose penalties under Rule 11 of the CCS (CCA) Rules, 1965 are indicated in Appendix 'G' to Volume II of this Manual.

**60. Entry of Warnings in the Service Records-**No warnings should be placed in the C.R. files except under orders of the appropriate disciplinary authority.

**61. Tidiness and inspection of office rooms (1)-** The following rules should be carefully observed and anyone infringing them will be severely dealt with:-

(i) Every official should arrange his/her table properly every evening before he/she leaves the office.

(ii) No files, registers or papers may be kept on the floor.

(iii) No papers of any sort (vouchers, files, cases, blank forms etc.) should remain on an official's table when he/she leaves office in evening. Vouchers should be locked up in the drawers, files and cases should be restored to the racks or almirahs when they have been taken. Codes and reference books should be locked in the drawer or placed neatly in the rack.

(iv) No papers of any sort should be kept in the Section except such as are required for reference or are under disposal or cannot be sent to the record room under the rules of record procedure. Everything also should be returned to the Record Department as soon as it is done with.

(v) The almirahs should be kept locked, except during office hours, and definite persons should be responsible for each key.

(vi) Waste papers should be placed in the waste paper basket provided for the purpose and not thrown about the floor.

(vii) Assistant Audit Officers/Supervisors should see that the MTS regularly dust the tables, racks shelves, etc., in the room. They should also bring to the notice of the Welfare section all reasonable requirements of their Sections in the matter of repairs of broken chairs or tables and similar matters and should see that all almirahs are locked in the evening.

(2) Very great importance should be attached to tidiness as it is an indication of careful and methodical work. Every Assistant Audit Officer/Supervisor must realise that he is personally responsible for the tidiness of the room in his charge and he should not allow anyone to leave it till he has arranged neatly the table, papers etc. belongings to him. Sr. Audit Officer/Audit Officers also are advised occasionally to inspect the rooms occupied by their sections.

**62. Gossiping and loitering in passages-** The practice of loitering about and talking in the corridors and verandahs, particularly near the rooms of the Gazetted Officers, is most objectionable and anyone found indulging in this practice, without just

reasons, will be punished. Assistant Audit Officers/Supervisors will be responsible to see that order is maintained in their section.

**63. Arrangements for interview on the occasion of recruitment to Group 'C' & 'D' posts-** There or four chairs should be provided in a place conveniently adjoining the room where the interview may be going on, but never in the corridor, and the candidates should be called into sit and wait only as others summoned before them are interviewed. Any person not immediately required for interview should be provided with seats away from the corridors and the officer's room from where they can be summoned in batches of two or three, as the interview proceeds.

(Office order No. B-6 dated the 22<sup>nd</sup> April, 1938).

*Note: DOPT vide OM No.39020/01/2013-Estt (B)- Part Dated 29.12.2015 has discontinued interview for group 'C' posts in Government of India.*

**64. Smoking in office-** Smoking in office rooms is absolutely prohibited and Assistant Audit Officer/Supervisor will see that this rule is strictly observed. It is permitted only, during the interval allowed for Tiffin in the Tiffin rooms. No Hukas' or live coal should be brought into the office building on any account. Disciplinary action will be taken against anyone disobeying these orders.

**65. Spitting-** Spitting about the floor, walls, or on the stairs is strictly prohibited. Anyone found indulging in this bad habit will be severely dealt with. Care must also be taken to see that floors, walls, etc. are not spoiled by ink stains.

**66. Responsibility of Government Servants for loss to Government-** The responsibility of Government servants for any loss sustained by Government is indicated in Rule 21 of Compilation of the G.F. Rules. Any such loss should, therefore, be immediately reported by the officers concerned to the Pr.A.G through his immediate superior official.

(CAG's letter No. 44-BRS/17-59, dated 2<sup>nd</sup> April 1959).

**67. Eradication of untouchability-** See CCS (Conduct) Rules, 1964 (recognised private publication).

**68. Admission of outsiders-** No outsiders shall be allowed into the office whether in or out of office hours, except on business when necessary permit will be issued by the Receptionist (See Para 17).

**69. Information to outsiders-** Information connected with office matter should not be given to an outsider whether a Government servant or a private person, except with the permission of the Gazetted Officers-in-charge, and no clerk or member of another office shall be allowed to have access to any of the office records, unless

permission to that effect has been obtained from the Principal Accountant General or by the head of his office. The files or books which an outsider is permitted to examine should be examined in the presence of the official responsible for keeping those records. On no account should any document be removed from the office.

**Note 1:** No secret information is to be furnished to outsiders even with the permission of a Gazetted Officer. ( C.A.G's letter No -1463 –Admn 1/13/54, 13<sup>th</sup> August 1954)

Note 2: Whenever any official of the Police Department comes to the office for the inspection of original records in the possession of this office, the section concerned should immediately obtain the orders of the DAG/Senior DAG before giving any such information or allowing him to inspect the records.

(Office order No. B/6, dated the 10<sup>th</sup> September, 19454)

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

(Auditor General's endorsement No. 3236-I/564-26, dated the 6<sup>th</sup> July, 1928).

**71. Issue of Private telegrams irregularly as "State"-** The Government of India have decided that, when cases of irregular issue of private telegrams as "State" are brought to notice by the Telegraph Check Office, while no surcharge for default should be levied, such disciplinary action, as may be considered necessary may, within the permissible limits, be taken against the defaulting officers.

(Government of India Finance Department No.604-S.A, dated the 2<sup>nd</sup> November, 1927, received with Auditor General's endorsement No.1673 admn./227-25, dated the 22<sup>nd</sup> November, 1927).

**72. Use of electric lights and fans-** Everyone should exercise the utmost economy in the use of electric energy. The following are some of the ways in which waste may be avoided.-

**Lights-**

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

(b) Men working at late hours use the minimum number of lights essentially necessary and should take care to switch them off, before leaving the rooms.

(c) Electric lights should not be kept on during the day time when natural light may be made use of advantageously in certain rooms.

(d) The lights in the office rooms should be switched off during lunch break, when the rooms remain unoccupied.

(e) The last man leaving the section should ensure, that all the lights are switched off properly.

(i) Electric heaters should not be used on lighting points.

(ii) Electric fans should be switched on only when the officials concerned arrive and require them. They should in all cases be switched off, before, they leave office.

(iii) Water taps should be turned off immediately after use. The Officer-Incharge of the section should observe these orders and should impress upon their assistants the necessity of strict compliance thereto. There will be surprise checks to ensure that the above instructions are being complied with. Any non-compliance of these instructions will be viewed seriously.

(O.O. No. B-9 of 26<sup>th</sup> June, 1933, B-14, of 4<sup>th</sup> July, 1934 and B/67-68/79, dated 21<sup>st</sup> December, 1967).

73. **Acceptance of fees for private work-** No member of the office establishment is at liberty to take up the audit of accounts or other similar private work, otherwise than under the rules framed by the Government of India under rules 47 and 48 of the fundamental rules and subjects to the following conditions:-

(1) The member concerned must obtain the prior permission of the Principal Accountant General to undertake the private work.

(2) The work shall not be done during office hours or at any other time, when his service may be required and no work shall be undertaken which is connected with his/her work as servant of Government.

(3) He/She shall not in the Audit Reports or other documents, relating to the work sign his/her name as in any way belonging to the service of Government.

(4) The orders contained in this behalf in paragraphs 3.36 & 10.16 of the Comptroller and Auditor General's Manual of Standing orders (A) Vol.I (3<sup>rd</sup> Edition) should be carefully followed.

74. **Acceptance of part time employment by Government Servants after office hours-(1)-** Instances have come to notice in which Government servants have been allowed to accept regular part -time employment in other Government, quasi Government or private institutions. Such employment, even though it is outside office hours, is contrary to the principal embodied in Rule 15 of the Central Civil Service (Conduct)

Rules, 1964 prohibiting engagement in any trade or undertaking of any employment by a Government servant other than his/her public duties. It may result in some deterioration in his/her efficiency because if he/ she does part time work in addition to his /her working hours in his/her office may not get sufficient time for rest and recreation and will, therefore, be unable to give undivided attention to his/her work even during office hours. Moreover, such part time work by Government servants leads generally to depriving unemployed people or work, which they would otherwise have got.

(2) Having regard to all these consideration, it has been decided that while the competent authority may permit a Government servant under S.R.11 to undertake work of a casual or occasional character, a whole time Government servant should not ordinarily be allowed to accept any part time employment, whether under Government or else where, even though such employment may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part-time employment, prior sanction of Government should be obtained. In this connection a reference is also invited to the Ministry of Finance Office Memorandum No. F.10(94)-F.II (B) 58 dated the 13<sup>th</sup> September, 1958 on the subject.

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

(Government of India, Ministry of Home Affairs, Memo No,25/42/58-Ests-(A), dated the 16<sup>th</sup> October, 1958).

Note 1: No notice need be taken of any casual assistance that may be rendered by a Government servant outside office hours and without detriment to the discharge of his/her official duties in the running of his/her family business, without any pecuniary advantage to himself/herself.

(*Authority*: Extract from CAG's secret D.O. letter No. 2292-NGE.III.74-66, dated 31<sup>st</sup> October, 1966).

**75. Acceptance of private work relating to audit, etc., by subordinates-** (a) The Comptroller and Auditor General has delegated to the Principal Accountant General the power to sanction the acceptance of private work relating to audit, supervision, and maintenance of accounts by subordinates of and below the rank of Supervisors in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in anyway a breach of the Government servant's conduct.

(Auditor General's letter No.1453- NGE /322-32, dated 4<sup>th</sup> July 1922)



(b) Instructions contained in Para 10.16 and 3.36 of CAG's MSO (A) VOL.I (3<sup>rd</sup> Edition) may be followed.

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

**77. Study for Examination-**There can be no objection to the pursuit of knowledge by Government servants in their leisure hours. But this must be subject to the condition that such pursuit does not in any way detract from their efficiency. Whenever found necessary, the administrative authorities may require that Government servants under their control should take prior permission before joining educational institutions or courses of studies for university Degrees, as the joining of educational institutions involves advance commitment about attendance at specific hours and absence from duty during periods of examination. Ordinarily, permission is to be granted, but with a view to summarily dealing with cases where it is noticed that the Government servant has been neglecting his duties for the sake of his studies, a condition may be attached saying that the permission may be withdrawn at any moment without assigning reasons. This will of course be prejudice to other departmental action being taken, where withdrawal of the permission is not considered adequate.

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

(Government of India, Ministry of Home Affairs, O.M.No. 130/54-Ests. (A)-M, dated the 8<sup>th</sup> February, 1955 forwarded with CAG's endorsement No.1245-NGE.II/15-55, dated the 23<sup>rd</sup> March, 1955).

### CHAPTER-III

#### MISCELLANEOUS ORDERS RELATED TO THE GAZETTED OFFICERS

**78. Work relating to Gazetted Officers of this office-** (a) All work of an administrative nature in connection with the Gazetted Officers attached to this office such as dealing with leave, pension, L.T.C and forwarding of application to the CAG wherever necessary, obtaining charge reports, joining reports, etc. is done in Administration Entt.II/Entt. III Sections

(b) With the introduction of the Scheme for drawal and disbursement of pay and allowances etc. of Gazetted Government Servants by Heads of offices and extension of the same Scheme to class-II officers in the Indian Audit and Accounts Department with effect from 1<sup>st</sup> October, 1972, all claims will henceforth be drawn and disbursed by this office. Accordingly monthly pay bills, arrear bills, T.A., medical bills etc. will be dealt with in Entt. I&II. The claims will be disbursed by Branch Officer (Cash).

(c) Payments to all class-I officers of the IA&AD will also be made by the Entt I&II section.

(Authority: Office of The Pr. Accountant General (Audit) Haryana, Chandigarh.No. Admn-I/Au/2011-12/58 dated:-24.05.2011 )

**79. Creation of additional posts-** Proposals for creation of posts of Audit Officers/Sr. Audit Officers and non-gazetted including AAO should be separately submitted to the CAG. If the two proposals are correlative, the letters should contain cross reference to each other.

**80. Creation of the temporary posts of Audit Officers in the vacancies of the officers of the IA&AD-**See Para 3.29.3, 3.29.3.1 and 4.6 of Comptroller and Auditor General's Manual of standing order. (A) Vol.I.(3<sup>rd</sup> Edition).

**80-A IA&AS Officers are, occasionally, relieved of their posts, by local arrangements due to administrative reasons-**Sometimes the posts held by such officers involve statutory responsibilities and their incumbents have also to authenticate appointments, confirmations, etc. orders under the CCS (CCA) Rules. In the absence of formal orders of the CAG approving such local arrangements, the statutory duties performed by the 'locutenons' might be open to legal objections at a later date. In order to avoid such contingencies, the CAG should be approached for issue of formal orders confirming such temporary local arrangements.

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

(Authority: CAG's Office D.O. Letter No. 7558-GEI/13-68 Pt II, dated the 30<sup>th</sup> December, 1968).

**80-B Delay in joining in the new assignment after issue of the transfer and posting order;** - IA&AS officers should be relieved within fourteen days from the date of issue of posting orders unless specified otherwise in the order. If in rare cases the concerned Head of the Department requires the officer for a few more days beyond the prescribed period, he may request the Dy. CAG for extending period citing specific reasons.

(Authority: CAG's letter No. 3280-GEI.2/99-2010 dated 28.06.2010)

**81. Special pay to Junior Administrative Grade/Senior Time Scale level posts-**As a result of a detailed review carried out, the Comptroller and Auditor General of India has approved grant of special allowances to the incumbents of 31 posts at the level of STS/JAG/SG of JAG as per Annexure-'A'. The Special allowances posts have been identified on the basis of arduous nature of duties attached to these posts. The quantum of special allowances will be Rs. 800/- P.M. to STS level officer and Rs. 1600/- P.M. to JAG/SG of JAG level officer.

ii. If any revision in charges of special allowances post becomes inevitable, proposal indicating existing workload and proposed workload of each post should be sent to CAG office.

(Authority: CAG Letter No. 2396-GE-I/56-2013 dated 15.05.2013 )

**81.A Promotion from office junior time scale to Senior time scale of IA&AS on adhoc basis. Grant of special pay-** The pay of Group 'B' Officers, who have been promoted to Group 'A' (Junior time scale of IA&AS) on provisional basis and later on promoted to senior time scale on adhoc basis will be fixed on provisional basis by granting them a special pay of Rs.1800 p.m. in addition to their grade pay in the Junior time scale of IA&AS till they are appointed to Officiate in the Senior time scale of IA&AS on regular basis. Such special pay is not to be protected , taken into account for pay fixation on

promotion of the officer to senior time scale which will be fixed under normal Rules with reference to pay in Junior time scale.

(Authority: CAG's letter No.4480-GE-I/6<sup>th</sup> PC/215-2006 Dated 28.10.2014)

**82. Certificate under SR.6A, 6B and 6C-Deleted.**

**83. Transmission of personal requests of the IA&AS Officers-**Communication of requests made to the Comptroller and Auditor General demi officially by Officers belonging to the Indian Audit and Accounts Service. When an officer makes a demi-

official request for leave, transfer or anything or anything else, he should communicate the contents of his letter to the head of his office. A copy of any reply to such a letter will be sent by the Comptroller and Auditor General's Office to the head of the office concerned.

(Auditor General's letter No. 2553-G.B.E/440-32, dated the 18<sup>th</sup> July, 1932, and Para 3.27 of the CAG's Manual of Standing orders (A) Vol.I & 3<sup>rd</sup>. Edition 1991.

**84. IA&AS Officer's intention to proceed on leave: Refer Para 3.29 of the CAG's MSO. (A) VOL.I (3<sup>rd</sup> Edition).**

**85. Report of grant of leave and office orders relating to transfers, promotions, etc., of Senior Audit Officers/Audit Officers-** It has been decided by the Comptroller and Auditor General of India that the copies of the following types of orders relating to

Sr. Audit Officer/Audit Officer (Group B) need not be sent to the CAG's office in future:-

- (i) Sanction of leave including extension of leave along with certificate of transfer of charge.
- (ii) Resumption of duty on the expiry of leave.
- (iii) Refusal of leave preparatory to retirement.
- (iv) Retirement
- (v) Notifications regarding appointment in substantive capacity to Audit Officer's grade.
- (vi) Posting and transfer of Audit Officer/Sr Audit Officer from one office to another in the organisation of Director of Audit, Defence Service. Director of Commercial Audit and Principal Accountant General Posts and Telegraphs.

2. The copies of orders relating to promotion (including Proforma promotion) to the grade of AAO/AO/Sr AO may be sent to Headquarters and orders regarding deputation of Audit Officers/Sr. Audit Officers to Government Departments and on foreign service and reversions there from may, however, continue to be sent to the CAG's office, as heretofore.

3. Information in the following Proforma on the first of each month may be sent to the Comptroller and Auditor General's office every month:-

- (i) No. of sanctioned posts of Audit Officers/Sr. Audit Officers as on  
1<sup>st</sup> \_\_\_\_\_

Permanent\_\_\_\_\_

Temporary\_\_\_\_\_

Casual\_\_\_\_\_

(ii) No. of posts filled by Audit Officer/Sr Audit Officer on duty  
\_\_\_\_\_

(iii) No. of Audit Officer/Sr. Audit Officer on leave\_\_\_\_\_

(iv) No. of Audit Officer/Sr. Audit Officer on deputation/foreign  
service\_\_\_\_\_

(Sd/-)

**Deputy Accountant General (Admn.)**

(Authority: CAG's D.O. letter No. 583-GE.II/1567, dated 7<sup>th</sup> March, 1968)

**86. Instruction regarding permission to prefix and/or affix holiday to leave-**  
See Central Civil Services (Leave Rules) (recognized private publication).

**87 Sanction to pension of Group officer** -(a) The pension papers of retiring Group 'A' officers working in the Department at places other than Delhi shall be prepared by the Head of the office and sent to the concerned PAO Audit or verification and issuing PPO/Gratuity payment order in the same way as is being done in the case of non-Gazetted and Group 'B' Officers of IA&AD.

(Authority: CAG;s letter No. 363-TAI/197-82, dated 23<sup>rd</sup> March, 1983). and see Para 3.40.1 of Comptroller and Auditor General of India, MSO (A) Vol.I (3<sup>rd</sup> Edition).

**88. Deleted**

**89. Deleted**

**90 to 96 Deleted.**

**97. Transfer of charge of by Principal Accountant General-** (a)- The returns regarding the transfer of charge by Principal Accountant General are laid down in pares 1.19 to 1.19.2 of the Comptroller and Auditor General's Manual of Standing Orders (A) Volume I, 3<sup>rd</sup> Edition.

(b) A list of all the keys and of valuables and secret documents to be handed over by the relieved Principal Accountant General to his successor under paragraph 1.19.1 of the Comptroller and Auditor General's Manual of Standing orders (A) Volume I, 3<sup>rd</sup> Edition, should be prepared by the Sr. AO/AO/AAO of the P.A.G. Sectt. before the arrival of relieving officer and attached to the report, duly verified by the AO/Sr AO

incharge, signed by the relieved Principal Accountant General and countersigned by the relieving Accountant General

**98.** On the Occasion of each such transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and relieving Principal Accountant General and a report sent to the Comptroller and Auditor General, on the day the transfer of charge is affected. The charge Certificate should be sent along with a copy of the report to the Pay and Accounts Office O/o the PAG (A&E) Punjab, who is the Audit Officer in respect of the pay, traveling allowance etc., of the Gazetted Officer of this office.

Note1: See also Paragraph 1.19.1 of CAG's M.S.O. (Admn.) Vol.I, 3<sup>rd</sup> Edition

**99. Transfer of charge by other Gazetted Officers-** Charge certificates similar to the one referred to in the preceding paragraph where required by the Headquarters Office should be prepared by the Administration. I section in respect of other Gazetted Officers on their transfer from and to this office and report sent to the Comptroller and Auditor General on the date each transfer takes place.

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

Note: Para 98 above is applicable in this case also. Heads of Department of the Indian Audit and Accounts Department have been delegated powers to issue orders regarding transfer of charge elsewhere than at Headquarters in the case of Audit Officers working under them.

(Authority: CAG's letter No.4289-GE.II/332-60,dated 3<sup>rd</sup> December, 1960)

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

**102.** The memorandum received from the relieved officer should be carefully scrutinised by the relieving officer with a view to early action being taken for the investigation and removal of defects brought to notice and for consideration of other points mentioned in the Memorandum. A report of the result thus achieved should be submitted to the Principal Accountant General by the relieving officer within six weeks of his taking over the charge. Should he discover within the span of this period any important defects or irregularities other than those brought forward in the memorandum of the relieved officer, he should report them also to the Principal Accountant General.

**103. Deleted.**

**104. Charge of WAD Sections-** The Comptroller and Auditor General has had under consideration certain proposals for improving the efficiency of CAP s/CASS (Works) and is pleased to communicate the following decisions :-

As far as possible the immediate charge of WAD Sections should be held by such Audit Officer/Sr. Audit Officer and Officers of the Indian Audit and Accounts Service as have had previous works audit experience.

As soon as an Indian Audit and Accounts Service Officer completes 2 years probation or is taken against the effective strength, he should be entrusted with the charge of WAD Sections.

(Extract copy of CAG' s circular letter No. 293-Admn./56948, dated the 21<sup>st</sup> February, 1950 to all Civil Accountants General, etc).

**105.** The Administration II Section will be responsible for bringing particularly to the notice of both the relieving and relieved Gazetted officers the orders regulating the writing up and submission of Character Rolls (APARs)

**106. Deleted**

**107.** Specimen signatures-See Rule 51 of Central Government Account (Receipts and Payments) Rules, 1983.

**108. House Building Advance to GOs-** Principal Accountant General as Head of a Department can sanction House Building Advance to the Audit Officer serving under him. The Comptroller and Auditor General of India will be the Head of the Department in respect of the IA&AS Officers for purpose of House Building Advance.

(CAG's letter No. 5154-BEI/38-60, dated 31<sup>st</sup> October, 1960)

The grant of advances to Central Government Servants is regulated under the rules contained in the pamphlet circulated with the Government of India, Ministry of Works Housing and Supply. Office Memo No.H.III-10(15)/56-Pt., II dated 17<sup>th</sup> January,1959.

Note: As required under Rule 9(i) of the Rules to regulate the grant of advance to Central Government servants for building of houses etc., the documents such as mortgage deeds duly registered, original sale deed of the land, Insurance Policy, completion report may be kept in the safe custody of the Head of the Department. A register will also be maintained to keep record of the documents so kept in the custody of the Head of the Department or removed there from.

(Authority: AG's order dated 15<sup>th</sup> November, 1966)

**109. Advances for purchase of Motor Cars or Motor Cycles-** As per Seventh Pay Commission's Recommendations relating to Motor Car Advance and Motorcycle/Scooter/Moped Advances will stand Discontinued.

**Note- Conditions of Grant of Computer Advances**

**Rule 21 (5)**

Advances	Quantum	Eligibility
Personal Computer Advance	Rs.50,000 or actual price of PC, whichever is lower	All government Employee

(ii) The Computer advance will be allowed maximum five times in the entire service.

Authority: No.12 (1)/E.II (a)/2016.Govt. of India, Ministry of Finance, Department of Expenditure, New Delhi dated 7<sup>th</sup> October 2016.

**110. Deleted**

**111. Calculation of interest on motor car and other advances-** The Comptroller and Auditor General has decided that the method of calculation obtaining in the office of the Director General of Audit Central Revenues, viz., to work out of interest bearing balances of motor car, etc., advances in the cases of Government servants whose pay or leave salary, remains undrawn, with reference to the month in which pay or leave salary, from which the installment is deducted, is actually drawn and not with reference to the month in which the pay or leave salary was due to be disbursed, is correct.

(Auditor General's No. T-171/Admn.I/68-35, dated 2nd May, 1935).

**112. Intimation of absence from headquarters by the Head of the Office-In this regard the Comptroller and Auditor General has decided as follow-**(i) Approval of the next superior officer should be obtained by every Head of an Office who is staying away from work on casual leave, stating whether or not he proposes to be away from headquarters.



(ii) Previous permission should invariably be obtained to spend holidays at a distance from headquarters, or outside territorial jurisdiction.

(iii) Intimation of absence from headquarters during holidays or on duty should normally be sent in good time to reach the Comptroller and Auditor General's office a few days before the date on which the officer is to leave headquarters except in extreme emergency.

(Auditor General's letter No. 3757-GBE/4-31, dated 24<sup>th</sup> November, 1931) (Also see Para 3.41.1 and 3.41.2 (3<sup>rd</sup> Edition).

**113. Intimation of leaving headquarters by other Officers-** Other officers who intend to leave headquarters during casual leave and or/holidays should take prior permission of the Principal Accountant General and also intimate to him their temporary address during the period of such absence for headquarters.

**114. Facility of telephone at office**

(ii) Offices will have PABX facility with sufficient numbers of lines in order to avoid giving dedicated P&T lines to officers and sections with sufficient number of direct lines in PABX with Zero dialing facility it would be possible to ensure proper communication at minimum cost.

(iii) All the Group Officers in IA&AD have direct lines with One India plan of MTNL/BSNL.

(Authority: CAG circular No. 6351-GE-I/195-2008 Dated 16.12.2008 & CAG circular No. 14/NGE/2003 issued vide No. 150-NGEW (Entt.)/49-2002 dated 21.3.2003)

**114- (A) Facility of Telephone at the Residence**

(a) In the residence, only DG/AG/PD is permitted to have one direct line with STD facility

(b) All Group Officers (including Adhoc,DAG's) may be allowed a direct line in the residence without STD facility. If STD facilities have been given to the residence without Headquarters approval, it should be immediately withdrawn and a report sent to Headquarters. If Headquarters have approved STD in the case of any Group Officer's residential phone, it should be intimated with a copy of such approval

(c) Separate direct line provided to Adhoc DAG in the office and residence will be – co-terminus with their as DAG

(Authority;CAG's circularNo.14/NGE/2003 No. 150-NGE (Entt)/49-2002

NOTE; (a) For the land line phones at residence of DAG's and above, instrument will be provided by the office

(b) For the mobile phone. No instrument will be provided by the office except to the DAIs for which the cost of each hand set will be limited to Rs.10000

(c) The combined limit for the landline, mobile phone and broadband will be as under

PAsG/DGs and AsG/PDs	Rs. 2500 /-per month
Sr.DAG/Director	Rs. 1500/-per month
DAsG/Dy.Director	Rs. 800/-per month

Where the bills are paid by the office, amount in excess of the above mentioned limits, if any, will be recovered from the salary of the officer

(d) Sr.DAG/Director/DAG/Dy. Director level officer will now be entitled to broadband facility at home and in case the officer does not have broad band facility at home, the amount reimbursable will be reduced by Rs.400/-per month,ie.ceiling will be Rs. 1100/-per month. These officers will be entitled also to mobile phones for which no handset will be provided by the office as mentioned at paragraph (b) and within the overall ceiling mentioned in paragraph (c).

(e) In case the bill for landline telephones at the residence is below the ceiling mentioned in (d), the officer can submit the receipt in respect of mobile and broadband services availed by him /her for reimbursement, subject to the ceiling

(Authority; CAG's Circular No.2411-GE-I/34-2007 Dt.2007 & Circular No.5016-GE-I/195-2008 Dt.26.09.2012)

**115. Internet Facility through data card reg:-**

Necessary action for internet Facility through card to the group officers as per rank equivalent to as mentioned in the below table may be taken. The expenditure on account of this shall be met from the existing budget of the field offices and no additional fund shall be provided for this purpose and it has been decided to allow use of data card for internet purposes subject to the following conditions :-

- (1) No Data –Card (Hardware etc.) would be provided by the office and only reimbursement for data use, through data card, will be allowed on submission of bill.
- (2) The user has the liberty to choose any operator/plan beneficial to them.
- (3) Re-imburement would be allowed for one data card connection only.
- (4) There would be no separate ceiling for internet through data card and the reimbursement will be allowed to the entitled officer according to the ceiling /guidelines/clarification laid down vide this department's OMs no7(14)/c&v/2006 dated November 14<sup>th</sup> ,2006, dated April14<sup>th</sup>,2007, and dated July 9<sup>th</sup> .2006,

As such,the maximum monthly reimbursement amount towards charges on residential telephone/broadband/data card use (for internet purposes) to a category of a officer will be as under

<b>Rank/Designation</b>	<b>Ceiling amount (in Rs )</b>
Director and Deputy Secretary to the Government of India and equivalent rank	1500
Below the rank of Deputy Secretary to the Government of India restricted to 25% of group 'A' officers below the rank of Deputy Secretary	800

(Authority; CAG's circular no.5016-GE-I/195-2008 dated 26.09.2012), OM no.24 (5)/E.Coord/2012 Government of India ministry of finance dated 11<sup>th</sup> May, 2012

**116. Deaths Report of Audit Officer/Sr. Audit Officer-** While reporting the death of an Audit Officer/Sr. Audit Officer to the Comptroller and Auditor General, a brief note should be submitted stating the character of the deceased's service and mentioning anything outstanding. The address of the widows or next of kin should also be reported.]

(Auditor General's No. 2895-G.B.E/420-32, dated 11<sup>th</sup> July, 1932)

Note: It has been decided by the Comptroller and Auditor General of India that on receipt of a confirmed report of death of an Audit Officer/Sr. Audit Officer the Principal

Accountant General may issue a letter of condolence to the bereaved family in addition to a death report sent to the CAG's office.

(CAG's letter No.1737-BE II/41-67, dated 18<sup>th</sup> July, 1967)

**116 A. Procedure to be adopted in the matter of giving promotion in the regular cadre of the IA&AS on deputation or foreign service-** Since the declaration of a post as outside the ordinary line of service under second proviso to F.R.22(II) is one of the conditions precedent to the grant of promotion under the 'Next Below Rule' the declaration is required to be issued concurrently with the order of promotion, it has been decided by the Comptroller and Auditor General of India that reference to him for declaring a post as outside the ordinary line of service precedent to issue of orders of promotion of an Assistant Audit Officer as Audit Officer and from Audit Officer to Senior Audit Officer under the 'Next Below Rule' should be made to his office about a month before the contemplated date of promotion under the 'Next Below Rule'. The issue of declaration by the Comptroller and Auditor General of India may be watched as one of the conditions to be satisfied before issuing the promotion orders. In exceptional cases where because of administrative urgency the Principal Accountant General finds it necessary to issue the promotion orders under the 'Next Below Rule' in anticipation of the declaration by the Comptroller and Auditor General of India and where the posts outside the departments are clearly outside the ordinary line of service of the officers, copies of the promotion orders may be endorsed to the Comptroller and Auditor General of India, without delay requesting for the issue of the declaration.

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

(*Authority*: Letter No. 2406-BE.II/162-68, dated 26<sup>th</sup> August, 1968, from the Comptroller and Auditor General of India)

(2) The Comptroller and Auditor General of India, is the authority competent to issue declaration under the 2<sup>nd</sup> proviso to FR22 (II) in the case of non-Gazetted staff such as Senior Auditors.

(*Authority*: Comptroller and Auditor General of India's letter No. 2320-NGE.III/9-67-Pt, dated 22<sup>nd</sup> November 1968)

## **117. Deleted**

### **117 A Process of Appointment of Welfare Officer.**

- *The proposal for appointment of Welfare Officer is sent to Hqrs' office six months in advance.*

- *The candidates are allowed for submitting their application within 60 days time is required.*
- *Officers who have put in five years of regular service in the grade of Sr. Audit Officer/Audit Officer or seven years of regular service in the grade of Audit Officer are considered for promotion to the post of welfare officer.*

*Note 1:- UPSC has directed that the proposals, should be sent to the Commission as per revised norms prescribed in the letter.*

*Note 2:- All proposals for appointment of Welfare Officers in your office may be sent to Headquarters office accordingly in future. The list of documents required to be sent alongwith the proposals are given in Annexure-II of the Commissions's letter referred to above.*

*Authority:-C.A.G letter No.4115 GE-1/WO Circulars/136-2010 dated 05.08.2010*

#### ***Annexure-II***

#### **Documents required to be enclosed with Deputation proposals**

- *Gazette/attested copy of Notified Recruitment Rules.*
- *Copy of advertisement in the Employment News (Correctly advertised)*
- *Copy of vacancy circular, duly circulated to entire field of selection.*
- *Comparative statement of eligibility analysis as per the Recruitment Rules.*
- *Attested copies (on each page) of ACRs for five years.*
- *Bio-data (in original) of candidates (eligible, as well as ineligible).*
- *Cadre Clearance (CC), Integrity Certificate (IC), Vigilance Clearance (VC), and details of Major/Minor Penalty (MMP) imposed during last ten years, in original, duly signed & stamped by Competent Authority.*
- *Composite statement of CC/IC/VC/MMP (all candidates).*
- *Authenticated copy of Seniority List (in case of composite method).*
- *Details of Court Cases, if any.*

#### **ANNEXURE 'A'**

#### **Group Officers Posts carrying Special Allowance in field offices of IA&AD**

#### **Rate of Special Allowance**

**DAG/Deputy Director=Rs. 800/pm**

**Sr. DAG/Director= Rs. 1600/-pm**

Sr. No.	Post Identified	Name of office
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1.	DAG/Sr. DAG (Admn)	PAG (A&E), AP, Hederabad
2.	DAG/Sr. DAG (Admn)	AG(A&E), Gujarat, Rajkot
3.	DAG/Sr. DAG (Admn)	PAG(A&E), Haryana, Chandigarh
4..	DAG/Sr. DAG (Admn)	PAG (A&E), Karmatka, Bengaluru
5.	DAG/Sr. DAG (Admn)	PAG (A&E), Kerala, Thiruvananthpuram
6.	DAG/Sr. DAG (Admn)	AG (A&E)-I, MP, Gwalior
7.	DAG/Sr. DAG (Admn)	PAG(A&E)-I, Maharashtra, Mumbai
8..	DAG/Sr.DAG (Admn)	PAG(A&E), Orissa, Bhubneshwar
9	DAG/Sr.DAG (Admn)	PAG(A&E), TN, Chennai
10.	DAG/Sr. DAG (Admn. )	AG (A&E)-I, UP, Allahabad
11	DAG/Sr. DAG (Admn.)	AG (A&E), WB, Calcutta
12	DAG/Sr. DAG (Admn.)	PAG(G&SSA), AP, Hyderabad
13	DAG/Sr. DAG(Admn)	PAG(AU), Bihar, Patna
14	DAG/Sr. DAG (Admn)	AG(E&RSA), Gujarat, Ahemdabad
15.	DAG/Sr. DAG (Admn)	PAG(AU),HP, Shimla
16.	DAG/SR.DAG (Admn)	PAG(AU),Jharkhand, Ranchi
17.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Karnatka, Bengaluru
18.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Kerala, Thiruvananthapuram
19.	DAG/Sr. DAG (Admn)	PAG(G&SSA), MP.Gwalior
20.	DAG/Sr. DAG (Admn)	PAG(AU)-I, Maharashtra, Mumbai

21.	DAG/Sr. DAG (Admn)	AG(G&SSA), Orissa, Bhubneshwar
22.	DAG/SR.DAG (Admn)	PAG(AU), Punjab, Chandigarh
23.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Rajasthan, jaipur
24.	DAG/Sr. DAG (Admn)	PAG (G&SSA) TN & Puducherry, Chennai
25	DAG/Sr. DAG(Admn)	PAG(G&SSA) UP, Allah bad
26.	DAG/Sr. DAG(Admn)	PAG (G&SSA), WB, Calcutta
27.	Dy.Dir./Director(Admn)	Director General of Audit,Central Kolkata
28	Dy.Dir./Director(Admn)	Director General of Audit,Central Expenditure, New Delhi.
29	Dy.Dir./Director(Hqrs.)	Director General of Audit,P&T,Delhi.
30	Dy.Dir./Director(Hqrs.)	Director General of Audit, Defence Services,New Delhi
31	Dy.Dir./Director(Admn)	Pr.Director Audit, economic & Service Ministeries, New Delhi

(Authority: CAG Letter No. 2396-GE-I/56-2013 dated 15.05.2013 )

**CHAPTER-IV****RECRUITMENT OF THE STAFF****PART-I CLERICAL CADRES**

**118.**      **Eligibility-** See Para 6.2.8 Of C.A.G.'s M.S.O. (Admn.) Vol.I 3<sup>rd</sup> Edition

**119.**      The general principal to be observed in the recruitment of the clerical staff are contained in Chapter6 of the Comptroller and Auditor General's Manual of Standing Orders. (Administrative) Vol.13<sup>rd</sup> Edition.

Note:      The claims regarding education and other special qualifications and age should be scrutinized strictly in all cases at the time of appointment. "The appointing authority should ordinarily make himself responsible for this task and in case of doubt, the official Gazette of publication of result should be referred to immediately."

(G.I.M.O. H.A. No. F2/11/62-Estt (D) dated the 19<sup>th</sup> July, 1962 received with C.A.G.'s circular No. 1825-NGE.II/259-62, dated 3<sup>rd</sup> August, 1962).

(Authority: G.I.M.O. H.A. No. 2/29/54-R.P.S dated the 19<sup>th</sup> November, 1954 copy received from the C.A.G. with endorsement No. 1471-NGE/342-54, dated the 7<sup>th</sup> December, 1954).

**120.**      Plural Marriages, Government Servants:- See Para 6.2.28 of C.A.G.'s M.S.O. (Admn.) Vol.I.3<sup>rd</sup> Edition.

**121.**      Employment of handicapped persons in the Public Service- See Appendix 'A' of Admn. Section's Manual Vol.II.

**122.**      1. Deleted

2. Deleted

3. Demobilised Defence Forces personnel-See Appendix 'A' of Admn. Section's Manual Vol.II.

**123.**      Age limits for recruitment of Group 'C' Posts. The upper age limit for recruitment for Group 'C' posts in the IA&AD., is 25 years.

Provided that the upper age limit prescribed may be relaxed in the case of candidates belonging to the Scheduled Castes, Scheduled Tribes, OBCs and other special categories of persons in accordance with the orders issued from time to time by the Central Government. For orders and instruction on the subject see Mathuswamy's Publication.



(Authority: C.A.G.'s letter No.771-NGE-I/51-72 (ii), dated 5<sup>th</sup> April 1972, read with Government of India, Cabinet Secretariat, O.M. No. 4/7/70-estt-(D), dated 13<sup>th</sup> March, 1972). and 536 NGE= (App) 61-95/KW dated 18.4.1995.

(Authority: Government of India, Department of Personnel and Administrative Reforms, O.M. No. 3601/9/76-Estt. (SCT), dated 14<sup>th</sup> July, 1976, circulated-vide CAG's circulated letter No. 1897-NGE-II/65-76. II, dated 3<sup>rd</sup> September, 1976, (Filed in AdministrationI/41-IImp./orders/76-77).

Saving nothing in these rules shall effect reservations, relaxation of age limit and other concession required to be provided for Scheduled Casts and Scheduled Tribes and other special categories of persons in accordance with the order issued by the Central Government from time to time in this regard.

(Authority: Government of India, Ministry of Home Affairs, Department of Personnel and Administrative Reforms letter No. 36011/9-76-Estt-(SCT), dated 7<sup>th</sup> March 1976, received with CAG's letter No. 802-NGE-II/65-78 dated 22<sup>nd</sup> April, 1978).

Note I: In the case of AAO (on probation) who is offered appointment as Auditor on the termination of his service due to his failure to complete successfully the terms and conditions of his probation, the sanction of the Comptroller and Auditor General to the relaxation of upper age limit can be granted, likewise when Auditors are offered the posts of the Clerks simultaneously with termination of their service as Auditor on their failing to pass the Departmental Examination for Auditors, the sanction of the Comptroller and Auditor General, to the relaxation of upper age limit for recruitment of Clerks in their favour can be assumed.

(Authority: CAG's letter No. 785-NGE.II/47-69, dated 29<sup>th</sup> April, 1969).

**123- A.** Reservation of posts for physically Handicapped persons-see Appendix 'A' of Admn.Section's manual (vol.II)

**123-BAppointment on compassionate grounds of son/daughter of deceased/retired on medical grounds/government servants-**

### **SCHEME FOR COMPASSIONATE APPOINTMENT**

#### **1. Object**

The object of the Scheme is to grant appointment on compassion ground to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency.

#### **2. TO WHOM APPLICABLE**

To a dependent family member

(A) of a Government servant who—

(a) dies while in service (including death by suicide); or

(b) is retired on medical grounds under Rule 2 of the CCS (Medical Examination) Rules 1957 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for erstwhile Group 'D' Government servants); or

(c) is retired on medical grounds under Rule 38 of the CCS (Pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulation before attaining the age of 55 years (57 years for erstwhile Group 'D' Government servants); or

(B) of a member of the Armed Forces who-

(a) dies during service ; or

(b) is killed in action; or

(c) is medically boarded out and is unfit for civil employment.

**Note 1 “Dependent Family Member” means:**

(a) spouse ; or

(b) son (including adopted son) ; or

(c) daughter (including adopted daughter) ; or

(d) brother or sister in the case of unmarried Government servant or

(e) member of the Armed Forces referred to in (A) or (B) of this Para,

-- who was wholly dependent on the Government servant/member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

[ **As per clarifications received vide OM No. 14014/02/012/-Estt Dated 5.9.2016, Govt. of India, Ministry of Personnel, Public Grievances and Pension ‘Married Son’ can also be considered for compassionate appointment if he otherwise fulfills all other requirement of scheme ]**

**Note II“Government servant”** for the purpose of these instructions means a Government servant appointed on regular basis and not one working on daily wage or casual or apprentice or ad-hoc or contract or re-employment basis.

**Note III “Confirmed work-charged staff” will also be covered by the term ‘Government servant’** mentioned in Note III above.

**Note IV“Service”** includes extension in service (but not re-employment) after attaining the normal age of retirement in a civil post.

**Note V** “Re-employment” does not include employment of ex-serviceman before the normal age of retirement in a civil post.

### **3. AUTHORITY COMPETENT TO MAKE**

#### **COMPASSIONATE APPOINTMENT**

- (a) Joint Secretary in charge of administration in the Ministry /Department concerned.
- (b) Head of the Department under the Supplementary Rule 2(10) in the case of attached and subordinate offices.
- (c) Secretary in the Ministry/Department concerned in special types of cases.

#### **4. POSTS TO WHICH SUCH APPOINTMENT CAN BE MADE**

Group 'C' posts against the direct recruitment quota.

#### **5. ELIGIBILITY**

- (a) The family is indigent and deserves immediate assistance for relief from financial destitution; and
- (b) Applicant for compassionate appointment should be eligible and suitable for the post in all the respect under the provision of the relevant Recruitment Rules

**Note-1** Compassionate appointments are exempted from observance of Recruitment procedure, clearance from surplus cell of DOPT, ban orders on filling up of post issued by Ministry of Finance

**Note-II** Upper age limit could be relaxed wherever found to be necessary. The lower age limit should, however, in no case be relaxed below 18 years of age.

**Note- III** Appointment on compassionate grounds should be made only on regular basis and that too only if regular vacancies meant for that purpose are available. Compassionate appointment can be made upto a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' post

**Note-IV** Subject to availability of a vacancy and instruction on the subject issued by Deptt. From time to time, any application for compassionate appointment is to be considered without any time limit and decision taken on merit in each case.

**Note-V** Cases of missing Govt servant are also covered under the scheme for compassionate appointment

**Note-VI** A person appointed on compassionate ground under the scheme should give an undertaking in writing that he/she will maintain properly the other family members who were dependent on the Govt. servant and in case it is proved subsequently that the family members are being neglected or are not being maintained properly by him/her appointment may be terminated forthwith.

**Note-VII** A person appointed on compassionate grounds in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year irrespective of the date of joining of the candidate on compassionate ground

(Authority: F.No.14014/02/2012-Estt.(D) Government Of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training) North Block, New Delhi, Dated the 16<sup>th</sup> January,2013)

**6. Model of evaluation**

*A revised model of evaluation system based on a number of parameters prescribed in the scheme with suitable weights assigned to each for consideration of the applicants in a fair and objective manner is enclosed for guidance. The same may be used by the Departmental Screening Committee to judge the applicants being considered under the scheme for compassionate appointment.*

*Awarding marks by conducting interview is not required for appointment on compassionate grounds. In place of interview, personal interaction with the candidate would be conducted, however no marks in this regard will be awarded.*

*The marks obtained in the evaluation system cannot be the only criteria for recommending a case for appointment on compassionate grounds. The marks in the evaluation system only help the DSC to prima facie judge the applicants being considered under the scheme for compassionate appointment. Ultimately, recommendation or rejection of a case by the DSC should be through a speaking order only. Accordingly, the screening committee should give specific and reasoned recommendations in each case considered by it.*

**REVISED EVALUTION SYSTEM FOR SHORTLISTING APPLICATIONS FOR APPOINTMENT ON COMPASSIONATE GROUND**

*(Where the government servant died/retired on medical grounds on or after 01.01.2016)*

<i>Sr.No.</i>	<i>Particulars</i>	<i>Maximum Marks</i>	<i>Range</i>	<i>Marks to be provided</i>
<i>(i)</i>	<i>Family Pension (Normal basic FP)</i>	<i>25</i>	<i>Up to Rs.8000</i>	<i>25</i>
			<i>Rs.8001 to 12000</i>	<i>20</i>
			<i>Rs.12001 to 16000</i>	<i>15</i>

			<i>Rs.16001 to 20000</i>	<i>10</i>
			<i>Rs. 20001 and above</i>	<i>05</i>
<i>(ii)</i>	<i>Terminal benefits (DCRG+LE+CGEGIS+DLIS)</i>	<i>25</i>	<i>Up to Rs.9,00,000</i>	<i>25</i>
			<i>Rs.900001 to 1200000</i>	<i>20</i>
			<i>Rs.1200001 to 1500000</i>	<i>15</i>
			<i>Rs.1500001 to1800000</i>	<i>10</i>
			<i>Rs. 1800001 and above</i>	<i>05</i>
<i>(iii)</i>	<i>Dependent children</i>	<i>25</i>	<i>Minor child per member</i>	<i>10</i>
			<i>Each major son</i>	<i>05</i>
			<i>Each major daughter</i>	<i>10</i>
			<i>Subject to maximum of</i>	<i>25</i>
<i>(iv)</i>	<i>Other dependent family members</i>	<i>25</i>	<i>Parents of deceased Govt. servant</i>	<i>05 marks each</i>
			<i>Brother of deceased Govt. servant</i>	<i>05</i>
			<i>Siser of deceased Govt. servant</i>	<i>10</i>
			<i>Subject to maximum of</i>	<i>25</i>

(v)	<i>Immovable property</i>	<b>30</b>	<i>Nil</i>	<b>30</b>
			<i>Residential house only</i>	<b>20</b>
			<i>Residential house and land</i>	<b>10</b>
(vi)	<i>Job</i>	<b>15</b>	<i>No job in family</i>	<b>15</b>
			<i>Job in family</i>	<b>0</b>
(vii)	<i>Service left</i>	<b>20</b>	<i>Less than 02 years</i>	<b>05</b>
			<i>02 years to less than 05 years</i>	<b>10</b>
			<i>05 years to less than 10 years</i>	<b>15</b>
			<i>10 years and above</i>	<b>20</b>
	<b>Total Marks</b>	<b>165</b>		

CAG's Circular No.34 issued vide No.09-staff.Entt. (Rules) CA 12-2015 dated 28.09.2016

### **123-CA**ppointment of meritorious sports persons to Group 'C' posts

On the basis of instructions issued from time to time with regard to appointment of meritorious sports persons in group 'c' and 'd' posts the following guidelines are brought out in supervision of all previous orders for strict compliance.

1. Eligibility:

(A) Appointments under these orders can be made of a sports person considered meritorious with reference to the following criteria:-

(i) Sports persons who represented a state or the Country in a National or International Competition in any of the games/sports mentioned in the list at Annexure-'A'

(ii) Sports persons who have represented the university in the inter-university tournaments conducted by the inter-university sports board in any of the sports/games shown in the list at Annexure 'A'.

(iii) Sports persons who have represented the state schools teams in the national sports/games for school conducted by the All India School Games Federation in any of the games/sports shown in the list of Annexure 'A'.

(iv) Sports persons who have been awarded National Awards in Physical Efficiency under the National Physical Efficiency Drive.

(b) No such appointments can be made unless, the candidate is in all respects, eligible for appointment to the post for, Educational qualification or experience should also conform to those prescribed under the recruitment Rules applicable to the post except to the extent to which relaxation there of have been permitted in respect of a class/category of persons to which the applicant belongs.

(c) (i) Categories of sports persons specified in Para (a) above may be allowed relaxation of upper age limit upto a maximum of 5 years. (10 years in the case of SC/ST) for the purpose of appointment in group 'C' and 'D' cadres by the Head of Department of IA&AD

(ii) The upper age limit prescribed for clerical recruitment shall be relaxed by three years in respect of candidate belonging to other Backward classes under their own Powers. Concession will be admissible only to those sports persons who satisfy all other eligibility conditions relating to Educational Qualification etc. This age concession should be advertised in the Advertisement as under:-

**Age-** Between 18 to 25 years as on \_\_\_\_\_ the upper age limit is relaxable upto a maximum of 5 years (10 years in the case of those belongings to SC/ST) and 3 years in the case of candidates Belongings to other Backward Classes.

(d) It is not necessary that the sports person should qualify the type test before appointment as clerk. But after appointment they should qualify the type test conducted by the Deptt. Failure to qualify in the prescribed type test will result in adverse consequences as laid down in the CAG's office circular letter No.301-NGE. 11/46-87 dated 1.4.87.

## 2. POSTS TO WHICH APPLICABLE

(a) Appointment of meritorious sports persons against Direct recruitment vacancies can be made to any post in Group C which under the Recruitment Rule applicable there to, is required to be permitted to be filled by direct recruitment.

(b) A meritorious sports person can be considered for appointment under sub Para (a) above, notwithstanding the fact that he is already in the service of the Government.

(c) No such appointment should be made to any post in Group 'C' Cadres in Audit offices where a waiting list exists in the corresponding A&E.



3. **EXTENT OF SUCH RECRUITMENT.**

(a) The recruitment under sports quota in an office in a calendar year will be limited to 01 person for sanctioned strength of 200, subject to maximum of 05. Offices having sanctioned strength of less than to 200 can also make recruitment of 01, in a calendar year

(Authority; CAG's No.345/08/Welfare/Sports/2012-13 Dt.16.07.2012

**NOTE:** In the case of offices having combined cadres in r/o Group 'C' posts recruitment under these orders can be made by the cadre controlling authority and the maximum number of appointments to be made in any one or more cadres in Group 'C' shall be determined with reference to combined strength of offices having such combined cadres.

(b) For making appointments of meritorious sports persons under these orders the number of vacancies should be reduced to the extent mentioned at (a) above and only the resultant number be notified by the appointing authority to the Staff Selection Commission in cases where direct recruitment to the post has been entrusted to the commission.

4. **SENIORITY**

Where direct recruitment to a post is through a selection made by the Staff Selection Commission e.g. clerks, auditors, the sports persons recruited under these orders should be placed junior to those who have already been recommended by the SSC. The inter-se seniority vis-a-vis promotees will be as per 20 point promotion roster. The inter-se seniority of sports persons will be in the order of selection.

5. **PROCEDURE**

(a) Application from eligible candidates may be called for by giving advertisement in the Employment News and Rojgar Samachar only

The candidate should be asked to furnish the certificate in the proper form (Annexure D to the chapter ) which should be signed by the prescribed authority.

(b) An application received by the appointing authority or a higher authority from a sports person belongings to any of the categories mentioned above, in response to the press advertisement may be considered by the authority concerned in the light of evidence which the applicant may furnish of his having represented in any of the competitions mentioned in the previous paragraphs and subject also to the applicant's age, etc., as may be laid down in the rules for the post/service for which he is a candidate. Certificates awarded by the authorities

mentioned in Annexure B should alone taken into account while considering the eligibility of an applicant in terms of above paragraphs.

(c) These instructions will be not, however, effect the orders relating to reservation for Scheduled Castes/Scheduled Tribes, Ex-serviceman, etc., which may be in force from time to time. In other words, the vacancies filled in accordance with these instructions in a year shall be taken into account while calculating the number of reserved vacancies in the service/post during that year for the purpose of computing the prescribed percentage for reservation.

(d) (i) For the proper assessment of playing capability of the candidate, such eminent/experts in the concerned game from the State sports Association/National sports like NIS as decided by the Head of the Deptt. should be invited and associated as members of field trial selection Committee. The field trial selection committee should finalize the list (with specific marks allotted by each member) of the candidate on the basis of trial games, conducted on the same day and the list should be signed by all members including the experts. The candidate thereafter be interviewed by selection committee consisting of:

- (i) Group Officer in charge of Administration.
- (ii) Another Group Officer from an office other than the one in which appointments are considered.
- (iii) Welfare officer
- (iv) Representative nominated by the Head Quarter's office.

N.B. The senior most officer will be chairman of selection committee.

(ii) To streamline the selection procedure Headquarters will nominate a JAG Level Officer as its Representative to attend and oversee the field trails and interview. A sports expert from the department will also be nominated by the Headquarter office to advise the above officer. The other member of the field trails committee and Interview Board will be the same as in sub Para (i) above.

(iii) Intention to hold the field trials and interview should be communicated to the Headquarters office sufficiently in advance to enable Headquarters to nominate the Representative and sports adviser. Dates of field trails and interview should be fixed in consultation with Headquarter office and intimated to the candidate accordingly.

(iv) The interview will immediately follow the field trail. The final decision in selection of candidates for appointment should also be taken in the presence of Headquarter Representative, immediately after the interview so as to enable him to submit a complete report of the recruitment process to the Headquarters office.

- (v) Recruitment in more than two sports events should not be arranged in a year.
- (vi) The allotment of marks to be awarded to the candidates for sports quota recruitment are as under:-

ON THE BASIS OF ASSESSMENT AT FEILD TRAILS	30 MARKS
ON THE BASIS OF CERTIFICATES AWARDED BY COMPETENT AUTHORITIES IN PROPER FORM	30 MARKS
ON THE BASIS OF PERFORMANCE BEFORE THE SELECTION	20 MARKS
<b>TOTAL</b>	<b>80 MARKS</b>

- (vii) The mode of awarding marks, as above is further clarified as under:-
- (a) The members of the Field Trials Committee and the Head quarters Representative (advised by the sports Expert nominated by Headquarters) will adjudge the performance of the candidates in the field trial. The marks and report of the field trials should be submitted to the Headquarters' Representative immediately after the field trials for further scrutiny. Candidates scoring more than 60% marks in the field trials will be considered for interview.
- (b) marks on the basis of certificate (s) awarded by competent authority will be awarded as below:-

	<b>PARTICIPATION IN TOURNAMENTS</b>	<b>FIXED MARKS TO BE AWQARDED</b>
I. (I) (II) (III)	Physical Efficiency Drive National Sports Games for schools Intervarsity Tournaments	Participation in any one or more of these tournaments. 10 Marks
II.	National Competition (s)	10 Marks

III	Inter National Competition(s)		10 Marks
c)	On the basis of performance before interview Board (General Knowledge etc).		20 Marks

(d) No marks will, however, be awarded on the basis of educational qualifications to the sports persons for sports quota recruitment. The empanelment should be based on total marks obtained in trials and interview.

(e) Where the appointing authority is subordinate to a Head of Department, such authority may make a recommendation in this regard to the Head of the Department along with the necessary details for obtaining his concurrence in the proposed appointment of the candidate. The panel will thus become operative only after the approval of the Head of the Department.

(viii) The HQRs has observed that the recruitment process under sports quota invariably gets postponed to the fag and of the calendar year even after the issue of the circular letter No. 1040/-NGEV/8/91 dated 16.12.91 instructing field offices to complete recruitment process by the end of October or early November in each calendar year. This has created difficulties in nominating Headquarters Representatives. Hqrs. has desired that in future, all recruitment procedures should be completed before the end of September in each calendar year, and the Accountants General/Principal Directors of Audit personally ensure compliance.

(Authority; C A G's No.-515/Welfare/Sports/8-2012 dt.09.11.2012 read with letter no.79-NGE-V/8-92 dated 23.02.1993 )

6. In cases where the number of offices is more than one at one station the date (s) of interview should be mutually agreed upon by the Head of Departments at the station in consultation with the representative from the Headquarters. No. interview may be conducted in the absence of Headquarters' representative.

7. Annual report on sports quota appointments for a year should be sent to the Headquarters office by 15<sup>th</sup> of January of succeeding year (Annexure 'C')

8. Vacancies earmarked for sports quota are required to be filled up during the same calendar year. Any vacancies remaining unfilled for want of eligible candidates during a particular calendar year are not to be carried over to the next calendar year. In order to ensure the appointments of meritorious sports persons against sports quota timely action should be taken by Principal Accountant General etc. concerned. No. request for extending the panel for the next year shall be entertained at Hqrs. Office under any circumstances.

(Authority: CAG's office letter No. 1019-NGE III/36-86-Vol.I.dated 31.3.1989.

**ANNEXURE 'A'**

**LIST OF GAMES/SPORTS WHICH QUALIFY MERITORIOUS SPORTS PERSONS FOR CONSIDERATION FOR APPOINTMENT TO GROUP 'C'/D' POSTS UNDER CENTRAL GOVERNMENT.**

1.	Archery	2.	Athletics (including Track and Field events)
3.	Ball-Badminton	4.	Badminton.
5.	Chess	6.	Basketball
7.	Cycling	8.	Boxing
9.	Football	10.	Cricket
11.	Gymnastics (Including Body Building).	12.	Equestrian Sports
13.	Hockey	14.	Handball.
15.	Kabaddi	16.	Judo
17.	Rifle Shooting	18.	Kho-kho
19.	Rowing	20.	Swimming
21.	Table Tennis	22.	Tennis
23.	Volleyball	24.	Weight Lifting
25.	Wrestling	26.	Atya-Patya
27.	Billiards and snooker	28.	Bridge
29.	Carrom	30.	Golf
31.	Karate-Do	32.	Kayaking and Canoeing
33.	Polo	34.	Powerlifting

35	Roller Skating	36	Soft Ball
37	Squash	38	Taekwondo
39	Tenni-koit	40	yatching

(Authority: CAG's office letter No.526-NGE V/8-90/ Dated 9.5.1991)

### ANNEXURE 'B'

#### LIST OF AUTHORITIES REFERRED TO IN PARA-5 (B) OF THE CIRCULAR DATED 31.3.89/9.7.1990

Sr. No.	Competition	Authority awarding certificate	From in which certificate is to be awarded
1.	International Competition	Secretary of the National Federation of the game concerned	As given in annexure 'D'
2.	National Competition.	Secretary of the National Federation or Secretary of the State Association of the Game concerned	-do-
3.	Inter-University Tournaments	Dean of Sports or other officer in overall charge of sports of the University concerned	-do-
4.	National Sports/Games for Schools	Director or Additional/joint or Deputy Director in overall charge of sports/games for Schools in the Directorate of Public Instructions/Education of the State	-do-
5.	Physical Efficiency	Secretary or other officer in overall charge of Physical Efficiency in the Ministry of	-do-

	Drive.	Education and Social Welfare Government of India	
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**ANNEXURE 'C'**

**Proforma of the annual statement to be filled by each office regarding recruitment of meritorious sports persons referred to in para-7 of the circular letter dated 31<sup>st</sup> March 1989**

**STATEMENT SHOWING NUMBER OF SPORTS PERSONS APPOINTED TO GROUP 'C' AND GROUP 'D' POSTS/SERVICE DURING THE YEAR ENDING 31<sup>ST</sup> DECEMBER 20**

Sr. No.	Name of Office	Numbers of Sports persons appointed to Group 'C' posts Total	Numbers of Sports persons appointed to Group 'd' posts Total	Total appointments made during the year col.3 plus 4.	Name of game and number appointed against each.	Remarks
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

Category-wise break-up of the sports person appointed during the year mentioned in Col.5.

1. Participation in International competition.
2. Participation in National Competition
3. Participation in Inter-University Tournaments.
4. Participation in National School Games competition.

**Sr. DAG/DAG (A)**

**ANNEXURE 'D'**

**Specimen proforma for issuing certificate required under sub Para 5 of Para 123C Annexure B there to**

**FORM**

\*NATIONAL FEDERATION/NATIONAL ASSOCIATION OR STATE ASSOCIATION OF .....UNIVERSITY OF ...../DIRECTORATE OF PUBLIC INSTRUCTIONS/EDUCATION OF THE STATE OF ...../GOVT. OF INDIA/MINISTRY OF EDUCATION AND SOCIAL WELFARE OF.....



Certificate to a meritorious sports for employment to group 'C' and 'D' service under the Central Government.

Certified that Shri/Smt./Kumari.....Son/Wife/daughter of Shri..... resident of..... (Complete address) represented the \* country/State/University/State school team in the game/event of .....competition/tournament held at..... from .....to .....The position obtained by the individual/team the above said \*competition/tournament was.....

The certificate is being given on the basis of records available in the office of \*National federation/National Association of ...../ State Association of ...../Dean of Sports or officer in overall charge of sports in the University of ...../Directorate of public Instructions Education of...../Ministry of Education and Social Welfare of .....

**Place**

**Date**

**Signature**

**Name**

**Designation**

**Address**

**Seal**

\*Strike out whichever not applicable.

**Note:** Separate certificates signed personally by the Authority as given below required to be furnished in respect of participation in the specified game/sports at different levels to tournament.

INTERNATIONAL COMPETITION	Secretary of the National Federation of the game concerned
NATIONAL COMPETITION	Secretary of the National Federation or the State Assn. of the game concerned
INTER UNIVERSITY TOURNAMENT	Dean of sports or other officer in overall charge of sports of the University concerned.
NATIONAL SPORTS	director of additional/joint or deputy Director in over all

GAMES FOR SCHOOL	charge of sports/games for school in the Directorate of Public Instructions Education of the State
PHYSICAL EFFICIENCY DRIVE	Secretary or other officer in over all charge of physical efficiency in the Ministry of Education and Social Welfare Govt. of India

(Authority: CAG's office letter No. 1705-N III/27-89-Vol.III Dated 9.7.90)

**Note 1:** The CAG of India forwarded to the Ministry of personnel and Training G.O.I a dereservation proposal in the Clerk Cadre vide their letter No, 4626 N.III/10-85/1 dated 27<sup>th</sup> December, 1985. In this connection it has been stated by the Department of Personnel and Training (vide their U.O.No. 3443-D/85-Estt/SCT dated 8<sup>th</sup> January, 1986) that there is no provisions to dereserve the post to accommodate sports persons. However, according to the existing instructions Ministries/Departments of Government of India can recruit meritorious sportsmen in any year in relaxation of the recruitment procedure to the extent that these including all other reservations under existing orders do not exceed 50% of the total number of vacancies proposed to be filled up by direct recruitment.

**Note 2:** The Government of India have had under consideration for some time past the question of granting some further incentives/facilities to sportsmen and sportswomen. The matter has been examined and the President is pleased to decide as follows:

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

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

(c) The increments so granted would continue to be drawn at the same rate till retirement but this will not count for any service matter like pay fixation on promotion, retirement benefits or D.A./CCA etc.

(d) It has been decided by Headquarter's office to delegate full financial powers to Heads of Department in IA&AD for sanctioning increments to sports persons. The powers shall be exercised by the Heads of Departments subject to the conditions laid down in department of personnel and training's office memo dated 16.7.1985 as amended from time to time and subject to the condition that before sanctioning advance increments (s) a certificates shall be obtained in each case from welfare and sports section of Headquarter office to the effect that the event/excellence for which advance increments is

proposed to be sanctioned is recognized by government for grant of advance increments (s).

(*Authority*: CAG's office circular No. 31N/Entt./94 issued vide No. 913N-Entt./30-94-II dated 23.8.1994).

(*Authority*: G.O.I. Ministry of Personnel and Training (Department of Personnel and Training) O.M. No. 6/1/85-Estt (Pay-I) dated 16<sup>th</sup> July, 1985, copy received with CAG's letter No. 631-Audit-I/101-85/1-85 (82) dated 10<sup>th</sup> September, 1985. GOI No. 6/1/185-Estt. (Pay-I) dated 7.11.88 and No. 913-N-Estt./30-94-II date 23.8.1994).

**Note 3(a)** The question of granting special increments in the form of a personnel pay to Referees/Umpires and Coaches who excel at the National/International level has been engaging the attention of the government. The matter has been examined in consultation with Department of Youth Affairs and sports and the President is pleased to decide that two advance increments may be granted for each event subject to total 5 increments in the entire career to Referees/Umpires who excel at the International level. The increments so granted would be continued to be drawn at the same rate till retirement. The term excellence would mean that the Umpire/Referee has been accepted as a Referee/Umpire by the International Federation governing the particular sports discipline and has performed the duties in international competitions recognized by such International Federation, However, no such incentive will be allowed to these Referees/Umpires who perform such duties at National level.

(ii) Coaches, who are associated with Gold Medal Wining Team at the Asian Games/World Championship Olympic Games be considered for grant of the same number of increments as available to the members of the team and thus only Coaches who impart training to teams will be eligible for advance increments. However, this benefit will not be available to (i) Coaches in whose case imparting training to National Teams, is a part of their normal duties (for example, SAI coaches) (ii) Coaches training sports persons who win gold medals in individual events. (iii) Benefit of advance increments as above will not be treated as an anomaly for purposes of stepping up of pay of seniors.

(*Authority*: GOI Ministry of Personnel, public grievances and pension Department of Personnel and training letter No. 13/26/92 –Estt. (Pay-I) dated 11.8.1994).

**Note 3(b)** :The question of clarifying certain provisions contained in Department of personnel and training letter dated 16.7.1985 and also providing for certain further incentives/facilities has been examined by the government and in this connection the following decision have been taken.

**(i) Para I(vi) of aforesaid memo may be read as under :-**

(vi) Attending coaching camps in sports organized by National Sports Federations/Sports Boards recognized by government (Department of Youth Affairs and Sports).

(ii) For the purpose of availing the facilities National Championships being conducted by the recognized National Sports Federations in individual disciplines and National Games conducted by India Olympic Association should be recognized as events of national importance.

(iii) For the purpose of availing these facilities the events recognized by the International Sports Bodies in the concerned discipline and in which the participation has been with the prior approval of the government (Department of Youth Affairs and Sports) may be treated as sporting event of international importance.

(iv) Managers/Coaches/Messears/Doctors as may be approved or required by the federations under the rules to administer/Coach/Incharge teams in sports events of National/International importances may be treated as an internal part of the teams and these officials may be allowed the same facilities as are available to sports persons for such participation except that the question of grant of rewards in the form of advance increments could be considered on merits. If and when sponsored by the departments concerned. However, the technical officials concerned with the Administration of the tournaments will not be treated as part of teams but all be given the facilities of availing of special casual leave as admissible in the case of persons concerned in para.1 (iii) to (vii) of department of Personnel and Training O.M. dated 16.7.85.

(v) The sports persons from All India Civil Services sports Control Board attending coaching camps and participating in various All India Government Services sporting events are also covered under the O.M. with a view to giving them the facilities of special casual leave.

(Authority: GOI M.O. Personnel, Pg. & Pension Department of Personnel and Training O.M. NO.6.1.85-Estt. (Pay-1) dated 7.11.88.

**Note 3(c):**

(a) Special Casual Leave may be granted by the Accountant General or other Head of Department in IA&AD for the following period and purposes :-

	Purpose	Period
(i)	for participation in sporting events and tournaments of National/ International importance.	30 days in a calendar

(ii)	for attending coaching and training course at National Institute of sports Patiala.	---do---
(iii)	for attending coaching or training camps under Raj Kumari Amrit Kaur coaching scheme or similar All India Coaching or Training scheme.	---do---
(iv)	for Coaching /Administration of teams participation in sporting events of National/International importance.	---do---
(v)	for participating in mountaineering and trekking expeditions.	---do---
(vi)	for participating in Inter Ministerial Inter-Departmental Tournaments and sporting events.	10 days in a calendar

If the authorities competent to grant the special casual leave do not consider it in the interest of work in the office to grant special casual leave asked for they have full powers to refuse the leave also.

CAG's office circular issued vide No. 79-N App.6./92-93 Vol. I dated 17.1.1994

(b) With reference to item No.(i) above the CAG office has clarified as under:

Sports persons participating in All India Civil Services and other National/International level Tournaments are entitled for facilities in terms of GOI O.M. dated 16.7.85 para 3 sub para (i) and (iii).

In case where a sports person represents a State Sports Association for a National Level tournament and TA and DA etc. had been met by Association he would be granted special casual leave only upto a maximum of 30 days in a calendar year.

(Authority : CAG's office letter No. 241-WP/Sports/11-95 dated 16.5.95)

The matter of granting of special casual leaves to the sports persons for participation in National/International events was under consideration. Now it is clarified that:-

(i) The sports persons may be treated as on duty for the period of participation in National/International events/competitions and connected pre-participation coaching camps including the time of journey therein, in terms of O.M. No.6/1/85-Estt(Pay-I) dated 16.7.1985 (para 3 sub para (i) of Department of Personnel and Training. The above

sportsmen will also be entitled to travel in Ist Class by train inside India and in economy class by air outside India (Para 3 Sub-para (iii) of the O.M.).

(ii) In cases where the sportsman is sponsored by State/National Association /Federation and provided with TA/DA by the said Association/Federation, the Department may provide only Special Casual Leave(s) to a maximum of 30 days in a calendar year.

(Authority : CAG's office letter No. 326-WP/Sports/11-95 dated 28.6.1995).

**Note 4:** On a reference having been by the C.A.G. office to the G.O.I. Ministry of Personnel and Training etc.( Deptt. of Personnel and Training New Delhi) regarding certain doubts in relation to the instruction contained in that Ministry's O.M. No.6/1/85-Estt.(PayI) dated 16<sup>th</sup> july.1985,the position has been clarified by the Deptt.of Personnel and Training as under :

	Point of doubt	Clarification
(1)	Degree of excellence in the sporting events of national/international importance for the entitlement of increments.	An individual sportsman/sportswoman participating in national/international events will be treated as showing excellence if he/she achieves first, second or third position in the event
(2)	Tournaments conducted by the Central Sectt. Control Board or by any State Govt./Regional Board on its behalf which could be equated to events on national importance.	If such tournaments are recognized by the various Federations and given the status of national level then only the tournaments organized by CSCB will be treated as having national importance.
(3)	The competent authority to grant increments to such sportsmen/sportswomen	Since advance increments are to be granted under F.R.27. the authority competent to grant advance increments will be as defined under F.R.27.

( Authority : Government of India, Department of Personnel and Training O.M. No. 6/2/85-Estt. (Pay I ) dated 2<sup>nd</sup> July,1986 Copy received with C.A.G.'s letter No. 502-Audit-I/101-85-III-86 (83) dated 24<sup>th</sup> July,1986).

### ***123.D ELECTRONIC DATA PROCESSING (EDP) Cadres***

***In order to bring sync with designation prescribed in Model Recruitment Rules the posts of Data Entry Operator and Console operator have been redesignated as DEO***

***Grade 'A' and DEO Grade 'B' Training of Data Entry Operator, Grade 'A' for promotion to the post of Data Entry Operator Grade 'B'***

***Authority: HQs Circular No.04-Staff(App 1)/2016, No.94-Staff(App 1)/11-2014 dated 15.01.2016.***

***As per the model Recruitment Rules (RRs), Data Entry Operators (DEO), Grade 'A' with five years' regular service in the grade and who have successfully completed training in the relevant areas are eligible for promotion to the post of DEO, Grade 'B'.***

***In the revised RRs, it has been prescribed that DEO, Grade 'A' with five years regular service in the grade and who have successfully completed two weeks of training in relevant area as prescribed by the Department from time to time will be considered for promotion to the post of DEO, Grade 'B'.***

***In order to consider the suitability of DEO Grade 'A' for promotion to the post of DEO Grade 'B' by the Departmental Promotion Committee, two weeks of training has to be arranged and imparted by the field office through in-house arrangements.***

***At the end of the two weeks training, an evaluation shall be done as per the following framework:***

***I Evaluation Paper 1 : Statutory background of IA&AD and Rules and Regulations – Multiple Choice Questions (MCQ) paper with 25 MCQs carrying two marks each (75 minutes/50 marks).***

***II Evaluation Paper 2: EDP Skills – Hands on paper for testing job skills in MS Word and MS Excel (75 Minutes/50 Marks).***

**124. Deleted**

**125. Deleted**

**126. Deleted**

**127. Relaxation of age limit**

The minimum age limit for recruitment to clerical posts in Indian Audit and Accounts Deptt. is 18 year.

The maximum upper age limit for recruitment to clerical posts in IA&AD is 25 years for general candidates and 30 years in the case of candidates belonging to scheduled castes/scheduled tribes. The upper age limit prescribed for direct recruitment shall be relaxed by three years in respect of candidates belonging to other backward Classes. The appointing authority may relax the upper age limit at the time of issue of appointment orders on their own authority in respect of persons who were within the age

of limit on the crucial date prescribed by Staff Selection Commission in the notice relating to the examination in which they have qualified.

In forwarding the applications of department candidates of Group-D seeking recruitment to post of group 'D'/Clerks and Clerks to posts of Auditors/Accountants for appearing at the competitive examination held by the Staff Selection Commission for recruitment to the post of Clerks and Auditors/Accountants, Accountant General and Heads of Department may relax the upper age limit in accordance with instructions issued by Government of India for departmental candidates.

Para 6.2.5 and 6.2.6 of CAG's MSO (A) Vol.1 3<sup>rd</sup> Edition GOI OM No. 43013/2/95-Estt. (SCT) dated 25.1.1995 received vide CAG of India No. 536 NGE (App)/61-95/dated 18.4.95. For Government of India instructions on age concession issued from time to time refer to Swamy's Private Publication.

Note: The appointing authority for Group 'D' posts may relax the upper age limit at the time of appointment on their own authority upto one year in respect of person whose names are placed in the panel when they are within the prescribed age limit. All other cases of relaxation of age limit will require the approval of the Comptroller and Auditor General.

Para8.2 of CAG MSO (A) Vol.1, 3<sup>rd</sup> Edition.

**128. Deleted**

**129. Deleted**

**130.** It has been decided that the maximum age limit for appointment as Staff Car Driver in I.A. & A.D should be 25. In case persons preferably having driving experience exceeding the above age limit are to be considered, sanction of the C.A.G. of India, will be necessary.

(Authority: C.A.G. Letter No. 1129-NGE.II/64-65-III, Dated 23<sup>rd</sup> August,1966).

**131. Educational qualifications for recruitment of clerical establishment in IA&AD-**

(i) As per recruitment rules for Auditor the minimum qualification for direct recruitment of Auditor in Audit offices is a Bachelor degree of a recognized university. There is no qualification in the case of promotion as Auditor.

(ii) The minimum educational and other qualification for direct recruit and promotees as per recruitment rules for the post of clerk is (a) Matriculation or equivalent qualification from a recognized Board or university. (b) A typing speed of 30 words per minutes in English or 25 words per minutes in Hindi.

Note : In the case of Group MTS employees promoted as clerk and clerks appointed on compassionate ground or against sports quota are required to pass the type test at the



prescribed speed within a period of two years from the date of their promotion/appointment. In this regard the Headquarters' office has decided as under:-

(a) No clerk whether a promotee or otherwise appointed clerk against direct recruitment should be reverted or discharged from service only for failure to qualify in type test.

(b) Unless they qualify in the prescribed type test they would not earn any increments nor become eligible for quasi permanency, confirmation and promotion. They are not also eligible to appear at any Departmental Examination on passing of which promotion is given eg. Section Officers Grade Examination, Departmental Examination for Accountants etc. circular Nom 1318-N/9085 dated 26.11.86 is not applicable in their case.

(c) On passing the type test, their increments held over will be released but arrears prior to passing are not payable.

(d) If any period of probation is prescribed under existing orders in the post of clerk their period of probation cannot be deemed to have been successfully concluded and provisions of orders in circular letter No. 1395-N2/68-84 dated 29.12.1986 will be attracted.

(e) In cases where exemption from type test becomes due on account of reaching the prescribed age ( 45 years at present ) or where the exemption is granted by Competent Authority (this office at present) based on Medical Certificate, the above mentioned disabilities due to non to non passing of type test will cease to be operative on such exemption.

(f) These orders do not apply to clerks appointed purely on adhoc basis by special dispensation without type qualification or the condition that they will qualify in the type test within a year in offices in the North East, J&K etc, They become regular clerk only on passing type test and are governed by special orders.

(Authority: CAG's office circular No. NGE/33/1980 issued vide No. 301-N2/46-87 dated 1.4.87)

(iii) Deleted

(iv) Deleted

(v) (a) Deleted

(v) (b) It has been decided that in the recruitment of Hindi Stenographers in the Subordinate Offices of the Central Government located in the Hindi Speaking States, the candidates may be allowed the option to take Hindi Stenography test. Thus in future, whenever the posts of stenographers are filled in those areas, the candidates may be allowed the option to take either Hindi Stenography test or English Stenography test.

After their entry into service arrangement would be made for imparting obligatory training in Hindi Stenography to those who may be recruited through English Stenography. Efforts should be made to impart this training to the newly recruited persons during the probation period itself. In offices where the number of posts of Stenographer is more than 5, the vacancies in future should be filled in such a way that at least 25 percent posts of Stenographers could be manned by persons knowing Hindi Stenography.

The persons with speed of 80 words per minute in either language may be appointed in the office in Hindi Speaking States subject to the condition that Stenographers knowing Hindi Shorthand should not be more than their requirement of Hindi Knowing Stenographers and should also not exceed the limits prescribed in the above para. The stenographers recruited under this scheme would form part of the existing sanctioned strength of stenographers only. The candidates applying for the post of Hindi Stenographers will be given dictation test at 80 words per minute for 10 minutes which they will be required to transcribe in 52 minutes.

(Authority: M.O.H.A.O.M. No. 12015/1/72-H-2, dated 17<sup>th</sup> January, 1977 M.O.H.A.M. No. E-11013/15/73-O.L., dated 23<sup>rd</sup> March, 1976, received with C.A.G's letter No. 188-9-NGE-II/72-76, dated 13<sup>th</sup> September, 1976 C.A.G.'s letter No. 92-NGE-11-72-76, dated 23<sup>rd</sup> January, 1978).

(c) Stenographers who are trained in Hindi stenography should, as far as possible, be posted with officers who know Hindi so that services of these stenographers could be utilized properly to increase the use of official language.

(G.O.I. Ministry of Home Affairs Circular NO. 11/89 issued vide No. 20014/3/89-OLB-2 dated 16.10.1989).

(VI) Graduate Group 'D' officials with 3 years continuous regular service in the grade on passing DEA and Graduate clerk with 3 years continuous regular service in the grade on passing the Departmental Examination for Auditor And Clerks on passing part 1 of SOGE Examination are eligible for appointment as Auditor by promotion against 10% of the vacancies.

(Authority: Recruitment Rules)

### **131 A Appointment of Stenographers**

(i) In the light of 6<sup>th</sup> CPC Notification recruitment Rule for the post of stenographer have been revised method of recruitment to the post of stenographer will only be by direct recruitment through staff selection commission.

(Authority: Circular No. 35- staff (App 1)/2012 issued vide No. 919- staff (App1)/ 37-2011 Dated 20.9.2012.)

**132.** Incentives to Stenographers- Stenographers recruited on or after 1<sup>st</sup> July, 1965 are allowed the following incentives:

(i) The lowest grade of Stenographers in service be allowed to sit for the examination of recruitment to the lowest grade of Stenographers for the purpose of getting incentive of one/two increments.

(ii) See note I under item No. (Xviii) below.

Note I : Proposals for the grant of advance increments under the scheme may invariably be got sanctioned by the C.A.G.

Note 2: (a) In case where the grant of advance increase (s) under this scheme takes persons beyond the E.B. stage the persons concerned should not get the increase in pay beyond the E.B. stage unless they are declared fit to cross the E.B. by the competent authority.

(b) While recommending cases to the C.A.G. for grant of advance increments under this scheme, a certificate regarding fitness to cross the E.B. where applicable, may invariably be given.

(C.A.G.'s letter No.2109-NGE-I-144-63, dated 11 December, 1964).

(iii) After his entry into Government service, every Stenographer, will be given three chances to qualify at a higher speed for purpose of getting advance increments (s) at 10/200 w.p.m. as the case may be.

(iv) Serving Stenographers who are officiating in the next higher grade of Stenographer will also be eligible for the grant of advance increments in the lowest grade and should therefore, be allowed to appear in the examination for the grant of advance increments prescribed above.

(v) Deleted.

(vi) Deleted.

(vii) Deleted.

(viii) Though the examination is qualifying one for serving stenographers this qualification is not a condition precedent to the making of substantive appointment in the cadre of Stenographers.

(C.A.G.'s letter No. 188-NGE.I/275-61, dated 3<sup>rd</sup> February, 1964).

(ix) These orders apply only to serving Stenographers who are actually performing the duties of Stenographers and not to those who are officiating in Auditor cadre after passing the D.C.T. but retaining their lien in the Stenographers cadre.

(x) No travelling allowance for the to and from journey is admissible to the serving stenographers who appear from out stations at the Stenographers Examination prescribed for the grant of advance increments. The absence of such employees for the days on which they take the examination plus the minimum period required for the journey to and from the examination center is to be treated as special Casual Leave in terms of G.I.M.O.H.A. No. 46/26/63-Ests (A) dated 2<sup>nd</sup> December, 1963 received with CAG's letter No.2033-Audit 292-63,dated 16<sup>th</sup> December,1963.

(C.A.G.'s letter No. 697-NGE.I/36-64, dated 27<sup>th</sup> April 1964).

(xi) Advance increments under the scheme should be allowed only so long as the persons continue to work as Stenographers in the IA &AD. While issuing sanction for the grant of advance increment it must be made clear therein that the benefit of advance increment would continue to be admissible so long as the person concerned continues to serve in Stenographers post in the IA & AD. The concessions/benefit in pay on passing the D.C.T. and the advance increments under the scheme should not both be allowed to a person. In case of Auditors qualifying in stenography test the benefit derived by the passing the D.C.T. will be taken into account and the number of advance increments under the scheme will be suitably reduced.

It must be ensured that persons, initially recruited as Stenographers in the I.A. & A.D. are not subsequently appointed as Auditors within the Department unless they undertake to forgo the advance increments granted under the scheme.

(C.A.G.'s letter No. 730-NGE,I/275-61 dated 9<sup>th</sup> April 1965).

(xii) The detailed verification of character and antecedents in respect of all stenographers should be done at the time recruitment.

(C.A.G.'s letter No. 1395-NGE.II./65-67, dated 13<sup>th</sup> September 1967).

(xiii) All appointments against the direct recruitment quota of Auditors/Stenographers posts should be made only after the persons resigns from the previous post held by him in the Government service, whether within or outside the IA&AD. In such cases the resignation of the previous post will be considered a "Technical formality" and benefit of the past service will be allowed for pay fixation, leave and pension to the extent provided in GI decision (9) below FR.22, Audit instruction (2) below FR. 65 and Art 418 (b) of CSR respectively.

(Authority: CAG's letter No. 2119-NGE.I/13-67 (vi), dated 27<sup>th</sup> September, 1967).

(xiv) (a) The Stenographers II&I now personal Assistant will be in the pay band 2 (Rs. 9300-34800) with grade pay of Rs. 4200/-. Appointment to the post Personal Assistant will be on the basis of promotion from the cadre of stenographers having 10 years regular service. The promotion would be on selection basis.

(Authority: CAG's circular No. 36/staff Ap/16-2010 issued vide No. 980-staff (App-I)/16-2010 dated 07.12.2012)

(b) On the question of improving the ration of Stenographers/Personal Assistants in field offices the Headquarters office has decided that

(i) The posts of PAs in field offices will be 33.1/3% of total sanctioned posts of Stenographers and Personal Assistants as on date. In other words, the ration of Stenographers (RS. 1200-2040) and Pas (Rs. 1400-2600) will henceforth be 66.2/333.1/3/. In future, the base should be worked out as if the senior time scale officer/Junior Administrative Grade Officer is allowed only a Stenographer and thereafter the percentage of PAs computed to arrive at the number of posts of PA/Steno.

(ii) Personal Assistants should as far as possible be posted with Group Officers, Welfare Officers and Accounts/Audit Officers/Sr. Accounts /Audit Officers holding important charges.

(Authority: Headquarter's circular No. NGE-48/N1989 issued vide No.543-N-2/88-89 dated 14.6.1989).

(xv) For promotion to the post of Sr. Personal Assistant see IA&AD (Sr. Personal Assistant) Recruitment Rules, 1988.

(xvi) It has been decided to change the designation of Stenographers in the scale of (Rs. 1400-2600) working in the Hqrs. Office of the C.A.G. of India and those in the scale of Rs.2000-3200 working in the field offices with the Head of Department, to "Personal Assistant" (now Senior Personal Assistant ) with immediate effect.

(Authority:- CAG's letter No. 1172-NGE-III/38-78-II, dated 7<sup>th</sup> November, 1978).

(xvii) Deleted.

**(xviii) Scheme of the proficiency test for grant of advance increments to Stenographers (Ordinary Grade).**

The proficiency test for the grant of advance increments to the Stenographers (ordinary Grade) of the Subordinate Offices of the Government of India will be held by the Staff Selection Commission in the months of December and June at Delhi, Madras, Banaglore, Hyderabad, Trivendrum, Bhuvneshwar, Nagpur, Gohati, Ahmdabad, Pune, Port Blair, Bombay, Allahabad and Calcutta.

2. The dates on which and the locations at which these tests will be held shall be fixed by the Commission.

3. The maximum number of chances that a Government servant can avail of will be limited to three. Stenographers, who were recruited on the basis of minimum speed of

100 words per minute, will have to pass the test at this speed again for the purpose of getting the benefit of advance increment. But only one chance will be given to them for passing the test at this speed again.

4. **Selection of center and address to which application should be sent –**

Candidates must select only one of the centers. No change in centers, No change in centre is ordinarily admissible. The completed application from accompanied by two copies of signed passport size photograph of the candidate, must reach. The Under Secretary, Staff Selection Commission, Block No.12, C.G.O Complex, Lodi Road, New Delhi-110003, on or before the last date as mentioned in Para 7 below.

5. **Shorthand Tests** – The Stenography test will consist of two dictations in English/Hindi one at the speed of 100 w.p.m. and the other at 120 w.p.m. for five minutes each. The candidates have the option to take the shorthand test either at 100 w.p.m. or 120 w.p.m. or at both the speeds. The candidates who opt to take the stenography tests at 100 w.p.m. in English/Hindi will be required to transcribe the dictated passages in 35/40 minutes and those who opt to take the Stenography test at 120 w.p.m. in English/Hindi will be required to transcribe the dictated passage in 40/50 minutes.

(Authority G.O.I.M.O. Home Affairs O.M.No. 14020/1/77 Estt. Dated 19.4.1979 )

6. Candidates who qualify at 100 and 120 w.p.m. in shorthand will be granted one and two advance increment (s) respectively, the advance increments are not to be absorbed in future increments.

7. The proficiency test will be held twice in a year in the month of June and December. Last date of receipt of application in the prescribed form, will be 1<sup>st</sup> September, for the December test and 1<sup>st</sup> March for the June test. Application must be accompanied by two copies of signed passport size photographs of the candidate.

(Authority : Government of India SSC Deptt. Of Personnel and A.R. letter No. 15/1/96 dated 27.3.1985).

Application from candidates residing in Andaman and Nicobar Islands or in Lakshdweep will, however, be accepted upto 14 days after the closing dates mentioned above.

Applications received after then prescribed date will not be entertained by the Commission nor would they be held over for the next test.

8. No T.A. will be paid by the Commission for appearing at the test.

9. Candidates will be required to bring their own typewriters for the shorthand test. A typewriter with the standard size roller will do for the test. In no case, this Commission will provide a typewriter to the candidate.

(Authority : Government of India MOHA Deptt. Of Personnel and AR O.M. No. 140201/1/77-Ests (D) dated 19<sup>th</sup> April,1979

\* Substituted – vide G.O.I. M.O.H (Deptt. Of P&R) Letter No.14020/1/77-Ests (D) dated 19<sup>th</sup> April, 1979.

Note-1 The crucial date for granting of benefit of advance increments to Stenographers will be the 1<sup>st</sup> of the month the results of proficiency test are announced or the date of annual increment which falls due after announcement of results of such as per option of the candidates.

(Authority: Government of India MO Personnel, Public grievances, and Pension Deptt. Of Personnel and training letter no. 14020/1/89-Estt. (D) dated 30.5.1989).

**Note 2** Consequent on the revision of pay scales from 1.1.1986 on the recommendations of the IVth Pay Commission the matter relation to the revision of the rate of the advance increment (s) in respect of those Central Government employees who had already qualified and were in receipt of advance increments (s) prior to 1.1.1986 has been under consideration of the Government. The President is now pleased to decide that the rate of increment (s) in respect of those Central Government employees who were already in receipt of advance increments (s) prior to 1.1.1986 in terms of the provisions contained in the Office Memorandum O.M. No.7/31-E-III (A)/75 dated 4.10.75 will be an amount equivalent to the lowest rate of increment in the revised scale corresponding to the pre-revised pay scale of Rs. 990-560.

2. It is clarified that where increments have been allowed as part of the pre-revised scale instead of as an addition to the scale of the post, the advantage of the increments given would have been duly taken into account at the time of revising the pay-scales of the officials concerned, and hence. in these cases, there should be no question of granting any advance increments in the revised scale as well.

3. While past cases decided therewith will not be re-opened, the increments granted on or after 1.1.1986 in the revised scales will be treated as a separate element and will be only additional increments over and above the pay in the prescribed scale and not part of the scale. If the additional increments granted prior to 1.1.1986 were taken into account as part of “existing emoluments” for fixation in the revised scales, any further increments granted in the revised scales should be discontinued and payments, if any already made recovered.

4. It is also clarified that these additional increments will not count as pay for allowances and as emoluments for pension/gratuity.

5. These orders take effect from the date an employee draws pay in the revised scale of pay under the Central Civil Services (Revised Pay) Rules, 1986.

(Authority: G.O.I.M.O. Personnel, P&G and pension letter No. 18/44/88-Estt. (Pay-I) dated 14.8.89).

**Note 3** The scale of Rs. 1400-40-1600-50-2300-EB-60-2600 of Stenographers Gr.II in subordinate Offices will be operative from 1.1.86. These Stenographers prior to 1.1.86 were in the scale of Rs.425-15-500-EB-15-560-20-700 and have been placed in the revised scale of Rs.1400-40-1600-EB-50-2300 in the revised scale fixed in terms of CCS(RP) Rules, 1986. Now these Stenographers may be placed in the revised scale of Rs.1400-40-1600-50-2300-EB-60-2600 and their pay in this scale will be fixed with reference to pay drawn in the pre-revised scale of Rs.425-15-500-EB-15-560-20-700 in terms of CCS (RP) rules, 1986.

(Authority: G.O.I. M.O. Finance Deptt. Of Expenditure No.7/18-E-III/81 dated 4.5.1990).

**133. Machinists –Deleted(As there is no sanctioned post of Machinist)**

**133-A Deleted**

**134. Deleted**

**135. Deleted**

**136.Deleted**

**137 Deleted**

**138.** All letters offering appointments to outsiders and those calling the candidates for interview should be despatched through registered post.

The postal receipts should be filed in the personal file of the person concerned. In case it is not considered desirable to dispatch such letters under postal certificates when a large number of them are to be sent on one and the same date, the envelopes containing such letters should be received by the Assistant Audit Officer Administration I section or Audit Officer/Sr. Audit Officer (Administration) after giving receipt in the dispatch register and posted by him personally.

A candidate, on his selection for the post of Auditor/Clerk/Stenographer, should produce the following documents before he is sent for his medical examination by the C.M.O., General Hospital, sector 16, Chandigarh.

- (i) A displaced person Registration Card or Certificate from the District Magistrate stating that he is a displaced person, in case the candidate is over 25 years of age.
- (ii) Original University degrees or Certificates.



(iii) If he belongs to Scheduled Caste/Tribe/OBC, a certificate from the competent authority that he belongs to a schedule caste/Tribe/OBC.

(iv) Certificates of good moral character of a recent date from at least two Gazetted Officers of the Central or State Government or from a Stipendiary Magistrate in prescribed form, with special reference to the previous two years. One of these certificates should be attested by a district Magistrate or a Sub-Divisional Magistrate.

(v) Domicile Certificate form a Gazetted Officer stating that he is a citizen of India.

(vi) Attestation form in the prescribed form duly countersigned by a Gazetted Officer/Member of legislature.

**Note1:** It has been decided by the comptroller and Auditor General that the appointing authority in future after receipt of a attestation form from the candidates, accordingly verify whether the candidate has given any information against item II (D) of the Attestation form. If so, separate reference should invariably be made to the previous employer to ensure that the information in item II (D) is correct and that there is nothing adverse against the candidate in respect of his previous employment. If it is found that the candidate left the service while disciplinary proceeding were being taken against him for an offence which might have resulted in his removal or dismissal from service, he should not be given any employment. However, employment should not be denied if the disciplinary proceedings might have ended in the imposition of lesser penalty.

(Authority: GOI, MOHA's O.M. No. F2/22/64-Estt, (B). dated 1<sup>st</sup> April, 1965, recived with CAG's letter No. 575-NGE-II-96-8, dated 15<sup>th</sup>/17<sup>th</sup> April, 1965).

Note II: Deleted

(viii) A statement of all immovable or movable held or acquired by him.

(ix) If he is at present employed in government/Semi-Government department/State Undertaking, he must bring with him the permission of his employer to join this office, a relieving certificate as also a service certificate on his work and conduct.

**Note 2:-** *It has been decided that now the verification of character & antecedents will be carried out, but the issue of appointment letters need not be withheld pending such verification. The appointing authorities will issue provisional appointment letters after obtaining filled and duly signed Attestation form and Self Declaration from the candidates. The verification of character and Antecedents have to be completed by the concerned District Authorities within six months so that the provisional appointment can be confirmed..*

**Authority:- Circular No. 39-Staff Wing/2016 No. 1479-Staff App.-II/67-2016 (Vol. V) dated 21.10.2016**

**139. Oath of allegiance-** All Government servants entering service should take an Oath of allegiances to the Indian Union in the from given below:-

“I,A.B., do swear/solemnly affirm that I will be faithful and bear true allegiances to India and to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India, and that I will carry out the duties of my office loyally, honestly and with impartiality, (So help me God”)

(Conscientious, objectors to oath taking may make a solemn affirmation in the form indicated above).

(Authority: G.I. Home department, M.O.No.20-II-42-ESTS(S)-NGE (C), dated 26<sup>th</sup> March, 1942, received with CAG’s No. 1238-NGE-44/GEG, 42, dated 10<sup>th</sup> July, 1942).

**140** The standard form below should be adopted while appointing persons to tenure posts:-

**FORM**

**OFFICE OF THE Pr.ACCOUNTANT GENERAL (AUDIT) HARYANA,  
CHANDIGARH**

(ADMINISTRATIONSECTION)

The Senior Deputy Accountant General (Admn.)-----  
-----hereby appointment ( Designation of the appointment authority )  
Shri/Smt./Kumari-----as ( Name of the appointee) Auditor/Clerk/Group ‘D’  
Government servant say peon,Sweeper,etc. (Designation) Rs. (Scale)-----  
-----on the post or services or Grade of service scale of Group ‘D’ post in  
temporary/officiating capacity with effect from-----until.

(Date)

Substantive

Further orders

**Signature and designation of officer**

**Signing for the appointing authority**

**FOR GROUP OFFICE(ADMN.)**

(Designation of the appointing authority)

Authority:

**141. Written undertaking form temporary/officiating employees-**All persons on their first appointment in temporary/officiating capacity should be required to give a written undertaking as follow:-

“ I understand that my employment under Government is temporary and that my service may terminated at any time without any reason being assigned. I agree that if i wish to resign my employment, I shall give notice in writing for a period of not less than 30 days of my intention to resign. I also understand that if I absent myself from duty without giving the above notice or before the expiry of such notice ,I may be considered guilty of misconduct for which I am liable to dismissal and may be debarred from further employment under Government.

**Signature.....**

(*Authority:* G.I. Home Deptt. M.O. No.20-14-42-Estt. (S) dated 26<sup>th</sup> March, 1942, received with CAG;s No.1238-NGE/44/C.B.E./42 dated 10<sup>th</sup> July, 1942).

(2) Under Rule 5(1) of the CCS (TS) Rules, 1965, the service of a temporary Government servant, who is not in quasi permanent service, shall be liable to be terminated at any time by a notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant: the period of such notice shall be one month. Provided that the services of any such Government Servant may be terminated forth with by payment to him of a sum equivalent to the amount of his pay plus allowances for the period of the notice at the same rates which he was drawing them immediately before the termination of his service, or, as the case may be, for the period by which such notice falls short of one month.

**142. Notice for leaving Service-** When once admitted to this office temporary employee will be required to give one month's notice of their desire to leave. It will be for the Principal Accountant General to determine how far the provision for notice should be waived or make the applicant to continue in service for the period of notice and if he remains absent from duty, to take such disciplinary action as deemed fit, in addition to treating the period of absence as extraordinary leave without pay.

For the Central Civil Service (Temporary Service) Rules 1965, defining the terms and conditions of employment of purely temporary employees as well as those in quasi-permanent service see Appendix 'E'

(*Authority:*CAG's letter No. 734-NGE-II/494-51, dated the 7<sup>th</sup> March 1952).

**142.A.** A temporary quasi-permanent Government Servant, who resigned from service of his own accord, will not be taken back in service without the prior approval of the Principal Accountant General.

(Authority: AG's order, dated 25<sup>th</sup> May, 1971 in the case of Shri Nathu Singh (Quasi permanent U.D.C.)

**143.** See FRs SRs (recognize private publication)

**144.** Health Certificate-See FRs and SRs (recognized Private publication)

**145.(a) Medical examination of candidates having neural leprosy.**

Reference is invited to G.I., M.H., O.M. No. 5(II)-41/56M.II, dated the 24<sup>th</sup> October, 1957 on the subject mentioned above and after careful consideration of the development of knowledge and treatment in the field of leprosy, it has been decided that candidates having suffered from leprosy but now declared as 'disease-arrested' or 'cured' by a competent authority should not be regarded as physically unfit for public services subject to the following conditions:-

(i) In addition to the normal medical examination by the appropriate medical authority prescribed in the rule from time to time for physical fitness for initial appointment to Government Service, candidate should also be examined at the time of their initial appointment by a Government Leprosy Medical Officer working in a Leprosy Control Unit or Hospital or as District Leprosy Officer trained in leprosy from a recognized Leprosy Training Centre, and with no less than five years standing in the diagnosis and treatment of leprosy.

(ii) It should be specifically certified by the Government Leprosy Medical Officer who examines the candidates at the time of their first appointment that the candidates concerned have taken the full course of treatment and have been declared as 'disease-arrested' verifying from the available records of treatment and certificates of the patient, as well as clinical and bacteriological examination of the patient.

(iii) Ministries, in consultation with the Department of Health, may exclude certain specific posts where high standard of physical fitness is necessary, but such exclusion should be reduced to the minimum as the main purposes of this order is to break the psychological barrier between harmless ex-leprosy patients and the public. The position should be reviewed after a period of five years.

(iv) Apart from the initial medical examination at the time of recruitment, such persons should be medically examined annually (for a period of five years after initial appointment) to check that they take the maintenance dose of the drug, if any, advised by the medical officer who declared him as disease arrested condition has been maintained. In case, the medical examination discloses, at any time that the person concerned is

having a recurrence of the disease with infectiousness, such cases should be dealt with under the normal rules for the purpose of their being given leave for treatment and the treatment period if required to be continued for over three years to make the patient if required to be continued for over three years to make the patient non-infectious he/she may be considered for invalidation from service.

(v) The confirmation of such Government servant should be proceeded with only after two years of service during which he continued to be non- Infective and the disease has remained in the arrested or cured condition.

In all cases of doubt or where a departure is required to be made from the above procedure, the case should be referred to the Department of Health.

(G.I., M.H., O.M. No. 17011/6/79-MS (I), dated the 25<sup>th</sup> June, 1980)

(b) **Appointment in another suitable post of person declared medically unfit-** It has been decided in consultation with the Staff Selection Commission and DGS & T. that a Group 'C' officer found medically unfit for the post he is holding and from which he is proposed to be discharged or has been discharged may, wherever practicable, be considered for another identical/equivalent post for which he may be found suitable against direct recruitment quota without insisting on the condition of appointment through the employment exchange/SSC for this purpose. His previous service under Central Government should be deducted from his actual age and if the resultant age does not exceed the prescribed maximum age limit by more than three years, he should be deemed to satisfy the condition of upper age limit for appointment to the post in question under the Central Government.

(G.I, M.H.A.(Deptt. of Per & A.R.). O.M. No. 14034/I/80-Est. (D), dated the 30<sup>th</sup> October, 1980)

Also see G.O.I. order No. 9 under SR-4.

**146.** Issue of general orders to prevent the possibility of the recurrence of cases wherein a medically unfit person gets himself declared as medically fit by another competent medical authority by suppressing the information regarding his being declared medically unfit earlier:-

(I) Cases have come to the notice of the Government of India where persons who were earlier declared medically unfit got themselves declared as medically fit for Government service by another Medical Authority by suppressing certain information regarding their being declared medically unit earlier. This was because no clue was given to the Medical Authority about the possibility of such a disablement. With the co-operation of the party concerned, it is not possible for the Medical Authority to diagnose such hidden ailments as may lurk unseen and defy diagnosis on the basis of routine

medical examination that is generally done before individuals are pronounced fit for Government service e.g., Cancer of the interior regions, T.B. either pulmonary or otherwise etc. While it is considered that an X-ray examination of the chest should be made essential as soon as practicable for the present it has been decided in the case of non-gazetted staff a declaration in the form attached herewith may be obtained from the candidates at the time of medical examination conducted for the purpose of initial appointment or re-employment to Government service.

(2) Whenever an individual is required to be examined for his physical fitness for Government service, the authority which directs him for medical examination should also attached with the form of the medical certificate the declaration form which is to be filled in by the candidate concerned in the presence of Medical Officer.

(G.O.I., Ministry of Health's O.M. No. F-5(II)-55/56-MH, dated 27<sup>th</sup> September, 1957, copy received with CAG's endst. No. 1778-A/3-57, dated 1<sup>st</sup> November, 1957).

### **CANDIDATES STATEMENT AND DECLARATION**

The candidate must make the statement required below prior to his Medical Examination and must sign the declaration appended thereto. His attention is specifically directed to warning contained in the note below.

1. State your name in full (in block letters)\_\_\_\_\_
2. State your age and place of birth\_\_\_\_\_
3. (a) Have you ever had small-pox, intermittent of any other fever, enlargement or suppuration of glands, spitting of blood, asthma, heart disease, lung disease, fainting attacks, rheumatism, appendicitis?\_\_\_\_\_
- (b) Any other disease or accident requiring confinement to bed and medical or surgical treatment\_\_\_\_\_
4. When were you last vaccinated?\_\_\_\_\_
5. Have you or any of your near relations been afflicted with consumption, screfulla, gout, asthma, fits, epilepsy, or insanity?
6. Have you suffered from any form of nervousness due to overwork or any other causes\_\_\_\_\_
7. Have you been examined and declared unfit for Government service by a Medical officer/Medical Board, within the 3 years?\_\_\_\_\_

<p>8. Furnish the following particulars concerning your family:-Father's age if living and state of Health</p> <p>Mother's age if she is living and state of health</p>	<p>Father's age at death and cause of death</p> <p>Mother's age at death and cause of death</p>	<p>No. of brothers living their ages and state of health</p> <p>No. of sisters living their ages and state of health</p>	<p>No. of brothers dead their ages at death and cause of death</p> <p>No. of sisters dead, their ages at death and cause of death</p>
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I declare all the above answers to be, to the best of my belief, true and correct.

I also solemnly affirm that I have not received a disability certificate/pension on account of any disease or other condition.

Candidate's Signature \_\_\_\_\_

Signed in my presence \_\_\_\_\_

Note I: The candidate will be held responsible for the accuracy of the above state. By willfully suppressing any information he will incur the risk of losing the appointment, and if appointed of forfeiting all claims to superannuation allowance or gratuity.

Note II: When referring a person to the medical authorities before appointment/reappointment, for fitness certificate, the medical authorities should be informed of the reasons for the discharge from the earlier service, in cases of persons who had been discharged from service on medical grounds.

(Authorities: CAG's letter No. 1673-NGE-II51-75, dated 31<sup>st</sup> July, 1975)

**147. Medical Examination on fresh appointment after resignation-**(a) As an exception to the provision of clause (2) of Note I to S.R. 4-A the Government of India have decided that a person re-employed after resignation should be exempted from producing a medical certificate of fitness if the resignation was for taking up another appointment under Government or quasi-government body for which he applied with the approval of and through the appropriate departmental authority, provided that he was medically examined by a competent medical authority, and declared fit according to the medical standards not lower than those required in his new post.

(G.I., M.F., O.M. No. F.67(22)-E.V/60, dated the 13<sup>th</sup> December, 1960).

Note: In the case of a Government servant to whom the above provision applies, the appointing authority for the new post shall ascertain from the previous employer whether he had previously undergone examination by the appropriate medical authority and by the prescribed standard, if any.

(Explanation II, Para 3, Section I, Chapter I of 'A' Handbook of Medical Examination'- Second Edition).

(Authority: G.O.I. instruction No.2 and 3 under SR-4A as incorporated in FR&SR Part I Muthuswamy's private publication).

(b) A temporary Government servant who has already been medically examined in an office, if transferred to another office should not be required to undergo fresh medical examination, provided that transfer occurs without a break in his service. The person concerned should, however, obtain a certificate from the Head of the office from which he is transferred to the effect that he had already produced the requisite certificate of health.

(G.O.I. Finance Department O.M. No. F-6(22)-R.II-42, dated 9<sup>th</sup> July, 1943)

**148. (A)** The following procedure should be observed to deal with the case of temporary Government servant, who has been declared medically unfit on his first appointment in Government service.

Normally an officer should be examined before his appointment. In certain cases, however, where an officer is required to join immediately for work or for training, the appointment may be made without first obtaining the medical certificate, though the appointment should be subject to the officer's being declared medically fit. In all such cases, if any an officer is declared unfit on medical examination and he prefers an appeal he should be retained in service till the case is finally decided.



2. Similarly, in the case of a Government servant whose appointment is made on a temporary basis on the strength of medical certificate issued by a lower authority or without such a certificate, if may be necessary to get a certificate of fitness from the appropriate medical authority, if the appropriate medical authority finds that the person is not fit for retention in service at all and if an appeal for second medical examination from a Government servant concerned is accepted, the person concerned should be allowed to continue in service till the verdict of the appropriate medical authority is know. In case it is decided not to accede to the request for further medical examination, the services of the officer should be terminated forthwith.

3. The intimation regarding unfitness should be communicated to the person concerned immediately on receipt with a note that an appeal, if any, must be made by the candidate/Government servant concerned within one month of the communication of the findings of the Civil Surgeon/Medical Officer/Medical Board and that if any medical certificate is produced as a piece of evidence about the possibility of an error of judgment in the decision of the Civil Surgeon/Medical Officer/Medical Board who examined him in the first instance, the certificate must contain a note by the Medical Practitioner concerned to the effect that is has been given in full knowledge of the fact that the candidate has already been rejected as unfit for service by a Civil Surgeon/Medical Officer/Medical Board.

4. In case of no appeal is preferred by the candidate/Government Servant within one month of the date of communication to him the findings of the Medical Officer/Medical Board, his services should be terminated forthwith on the expiry of the period of one month and ordinarily no appeal should be allowed after the expiry of that period.

(G.O.I. Ministry of Health O.M. No.5-35/55-MII, dated the 13<sup>th</sup> December, 1955, copy received with G.O.I. Ministry of Finance Memo No. F-45(15), dated 21<sup>st</sup> January, 1958).

5. Where a Government servant, or a candidate for Government service is declared unfit for retention in Government service, for appointment in the Government service by an individual Medical Officer/Medical Board, as the case may be, the grounds of rejection may be, communicated to him in broad terms without giving minute details regarding the defects pointed out by the Medical Authority. Cases, where the grounds to rejection are not clearly stated by the Medical Board in their report, may be referred to the Ministry of Health for advice.

(Authority: G.O.I. Ministry of Health O.M. No. F-S (II)-46/56-MII, dated 17<sup>th</sup> November, 1956 original).

6. No temporary employee should be retained in service after he is declared to be medically unfit, none especially after he is declared unfit by a second Medical Board on

appeal. Cases where it becomes absolutely necessary to retain the service of such personnel on temporary basis due to certain administrative reasons, should be referred to the Ministries of Home Affairs, Health and Finance for their concurrence.

(G.O.I. Ministry of Home Affairs O.M. No. 5/3/58-RPs., dated 10<sup>th</sup> October, 1958, copy received with CAG's endorsement No. 2876-Admn.II/186-56, dated 25<sup>th</sup> November, 1958).

(b) Appeals from the Government servants against the decision of Medical Officers declaring them unfit for Government service should be accepted after consultation with the Ministry of Health, who alone are in position to advise, on the basis of the evidence produced by the individual, whether there is any possibility of an error of judgment on the part of the Medical Officer who first conducted the Medical examination and whether appeal should be accepted or not, and if accepted by whom should re-examination be conducted.

(G.O.I. Ministry of Health O.M. No. F-5(ii)-45-56-Nil, the 26<sup>th</sup> October, 1956, read with the CAG's endorsement No. 64-NGE-II/19-56, dated 14<sup>th</sup> January, 1957).

**149. Deleted**

**150. Training of Auditors-** No new recruit should be put on regular technical audit work unless he has been imparted full time training for six months (now three months vide CAG's letter No. 398-O&M/63-84, dated 14<sup>th</sup> May, 1984) to be arranged as follows:-

**151. Training of New recruits-** The CAG's issued the following instructions regarding training of new recruits (Auditors):-

**A. Induction training to Auditor**

(i) As per provision of CAG's MSO (Admn) Volume I, induction training for 3 months has been prescribed. It is 6 and 4 months for defence and commercial audit branches respectively. We have noticed that in some offices, this training is either not being organized or duration of training is not adequate. During the recent conference of Accountants General, it was decided that duration of this training should be **at least 8 weeks** in the civil side. Defence and commercial audit offices were to follow the provisions of the MSO. Because of the large volume of such trainees and because of different timings and different timings and different recruitment, it was decided that the induction training should continue in house in all the field offices. A tentative course design for the civil audit and accounts offices is enclosed, which may be used while structuring the courses. In case you have some comments on this, please let us know so that these can be circulated to all other offices. Following must be taken care of as regards induction training to auditors and accountants is concerned.

(ii) This is to be organized at frequent intervals as and when adequate number of auditors/accountants recruited afresh are available.

The training must provide a decent mix of theory and practice

It must be based on actual field situations.

A suitable mechanism of evaluation may be developed and used for evaluating both-the effectiveness of training as well as the performance of the participant

**(B) Need based Training.**

(i) Purpose of in house training is to provide systematic guidance to the staff on continuous basis, keeping into account their needs and to accomplish the tasks and objectives of the office in an effective manner. Training needs of the office not only differ from each other; these are different at different times. The first task, therefore, is to identify training needs in a scientific manner. Accountants General/Heads of offices are the best judge to identify their training needs. Needless to add that the nature of course to be conducted by each office will depend on the training need identification.

(ii) Efforts may be made to identify weak areas and common and recurring mistakes in a given area of work. These should be suitably incorporated in a given area of work. These should be suitably incorporated in the training programme.

(iii) The in house training programmes should have a direct link with the action plan of the office.

**(C) Period of in house training**

(i) Accountant General/Head of office is the best judge of in house training and it is clarified that it need not be full time. It may be of flexible duration depending upon the needs and resources of field offices concerned. It may, if so required, be arranged for a few hours a day, thus not even compromising too much on the reduction in working hours.

(ii) Headquarter office has issued instructions that such training should not be arranged for less than 15 participants. These instructions are only to ensure that maximum value may be obtained for the efforts put in. However, if the training is of a very specialized nature and is to given to few persons, heads of departments may decide accordingly.

**(D) Action Plan**

(i). Each Accountant General/Head of office has some action plan in advance. In order to achieve the intended purpose, in house training may also be planned in advance with reference to pre-determined action plan of the office. It may not be essential, nor even

desirable, to work out an annual plan for in house training. However, a periodic plan may be made and sent to the headquarter office. These plans have to be sufficiently flexible.

**(E) Funds for in house training**

(i) Some offices have been demanding funds for in house training separately. It is clarified that in house training is part of their normal activities and therefore, requirement of funds for this should be included in the regular budget of the office concerned. Funds for training aids had already been released to most of the offices.

**(F) Reporting to headquarters**

(i) It may not be out of place to mention that in house training is not a new thing and it was being organized in most of the field officers earlier also. The field offices are therefore, requested to organize and concentrate on in house training with full zeal to train their staff in all required fields. Headquarters may be sent to the headquarters as and when these are made

(Authority: letter No.717-TRG. Div/IHT/25 (1)-97, Dated 12.9.1997)

**Course content for induction training for auditor**

**Duration 8 Weeks**

**1st week**

Office procedure; CAGs MSO (Admn), Constitution and function of the office, office discipline, leave, system of correspondence, control over general state or work, maintenance of record, files, registers. Precise writing, noting, drafting of different types of correspondence

**2nd weeks**

CAG and Public Accounts Committee, Constitutional provision regarding CAG, CAG's DPC Act, Organisational structure of IAAD,PAC, Constitution, function, recommendation of PAC and action taken by the state government thereon.

**3rd week**

Audit procedure, Audit Planning, CAGs MSO(tech), Audit methods and types of audit undertaken by CAG, processing of draft paras, preparation of appropriation and Finance Accounts, PWD Accounts, proforma accounts, Auditing standards, audit evidence and Reporting standards

**4th week**

Accounting procedure; Principles of Govt.accounting, State govt.codes and manuals,Division of Government accounts, classification of Government

transactions, Preparation of monthly accounts, preparation of appropriation and finance account, PWD accounts, proforma accounts etc., Duties and function of Pay and Account Officer

**5<sup>th</sup> week**

Financial Rule; Constitutional provision regarding finance accounts, budget, borrowings, taxation/revenue, Property of Union and State Governments, preparation of budget, demand for grants, control of expenditure, rules relating to withdrawal of money, maintenance of cash book, preparation of different types of claims/bills, drawl of cheques, validity of cheques etc.

**6<sup>th</sup> week**

LOCAL AUDIT- according to functions of the organisation

**7<sup>th</sup> week**

CENTRAL AUDIT- according to functions of the organisation

**8<sup>th</sup> week**

Service matters; CCS (conduct rules), CCS CCA Rules, CCS (Medical Attendance)Rule, Pay allowances including fixation of pay ,leave rules, TA rules, joining time, provident fund , Foreign services/deputation,pension , preparation of different types of bills etc.

(Authority ; CAG's NO. 717-TRG.Div./IHT/25(1)-97, date 12 September 1997)

**151A. In-house Training**

*In house training as a structured initiative was introduced with the objective of assigning active role to be played by the field offices in training their own staff by organizing regular in-house training courses which would meet their specific training needs. In-house training by its very nature was meant to up-grade and strengthen the skills of the employees.*

*2. The issue of in-house training has been engaging our attention for quite some time. The session arrangements for in-house training were reviewed and we found the there was scope for improvement in the areas of planning, development of training material, teaching, methodology, selection of trainees, selection of faculty members and evaluation of training programme.*

*3. It has, therefore, been decided that following guidelines may be adhered to for planning and conducting in-house training programmes:-*

**(A) Planning**

*(i) A detailed Training Needs Analysis (TNA) may be done before the commencement of the years.*

*(ii) A Committee may be constituted to conduct the Training Needs Analysis. The Committee should be chaired by the Director General/Principal Accountant General/Accountant General and all Group Officers should be members of the Committee. The Regional Training Institute/Regional Training Centre (RTI/RTC) to which office is affiliated must be associated with Training Needs Analysis of the office and Principal Director (RTI/RTC) would be the ex-officio member of the Training Needs Analysis Committee.*

**(B) Selection of Faculty Members**

*(i) The selection of faculty members for the in-house training programmes may be made based on their experience in the connected field and their instructional and communication skills.*

*(ii) To improve the quality of training, a pool of trainers may be prepared. These officers should be nominated for Training for Trainers Courses. Their services as trainer may be utilized as and when necessary. The services of domain knowledge experts from outside the Department may also be utilized for in-house training.*

*(iii) To enable better interaction and dissemination of new audit methodologies the IA&AS Officers particularly at Group Officer level should take at least two sessions every month in the in-house training courses being conducted by their respective offices.*

**(C) Teaching Techniques**

*The methodology for dissemination of training may be participative and interactive. Experience sharing by trainees should be encouraged. Emphasis may be laid on practical exercise, case studies and quizzing in between training sessions. Wherever necessary, group discussions may be held to ensure greater involvement of the trainees. Offices should use Structured Training Modules wherever applicable.*

**(D) Monitoring Evaluation**

*The monitoring of the implementation of the in-house training programmes and the evaluation of its impact is being done through:-*

*(i) Quarterly report for every quarter by 10<sup>th</sup> of April/July/October/January.*

(ii) *DG (Inspection) will carry out an assessment of training arrangements of field offices while conducting regular inspection of the office.*

(iii) *Evaluation of trainees should be done by his immediate superior (Reporting Officer) after three months.*

*Authority:- No. 210/In house trg/35-2012Office of Comptroller & Auditor General of India*

*Training & Research Wing Dated 3.9.2012.*

*151.B III Training of Data Entry Operator, Grade 'A' for promotion to the post of Data Entry Operator Grade 'B'*

*Authority : HQs Circular No.04-Staff(App 1)/2016 No.94-Staff(App 1)/11-2014 dated 15.01.2016.*

*As per the model Recruitment Rules (RRs), Data Entry Operators (DEO), Grade 'A' with five years' regular service in the grade and who have successfully completed training in the relevant areas are eligible for promotion to the post of DEO, Grade 'B'.*

*In the revised RRs, it has been prescribed that DEO, Grade 'A' with five years regular service in the grade and who have successfully completed two weeks of training in relevant area as prescribed by the Department from time to time will be considered for promotion to the post of DEO, Grade 'B'.*

*In order to consider the suitability of DEO Grade 'A' for promotion to the post of DEO Grade 'B' by the Departmental Promotion Committee, two weeks of training has to be arranged and imparted by the field office through in-house arrangements.*

*At the end of the two weeks training, an evaluation shall be done as per the following framework:*

*I Evaluation Paper 1 : Statutory background of IA&AD and Rules and Regulations – Multiple Choice Questions (MCQ) paper with 25 MCQs carrying two marks each (75 minutes/50 marks).*

***II Evaluation Paper 2: EDP Skills – Hands on paper for testing job skills in MS Word and MS Excel (75 Minutes/50 Marks).***



**Annex I****Proforma for Quarterly Report on In-house Training Programmes****(for all field offices of IA&AD)****Name of the office :****Return for Quarter ending :****I Courses held :**

<b>Sl. No</b>	<b>Name of Training Course</b>	<b>No. of Participants</b>			<b>Duration of Course (No. of Days)</b>	<b>Topics covered</b>	<b>Faculty</b>		<b>Teaching Methodology</b>	<b>Evaluation of the training Course based on feedback received by trainees</b>
		<b>Sr.AO/AO</b>	<b>AAO /Sup .</b>	<b>Sr. Adr ./Ad r.</b>			<b>In-house</b>	<b>Guest</b>		
								<b>Please specify:</b> a) <b>Pedagogical</b> b) <b>Case Studies</b> c) <b>Participative</b> d) <b>Use of Structured Training Module</b>		

<b>1.</b>									
<b>2.</b>									

**II. Development of Course Material for training viz. STMs/Case studies etc.**

<b>S. No.</b>	<b>Name of Course Modules developed during the quarter</b>

**III. Nomination of officers for Training for trainers:**

<b>Name of Officer/Designation</b>	<b>of</b>	<b>Area of Specialization in the office</b>	<b>Name of Course for which he has been nominated</b>	<b>Duration of the course</b>

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***IV. Whether all courses targeted for the quarter have been conducted: Indicate names of courses which could not be covered and reasons thereof:***

**Annexure- II****Annual Plan in respect of In House Training**

*For the office of*

1. *Profile of the office: Brief description of main functions of the office*
2. *Human Resources Profile of the Office: The details of sanctioned strength, men-in-position and experience profile of the Sr. AOs, AOs, AAOs, Sr. Auditors and Auditors in the office may be indicated here with an overall assessment.*
3. *Objective of Training Plan:*
4. *Training Needs Analysis:*

*(Brief summary of requirement of competencies with references to main functions and annual plan of the office; available skill sets and strategy to meet the skill gaps.)*

**5. Past Performance Audit: (Training)**

**A) No. of people trained in RTI in last 3 years by type of training:**

- i) IT* -
- ii) General Courses e.g. Establishment Matters etc.* -
- iii) Courses on Auditing Methodology* -
- iv) Sector specific courses* -
- v) Course on Accounting* -

**B) No. of people trained in in-house in last 3 years also by type of training:**

- i) IT* -
- ii) General Courses e.g. Establishment Matters etc.* -
- iii) Courses on Auditing Methodology* -
- iv) Sector specific courses* -
- v) Course on Accounting* -

**c) Appreciation Note by the Principal Accountant General/Accountant General or Director General/ Pr. Director on in-house training for previous year. The Appreciation Note may also include the details of infrastructure available for in-house training.**

**Perspective plan for ensuing year**

6. *Identification of slots for RTI- Based on Training Needs Analysis(TNA) and other criteria the office may indicate slots required for training at RTI.*

7. *Identification of courses for in-house training.*

*Based on Training Need Analysis (TNA) and other criteria the office may indicate slots for In-house training*

8. *Identification of training material- Whether Structured Training Modules(STMs) are available for the courses to be conducted in the ensuing year? Whether more STMs are being prepared?*

9. *Resource persons- whether office has a pool of resource persons for in-house training? Whether there is a need to engage experts/ professionals from outside Department in areas where expertise is not available in-house. Please specify the areas.*

10. *Annual Training Calendar- Based on above an Annual Training Calender has to be prepared and sent to us by February 2013.*

ANNEXURE  
TRAINING OF CLERKS

**(A) Theoretical Training-duration 1 week**

- (i) Brief description of the machinery of Government and the place of the IA&AD therein.
- (ii) The duties and responsibilities of clerks their place in the organisation and the role they are expected to play.
- (iii) Office discipline, attendance, cleanliness and orderliness.
- (iv) Office procedure bearing on the functions of clerks (diary, dispatch, record, filing, etc.)
- (v) Departmental security instructions, and broad coverage of Conduct and Disciplinary Rules and conditions of service.

**(B) Practical Training-duration 3 weeks.**

- (i) Attachment to (a) Central Registry (b) typing and (c) issue sections.
- (ii) Attachment to regular section to learn partical work of diarist and of recording and indexing, preparation of returns, as also tracing of previous references, Provident Funds Library maintenance of files, records etc.
- (iii) Attachment to Establishment Section to learn about procurement of stationary and forms, maintenance of service books, leave accounts and general housekeeping matters. Classes in typewriting (about 50 to 60 hour) one hour a day.

**152. Departmental Exam for Auditors :** See Para 9.4 of Chapter 9 of C&AG's MSO (Admn) Vol- I.

**153.** Rates of honorarium for setting up and valuation of papers for different officers who are appointed as examiners in Departmental Examination in connection with the (a) Departmental Examination for Auditors (b) Departmental examination for clerks (c) Limited Departmental Examination for Matriculation Group 'D' staff (d) SOGE preliminary Examination (e) Incentives Examination for Sr. Auditors shall be paid honorarium at the following rates:-

(1)	<b>For Setting Question Papers</b>	
	(i) Less than 3 hours	Rs. 130
	(ii) Three hours	Rs. 160
(2)	<b>For Valuation of Answer Papers</b>	
	(i) Two hours or less	Rs. 2.20
	(ii) Two and a half hours	Rs.2.80

	(iii) Three hours	Rs. 3.30
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(Authority : CAG's office letter No.263-NI/48-84 dated 13.2.1989.

(3) For Translation Rs. 50/- per paper.

This amount will be payable in addition to the rate for setting the paper in English in case the translation to Hindi is done by the same person.

(Authority: CAG's office letter No.906-NI/48-84 dated 23.05.1989.

In case where the amount of honorarium work out falls below Rs. 10/- a minimum amount of Rs. 10/- shall be payable.

(Authority: CAG's office letter No.263-NI/48-84 dated 13.02.1989) and see Para 9.1.2. of CAG's MSO Vol.13rd Edition.

**154. Pay of Auditors on passing DEA** – See Para 3.7 of Manual of instruction of restructuring of cadres.

**155. Deleted.**

**156.** Direct Recruits and Clerks promoted on seniority basis are required to pass a Departmental Examination within such time limit and within such chances as prescribed by Comptroller and Auditor General of India failing which direct recruits shall be liable to be discharged from service and the promotes reverted to clerks grade.

(Authority:-Note I of Colum No. 11 of schedule to IA&AD (Auditors) Recruitment Rules 1988).

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

If a candidate fails to qualify in the departmental Examination within the Ist three chances the concerned Head of Department will arrange for training for such candidates.

(Para 9.4.2 of CAG's MSO (Admn) Vol,I 3<sup>rd</sup> Edition). CAG's office letter No. 398-Exam/20-84 Vol.IV dated 29.7.1992.

**157.** Failure to pass the D.E.A. within stipulated time/number of chances will entail discharge from service in the case of Direct Recruits and reversion to Clerks Grade in the case of promoted Auditors.

(Para 9.4.2 of CAG's MSO (Admn) Vol.I 3<sup>rd</sup> Edition).

Note I: Auditors promoted from the cadre of Clerk under the promotion quota, who fail to pass the D.E.A. within the number of chances allowed, and who are subsequently reverted as Clerks may be allowed three more chances to negotiate the D.E.A. within two years of their reversion.

(Authority: C.A.G.'s confidential letter No. 1867-NGE/32-68, dated 5.9.1968),

Note II. The additional three chances allowed for reverted clerks referred to in Note 1 above, will be in addition to the chances allowed to them as Auditors including as extra or grace chance allowed in certain deserving cases. Such reverted Clerks who qualify in the D.E.A. will be considered for promotion to the Auditor cadre against promotion quota.

(Authority: C.A.G.'s letter No. 811-NGE.III/32-68 (1), dated 7<sup>th</sup> April, 1968 and DAG's orders, dated 25<sup>th</sup> April, 1969).\

Note III. In the panel of Clerks to be promoted as Auditors, the position of seniority of such of the reverted clerks who qualify in the D.E.A. is to be determined with reference to their total service as Clerks and Auditors. Such persons who clear the D.E.A. subsequently in February and August of that year may also be fitted into the panel at the appropriate place according to their seniority. They will be entitled to promotion against vacancies which arise after their passing the Examination.

(Authority: C.A.G.'s confidential letter No. 1170-NGE/32-68-(i), dated 31.5.1969)

**158. Deleted.**

**159.** The D.E.A. has been declared to be an obligatory one for the purpose of Supplementary Rules 130(a) and wherever possible, it should be arranged to be conducted simultaneously at branch office also.

(C.A.G.'s No.1285-NGE.II/200-50, dated 25<sup>th</sup> May, 1950).

**160. (I)** Promotion of Clerks to the Auditors cadre: As per Recruitment Rules of Auditors 50% of the vacancies in this cadre will be filled in by promotion as under:-

(a) 40 percent of vacancies by promotion of clerks with 5 Years regular service in the grade on seniority basis subject to rejection of unfit failing which by direct recruitment.

(b) 10 percent of vacancies by promotion form the following officials failing which by direct recruitment:-



(i) graduates group 'D' officials with 3 years continuous regular service in the grade on passing Departmental Examination for Auditors.

(ii) Graduates clerks with 3 years continuous regular service in the grade on passing the Departmental Examination for Auditors and

(iii) Clerks on passing Part 1 of Section Officer's Grade Examination.

(The inter se-seniority of those who qualify in the examination will be in order of their Inter se-seniority, those qualifying in earlier examination ranking enbloc higher than those who qualify in the later examination; group 'D' officials will rank below clerks).

(ii) Direct recruits will be on probation for two years.

**Note 1** The Auditors taken on transfer from other Audit Offices either unilaterally on their own request or from the surplus account of the P&T Audit offices should be counted against the vacancies normally available for direct recruits and the promotion of Serving Clerks to Auditors regulated accordingly.

(C.A.G.'s letter No. 1950-NGE.II/248-62, dated 4<sup>th</sup> August, 1962).

**Note 2** The panel for regulating the promotion of Clerks to the Auditors Cadre should be prepared henceforth in the month of December every year which will be operative from Ist January, Ist October of the year in which promotion is to be made will be the crucial date for completing five years service as Clerks, but promotion will be made after completion length of service as per recruitment rules.

(C.A.G.'s letter No. 718-N-41-84, dated 23<sup>rd</sup> July, 1984).

**Note 3** Eligible clerks who have completed 5 years service on crucial date may be promoted as Auditors against promotion quota vacancies relateable to the actual number of vacancies at any point of time (i.e. including only vacancies against regular of posts and excluding the vacancies against casual temporary posts) without awaiting their turn against promotion quota points fixed in the roster. The seniority of such promotes will be determined as if they had been promoted against the appropriate points in the roster for filling up vacancies (i.e., they will not gain in seniority on account of promotion even before the occurrence of promotion quotas vacancy

Authority: CAG's letter no. 1765-NGE.III/464-72, dated 2th January, 1972)

**Note 4** Clerks who are away on deputation should be taken into consideration in drawing up list of clerks considered fit for promotion to the Auditor Cadre and decision taken whether such a Clerk would, on the basis of the record, could be promoted had he been available. In such cases, the position may be appraised to the Head of Office where the clerk is on deputation. Head of office and the person concerned may also be informed that the employee cannot be given promotion to the Auditor Cadre until he actually reverts.

(Authority: CAG's letter no. 747-NGE.III/48-67, dated 4<sup>th</sup> April, 1967).

**Note 5** The Government of India Ministry of Personnel, Public Grievances and Pension (Department of Personnel and Training) have accorded recognition to the certificate issued by the Hindi Teaching Scheme for passing the Hindi Typewriting examination at par with SSC with effect from 23.03.1985 for the purposes of regularization for LDC's, grant of increments etc.

The matter has been considered again and it has been decided that the circular dated 19.04.1989 may be treated as withdrawn and such cases regulated in accordance with the instructions contained in Headquarter office circular letter no. 4162-N.2/124-N.3/75-VIII dated 17.08.1982 extract given below.

(Authority: CAG's office letter no. 211-N-2/34-89 dated 06.04.1990)

Extract of CAG's office letter no. 4162-N-2/124-N.3/75-VIII dated 17.08.1982.

I am directed to invite a reference to this office circulars letters no. 1290-NGE.III/124-75 (VIII) dated 05.06.1976 and No. 898-51-NGE.III/79-IV dated 04.04.1979 according to which persons promoted/recruited as Clerks, who have not qualified in the type test at the prescribed speed of 30/25 words per minute in English/Hindi typewriting, are required to pass the same within a period of two years from the date of their promotion/appointment to become eligible for increment/quasi-permanency/confirmation in clerks; cadre, failing which the promotes are liable to be reverted and the service of the direct recruits are liable to be terminated.

2. A question was raised whether the Clerks passing the type test in Hindi conducted under the Hindi Teaching Scheme organized for the Central Government Employees by the Department of official language, Ministry of Home Affairs, could be treated as having cleared the type test for the purposes mentioned in the foregoing paragraph. The matter has been examined and it has been decided that the clerks who pass the said type test under the Hindi Teaching Scheme may be deemed to have cleared the prescribed test for the purpose of being eligible for retention as Clerks/increment/quasi-permanency/confirmation.

2. Deleted

3. The clerks working as machinists and drawing special pay at ` 40 p.m. on their promotion as Auditors in the I.A. & A.D., be granted personal pay equal to the difference between the pay special pay drawn by them before promotion and the pay admissible in the Auditor cadre provided the former exceeds the latter and a certificate is placed on record to the effect that they would have continued to draw the special pay but for their promotion. The personal pay in such cases shall be absorbed in future increments in the Auditor cadre.

G.O.I. M.O.F. letter No. F. 19(percent) E.G.I./61, dated 6<sup>th</sup> January, 1962), received with C.A.G.'s letter no. 95-NGE.I/108-61, dated 20<sup>th</sup> January, 1962).

4. Deleted

**160-A Deleted**

**160-B Deleted**

In the light of 6<sup>th</sup> CPC Notification recruitment Rule for the post of stenographer have been revised, recruitment to the post of stenographer will now only be by direct recruitment through staff selection commission.

(Authority: Circular No. 35- staff (App 1)/2012 issued vide No. 919- staff (App1)/ 37-2011 Dated 20.9.2012.)

**161. Recognition of degrees/ diplomas for purpose of recruitment** – The Government of India, have decided in consultation with UPSC to recognize the degrees and diplomas specified in Appendix B for the purpose of recruitment to services and posts under the Central Government

**162. Deleted.**

**162-A Deleted.**

**163. Fixation for seniority of Auditors** – The seniority of Auditors should be fixed the following basis:-

The seniority of the direct recruits to the Auditors grade will be determined according to their position in the panel subject to the selected candidates joining duty within the maximum period of 30 days from the date of issue of the appointment letter. In case a candidate does not join within the stipulated period, his seniority may be fixed with reference to his date (s) of appointment.

- (a) cases where the candidates are not able to join duty within the period of 30 days from the issue of the appointment letter due to non completion of the medical examination, they may be allowed relaxation for a further period of 30 days provided relaxation beyond this limit, may be referred to Comptroller and Auditor General of India.

(Authority: C.A.G.'s letter No. 3731-NGE-III/150-69, dated 29<sup>th</sup> November, 1969)

- (b) (i) As per letter No. 3173-NGE-III 98-79, dated 18.10.79, Accountants General have powers to extend the time limit for joining duty by new recruits only upto one month for reasons other than non completion of medical formalities.

The question of enhancing the above powers of the Accountants General etc. to extend the time limit to join initial appointment has been considered and it has been decided that Heads of the department may at the request of the candidates grant extension of time for reasons other than non completion of medical formalities for a maximum period of two months beyond the date indicated in the offer of appointment for joining. Their seniority will be regulated from the date of joining at present extension beyond this period require the approval of this office.

There will be no change in the existing order in respect of delay in joining initial appointment due to non completion medical formalities, pregnancy and confinement.

It is also noticed that no uniform policy is being followed by all field offices in intimating the date by which the new recruit is to join while issuing the offer of appointment. It has been decided that a clear period of 30 days from the date of issue of offer of appointment should be allowed to candidates to report to duty and the date so arrived at indicated in the offer.

These orders take effect from date of issue.

(CAG's circular No. 3454-N-2/29-82 dated 28.10.83)

(ii) As the direct recruits, who seek extension of joining time, have to loose their panel seniority, it is emphasised that while allowing the extension of joining time it may please be clearly indicated that the seniority of the candidate concerned will be regulated from the date of his joining.

(Authority: CAG's circular No. 23-NGE/1995 No. 1015 NGE (APP) 184-94 dt. 18.07.95)

- (C) As per existing order a lady candidate who is pregnant of 12 weeks standing or over may be declared temporarily unfit the confinement is over and re-examined for medical fitness six weeks after the date of labour. It has been decided that it shall no longer be necessary to declare a woman candidate as "temporarily unfit" if she is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or assigning hazardous duties i.e. they can be appointed straight way on the job. These orders will come into force from the date of issue and the past cases are not to be re opened.

(Authority: CAG's office letter No. 2617 NGE iii/35-86-vol. 111 dt. 4-8-1988)

2(a) Fixing of seniority in the direct recruitment cadres:- In the combined seniority list of cadres where sources of recruitment are both by direct recruitment and by promotions, the promotees have to be assigned seniority against the points reversed in the 20 points roster for promotions and the direct recruits are to be shown against their points in the order of the rank assigned to them in the panel of direct recruitment, unless they lost seniority on their not joining within the prescribed time in which case their seniority is fixed according to the date of their appointment.

2. The Scheduled Caste/Scheduled Tribe direct recruits though appointed against the reversed points in the 100/40 point roster and are correspondingly adjusted against the points of direct recruits according to their date of appointment in 20 points roster to ensure filling up promotion quota vacancies, they lose seniority vis-à-vis other direct recruits appointed from the same panel irrespective of the dates of appointment, according to the rank assigned in the combined direct recruitment panel for general as well as reserved categories. The position thus vacated by the Scheduledcaste/ Scheduled Tribe because of their lower rank in the recruitment panel are to be taken by the next available direct recruits in the order of their seniority but not by promotes, in other words if scheduled Caste/Scheduled Tribe already shown at point 2 of the 20 point roster is brought down to point 7 according to his rank in the combined panel of direct recruitment, persons shown against points 3,4,5 and 7 will gain positions to points 2,3,4 and 5 in the order of their rank etc. the point 6 which was filled by promotes will remain undistributed.

(Authority: CAG's letter No. 2314-NGE II/142-72 pt. (1) dated the 20<sup>th</sup> October, 1978)

b(1) Relative Seniority of direct recruits and promotees in non gazetted cadres:- Some field offices have raised doubt on seniority of direct recruits vis-à-vis promotes as the 20 points promotion rosters are to be closed at the end of the Recruitment year. The following clarifications are issued:-

- (i) The principle of rotation of quotas will continue to be followed for determining the inter se-seniority of direct recruits and promotes i.e. according to the roster points.
- (ii) No vacant slots meant for direct recruits should be carried forward for being filled in later years. If adequate number of direct recruits do not become available in any particular year, rotation of quotas for the purpose of determining the seniority would take place only to the extent of available direct recruits and the promotes. Thus, to the extent direct recruits are not available, the promotes will be bunched together at the bottom of the

seniority list below the last position upto which it is possible to determine seniority by rotation.

(iii) The unfilled vacancies including those vacancies intended for direct recruitment for which selection could not be made due to non availability of candidates should be pooled with the new vacancies in the next year and the total vacancies so arrived at should be apportioned between direct recruits and promotes in accordance with the roster commencing on 1<sup>st</sup> January of the next year. In other words, if there is a shortfall in direct recruitment or promotion, this is not to be carried over to the next year as such in the same channel but merged in the overall vacancies. An illustration is given in the Annexure this Para.

(iv) If the seniority of a direct recruit is to be counted only from the date of his joining vide C.S. 103 dt. 10.11.1983 to Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I, he will be placed accordingly and not as per roster point.

2. If a different practice was followed in any field office, past cases need not be re-opened but correct procedure may be followed from the ensuing Recruitment year commencing from 1.11.1987.

(Authority: C.A.G.'s letter no. 1336-N.2/45-86 dt. 12.12.1986)

(c) Consequent on the increase in the promotion quota as per item (ii) against Volume II of Schedule (to Recruitment Rules for Auditors) roster points for promotion in the 20 point roster need re-allocation, Points 1,5,7,9,11,15,17 and 19 of the roster filled up by promotion of clerks on seniority basis. Points 3 and 13 will go to the staff qualifying the departmental examination. The remaining points in the roster are earmarked for direct recruitment

(Para 3 of CAG's office letter No. 768/N-2/47-88 dated 26.08.88, read with -Circular No. 31/NGE/2008 issued vide no. 973-NGE (App)/34-2008 dated 24.12.2008).

**Annexure**

Illustration on operation of 20 point roster and seniority of promotes vis-à-vis direct recruits

Recruitment year-----

Method of Recruitment	(i) Promotion on the basis of Seniority	40 percent of vacancies (points 1,5,7,9,11,15,17 and 19 point roster)
	(ii) Promotion on the basis of Examination	10 percent of vacancies (points 3 and 13)
	Direct Recruitment	50 percent of vacancies (points 2,4,6,8,10,12,14,16,18,20)
Vacancies		
20		

Roster Point

1. P-1
2. DR-1
3. P-2 (Exam quota)
4. DR-2
5. P-3
6. DR-3
7. P-4
8. DR-4
9. P-5
10. DR-5
11. P-6
12. DR-6
13. P-7 (Exam quota)
14. DR-7
15. P-8
16. DR-8
17. P-9
18. DR-9
19. P-10
20. DR-10

**Note:** This 20 point roster shall be closed at the end of the recruitment year. Consequent upon notification of Indian Audit and Accounts Department (Auditor). Recruitment (Amendment) Rules, 2008, in the Gazette of India the Recruitment Rules for the post of Auditor is now vacancy based. Therefore, the unfilled vacancies of the year should be pooled with the new vacancies in the next year and the total vacancies so arrived at should be apportioned between direct recruits and promotes in accordance with the roster commencing on 1<sup>st</sup> January of the next year. In other words, if there is a shortfall in direct recruitment or promotion, this is not be carried over to the next year as such in the same channel but merged in the overall vacancies.

(Authority-Circular No. 31/NGE/2008 issued vide no. 973-NGE (App)/34-2008 dated 24.12.2008.

3. The seniority of Auditors who revert as Clerks on account of their failure to pass the Departmental Examination for Auditors and who are subsequently promoted as Auditors will be fixed with reference to the date of re-promotion. No weightage for past service in the Auditor cadre, will be given to such Auditors cadre, will be given to such Auditors for the purpose of seniority.

(Authority : C.A.G.'s letter No. 2864-NGE.III/160-59, dated 11<sup>th</sup> August, 1959).

Note 1: The provisions of para above apply to candidates recruited to the posts of clerks, steno and Class IV.

(Authority : C.A.G.'s letter No. 2195-NGE.II/50-62, dated 9<sup>th</sup> November, 1962 A.G.'s orders 12<sup>th</sup> December, 1962 and C.A.G.'s letter No. 2533-NGE-III/149-66, dated 12<sup>th</sup> December, 1966).

Note 2: (a) There will be no objection to unilateral/mutual transfers within the same stream (i.e. from one Audit Office to another and one Accounts and Entitlement office to another) of offices for non promotional posts i.e. cadres where vacancies are filled by direct recruitment.

(Authority: CAG's office letter No. 1492-N.3/44-84/Zone-3 Vol.1 dated 3.5.1985)

(b) On the analogy of transfers of Accountant offering to come over to lower posts of clerks as fresh appointee as per Headquarters office letter dated 28.5.85 it has been decided to extend the facility to Sr. Auditors also who are willing to offer to come over to post of Auditor for the sake of transfer within same stream of office.

Such requests from Sr. Auditors should be considered as cases of technical resignation from the post of Sr. Auditors in one office and a fresh appointment as an Auditor in the other against a direct recruitment vacancy. The applicant should be informed clearly about this and that he/she would rank as junior most among the Auditors in the new office.



(CAG's office letter No.2283-NGE-3/44-84/Zone 17 dated 16.7.1985).

**(c) & (d)** Deleted(the scheme of unilateral transfer in all cases within IA&AD and from Ministries/Department to IA&AD has been dispensed with. vide this office circular letter No. 1005-N.I App)/ 24-97 dated 27.08.97)

(Authority: Circular No. 31/NGE/97 No. 1285-NGe (App)/24-97 dated 26-9-97)

**164. Deleted.**

**165.** Seniority may be delinked from confirmation as per directions of Supreme Court in Para 47(A) of its judgment dated 2-5-1990.

It has been decided that seniority of a person regularly appointed to a post according to rule would be determined by order of merit indicated at the time of initial appointment and not according to the date of his confirmation.

(Authority: GOI MOP.P.G. (Personnel & Trg) OM No. 200/I/5/90- Estt(D) dated 4-11-1992).

**167.       Simplication of confirmation procedure-** Delinking of confirmation from the availability of permanent post.

1. Under the existing system the pre-requisite for confirmation is the availability of a permanent post on which no other Govt. servant holds a lien. With a view to finding a permanent post to confirm a Govt. Employee, a periodic exercise is undertaken to identify vacant permanent post alongwith exact date from which these are available. The availability of a permanent post depends upon various factors such as retirement/ resignation of a permanent Govt. employee, confirmation of a Govt. Servant in a higher post conversion of temporary post into permanent ones,etc. Further, according to the present procedure, confirmation is not a one-time event in the career of a Govt. employee, but he has to be successively confirmed in each and every post or grade to which he is promoted subject to availability of a permanent post in each grade.

2. This procedure not only delayed the confirmation of Govt. Servants but also involved avoidable labour in the processing of cases. In order to overcome the delay and also reduce labour in processing the cases, a revised procedure for confirmation, retention of lien etc. has been introduced w.e.f. 1.4.1988 and may be followed in future:-

**3.1 Confirmation:**

**(A) General**

(i) Confirmation will be made only once in the service of an official which be in the entry grade.

(ii) Confirmation is delinked from availability of permanent vacancy in that grade. In other words an officer who has successfully completed the probation or passed departmental examination necessary for confirmation may be considered for confirmation . In cases, where probation or passing of a departmental examination for confirmation is not prescribed, the official should have put in a minimum of 2 years service in the entry grade before he is considered for confirmation by the D.P.C.

B. Confirmation in the grade to which initially recruited. The case will be placed before D.P.C. (for confirmation).

A specific order of confirmation will be issued when the case is cleared from all angles.

### **C. ON PROMOTION.**

(i) If the recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed D.P.C. etc. procedure) will have all the benefits that a person confirmed in that grade would have.

(ii) Where probation is prescribed the appointing authority , will on completion of the prescribed period of probation assess the work and conduct of the officer himself and case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, the appointing authority concerned that the work of the officer has not been satisfactory or needs to be watched for some more time, he may revert him to the post or grade from which he was prompted, or extended the period of probation as the case may be.

Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactory, a rigorous screening of his performance should be made and there should be hesitation to revert a person to the post or grade from which he was promoted if the work of the officer during probation has not been satisfactory.

3.2 (i) As no officer otherwise eligible will have to wait for confirmation pending availability of a permanent vacancy, the need for following the existing procedure for declaring of a quasi –permanent ceases to exist. Accordingly, the provision relating to the quasi permanency in the the CCS (Temporary Service) Rules will be deleted.

(ii) As there will still be situations where appointments are made against posts which are created for definite and purely temporary periods, the provision of temporary services rules will continue to be in force.

### **3.3 LIEN**

The concept of lien as the title of a Govt. Servant to hold substantively a permanent post will undergo a change. Lien will now represent only the right/title of a Govt. Servant to hold a regular post, whether permanent or temporary, either immediately or on the termination of a period or periods of absence. The benefits of having a lien in grade will thus be enjoyed by all officers who are confirmed in the grade of entry or who have been promoted to a higher post declared as having completed the probation where it is prescribed, or those who have been promoted on regular basis to a higher post where no probation is prescribed under rules, as the case may be.

The above right/title will, however, be subject to the condition that the junior most person in the grade will be liable to be reverted to the lower grade if at any time, the number of persons so entitled is more than the posts available in that grade. For example, if a person who is confirmed or whose probation in a higher post for which there is no probation a regular basis, reverts from deputation or Foreign Service and if there is no vacancy in that grade to accommodate him, the junior most person will be reverted. If however, this officers himself is the junior most, he will be reverted to the next lower grade from which he was earlier promoted.

### **3.4 PENSION**

Since all the persons who complete probation in the first appointment will be declared as permanent the present distinction between permanent and temporary employee for grant of pensions and other pensionary benefits will cease to exist.

### **3.5 RESERVEATION FOR SC/ST**

As a result of introduction of confirmation only at the entry stage and the delinking of confirmation from the availability of permanent posts, the need for reservation at the time of confirmation in posts and services filled by Direct Recruitment as per the existing instructions will cease to exist as everyone who is eligible for confirmation will be confirmed.

4. The existing instructions/Rules in respect of aspects mentioned above stand modified to the extent indicated in the preceding paragraphs.

5. The revised procedure relating to confirmation outlined above will not apply to the cases of appointments made on adhoc basis or against casual temporary posts i.e. it is only the appointments made on regular basis against regular posts which will come within the purview of these instructions.

6. The half yearly confirmation report, in respect of Group 'C' staff prescribed in this office circular No. 122.N.III/64-82/IV dated 28.4.1983 is discontinued and need not be sent to this office hence forth.

7. After the introduction of the new procedure the administrative work involved in confirmation of officials will result in reduction of work load in the field offices. All the Heads of offices are, therefore requested to review the position and intimate to B.R.S. Wing by 31<sup>st</sup> October, 1988 the details of reduction of staff effected as a result of the rationalisation for reporting the matter to the Comptroller & Auditor General of India.

(Authority: C.A.G.'s office Circular No. N56/1988-2536 NGE.III/43-88 dated 20.7.1988)

**167 (b)** In the case of promotees vis a vis direct recruits the seniority is as per roster points vide this office circular No. 1336-N.2/45-86 dated 8/12.12.1986. But if the order of confirmation of direct recruits differs from their original merit position on recruitment then inter se- seniority will be as per confirmation as illustrated below:-

The inter se –position of promotees and direct recruits to a post having 50% direct recruitment and 50% promotion is indicated below:-

1. Promotee                      Shri A
2. Direct Recruit                Shri B
3. Promotee                      Shri C
4. Dircet Recruit                Shri D

If the confirmation of S/Shri B and D (direct recruits) are in the same order the seniority will be in the above order. If, however Shri B, direct recruit gets confirmation later than Shri D another direct recruit the eventual seniority will be :-

Shri A ( Promotee)

Shri C (Promotee)

Shri D ( Direct Recruit Confirmed earlier to B)

Shri B ( Direct recruit confirm

(Authority: CAG's office Letter No.428-N2/48-88 date 26.4.89)

**168. Deleted**

**PART-II GROUP'D'Establishment**

**169-180. Cadre of Group 'D' has been restructured as MTS**

**Recruitment Rules**

Name of Post	Multi Tasking Staff (Non-Technical)
Number of Post	5717* (2011) * subject to the variation dependent on workload
Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
Scale of Pay	Pay Band -1(Rs. 5200-20200)+Grade Pay Rs.1800
Whether selection post or non-selection post	Not applicable
Whether benefit of added years of service admissible under Rule 30 of the Central Civil Service (Pension) Rules, 1972	Not applicable
Age limit of direct recruits	Between 18 to 25 years of age. Note: The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of HP, Andaman and Nicobar Islands or Lakshadweep.

	In the case of recruitment made through the Employment Exchange, the crucial date for determining the age limit shall be the last date up to which the Employment Exchange is asked to submit the names.
Educational and other qualifications required for direct recruits	Matriculation or equivalent pass from a recognized School/Board.
Whether age and educational qualification prescribed for direct recruits will apply in the case of promotes	Not applicable
Period of probation, if any	Two years
<b>Method of recruitment:</b> whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	By Direct recruitment
In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	Not applicable.
If a Departmental Promotion Committee exists, what is its composition.	<p>Departmental Promotion Committee (for confirmation) consisting of :</p> <p>(1) Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in –charge of administration group..</p> <p>(2) Another Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank (from an office other than the one in which promotions are considered).</p>

	(3) A Senior Accounts Officer/Accounts Officer  Note: The senior amongst (1) and (2) above shall be the Chairperson.
Circumstances in which Union Public Service Commission is to be consulted in making recruitment.	Not applicable.

(Authority: Hqrs' circular No. 42 –Staff (App 1)/2012 issued vide No. 991-Staff (App 1)/25-2010 Dated

***169A Departmental Examination for 12th pass Multi Tasking Staff (MTS) in IA&AD for promotion as Clerks.***

***Authy : Para 9.6 of Chapter 9 of C&AG's MSO (Admn) Vol- I***

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

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

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

***There will be three papers viz. (I) English/Hindi (II) Arithmetic and Tabulation (III) General Knowledge and Office Procedure for Departmental promotion of 12<sup>th</sup> pass Multi Tasking Staff (MTS) as Clerks.***

***Notes:***

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

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

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

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



**CHAPTER-V**  
**SUBORDINATE ACCOUNTS/AUDIT SERVICE**

**182.** Ministry of Finance had vide Notification under GSR 622(E) dated 29.08.2008 upgraded the pre-revised pay scales of section officer and Assistant Audit officer and placed them in a common pay band (PB-2 Rs. 9300-34800) with Grade Pay of Rs. 4800/- merging the posts of Section Officer and Assistant Audit Officer.

Consequently it has been decided that the merged cadre of Section Officer and Assistant Audit Officer will be re designated as Assistant Audit Officer and will be classified as Group-‘B’ Gazetted.

(*Authority*: CAG’s letter No. 697-6 PC/GE-II/22-2009 dated 27.05.2009)

**G.S.R. 482 (E)** - In exercise of the powers conferred by clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Accounts Department (Assistant Accounts Officer/ Assistance Audit Officer) Recruitment Rules, 2012, except as respects things done or omitted to be done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the posts of Assistant Accounts Officer in the Accounts and Entitlement Offices and Assistant Audit Officer in the Audit offices of the Indian Audit and Accounts Department (other than Commercial Audit Offices and Commercial Audit Wings in Civil Audit offices), namely;-

**1. Short title and commencement:-** (1) These rules may be called the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Group ‘B’ post Recruitment Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Number of post, classification and scale of pay:-** The number of said posts, their classification and the scale of pay attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

**3. Method of recruitment, age limit, qualification etc:-** The method of recruitment, age limit, qualifications and other matters relating to the said posts shall be specified in columns (5) to (13) of the said Schedule.

**4. Disqualifications: No person:-**

(a) who has entered into or contracted a marriage with a person having a spouse living, or  
(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said post. Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the

personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

**5. Power to relax:-** Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

**6. Saving:-** Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, ex-servicemen and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard, as applicable to persons employed in the Indian Audit and Accounts Department.

#### **SCHEDULE**

Name of Post	Assistant Audit Officer
Number of Post	9483* (2016 ) * subject to variation dependent on work load
Classification	General Central Service Group 'B' Gazetted Non-Ministerial
Pay Band and Grade pay or pay Scale	Pay Band-2, Pay Scale of Rs.9300-34800 plus Grade pay Rs,4800
Whether selection post or non-selection post	Selection

Age limit for direct recruit	<p>Not exceeding 30 years</p> <p><b>Note 1.</b> Relaxable for Government servants up to five years in accordance with the instruction or orders issued by the Central Government</p> <p><b>Note 2.</b> The crucial date for determining the age limit shall be the closing date for receipt of application from candidates in India (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland Tripura, Sikkim, Ladakh Division of Jammu and Kashmir state, Lahaul and Spiti District and Pangi Sub-division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)</p>
Educational and other qualifications required for direct recruits	<p><b>Essential Qualification;</b> Bachelor' Degree in any discipline from a recognized University or Institute.</p> <p><b>DesirableQualification;</b> Chartered Accountant or Cost Accountant or Company Secretary or Master in Commerce or Master in Business Studies or Master in Business Administration (Finance) or Masters in Business Economics.</p> <p><b>Note:</b> Qualifications are relaxable at the discretion of the Staff Selection Commission in consultation with the competent Authority, for reasons to be recorded in writing, in case of candidates otherwise well qualified</p>
Whether age and educational qualification prescribed for direct recruits will apply in the case of promotes	Not applicable

<p>Period of probation, if any</p>	<p>Two years for direct recruits and promotees.</p> <p>Note: No probation for Group 'B' promotes.</p>
<p>Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods</p>	<p>By Promotion, failing which by deputation or absorption failing both by direct recruitment.</p> <p>Note:1 The direct recruits shall be selected on the basis of an entrance examination conducted by Staff Selection Commission.</p> <p>Note: 2- During the period of probation direct recruits shall have to qualify "Subordinate Audit Service Examination" in respective branches for confirmation and regular appointment as Assistant Audit Officer.</p>
<p>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</p>	<p><b>Promotion:</b></p> <p>Departmental candidates who have passed the Subordinate Service Examination conducted by the Comptroller and Auditor General of India or any authority specified by him</p> <p><b>Note:1-</b> Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next</p>

	<p>higher grade alongwith their juniors who have completed such qualifying or eligibility service.</p> <p><b>Note:2-</b> For the purpose of computing minimum qualify service for promotion, the service rendered on a regular basis by an officer prior to 1<sup>st</sup> January,2006, the date from which the revised pay structure based on the sixth central pay commission .recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the Pay Commission</p> <p><b>Deputation or Absorption</b></p> <p>Officers under the Cadre Controlling Authority in the Indian Audit and Accounts department or in any Organised Accounts Cadre under the Government of India:-</p> <p>(i) Holding analogous posts of Assistant Audit Officer/Assistant Accounts Officer in pay scale of Rs.9300-34800 with Grade pay ofRs.4800; or</p> <p>Who has passed the Subordinate Audit Service or Subordinate Accounts Service Examination under other Cadre Controlling Authority in the Indian Audit and Accounts Department or an equivalent examination in any Organized Accounts Cadre under the Government of India</p> <p><b>Note 1.-</b> The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on</p>
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	<p>deputation or absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p><b>Note 2.-</b> Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organization or Department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall be not exceeding fifty six years as on the closing date of receipt of applications).</p> <p><b>Note 3.-</b> For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1<sup>st</sup> January,2006, the date from which the revised pay structure based on the Sixty Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended base on the recommendations of the Pay Commission, except where there has been merger of more than one pre-revised scale of pay into one grade with a common Grade Pay or Pay Scale, and where this benefit will extend only for the post for which that Grade Pay or Pay Scale is the normal replacement grade without any up gradation.</p>
<p>If a Departmental Promotion Committee exists what is its composition</p>	<p><b>Group 'B' Departmental Promotion Committee (for considering promotion)</b></p> <p>(1) Cadre Controlling Officer of the concerned state-chairman.</p>

	<p>(2) Senior most officer, other than Cadre Controlling Officer, in the concerned State-Member;</p> <p>(3) Next senior most officer, other than Cadre Controlling Officer, in the concerned State-Member;</p> <p>Note:- The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p> <p><b>Group 'B' Departmental Confirmation Committee (for considering confirmation of direct recruits):-</b></p> <p>(i) Cadre Controlling Officer of the concerned State-Chairman;</p> <p>(ii) Senior most officer other than Cadre Controlling Officer in the concerned State-Member;</p> <p>(iii) Next senior most officer, other than Cadre Controlling Officer, in the concerned State-Member.</p> <p><b>Note:-</b> The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p>
Circumstances in which Union Public Service Commission is to be consulted in	Consultation with Union Public Service Commission not necessary

making recruitment,	
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**SCHEDULE**

Name of Post	Assistant Audit Officer
Number of Post	9483* (2016 ) * subject to variation dependent on work load
Classification	General Central Service Group 'B' Gazetted Non-Ministerial
Pay Band and Grade pay or pay Scale	Pay Band-2, Pay Scale of Rs.9300-34800 plus Grade pay Rs,4800
Whether selection post or non-selection post	Selection
Age limit for direct recruit	Not exceeding 30 years <b>Note 1.</b> Relaxable for Government servants up to five years in accordance with the instruction or orders issued by the Central Government <b>Note 2.</b> The crucial date for determining the age limit shall be the closing date for receipt of application from candidates in India (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland Tripura, Sikkim, Ladakh Division of Jammu and Kashmir state, Lahaul and Spiti District and Pangti Sub-division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)
Educational and other qualifications required for direct recruits	<b>Essential Qualification;</b> Bachelor' Degree in any discipline from a recognized University or Institute. <b>DesirableQualification;</b> Chartered



	<p>Accountant or Cost Accountant or Company Secretary or Master in Commerce or Master in Business Studies or Master in Business Administration (Finance) or Masters in Business Economics.</p> <p><b>Note:</b> Qualifications are relaxable at the discretion of the Staff Selection Commission in consultation with the competent Authority, for reasons to be recorded in writing, in case of candidates otherwise well qualified</p>
Whether age and educational qualification prescribed for direct recruits will apply in the case of promotes	Not applicable
Period of probation, if any	Two years for direct recruits and promotees. Note: No probation for Group 'B' promotes.
Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	<p>By Promotion, failing which by deputation or absorption failing both by direct recruitment.</p> <p>Note:1 The direct recruits shall be selected on the basis of an entrance examination conducted by Staff Selection Commission.</p> <p>Note: 2- During the period of probation direct recruits shall have to qualify "Subordinate Audit Service Examination" in respective branches for confirmation and regular appointment as Assistant Audit Officer.</p>
In case of recruitment by promotion/deputation/absorption, grades	<b>Promotion:</b> Departmental candidates who have passed

<p>from which promotion/deputation/absorption to be made</p>	<p>the Subordinate Service Examination conducted by the Comptroller and Auditor General of India or any authority specified by him</p> <p><b>Note:1-</b> Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade alongwith their juniors who have completed such qualifying or eligibility service.</p> <p><b>Note:2-</b> For the purpose of computing minimum qualify service for promotion, the service rendered on a regular basis by an officer prior to 1<sup>st</sup> January,2006, the date from which the revised pay structure based on the sixty central pay commission recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the Pay Commission</p> <p><b>Deputation or Absorption</b></p> <p>Officers under the Cadre Controlling Authority in the Indian Audit and Accounts department or in any Organised Accounts Cadre under the Government of India:-</p> <p>(i) Holding analogous posts of Assistant Audit Officer/Assistant Accounts Officer in pay scale of Rs.9300-34800 with Grade pay</p>
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	<p>of Rs.4800; or</p> <p>Who has passed the Subordinate Audit Service or Subordinate Accounts Service Examination under other Cadre Controlling Authority in the Indian Audit and Accounts Department or an equivalent examination in any Organized Accounts Cadre under the Government of India</p> <p><b>Note 1.-</b> The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation or absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p><b>Note 2.-</b> Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organization or Department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall be not exceeding fifty six years as on the closing date of receipt of applications).</p> <p><b>Note 3.-</b> For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1<sup>st</sup> January,2006, the date from which the revised pay structure based on the Sixty Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended base on the recommendations of the Pay Commission, except where there</p>
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	<p>has been merger of more than one pre-revised scale of pay into one grade with a common Grade Pay or Pay Scale, and where this benefit will extend only for the post for which that Grade Pay or Pay Scale is the normal replacement grade without any up gradation.</p>
<p>If a Departmental Promotion Committee exists what is its composition</p>	<p><b>Group 'B' Departmental Promotion Committee (for considering promotion)</b></p> <p>(1) Cadre Controlling Officer of the concerned state-chairman.</p> <p>(2) Senior most officer, other than Cadre Controlling Officer, in the concerned State-Member;</p> <p>(3) Next senior most officer, other than Cadre Controlling Officer, in the concerned State-Member;</p> <p>Note:- The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p> <p><b>Group 'B' Departmental Confirmation Committee (for considering confirmation of direct recruits):-</b></p> <p>(i) Cadre Controlling Officer of the concerned State-Chairman;</p> <p>(ii) Senior most officer other than Cadre Controlling Officer in the concerned State-Member;</p> <p>(iii) Next senior most officer, other than Cadre Controlling Officer, in the concerned</p>

	State-Member.  <b>Note:-</b> The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.
Circumstances in which Union Public Service Commission is to be consulted in making recruitment,	Consultation with Union Public Service Commission not necessary

(Authority; CAG's Circular No.17-staff (App1)/2016 No.889-Staff (App1)/18-2010 Vol III Dated 18.05.2006

**182-A Appointment to the Assistant Audit Officers by Absorption of SAS (Civil Audit) examination passed officials of A&E offices as AAO in the Civil Audit Offices.**

*The civil Audit offices may fill up the vacancies in the cadre of AAO by absorbing aforesaid SAS (Civil Audit) examination passed officials of A&E offices. The instructions/guidelines to be followed in this regard are as under:-*

- i. All the Civil Audit offices will determine the vacancies in the cadre of AAO in the manner as provided in this office circular dated 05.01.2007. The vacancies of the Commercial Audit Wing are not to be taken into account.*
- ii. While considering deputation cum eventual absorption of the eligible officials of the A&E offices as Asstt. Audit Officer in the Civil Audit Offices, the vacant points of SC/ST category in the reservation roster may be filled through the officials of the respective categories only in accordance this office Circular no. 02/Staff Wing/2016 issued under no. 49-Staff (App-II)/51-2014/Vol. III dated 07/01/2016.*
- iii. Indicating the number of vacancies (SC, ST & UR) proposed to be filled up through absorption, the Civil Audit offices will circulate their demands to all the A&E offices by 28/02/2017 under intimation to this office. The offices having no vacancy for absorption will also intimate this office by 28/02/2017.*
- iv. The A&E offices will give wide publicity to the demands received from the Civil Audit offices by circulating these amongst the eligible officials and through notice boards. The applications of the interested and eligible officials may be forwarded to the Civil Audit Offices of their choice. However, the applications of such*

*officials who have already attained the age of 56 years or against whom the disciplinary proceedings/Court cases are pending/ contemplated or who are undergoing major/minor penalty need not be forwarded to the Audit offices. At a given time, the application of an official should be forwarded to a single indenting office only. The process of forwarding the applications along with the complete set of APARs for the last 05 years should be completed by the A&E offices before 31.03.2017.*

- v. *The Civil Audit offices will entertain the application of the SAS (Civil Audit) examination passed officials of A&E offices received through proper channel only. In case, the Civil Audit offices receive more applications than the number of vacancies proposed to be filled up through absorption, they will adopt the method of selection as provided in this office circular dated 05.01.2007. The process of selection in the first round should be completed before 17/04/2017 and the names of such officials whose cases could not be considered for want of vacancies etc. should immediately be intimated to their parent offices. However, such offices, which receive less number of applications than the number of vacancies proposed to be filled up through absorption, should re-circulate their demands by 01/05/2017. In response to the demands from the deficit Audit offices in the second round, the A&E offices will forward the applications of such officials, who could not be selected in the desired offices in the first round or who could not apply earlier due to whatever reasons, by 31/05/2017.*
- vi *It may please be ensured by the Civil Audit Offices that a complete set of APARs for the last 05 years has been received in respect of each applicant. The entire selection process should be completed before 15/06/2017 and the selected officials may be taken initially on deputation without deputation allowance.*
- vii *The absorption proposals for obtaining the approval of the competent authority may be sent to this office by 30/06/2017. While forwarding the absorption proposals to this office, it may please be ensured that following documents are attached with the proposal.*
  - (a) *Specific recommendation of Head of the Department for the absorption of the concerned officials as Asstt. Audit Officer.*
  - (b) *Category wise break-up (SC, ST & UR) of Sanctioned Strength, Persons-in-Position and vacancies in the AAO cadre vis-à-vis the categories of the concerned officials.*
  - (c) *Complete and attested copies of the APARs of the concerned officials for the last 05 years. Each and every page of the APARs should be attested after photocopying.*

- (d) *Copy of the demand circular.*
- (e) *Inter se seniority list of the concerned officials.*
- (f) *Bio data of the concerned officials in original and duly attested.*
- (g) *Duly filled in Composite statement of Cadre Clearance/Integrity Certificate/Vigilance Clearance/Major/Minor Penalty, etc.*

*Authority: C.A.G.'s letter no. 108 staff (App)-I/04-2017 Vol.I dt.31.01.2017*  
*Note-1 It is clarified that in accordance with Assistant Audit Officer Recruitment Rules,2016 notified vide G.S.R.482 (E) dated 03-05-2016, consultation with UPSC is not necessary while making direct recruitment or appointing an officer on deputation or absorption*

*Authority: No. 1111-Staff (App) -I/04-2016/Vol.1 Dated 14.07.2016*  
*Note 2: On the declaration of the result of SOGE (Civil Audit) the deficit civil Audit Offices may consider all the eligible department candidates for promotion as Section Officer (Audit). After promoting the eligible departmental candidates the vacancies in excess of 5% of the sanctioned strength of the SO/AAO may be circulated for absorption of SOGE (Civil Audit) passed persons of A&E offices. For the purpose of calculation of vacancies, the staff on deputation from other offices should not be taken against PIP.*

*If any of the office is willing to absorb the SOGE (Civil Audit) passed staff of A&E offices despite having vacancies less than 5% of sanctioned strength of SO/AAO, the office is free to do so.*

*In case the number of applicants are more than the vacancies to be filled by absorption, the cases of absorption may be considered on seniority basis if otherwise found fit. Preference in absorption may however be given to the staff of A&E office in that station/State.*

*Authority: No. 12-NGE (App)/17-2006-1 Dated 05.01.2007*

#### **182 –B Reassessment of posts of Supervisors in IA & AD.**

*1. In the light of the Sixth Central Pay commission Notification, with effect from 01-01-2006, the post of Section Officer (Accounts)/Section Officer(Audit) was upgraded and merged with the post of Assistant Accounts Officers/Assistant Audit Officers (AAO) respectively. In view of these developments, a need has been felt to re-fix the percentage of Supervisors in the cadre of AAO. Accordingly, following decisions have been taken for necessary compliance:*

- (i) *It has been decided that the promotion to the posts of Supervisors shall be made only against 04(four) percent of regular sanctioned strength of AAO (excluding ad-hoc, casual temporary, supernumerary, etc.) in both A&E and audit Offices.*

- (ii) *No further promotion to the cadre of Supervisor shall be made till the number of Supervisors already in position come below 04 percent of the regular sanctioned posts of AAO.*

*Authority:-CAG's Circular No. 40-2011 issued vide No. 1050-Staff (App)/20-2010 dated 23-12-2011.*

2. *The offices having shortfall of 15 % or more in AAOs cadre have been classified as the deficit offices. It has further been decided that such deficit offices can operate additional 6 % posts of AAOs cadre in the cadre of Supervisors taking total SS in Supervisors cadre to 10 % of the regular SS of AAOs as a temporary measure.*

*Whenever, the vacancies in AAO's cadre fall below 15 %, this scheme would cease to exist and no further promotion to the additional post of Supervisor would be made. The promotion to the cadre of Supervisors against the additional 6 % posts of AAO is subject to reversion as and when eligible SAS qualified officials are available. This clause should be mentioned invariably in the promotion cadres.*

*Authority:-CAG's Circular No. 29-2013 issued vide No. 969-Staff (App)/20-2010 dated 25-09-2013.*

*Note:- The original sanctioned strength of regular AAOs and Supervisors (4%) should not be changed (viz., reducing SS of AAOs and/or increasing SS of supervisors). Operation of the additional 6 % Supervisors should only be reflected in the PIP column of the monthly SS & PIP statement sent to Headquarters office and in the PIP posted in the WEB based application of Monitoring of Sanctioned Strength and Men in Position.*

*Authority:-CAG's Circular No. 2-2015 issued vide No. 261/Staff (S&R)/Addl. Post of Sup/237-2013 dated 05-10-2015.*

**182-C Appointment to the Assistant Audit Officers Grade Service-** See Para 5.4 of CAG's MSO. (Admn.), Vol. I 3<sup>rd</sup> Edition.

**183. Eligibility to appear in the SAS -** See Para 9.2.6 to 9.2.10 of CAG's MSO (Admn.) Vol. I 3<sup>rd</sup> Edition.

**Note:1 Relaxation in the provision contained in Para 9.2.6 of the C&AG MSO (Admn) Vol-I-reg.**The official who would be completing 2 years continuous service in one or more of the capacities in a particular field office of IA&AD and who would be successfully completing their probation period on the first day of the month in which SAS (Main) Examination is scheduled, shall be allowed to appear in the SAS (Main) Examination

(Authority; CAG's Circular No.40-Staff (App 1)/2014 No.1021-Staff (App 1)18-2010/KW Dated 10.11.2014



**Note; 2** The competent authority has decided to give four more consecutive chances to all those candidates who have exhausted all the six chances and secured exemption in/passed at least five papers of SAS examination. These additional chances would commence immediately from the SAS (Supplementary) Examination scheduled to be held in February/March 2014 and lapse immediately after conclusion of 4 consecutive SAS examination.

(Authority; CAG's No. 1371 /290-Exam/Progm./March-2014 Supply/2013 dated, 18/11/2013

**184.** There is a tendency on the part of candidates for the SAS. Grade Examination to force the hands of the Head of the office by producing a Medical Certificate when they require leave to study for the examination. The C.A.G has ordered in this connection that if a candidate applied for medical leave, before the S.A.S Examination, it will be presumed that he will not be fit enough to sit for the examination and his name will be cut out from the list of the candidates.

(C.A.G's letter No.359-NGE/229-37, dated 9<sup>th</sup> March, 1938).

**185... Selection of candidates for S.A.S Examination:-** See Para 9.2.4 of C.A.G's M.S.O (Admn.) Vol .I, 3<sup>rd</sup> Edition.

**186. Training of S.A.S candidates in Audit offices:-** See Para 9.2.7 to 9.2.4 of C.A.G's M.S.O (Admn.) Vol .I, 3<sup>rd</sup> Edition.

Note; Preparatory training for SAS exam

Preparatory training should not be discretionary. As far as possible, candidates should not be exempted from the training, and as was the practice earlier, a training completion certificate will be mandatorily obtained from each office prior to the exam

A Group Officer should be nominated to oversee the entire training programme and guide candidate

Faculty should be carefully selected and especially for the Group 2 papers, should include experienced Sr. AOs of proven caliber

A challenge the faculty faces in this training is the considerable variation in comprehension ability and educational profile of SAS candidates, aspirants include direct recruit candidates (AAOs), Auditors, Clerk and departmental promotee candidates. A uniform training is unlikely to serve the purpose.

The training should be of varying duration- one for the direct recruit candidates- AAOs, Auditors and clerks; and longer, more intensive training for departmental promotee candidates (clerks/auditors and accountants).

A suggested, staggered training schedule is enclosed. A 30 day (120 session) training is prescribed for direct candidates and a two month (240 session) training for departmental promote candidates.

A second phase, combined training can be held a week before the exam. This should include a revision of concepts, a manual mock exam, followed by counseling on common deficiencies and special emphasis on working of negative marking, followed by a second mock exam.

A common training for group 1 could be at RTIs/RTCs or at the concerned AG office. For Group 2, field offices could arrange training in their respective offices or in co-ordination with other branch office for common papers.

(Authority; CAG's DO No. 179-Trg.Div./32-2012 dated 21 May 2014)

**187. Statement of candidates:-** Sea Para 9.2.3 of C.A.G.'s M.S.O.(Admn.) Vol.I 3<sup>rd</sup> Edition

**188. Withdrawal of candidature from S.A.S. Examination –** See Para 9.2.10 of C.A.G's M.S.O. (Admn) Vol .I 3<sup>rd</sup> Edition

**189 to 192.** See Para 9.2.10 of C.A.G's M.S.O.(Admn.) Vol.I 3<sup>rd</sup> Edition.

**193 Option to change over from one examination to the other-**Sea para 9.2.14 and 9.2.15 of C.A.G.'s M.S.O.(Admn.) Vol.I.3<sup>rd</sup> Edition

**194. Printed answer books for the S.A.S. Examination-** Sea para 9.10.6 and 9.10.7 C.A.G.'s M.S.O.(Admn.) Vol.I.3<sup>rd</sup> Edition.

**195.** Sea Para 9.10.20.of C.A.G.'s M.S.O.(Admn.) Vol.I.3<sup>rd</sup> Edition

**196.** Officers selected as Examiners of the S.A.S Examination should use service postage stamps in returning the solution papers after valuation and obtain the requisite stamps from their respective offices.

(Auditor General's Letter No.2248-E/439-26 dated 8<sup>th</sup> May, 1926)

**197. Instructions for conducting the Examination-** See section IX under Para 9.10 of C.A.G.'s M.S.O. (Admn.) Vol.I.3<sup>rd</sup> Edition

**198. Seniority of S.A.S.Examination Passed Clerks –** See Para 5.7 of C.A.G's M.S.O.(Admn.) Vol.I 3<sup>rd</sup> Edition .

**199.** See Para 5.7 of C.A.G's M.S.O.(Admn.) Vol.I 3<sup>rd</sup> Edition.

**200. Fixation of seniority of S.A.S Apprentices- Deleted.**

**201.Fixation of seniority of S.A.S.Examinaion passed A.A.O. transferred from one office to another-**Vide Para 5.10.2 of C.A.G.M.S.O.(A) Vol.I 3<sup>rd</sup> Edition, the transfers of A.A.O.s including S.A.S.Exam passed personnel are made with the prior approval of C.A.G.'s office on the terms and condition determined by him. Hence seniority in such cases will be determined by C.A.G. office.

**202 to 204 Deleted.****205. Proforma Promotion of S.A.S. passed clerks:-**

No Proforma promotion of S.A.S.Exam Passed Auditor Should be made for Period less than 14 days . A particular vacancy should not be split up to allow Proforma Promotion for Short Spells .The Proforma Promotion in case where there is a clear vacancy for longer spells can, however, be allowed without any objection

(**Authority:** C.A.G's Letter No .10- NGE.III/11-67 dated 11<sup>th</sup> january,1968)

**206. Pay on appointment as A.A.O.-** SAS passed Auditors when appointed as AAOs would be entitled to pay in the AAOs scale of pay and no special pay would be admissible to them.

(C.A.G's endorsement No. 1685-NGE.1/109-61, date 27<sup>th</sup> September,1962)

**207. Pay admissible on passing the SAS Examination.**

The special Allowance for passing SAS Examination and awaiting promotion as AAO which is Rs.80/-p.m. during the first year waiting and Rs.140/-p.m. from the second year onwards shall be doubled year Rs.160/- p.m. for the first year of waiting and Rs. 280/- p.m. from second year onwards.

This order shall be effective from 01.09.2008.

(Authority: Office of The Comptroller and Auditor General of India New Delhi, Circular No. 27/NGE/2008, No. 293/NGE/38-2007, dated: 19.11.2008)

**208. Incentive to AAOs passing cost and works Accountant Examination-** In reference to the order contained in the Headquarters office circular issued letter NO.178 PC (Coord) 1-87 dated 7.09.1987 as amended and No.799-NGE-1/5-91 dated 18.04.1991 it has been decided in consultation with G.O.I that the existing increments based schemes in respect of common qualification Viz A.I.C.A/I.C.W.A/Company Secretary will replaced by one time lump sum incentive as under.

S.No	Examination	Existing	Revised
(i) (a)	ICWA/AICA(Final)Direct Recruits	Six increments	Rs-10,000 lump-sum (after successful completion of probation)
b	Company Secretary Qualified direct recruits.	Three increments	Rs.6000(after successful completion of probation)

ii(a)	Intermediate ICWA/AICA	Two increments	Rs.4,000/- lump-Sum
(b)	Final ICWA/AICA aica	Additional four increments i.e in all six increments.	Addition Rs-6000/- (Maximum will be restricted to Rs 10000/-
iii) a)	Intermediate Company Secretary	One increment	Rs 2000/-lump-sum
b)	Final Company Secretary	Additional two increments i.e. in all three increments	Rs.4000/ lump-sum

**209. Training in Treasury and P.W. Accounts:-**

See Para 9.2.7 and 9.2.8 of C.A.G.'s M.S.O (Admn) Vol.I 3<sup>rd</sup> Edition.

**210. Deleted.**

**211. Travelling Allowance for journey performed for attending the S.A.S. Examination** (1) Travelling allowance may be granted for the to and fro journey to candidates, appearing in the SAS Examination under S.R.132, only in respect of any two attempts in each part of the Examination.

**(CAG's letter No .617-NGE-1/173-71, dated 11<sup>th</sup> March,1971)**

**(2) Deleted.**

(3) According to the rules of incidence of pay and travelling allowance contained in Account Code Vol.1 the Travelling Allowances for a Government servant is borne by the office to which his pay and allowances are debited. According the charges of travelling allowance of staff of this office while on deputation /Foreign service for the journeys performed by them to appear in the SAS /Rev. Audit Examination should be borne by the borrowing office more so, when the knowledge acquired by the candidates by appearing such examination is also helpful to that office in the discharge of their day to day official duties.

**(CAG's Letter No. 531-NGE.I/294-65, dated 14<sup>th</sup> March, 1966)**

(4) For the period of training of less than 3 months at a particular station (irrespective of the fact whether total period of training at different outstation is more than three month) Travelling Allowance as on tour will be admissible. Travelling allowances as on transfer will, however, be admissible when period of training at an outstation is three months or more .The actual rates of daily allowance to be paid to candidate where the period of training is treated as on tour may be decided by the Heads of Departments, in the I.A and A.D in terms of SR-164 according to condition obtaining in each case,

(CAG letter N. 1596-NGE-1/8-63, dated 21st July, 1965)

**212. Crossing of Efficiency Bar by AAOs-** See para 5.12 of CAG's M.S.O (A)Vol.I3<sup>rd</sup> Edition.

**213-14 Commercial SAS Examination -**See 9.2.23 of C.A.G's M.S.O. (Admin) VOL.I 3<sup>rd</sup> Edition.

**215 Allocation of the Commercial Wing of Civil Audit Office**—(a) Overall control of Commercial Audit organisation rests with Chairman Audit Board.The board consists of Chairman who is ex-officio Deputy Comptroller and Auditor General two or more whole time members who are ex –officer Principal Director of Commercial Audit, Principal Director incharge of concerned Administrative Ministry and two part time members who are nominated by Government of India in each case with the concurrence of CAG. The member secretary of the Board is Ex-officio Principal Director( Commercial).

Seniority confirmation and promotion of AAO (Commerce) are regulated by Principal Director (Commercial).

**216. Seniority list of S.A.S.Examination (Commercial) passed Auditor-(a)-** The inter-se seniority of A.A.O. ( commercial) is fixed on All India basis under Separate orders issued by CAG of India.

(b) The AAO's (Commercial) working in the Commercial Audit Wing of the Civil Audit Offices will be shown separately in the Gradation lists of the offices of the Accountant General

(C) Short term vacancies in the AAO cadre of less than four month's duration arising in the Commercial Audit wing of an Audit office may be filled up, as a purely local arrangement without prejudice to the rights of the seniors, by promoting the senior most SAS (Comercial) passed Auditor available in the Commercial Wing of that office only if it is not immediately possible to get qualified man from the regional seniority list maintained by the Chief Auditor, Commercial Accounts.

If no suitable qualified man is available even in the Commercial Audit Wing, such temporary vacancies may be filled up by local arrangement from the civil wing of that office. If however, there is a possibility of the vacancy continuing for more than four

months, arrangement should be made to call for qualified man from the Regional Chief Audit Commercial Accounts.

## **217. Transfer and posting Guidelines for Sr. Audit Officers/ Audit Officers/Assistant Audit Officers of Commercial cadre**

### **Rationale for Transfer and Posting Guidelines**

1. Assistant Audit Officers (AAOs), Audit Officers (AOs) and Senior Audit Officers (SAOs) borne on Commercial cadres of Indian Audit and Accounts Department (IA&AD) have an All India transfer liability. They, thus, have to work in different offices of IAAD spread across the country. At the same time, it is a fact that their families are settled at particular places and hence they prefer to remain posted at places of their choice. While the department has to ensure that different offices have sufficient persons to carry out their assigned mandate of audit, care has to be taken to minimize the inconvenience resulting from transfers of officers to places other than their choice station.

2. These Transfer and Posting Guidelines have been formulated keeping the above objective in view. These apply to commercial cadres of Assistant Audit Officer (hereinafter referred to as 'AAO cadre') and Audit Officers/Senior Audit Officers (hereinafter referred to as 'AO cadre') of IAAD.

### **Principles of Transfer and posting guidelines**

3. These Transfer and Posting Guidelines are based on the following principles.

Office requirement and administrative convenience will have precedence over the convenience of individual officers.

Transfer or posting to a particular station cannot be claimed as a matter of right by officers.

Frequent transfers of an individual are not in the interest of stability of functioning of an office and hence have to be avoided to the extent possible.

Mere existence of vacancies at a particular station does not entitle officers serving outside the station to get posted to that station. Filling up of vacancies is a prerogative of administration which is exercised keeping in view the overall vacancy position across the offices and exigencies of work.

Administration will accommodate officers to their choice station subject to the conditions mentioned in these Transfer and Posting Guidelines.

### **'Base Station' Concept**

4. Every officer will be assigned a base station which is a place (such as Delhi, Ranchi, etc.) where he will generally be posted. This base station is determined as follows.

In respect of SAS passed auditor/senior auditor/clerk promoted as AAO, it will be the place where he is posted as auditor/senior auditor/clerk (generally the place from where he passed his SAS examination )

In respect of directly recruited AAO, it will be the place where he is initially posted on appointment.

5. A 'base station' , once allotted, cannot be changed for five years. After five years, an officer can make an application to HQ for a change of his base station. The transfer to base station will be considered based on the station seniority in the particular cadre ( i.e. AAO or AO/SAO ) which will be arrived at as under-

(i) In case posted outside from base station on transfer / promotion:- Seniority for posting back to the base station will be counted with reference to the period spent outside his base station on transfer/promotion. However if an officer opts for base station other than the station from where he was transferred/ promoted to the present grade, then his seniority will be counted from the date of receipt of his application in the present office for opting/change of base station.

(ii) In other cases:- Station seniority will be counted from the date of receipt of his application in the present office for opting/change of base station.

An officer can request for a change of his base station more than once. However, each such request will be considered only after he completes five years of service after the change of previous station. In case of auditors/ senior auditors/ clerks, their service prior to promotion as AAO will also be counted for the purpose of working out five year period.

6. A change of base station will be considered before completion of five years of service in case both the spouses are officials of IAAD but have different base stations.

### **Initial Posting in AAO Cadre**

7. Initial posting in AAO cadre are the postings of persons at the time of their induction into AAO cadre. There are two streams of induction into this cadre. Firstly, departmental candidates (mainly auditors and senior auditors) who pass departmental SAS (Commercial) examination get inducted into the cadre as AAOs . Secondly, the candidates who clear SSC examination for AAO( Commercial ) are directly recruited as AAOs.

8. (a) Initial postings of SAS passed auditors/senior auditors

An SAS passed candidate, on his induction into AAO cadre, will be posted to his base station (as defined in clause 4 above) subject to availability of a vacancy at the base station. In case no vacancy is available, he will be posted to other station where a vacancy is available. An SAS passed candidate posted on promotion as AAO to a station other than his base station may be posted back to his base station after completion of one year outside the

base station provided he has not been penalized under CCS (CCA) Rules during past three years and subject to availability of a vacancy at the base station and his outstation seniority among those waiting outside to get posted to the same base station.

9. A directly recruited AAO will be posted to a station as per his initial choice subject to availability of a vacancy at the station (s). If no vacancy is available at his choice station, he will be posted to a station where a vacancy is available. In case more AAOs opt for a particular station than the number of vacancies at that station, the posting to that station will be governed by the handicapped status and merit of the candidates in the examination.

10. Once a directly recruited AAO is posted to a particular station that station becomes his base station.



### **Subsequent Transfers in AAO cadre**

11. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned AAO will be transferred to the new base station if the vacancy is available at that station, If no vacancy is available , he will be transferred as and when the vacancy arises. However, such a transfer will be effected only if the concerned AAO has not been penalized under CSS(CCA) Rules during past three years.

12. An Assistant Audit Officer who has been penalized under CCS(CCA) Rules during past three years may be transferred, to a station other than his base station. He will have to serve for a minimum of two years at that new station.

13. An Assistant Audit Officer returning from deputation to non-IAAD office or from abroad may be posted to a station other than his base station. The period spend on deputation to non-IAAD office will not be considered in computation of his station seniority for the purpose of transfer back to base station.

14. An Assistant Audit Officer returning from deputation for IAAD office will be posted to his base station subject to availability for a vacancy at the base station. In case he is posted outside his base station, he will be brought back to base station, depending on his outstation seniority including deputation station vis-à-vis other AAOs, waiting outside, as and when a vacancy arises at his base station provided he has not been penalized under CCS(CCA) Rules during past three years. However period spent on deputation to IAAD office at the base station will not be considered in computation of his station seniority.

15. An Assistant Audit Officer may be considered for a deputation within IAAD. This deputation shall be solely at the discretion of the Cadre Controlling Authority.

16. A deputation outside IAAD, if circulated for AAOs by Commercial wing/HQ, may be considered at the discretion of Cadre Controlling Authority.

### **Initial Postings in AO Cadre**

17. An Assistant Audit Officer, on promotion as AO, will be posted to his base station subject to

(a) availability of a vacancy at the base station and

(b) no other request from an AO/SAO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending.

Otherwise , he will be posted to a station other than his base station.

### **Subsequent Transfers in AO Cadre**

18. An AAO posted on promotion as AO to a station other than his base station may be posted back to his base station after completion of one year outside the base station provided

he has not been penalized under CCS (CCA) Rules and subject to availability of a vacancy at the base station and his outstation seniority among those waiting outside to get posted to the same base station.

19. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned AO/SAO will be transferred to the new base station if the vacancy is available at that station provided no other request from an AO/SAO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending. However, such a transfer will be effected only if the concerned AO/SAO has not been penalized under CCS(CCA) rules during the past three years. If no vacancy is available, his name will be added to the list of officers waiting to get posted to the base station.

20. An AO/SAO, provided he has not been penalized under CCS(CCA) Rules during past three years, who is waiting to get posted to his base station and has already served at least two years outside the base station since his postng outside, will be posted to his base station by creating a vacancy provided that there is another officer available at the base station who has served at least five years at the base station. In such case, an AO/SAO waiting outside will be posted to his base station and the AO/SAO who is the senior most in terms of station seniority at that base will be transferred out. For the purpose of counting station seniority , total continuous service at the station (both as AAO and AO/SAO ) will be considered.

21. Notwithstanding anything contained in clause 20 above, the senior most officer will not be transferred out if he is left with service of less than five years before his retirement.

22. Notwithstanding anything contained in clause 20 and 21 above, an AO/SAO who has been penalized under CCS (CCA) Rules during past three years may be transferred to a station other than his base station. He will have to serve for a minimum of two years at that new station.

23 An AO/SAO returning from deputation to non-IAAD office or from abroad may be posted to a station other than his base station. The period spent on deputation to non-IAAD office will not be considered in computation of his station seniority for the purpose of transfer back to base station.

24. An AO/SAO returning from deputation to IA&AD office from outside the base station will be posted to his base station subject to availability of a vacancy at the base station and provided no AO/SAO is waiting outside to get posted to the base station for a longer period than him. The period spent on deputation to IAAD office outside the base station will be considered in computation of his station seniority for the purpose of transfer back to base

station. However period spent on deputation to IAAD office at the base station will not be considered in computation of his station seniority.

25. An AO/SAO may be considered for a deputation within IAAD . This deputation shall be solely at the discretion of the Cadre Controlling Authority.

26. A deputation outside IAAD, if circulated by Commercial Wing /HQ, may be considered at the discretion of the Cadre Controlling Authority.

### **Exceptions to these Transfer and Posting Guidelines**

27. Deputy Comptroller and Auditor General (Commercial ) cum Chairperson Audit Board shall be the competent authority to relax one or more provisions of these Transfer and Posting Guidelines and make such exceptions in individual cases as he may deem fit.

### **Effective Date of these Transfer and Posting Guidelines**

28. These Transfer and Posting Guidelines come into effect from the date of their issue and shall supersede all previous instructions, orders, guidelines etc. issued on the subject.

( Authority: C.A.G.'s Letter No.1724/CA-I/09-2010 Dated: 7 December 2010 , C.A.G.'s Letter No609/CA-I/09-2010 Dated:-15 June 2010)

***217 A. The Principal Accountant General has decided to constitute a Transfer and Posting Board for inter office/intra office posting and transfer of Group "B" and "C" staff. The members of the Board so constituted are as under:-***

***1. For inter office transfer and posting of Group "B" & "C" staff:-***

- (i) Sr. DAG/DAG (Admn) O/o the Pr. AG (Audit) Haryana;***
- (ii) Director (Admn) O/o the Dir. General of Audit (Central) Chandigarh; and***
- (iii) Sr. DAG/DAG (Social Sector) O/o the Pr. AG (Audit) Haryana.***

***The senior most from these Group Officers will be the Chairperson. Principal Accountant General is the accepting authority.***

***2. For intra office transfer and posting of Group "B" (Gazetted) officers:-***

- (i) Sr. DAG/DAG (Admn) O/o the Pr. AG (Audit) Haryana;***
- (ii) Sr. DAG/DAG (Economic-2 Sector), O/o the Pr. AG (Audit) Haryana; and***
- (iii) Sr. AO/AO (Admn) O/o the Pr. AG (Audit) Haryana.***

***The senior most from these Group Officers will be the Chairperson and Principal Accountant General is the accepting authority.***

***3. For intra office transfer and posting of Group "B" (Non Gazetted) & "C" staff:-***

- (i) Sr. AO/AO (Admn) O/o the Pr. AG (Audit) Haryana;***

(ii) Sr. AO/AO, I/C {Economic-I Sector (HQ)} O/o the Pr. AG (Audit) Haryana; and  
(iii) Sr. AO/AO, I/C {Revenue Sector (Sales Tax-HQ)} O/o the Pr. AG (Audit) Haryana.  
The senior most from these Branch Officers will be the Chairperson and Sr. DAG/DAG (Admn) is the accepting authority.

Detailed guidelines for posting and transfer to be adopted by the Boards are attached as Annexure "A".

#### ANNEXURE – "A"

##### GUIDELINES FOR POSTING AND TRANSFER BOARDS

1. Assistant Audit Officers should be given opportunity to gain experience of the work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no Assistant Audit Officer normally remains in any particular section/sector for more than five years, where Civil Assistant Audit Officers are working in the Commercial wing they too would be subjected to rotation as above.

(Para 5.9.1 of CAG's MSO (Admn) Vol-I (3<sup>rd</sup> Edition))

2. No member of the Clerical staff should be allowed to remain in the same section/wing for more than five continuous years without the specific approval of the Principal Accountant General/Accountant General. Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

(Para 6.5.1 of CAG's MSO (Admn) Vol-I (3<sup>rd</sup> Edition))

3. The policy of retention of personnel in the audit of Revenue Audit (Direct Tax Audit, Indirect Tax Audit and State Receipt Audit wing) for 08 years at a stretch has been approved by the Comptroller & Auditor General of India.

(Hqrs' office d.o. letter No. 97/RADT/8-2009 dated 29.01.2010)

4. While posting the staff in the office of the Director General of Audit (Central), Chandigarh, the preference will be given to the staff who have qualified Revenue Audit Examination.

5. *Mutual Transfers will be considered as per instructions issued by the Headquarters' office from time to time.*
6. *The above guidelines shall be relaxed in exceptional cases as per administrative convenience after the approval of the competent authority.*

**Authority:-** Headquarters' office circular No 1-Staff Wing/2014 issued vide No. 10-Staff (App-II)/63-2013 dated 06.01.2014 No. Admn-I/Au/2013-14/282 Dated:- 12.02.2014

**217.B. Option to appear for the Civil and Commercial Branches of the Examination –**  
See Para 9.2.14 to 9.2.16 of C.A.G.'s M.S.O. (Admin) Vol. I 3rd Edition

**218. Promotion of the S.A.S.(Commercial ) passed Auditors/ Sr. Auditors:-**

(a) The S.A.S. (Commercial) passed Auditors/ Senior Auditors will not be promoted to the A.A.O.s cadre in the Civil Wing. They can be promoted only in the Commercial wing. Nor can the S.A.S.(Civil) passed men look forward to promotion on the commercial side. Thus the promotions in the two wings are to be regulated independently by separate seniority lists.

**219. Release of Non-Commercial A.A.O.s from the Commercial Wing –** (a) Where non-commercial A.A.O. are occupying the AAO(commercial) Post, efforts should be made to release these posts in favour of the SAS ( Commercial) passed men. No reversions are, however, contemplated, but vacancies in the Commercial Branch released due to retirement, deputations, transfers, leave and creation of new posts etc. should be filled up by SAS (Commercial) passed Auditors/Senior Auditors.

(b) In case where a non- commercial AAO occupying a Commercial AAO Post, proceeds on leave for more than four months the post held by him on the Commercial side should be deemed to have been finally released by the non- commercial A.A.O. If otherwise, the period of leave is for a short duration, less than four months, action may be taken in the manner prescribed for filling short term vacancy, in Para 216(c) above.

**220. Allocation of permanent and temporary posts.-** There should be separate allocation of permanent and temporary posts for the commercial wing of the civil Audit Offices. The separate allocation of permanent posts would render certain permanent A.A.O.s (Civil) as surplus against the available permanent posts in the civil Wing. These surplus Civil A.A.O.s should be shown against the existing vacancies in the Commercial Wing till such time as the excess is absorbed in the civil Wing in future vacancies. If, however, there are surplus A.A.O. (Commercial ) already confirmed, they should be shown against the existing vacancies in the Civil Wing until they are absorbed in the Commercial Wing in future vacancies.

**221. Deleted**

**222. Deleted**

- 223 (a) Deleted**
- (b) Deleted**
- (c) Deleted**
- (d) Deleted**
- (e) Deleted**

(f) Where the posts of Audit Officer (Commercial) are now being manned by Civil A.Os/Senior A.O.s efforts should be made to release these posts in favour of qualified A.A.O. (Commercial) in the panel to be maintained by Asstt. C.A.G.( Commercial). No reversion is contemplated but when a vacancy arise on the civil side, the Accountant General should not fill it up by making fresh promotions from his civil A.A.O.s panel but should transfer the civil A.O. working on the commercial side to the Civil Branch, and simultaneously indicate to Assistant C.A.G. (Commercial) the existence of vacancy in his commercial wing. The Assistant C.A.G. (Commercial) will then post a suitable A.A.O. and form his panel, against the vacancy intimated by the Accountant General.

**224. General(a)** The sanctions for the creation of new posts or for the conversion of temporary posts into a permanent ones in the commercial Audit Wing of Civil Audit Offices, will continue to be obtained by the Accountant General at present.

**(b)** As A.A.O.s (Commercial ) and A.O/Sr.A.Os (Commercial) in the commercial Audit Wings of Civil Audit Offices will be under the immediate control of the Pr.A.G. for all practical purposes, the APAR in regards to these personnel will continue to be written by the Pr.Accountant General/Deputy Accountant General concerned.

**(c)** The Deputation of A.A.O.s (Commercial) and Sr. Audit Officers/.AOs (Commercial) in the Commercial Audit Wing of Civil Audit Offices will be arranged by the Pr.Accountant General in accordance with the orders issued from time to time.

(Received under C.A.G.'s No. 491-NGE.III/34-60-R,Part IV, dated 28<sup>th</sup> August,1961 )

**(ii)** In terms of instructions on decentralisation of powers to send on deputation of Group B C or D staff all cadre controlling authorities-Pr.A.G.will examine request for deputation and send the names of only those staff who can be spared by them keeping in view interest of work in their office and forward the approved request to the concerned specified Accountant General by the 15<sup>th</sup> June every year. For staff belonging to the commercial and Railway, Defence and P&T Wings the cadre controlling authority will be Principal Director (Staff) Headquarters, the ADI (Defence) and DGA (P&T) respectively. Principal Director (Staff) will consult the DAI/DAI (c) where necessary.

(Authority:C.A.G.'s office D.O. Letter No.94-NGE.III/1464-93 dated 25.8.1993 )

**225 to 229. Deleted**

## CHAPTER-VI

### REVENUE AUDIT BRANCH

**230. INTRODUCTION-(I)** With effect from Ist April, 1963, Revenue Audit Branch has been set up to deal with the audit of receipts of Customs, Central Excise, Income Taxes, Sales Tax and such other receipts as may be taken up for audit in Future

(Authority Para 2(i) of CAG's letter no. 1890-RCA/63-62 dated 26<sup>th</sup> December, 1932).

(ii) The Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes vide their notification No.8797/F.No 142/23/90-TPL dated 11-01-1991 has included the Revenue Audit Examination for AAOs conducted by this office as a recognised Accountancy Examination for the purpose of section 288(2) (V) of the Income Tax Act 1961 and duly amended rule 50 of the Income Tax 1962 In this regard for appearing as "Authorised Representative" before the Income Tax authorities.

(Authority: CAG, s office circular issued vide No. 95-Exam/5-91 dated 22.03.1991)

**231) Revenue Audit Examination for the AAOs** (i) Every year an examination dealing with Revenue Audit will be held immediately following regular SOG (Ordinary Branch) Examination on dated notified by or on before of the comptroller and Auditor General .

(CAG's letter No. 1896-Pen (SR) -267-65-II, dated 19<sup>th</sup> May 1966).

#### **231 (A) Introduction of State Revenue Paper in Revenue audit**

State Revenue Paper (RAE-10) in Revenue Audit Examination for AAOs/AOs/Sr.Aos borne on the strength of Civil Audit Branch has been introduced from the Annual/Main Revenue Audit Examination-2014. The structure and design of the paper will be same as in case of other papers of Revenue Audit Examination.

The syllabus of newly introduced RAE-10 (State Revenue Paper) which is applicable from Annual/Main Revenue Audit Examination is enclosed as Annexure 'X' .

(Authority: Circular No.05-Staff App-1/2004 No.52-Staff(App-1)/7-2014 dated 4.01.2014)

**232 The Eligibility to appear in the Examination-** Only those AAOs who have either received the prescribed theoretical training in all the branches of the Revenue Audit ,i.e. Income Tax, Central Excise and Customs or those who have worked for not less than one year in the Revenue Audit Branch Will be eligible to appear in the Revenue Audit Examination. Before an AAOs is permitted to sit for the Revenue Audit Examination he should have put in one year's service in Revenue Audit Branch as AAOs or should have had the prescribed training in Revenue Audit as AAO .The period of training in the Revenue department will also be considered as part of service in the Revenue Audit Branch for the



Revenue Audit Examination .Similarly, the period spent by AAO for conducting theoretical training classes in Revenue Audit will also count towards the period of one year. the service rendered in Revenue Audit branch as Auditor will not be taken into consideration for this purpose.

(Authority :CAG's Endst No. 2592-Rev.A/38-66, dated 7<sup>th</sup> september,1965)

**Note -SAS passed Auditor /Sr. Auditor on Deputation to another civil AG's office as A.A.O is eligible for taking Revenue Audit Examination for AAOs after undergoing prescribed training.**

(Authority – Director of Revenue Audit letter No.4104-Rev/4/3/67, dated 23<sup>rd</sup> oct,1968)

**Note 2 (a)** The Pr.A.G may condone the deficiencies in theoretical training in Revenue Audit not exceeding 15 days. Where, however, training period in not more than 8 weeks condonation beyond 10days (upto 15 days ) should be in really hard cases only. The Pr. Accountants General may also condone deficiency upto 15 day in the prescribed service of one year in Revenue Audit Branch.

(Authority : CAG's letter No. 298/Rec.A.IV/360-67-11 dated 25<sup>th</sup>May1974 and CAG's letter No. 263/Rec.A.IV/360-62-11 dated 13<sup>th</sup>May ,1975)

**(B)** As regards the practical training in Revenue Audit, The Period of deficiency may be made good by extending the period of training.

(Authority: CAG's No.2074-Rev/103-RCA/63 dated 24<sup>th</sup>Sep.,1963,No.4444. Rev/36-64 dated 28<sup>th</sup> March, 1964,No 3630 Rev.36-30 dated 21<sup>st</sup> Oct.,1963 and No 1178- Rev/36-63-III ,dated 17<sup>th</sup>july 1964) .

**232 –(A)** Under the existing order, Income tax and Sales tax forms one group for the purpose of practical training and persons who are given practical training in income tax are also be trained in Sales tax .But, now that certain A.G officers are dealing exclusively with the audit of Central taxes and certain others exclusively with State Revenue, this grouping is no longer of much utility. According, it has been decided that in future persons who are imparted practical training in Income Tax should be trained in Estate duty ,Wealth Tax and Gift Tax and those who are trained in Sales Tax should be trained in Motor Vehicle Tax, State Excise Duties and Entertainment Tax Even in offices where audit of both the State and the Central Receipts is conducted, training may imparted on the above pattern

(Authority: CAG's Letter No. 4160-Rev.A/146-71,Dated 18<sup>th</sup> december,1971)

**232-B Training Classes in Revenue Audit - Conducting of on honorarium basis.** The Comptroller and Auditor General has been pleased to decide that training classes in the Revenue Audit should be conducted on an honorarium basis on the following line:-

- 1) In partial modification of this office circular No. 24(c) of 1969 (issued under No. 2456-Rec.A /300-67-II dated 19<sup>th</sup> November,1969) it has been decided that at least half the number of lecture (Indicated below ) and especially those on important topics should be delivered by experienced I.A&A.S or Sr.Audit Officer/. Audit officer. The remaining lecture may be delivered by Assistant Audit Officer(Audit) the Groups officer should select such persons for giving lecture as have actual Audit experience and not mere bookish knowledge. Where I.A&A.S Officers with experience in receipt audit work are available they should delivers lecture in preference to Senior Audit officers / Audit officers or AAOs . The training is intended to add to the number of staff who can do such audit as is productive of audit paragraph and not merely to enable staff to gain increment by passing an examination.

Subject	Total No of lecture of lectures by AAO	Maximum No. of lectures by (Audit)	Minimum No. of lectures by Sr. Audit Officer
Income Tax	34	17	17
Wealth, Tax			
Gift Tax and Estate Duty			
Center Excise	18	9	9
Custom	18	9	9
State Receipts	18	9	0
	-----	-----	-----
	88	44	44

In Addition,6 lectures may be arranged to be delivered by the officers of the Income Tax Department preferably of the level of IAC (Audit) or Senior I.T.O (Audit) on the provision of Income Tax Department regarding levy, assessment and collection of Income Tax.

- 2) A list of the topics on which lectures may be delivered, indicating those which should preferably be delivered by Sr.AOs / A.Os are given in the enclosed Annexure. In the Annexure audit paragraphs are also indicated in code (e.g 2.23/AR 82-83) means audit paragraphs 2.23 in Audit Report for year 1982-83 and use may be made of such audit paragraphs in the lectures to illustrate the practical aspects of audit .
- 3) The training classes may be held once a year well in advance, so that training can be completed at least one month before the commencement of the examination . The duration of each lecture should be 1 1/2 hours. The number of trainees in any batch should not be less than ten nor more than forty. where the number of trainees is less than ten, this officer may be approached for approval as contemplated in this officer circular No. 3 of 1979 (issued under No. 123-RA/21-75, dated 6<sup>th</sup> March,1979)
- 4) The training classes may be held outside office hours Assistant Audit Officer and Audit Officer/Senior Audit Officer (or I.A& A.S. Officers ) Selected for delivering lectures and the officer from the Income Tax department may be paid honorarium at the prescribed rates .
- 5) Other instruction relating to the examination, issued from time to time remain unaltered

(Authority – CAG’s letter No. Rec A.IV/(ii)-84/Gr.I,dated 11<sup>th</sup> July, 1984) .

**ANNEXURE-A**

## Revenue Audit Examination

## RAE-10, STATE REVENUE (Civil Audit Branch )

**Syllabus**

Sl.No	Acts/Rules/Manuals	Coverage
1	Central Sales Tax Act,1956	The Whole Act
2	Value added Tax auditing guidelines (issued by C&AG office)	The Whole Guidelines
3	Indian Stamp Act,1899	Chapter-1 Short title, extent and commencement of Act, Definition under the Act Chapter-2 A- of the liability of instrument to duty B- of stamps and the mode of suing them-section 10 only D-of valuation for duty E-Duty by whom payable Chapter 6 Reference and revision
4	Indian Registration Act,1908	Chapter 1 Preliminary Chapter 2 The Registration Establishment Chapter 3 Registrable document Chapter 6 presenting Document for Registration Chapter 9 The Duties and Powers of Registering Officers Chapter 13 The Fees for Registration, Searches and copies Chapter 14 Penalties

5	Motor Vehicle Act,1988	<p>Chapter-1</p> <p>Chapter-2 Section-3,4,5,6,15,16,24,27,28</p> <p>Chapter-4Section39,40,41,42,43,45,48,50,53, 54,55,56,57</p> <p>Chapter-5 Section- 66,68,69,71,72,73,74,89 and 90</p> <p>Chapter-6 Section 97,103,107</p> <p>Chapter-8 Section113,118,119,120,121,122,124,130,131,132,133, 134 and 138</p> <p>Chapter-11 Section 156,157</p> <p>Chapter-13 Section 177,178,180,181,182,191,192,194,206 and 207</p> <p>Chapter-14 Section 211,213,214,216 and 217</p>
6	Indian Electricity Act,2003	<p>Part-1 Preliminary</p> <p>Part-II National Electricity Policy and Plan</p> <p>Part-III Generation of Electricity</p> <p>Part-IV Licensing</p> <p>Part-V Transmission of Electricity</p> <p>Part-VI Distribution of Electricity</p> <p>Part-VII Tariff</p> <p>Part-XIV Offences and Penalties</p>
7	Mines & Minerals (Regulation & Development)Act,1957	<p>Preliminary Section 1,2,3,13,13A,14,18,21,22,23,23A,23B, 23C, 24 and 30A</p>
8	The Environment Protection Act,1986	The whole Act
9	Forest Conservation Act,1980	The whole Act

1 0	Indian Forest Act,1927	Chapter 1 Preliminary Chapter 2 of Reserved Forest Section 3, Chapter 5 of the control over forest and land not being the property of Government- Section 35,36,37 and 38 Chapter 6 of the duty on timber and other forest produce-Section 39,40 Chapter 7 of the control of timber and other Forest-produce in Transit-Section 41,41A,42 and 43 Chapter 9 Penalties and Procedure Section 52 to 69 Chapter 11 of Forest Officers Section 72 to 75
1 1	Revenue Recovery Act,1890	The whole Act
1 2	MSO Audit,2002 edition	Chapter 3 of Section II
1 3	Regulations on Audit &Accounts,2007	Chapter 3 and 6 C
1 4	CAG (DPC) Act,1971	Section 16

### Examination

Duration: 2 hours

Maximum Marks; 100

(Authority: Circular No.05-Staff App-1/2004 No.52-Staff(App-1)/7-2014 dated 24.01.2014)

## ANNEXURE-1

### List of 34 lectures on Income Tax and Other Direct Taxes.

- \*1 General structure and Legislative background.
- 2. Definition of important technical terms like “Previous Year” etc.
- \*3 Basis of charge- Scope of total income etc.
- 4. Residence in India and determination of “Status” for assessment purposes.
- 5. Income not included in “Total” income.
- 6. Income from property held for charitable or religious purposes.
- 7. Computation of income under the heads:
  - (i) Salaries questions like “perquisite”, profits in lieu of salary etc.
  - (ii) Interest on securities.
  - (iii) Income from house property.
  - (iv) Income from other sources.
- \*8.(a) Computation of income under the heads “Profits and gains of business or profession”.
  - (b) Depreciation
    - (i) Normal (ii) Extra Shift Allowances.
- \* 9. Investment allowances and computation of Capital gains.
  - 10. Income of other persons included in assessee’s total income.
- \* 11. Set off or carry forward of loss/depreciation.
- \*12. Deduction admissible under Chapter VI A of Income tax Act, 1961.
- \* 13. Taxation of income of non residents, tax on dividends, royalty, technical services fees in case of foreign companies.
- \*14. Double taxation relief.
- \*15. Special provisions relating to avoidance of tax (Chapter X).
- \*16. Additional income tax on the distributed profits.
- \*17. Determination of tax in certain special cases (Chapter XII).
  - 18. Hindu Undivided family-Various aspects including assessment after partition of an Hindu Undivided Family.
  - 19. Special provisions applicable to firms- Assessments, registration, changes in constitution; succession or dissolution.
  - 20. Collection and recovery of tax, deduction at source-advance payment of tax.

21. Interest payable by assessee/Government including interest payable on delayed refunds.

22. Assessments: (a) Provisional (b) Regular

(c) Summary assessment

(d) Rectification and (e) Re-opening of assessments.

23. **Refunds**- set off of refunds against tax remaining payable.

24. Penal provision in the Income Tax Act, 1961 and provisions for appeals and revision of assessments.

25. Various registers maintained by Income Tax Officers and their purposes.

26. Audit procedures, as detailed in Revenue Audit Manual- Part I-Section II.

\*27. Salient features of Companies (Profits) sur tax act.

28. Salient features of Wealth Tax Act.

29. Salient features of Estate Duty Act.

30. Salient features of Gift Tax Act.

31. Salient features of Interest Tax Act.

32. Important irregularities reported in latest Audit Reports on:

(a) Income tax and (b) Sur tax.

33. Important irregularities reported in latest Audit Reports on:

(a) Wealth Tax cases.

(b) Gift Tax Cases.

(c) Estate Duty Cases and

(d) Interest Tax Act Cases.

34. Important changes brought about by the latest Finance Act and Income etc. (Amendment) Act.

Note: Lectures on items marked to be delivered by AO/Sr. AO and in other cases by the AAO.

## **ANNEXURE-II**

### **TOPIC FOR LECTURES ON CENTRAL EXCISE RECEIPT AUDIT**

Lecture 1: Organization of Collectorate and Ranges and nature of documentation for purposes of levy of excise R G 1, RT 12, Gate Pass etc.



- \*Lecture 2: Types of excise duties, reasons for having a variety of excise duties, division and allocation between States-excise in lieu of Sales Tax etc.
- Lecture 3: Price Lists and classification Lists-SR, Procedure, production based, Audit based and other SRP controls.
- \*Lecture 4: Meaning of 'manufacture' Section 2(f) Point of levy of duty and point of collection-distinction between Sales Tax and Excise- basis of qualification of Levy vis-à-vis nature of levy-case laws. (2.09/AR 82-83)
- \*Lecture 5&6: Classification and Central Excise Tariff 'Schedule to Act misclassification-audit cases (2.23 to 2.31/AR 82-83)
- \*Lecture 7&8: Valuation-Section 4-Valuation rules-recent judgment of Supreme Court (May and October 1983) actual audit cases (2.13 to 2.22/AR 82-83)
- Lecture 9: Rules 9 and 40-point of levy-Rules 96 D and 49 A-deferment of duty (bond) vis-à-vis non levy of duty-Chapter X procedure rule 56 C. (2.41 (iv)/AR 82-83)
- \*Lecture 10&11: Exemption- Rule 8(1) and 8(2); audit cases. (2.32 to 2.49 and 2.05/AR 82-83)
- \*Lecture 12&13: Set off duty under Rule 56-A is it proforma credit or real credit RG 23 Rules 8(1) and 56A-audit cases. (2.53 And 2.58/AR 82-83)
- Lecture 14: Exports rebate/refund/drawback Rules 12, 13, 191 A. 191 B, drawback rules procedure AR4, AR5 audit cases (2.61 and 2.62/AR 82-83)
- Lecture 15: Cess in the nature of Excise Duty nature and types of cess audit cases. (2.47 to 2.89/AR 81-82; 2.63 to 2.65/AR 82-83)
- Lecture 16: Non levy of duties Surveys, L-6 and L-4 licences, exemption for small scale units specified goods and tariff item 68 goods audit cases (2.50 to 2.52/AR 82-83)
- Lecture 17: Compounded levy versus Physical central-job works- who is manufacturer-leakage of revenue-audit cases. (2.50 (ii)/AR 82-83)
- Lecture 18: Adjudication-show cause-demands-appeals time bar-provisional levy of duty-fortuitous benefit-audit cases. (2.59, 2.60 and 2.66/AR/82-83).
- Note: Lectures marked with asterisk should be delivered preferably by an experienced IA & AS officer or Audit Officer/Sr. Audit Officer.

### **ANNEXURE-III**

#### **TOPIC FOR LECTURES ON AUDIT CUSTOM RECEIPTS**

Lecture 1. Organization and function of the Custom House and Collector of Custom and Assistant Collector, custom area-control by port trust of IAAI vis-à-vis custom entry inwards and outwards, physical inspection and chemical examiner's report preventive customs-rummaging of ship town seizures and use condition.1.26/AR 81-92).

\*Lecture 2; Basis for levy of custom duty-Section 12-concepts of import ,export, foreign going vessels/air crafts actual cases and case laws on imports and exports-audit cases (1.13/AR 82-83)

\*Lecture 3; Valuation of goods section 14 of the Customs Act, 1962, elements included in the assessable value-rates of exchange under and over invoicing price at foreign port. Catalogue/ leaflets- audit points and actual cases. 1.14/AR 81-82)

\*Lecture 4&5. Classification of goods as per Customs tariff- actual audit cases in classification. Custom co-operation Council Nomenclature and chapter notes therein legality of custom tariff and persuasive nature of C.C.C.N. in classification. Four Rules of interpretation of classification tariff in Custom Tariff Act ,1975 (1.19 to1.23/AR 82-83 )

Lecture 5. Bill of entry and shipping bill- Number of copies- Tracing movement of bills of entry and shipping bills in Custom House-Entry inwards and outwards- importance of documentation.

\*Lecture 6&7. Grant of exemptions under section 25 of custom act, 1962-Public interest-End use condition- Difference between sub-section (1) and (2) of section 25- General exemptions for defence- D.E.E.C. scheme- Replenishment licenses –Import policy –Actual audit cases in exemptions (1.25/AR 81-82, 1.24 to 1.26/AR 82-83)

Lecture 8. The Export Tariff- Export duty-audit cases (1.30/AR 82-83 )

\*Lecture 9&10. Refunds and drawback payment- Sections74 and 75 of the Draw back Act, Drawback Rules,1971. Manner of fixation of all industry Drawback rates and Brand rates- Drawback vis-à-vis cash assistance-audit cases on refunds and drawback (1.20,1.21 to1.23 AR 81-82)

Lecture 11. Export cess- types of cess Audit cases.

Lecture 12. Ship files and aircraft files and their importance for audit types of check in audit import and export. Manifest duty on ship stores.

Lecture 13 Warehousing provisions in Customs Act into bond, Ex-bond-Custody of bonded goods rates for payment of Customs duty- Manipulation of rates vis-à-vis reasons for bonding without clearance of payment of duty.

Lecture 14. Procedure covering disposal of unclaimed, seized and confiscated goods co-ordination between customs with International Airport Authority of India and Port Trust Disposal collection of Customs Duty inter Se. priority on allocation of Sale proceeds section 150 audit cases.

Lecture 15. Postal Customs Appraisement and collection

\*Lecture 16&17 Baggage audit cases. (1.19/AR 81-82, 1.35,1.40 and 1.43/AR 82-83 )

Lecture 18 Assessment-Adjudication-Appeal-Revision=Various-Appellate authorities-including Tribunal Executive as buffer between audit and judiciary-audit only of executive acts including failure to appeal.

Note; Lecture marked with asterisk should be delivered preferably by an experienced IAAS officer or Audit Officer/Senior Audit Officer.

**ANNEXURE-IV****TOPICS FOR LECTURE ON AUDIT OF STATE RECEIPTS**

\*Lectures 1&2. Structure of Sale Tax Laws and their Administration Central Sales Tax and State Sales tax Laws-Sales Tax Authorities, Appellate Authorities-Amendment to CST in 1976-recent changes in regard to central excise in lieu of sales tax consignment tax (including 46<sup>th</sup> Amendment to constitution).

\*Lecture 3&4. Definition of important terms like Sale, Sale Price, Goods, Declared Goods, Dealer, Registered Dealer, Turnover, Sale Points and Purchase Points, Sales Tax vis-à-vis Purchase Tax Set Off- Cases from audit report:-

(2.11AP.;2.7 Gujarat; 2.7 Haryana;2.5 (iii) Arunachal Pradesh; 2.4 (iii) 2.7 Karnataka; 2.13 M.P.; 2.5 Punjab; 2.4 (x), 2.6 (i),(ii) and (vi) Tamil Nadu; 2.6,2.10 and 2.21 West Bengal) A.R. 1982-83. (2.13,2.19 A.P.;Gujrat; 2.9 (1+8), 2.20,2.3 Karnataka; 2.7 Kerala; 2.4 Maharashtra; 2.8 Orissa; 2.4 (v) Punjab, 2.2,2.7 Rajasthan; 2.2,2.5 (i),(iii) and (vi) Tamil Nadu;3.10 Delhi) AR-1981-82

Lecture5. Registration of dealers; compulsory registration, voluntary registration and provisional registration security from dealers, cancellation of registration as an administrative tool survey and returns, periodicity of returns, control through declaration forms on sales to other registered dealers in the State and outside State cases from audit reports

(2.8 Assam;2.2 H.P.; 2.6 Maharashtra; (2.4 Rajasthan; 2.7 W.B.)/AR. 1982-83).

(2.11 Assam; 2.4 2.6 H.P.;2.2 (i) &(v). 3.5 (i) Maharashtra; 2.1 Punjab; 2.2 (a) U.P.;2.11 (iv) W.B.;3.04 Delhi/AR 1981-82

Lecture 6. Assessment and Re-Assessment-Turnover escaping assessment-misdeclaration by dealer audit checks-limitation periods for assessment and re-assessment-interest and penalty –appellate authorities-cases from audit reports;-

(2.4,2.13,2.15,2.16 A.P.;2.3 and 2.7 Assam; 2.5 to 2.7 and 2.12 Bihar; 2.2 Gujarat

, 2.2 to 2.5 Haryana; 2.9 Karnataka; 2.2,2.11 and 2.12 Kerala; 2.6,2.10 to 2.16 M.P.;2.3 Maharashtra ; 2.8,2.12 to 2.16, 2.18 Orissa ; 2.2,2.3,2.8 and 2.9 Punjab; 2.2 Rajasthan; 2.11 T.N.; 2.2 (c) to (f), 2.7 to 2.10 U.P.; 2.3, 2.4, 2.8,2.9,2.11,2.13,2.14 W.B. ) AR. 1982-83

2.15 A.P.;2.12 Assam; 2.11 Bihar;2.6,2.8 Gujrat;2.7 to 2.9 Haryana;2.3,2.8 H.P.;2.2 Kerala;2.7,2.8 Karnataka;2.3 and 2.16 M.P.;2.8 to 2.10Maharashtra;2.9,2.17,2.19,2.20,2.21 Orissa;2.2.2.3,2.5 (iv) 2.8 Punjab;2.8,2.9 Rajasthan;2.5 (viii)2.7,2.11 T.N.;2.2 (b),2.2 (c) and 2.10 U.P.; 2.8 to 2.10, 2.12 W.B.; 3.9,3.13,3.14 Delhi; 6.7 Meghalaya;3.2.11 Sikkim; 7.4 Manipur; 6.2 (ii) J&K/AR; 1981-82.

\*Lecture 7&8; Tax concession and exemptions-sale to registered dealers and Government department-inter-branch transfer set off on use for manufacture cases from audit reports ;-

(2.2,2.3,2.12 A.P.;2.8,2.10 Bihar;2.6 Haryana;2.5 (ii) and 2.6 H.P.;2.4 (i) and (ii) Karnataka;2.3,2.6,2.7,2.13 Kerala; 2.2 to 2.4,2.9,2.14,2.16, M.P.;2.7 and 2.9 Maharashtra;2.4 and 2.5 Orissa; 2.5,2.6 (ii) Rajasthan;2.6 (v) T.N.;2.2 (b),2.4 (b) U.P.;2.15,2.18 (iii),2.19 W.B.;AR.1982-83

(2.2,2.10,2.19,2.20,2.22 A.P.;2.7 and 2.8 Assam; 2.9 and 2.10 Bihar;2.3 and 2.4 Gujrat;2.2 and 2.4 Haryana; 2.10 and 2.11 H.P.;2.4,2.5 Kerala 2.9,2.13,2.15 MP; 2.5 Maharashtra; 2.2,2.4,2.6 and 2.9 Orissa;2.5 (i),(ii) and (iii) Punjab;2.3 (ii) Rajasthan; 2.5 (v) and (vi) T,N.;2.3 and 2.7 U.P.;2.2,2.5,2.13 W.B.;3.9,3.11,3.11 Delhi;7.6 Manipur;3.2.10 Sikkim;62 (iii) J&K/AR.1981-82

Lecture 9. Sale of purchase of goods in the course of inter –State trade or commerce declared goods non declared goods, prescribed forms, cases from audit reports;-

(2.8,2.10 A.P.;2.2,2.4,2.5 Assam;2.9 Bihar;2.9 Gujrat,2.4 H.P.;2.5,2.8 MP;2.2 Orissa; 2.5(ix) T.N.;2.4(a),2.6 U.P.;2.4,2.14,2.17,2.18(i)W,B-AR/ 1982-83

(2.16,2.17,2.18 A.P.;2.5 Assam; 2.3 Haryana;2.10 M.P.;2.5,2.7 and 2.12 Orissa;2.3 (i) Rajasthan; 2.3 (i) and (ii)T,N.; 2.6 U.P.; 2.11 (i) and (ii) W,B.;)AR.1981-82

Lecture 10. Sale of purchase of goods in the course of import or export last sale prior to export sale cases from audit reports.-

(2.10 Bihar; 2.3 Orissa; 2.4 (ii), (v) T.N.:/AR 1982-83. (2.3 (v) and (vi) Karnataka)/A.R. 1981-82.

Lecture 11. Liability to produce accounts and supply information-cross check of assessment of selling and purchasing dealers cases from audit reports;-

(2.5 (v) H.P.; 2.2 W.B.)/AR.1982-83. 2.2 Bihar;2.2 and 2.8 H.P.;2.2 M.P.;2.4 (vi) Punjab; 3.2.2 Chandigarh; 6.5 and 6.10 Nagaland;6.2 (iv) J&K/AR. 1981-82.

Lecture12. Land Revenue- Classification of Lands, settlement survey-mode of use of land and rates of levies guarantee period cases from audit reports;-

(4.2,4.4 to 4.7 A.P.; 4.2 to 4.5 Assam; 5.1 to 5.3 Bihar; 3.2 to 3.4 Gujrat;5.3 to 5.6 H.P.6.2 to 6.6, 3.2,3.8 to 3.11 M.P.;4.2,4.3,4.5,4.6,4.8 to 4.11 Maharashtra; 4.2 to 4.5 Orissa; 4.2 to 4.8 Rajasthan;4.2 to 4.4,4.6 to 4.8 T.N.;7.2 to 7.4 U.P.;3.2,3.5,3.7,3.8 W.B.) AR 1982-83

(4.2 A.P.;3.4,3.5 Assam;5.1 Bihar; 3.3,3.6,3.9,3.11 gujrat;4.2 H.P.; 6.2 to 6.5 Karnataka; 3.2,3.5 and 3.6 M.P.; 4.2 to 4.8 Maharashtra; 4.3 to 4.7 Orissa; 4.2 to 4.5,4.7 to 4.9 Rajasthan; 4.2 to 4.4 T.N.; 6.7 and 6.8 U.P.; 5.3,5.4 and 5.6 W.b.; 3.20 Delhi; 7.7 and 7.8 Manipur; 6.7 Nagaland ) AR 1981-82

Lecture 13&14. State excise duty-items controlled by State vis-à-vis items on which state can levy excise- Molasses control- leakages of revenue on movement and in auction –check of records in distilleries/breweries-check of bonded warehouses, pharmacies and departmental offices-losses and norms-cases from audit reports;-

(3.2 to 3.4, 3.6 to 3.9 Andhra Pradesh; 5.2 Assam; 3.2 to 3.5 Bihar; 3.2 to 3.5 Haryana; 3.2 to 3.5 H.P.; 3.2 to 3.7 Karnataka; 4.3 to 4.6 Kerala; 5.2,5.3,5.5,5.6 M.P.; 3.2 ,3.8 Maharashtra; 7.1,7.2 Orissa; 5.1 Punjab; 6.2 to 6.8 Rajasthan; 3.2 to 3.4 M.P.; 5.2 to 5.4 W.B.; ) Ar.1982-83

(3.2 to 3.4 A.P.; 5.1 and 5.2 Assam; 3.4 to 3.7 Bihar; 3.5 Haryana; 3.4 to 3.6 and 3.9 Karnataka; 4.2,4.3 Kerala; 5.3 M.P.; 5.2 and 5.3 Orissa; 5.2,5.3,5.5 Punjab; 6.2 and 6.3 Rajasthan; 3.2,3.3 and 3.6 U.P.; 6.3 Maghalaya;3.2.8 Sikkim)/AR.1981-82

Lecture 15. Goods and passenger tax and Motor vehicles tax, types of tax, levies and fees for services- bilateral, agreement, zonal permit schemes and national permit scheme –collection of fees; taxes leakages points cases from audit reports;-

(5.3 to 5.5 and 5.7 A.P.; 3.1 to 3.3,3.5 Assam; 4.2 to 4.4 Bihar; 4.2 to 4.6 Gujarat; 4.2 to 4.4,4.6 to 4.8 Haryana; 4.2 to 4.4,4.7 to 4.9 H.P.; 4.3 to 4.7 Karnataka; 5.2 5.3 Kerala; 4.2 to 4.4 M.P.; 5.2 to 5.5 and 5.8 Maharashtra, 3.3,3.5 to 3.7 to 3.13,3.15 Orissa; 3.2 Punjab; 3.2 to 3.5,3.7 to 3.9 Rajasthan; 5.3 to 5.8 and 5.10 T.N.; 4.2,4.4 to 4.9 U.P.; 4.2 to 4.6,4.8 and 4.9 W.B.) AR.1982-83

(5.7,5.8 and 5.10 A.P.; 4.2 and 4.4 Assam; 4.3 and 4.4 Bihar; 4.2,4.3, 4.5 and 4.6 Gujarat; 4.4 Haryana; 3.1,3.2,3.5, and 3.7 H.P.; 4.3,4.5 to 4.8 Karnataka; 5.6 Kerala; 4.5 and 4.7 M.P.; 5.5 to 5.7 Maharashtra; 3.2,3.5,3.6,3.9,3.10,3.12,3.15 and 3.19 to 3.21 Orissa; 3.2,3.4,3.6,3.9 Punjab; 3.2,3.4 to 3.6 Rajasthan; 5.2 to 5.4,5.6 and 5.7 T.N.; 4.2,4.4,4.5 U.P.; 3.2 Goa; 6.4 Arunachal Pradesh; 7.9 and 7.10 Manipur; 6.4 to 6.6 Meghalaya; 5.3 and 5.4 Tripura )AR.1981-82.

Lecture 16. Basis for levy of stamp duty and Registration fee basis for classification of document leakage of revenue cases from audit report;-

(6.2,6.4 to 6.7 A.P.; 5.5 Assam; 5.5 Bihar; 5.2 to 5.5 Gujarat; 5.1,5.2 and 5.4 Haryana; 7.2 to 7.4 Karnataka; 6.2 and 6.3 M.P.; 6.2 to 6.7 Maharashtra; 4.2 to 4.6 Punjab; 5.2 to 5.5 Rajasthan; 7.2 and 7.13 T.N.; 5.2 to 5.6 U.P.; 6.4 to 6.6 W.B.;/AR. 1982-83.

(6.2,6.3,6.5 A.P.; 5.2 to 5.5,5.7,5.8,5.10 Gujarat; 5.3, 5.5 Haryana; 7.2 to 7.5 Karnataka; 5.2 Kerala; 5.7 and 5.8 M.P.; 6.2 to 6.6 Maharashtra 6.4 Orissa 4.2 to 4.6 Punjab; 5.2 to 5.7 and 7.6 Rajasthan; 7.2 and 7.4 T.N.; 5.2 ,5.4 and 5.5 U.P.; 7.3 W.B.; 6.4 J&K/AR. 1981-82

Lecture 17. Entertainment Tax and Betting Tax Survey of Cinemas, number of shows, other games and betting houses exemption for charitable shows leakages of revenue –cases from audit reports;-

( 7.1 and 7.2 A.P.; 5.10 Bihar; 6.2 Gujarat 6.1 MP.; 7.4 to 7.6 Maharashtra 7.4 T.N)/AR.1982-83

(7.2 A.P.; 6.5,6.6 and 6.8 Gujarat; 7.7,7.8 Maharashtra; 6.1 and 6.2 Orissa; 6.4 Punjab; 8.2 and 8.3 T.N.;7.4 and 7.5 W.B.; 6.11 U.P.; 3.21 Delhi; 6.6 Nagaland; 3.2.12 Sikkim )AR. 1981-82.

Lecture 18. Forest an Mining receipts- contractual basis of receipts explanation of terms like royalty, dead rent, surface rent, etc. compounding offences leakage of revenue cases from audit report;

(7.5 A.P.; 6.4 to 6.7,6.9 and 6.10 Assam; 6.2,6.5 to 6.9, 7.1 Bihar; 6.1 to 6.4 Haryana; 6.2,6.3,6.5,6.6,6.8 and 6.9 H.P.; 8.2 to 8.5,8.7,8.8,and 9.5 Karnataka; 6.1 to 6.3 Kerala; 8.1 to 8.3 Maharashtra; 7.2,7.3,7.5 to 7.9,7.11,7.13,7.14,7.17,9.2 to 9.10 M.P.; 5.2 to 5.7,6.2 to 6.5,6.8 Orissa; 7.2 to 7.6 Rajasthan; 8.1 and 8.2 T.N.; 8.4 to 8.9,8.12 U.P.; 6.7 W.B. 0/AR. 1982-83

(7.7 A.P.; 6.5,6.6,6.9 and6.10 Assam; 6.2,6.6,6.10,6.11 Bihar; 7.1 Gujarat; 6.1,6.3 and 6.10 Haryana; 5.2 to 5.4 H.P.; 8.2,8.3 and 8.10 Karnataka, 6.3 Kerala; 6.2,6.4,6.10,6.14,8.3,8.4,8.7 and 8.10 M.P.; 8.1,8.6 and 8.7 Maharashtra; 7.2,7.3,7.6.to 7.10 Orissa; 7.2,7.3 and 8.2 Rajasthan 9.1 to 9.3 T.N.; 7.4,7.6,7.8,8.7,8.8 U.P.; 6.4,6.6,6.8 to 6.12 W.B.; 6.5 to 6.9 Arunachal Pradesh; 7.11 Manipur; 6.9 Meghalaya;6.8,6.9,6.11,6.12 Nagaland; 6.6,6.7,6.8,6.9,6.10 J&K ) AR.1981-82.

**Note 1.** Lectures marked with asterisks should preferably be delivered only by experienced I.A&A.S. or Audit Officers.

**Note 2.** The illustrative audit paragraph of audit report may be made use of after the Audit Report has been presented to the legislature.

**Note1 (i)** Presently honorarium at a uniform rate of Rs. 40/-per lecture of 75 minutes or more is paid for delivering the lectures to the candidates for section officers grade examination vide this office circular no. 404-N.I/79-86 dated 7.3.1988. Matter relating to upward revision in the rates of honorarium has been under consideration for some time. In Headquarters office letter No. 3014-N.1/48-84 dated 12.11.1991 views of Accountants General/ Principal Director of Audit were also called for on the subject. After careful consideration it has been decided to revised the rate from Rs.150 to Rs.250 per Lecture for approval lectures organized in office of A.G./PD subject to the following conditions;

(Authority: C&AG circular No.24/NGE/2006 and No.398/NGE (Entt.)/54-2002 dated 22-08-2006. Read with S.No.21/staff/ Entitlement-II/26-2011 date 30.06.2011)

- (a) Rate per lecture is linked to duration of lecture, i.e. 75 minutes or more and number of trainees being around 30.

- (b) The rate will go down from Rs.60 to Rs.40 and to Rs.30 if number of trainees is less than 20 and less than 10 respectively. (Deleted vide CAG's circular issued vide M.929-NGE)
- (c) Selection of topics for lecture should be approved for Group Officer In-charge of subject of the lecture and also by AG/PD and in his absence by DAG/PD (Admn.)
- (d) Some lecture should take lecture on same or concerned subject in a course but he must not be repeated for more than one course in a year except when approval is given by AG/PD on the grounds of his being a very good lecture, producing result in examination or in improvement of work in office
- (e) Total honorarium to one lecture for lectures given in office of AG/PD should not exceed Rs 2500 p.a.except when prior approval of PD (staff) in Headquarters is taken on the ground stated in (d) above ( in which case the honorarium should not exceed Rs 5000 per annum ).
- (f) The lecture are in connection with training for SAS or departmental examination or for improvement in quality of work, of any category in Group B and C staff where the course has been approved by Group Officer in charge and AG/PD or DAG/DD (Admn.)

Annual report is made to PD(S) or Ac (N)/ BRS Section of Headquarters on the names of course and total amount of honorarium paid on the course with the annual expenditure statement for the year or Budget Estimates.

( Authority ; CAG's office D.O. letter No. 302/NGE/Entt/48-84 dated 16.03.1994

All ASG/Pr. Director of Audit

SHRI H.R. Bihagra

A.G. (Audit) Haryana,

Chandigarh-160017



**OFFICE OF ACCOUNTANT GENERAL (AUDIT) HARYANA  
CHANDIGARH**

No.Admn.III/Honorarium/93-94/34-41

dated 11.4.94

Copy of the above is forward to the following for information and necessary action

1. Secretary to A.G.
2. All P.A.s to Group Officer (4)
3. Admn.-I Section
4. Admn.-II Section

As desired by the headquarters office ( Para `g` above ) in future the expenditure incurred on the payment of honorarium for delivering lectures should be shown course wise in the annual expenditure statement. Hence forth, the sanctions issued by this section will show the details of honorarium to be paid to individuals course wise. Admn.-II section is required to send the expenditure statement as desired by the headquarters office

Sd/-

Sr, Audit Officer (Admn-III )

NGE/22/96 issued vide no. 442-NGE (Endst.)/4-96

dated 10.6.96

(ii) It has been decided to raise the rate of honorarium of Rs. 200/- to Rs 400/- per lecture of 75 minutes duration specially for the guest faculty from outside IA&AD for imparting in house training in field offices. However batches of less than 15 trainees each should be rare exception, justified or extraordinary circumstances. It is, therefore, requested that a report should be sent to Director, Training Division of Headquarters every 6 months ( by 10<sup>th</sup> October for the period from Ist April to 30<sup>th</sup> September and by 10<sup>th</sup> April for Ist October to 31<sup>st</sup> March ( with lists of such courses if any shown by the office for submission to D.A.I.

(Authority : CAG's office circular No. 39/NGE/96 issued vide No. 929 NGE (Enst) /4096 dated 14.12.96 read with C&AG circular No.24/NGE/2006 and No.398/NGE (Entt.)/54-2002 dated 22-08-2006. Read with S.No.21/staff/ Entitlement-II/26-2011 date 30.06.2011)

**Note 2:** (i) It has been decided that hereafter honorarium for lectures in various subjects of Central/State receipts Audit may be paid at the uniform rate of Rs 100 per lecture of 75 minutes duration to all categories viz. (i) Lectures from Law Colleges, (ii) reputed authors, (iii) I.A.&A.S. office and (iv) officers from Revenue Department

(ii) The grant of honorarium at the above rate in the case of IA&AS officer will, however, be subject to limit of Rs 200 in a calendar month, as prescribed in this office circular letter no. 3497-N-1/59-79, dated 9th October, 1980.

(iii) The revised rate takes effect from the date of issue of this letter.

( Authority: C.A.G.'s letter No.339-Rec.AIV/147-74-Vol.IV/Gr.I, dated 22<sup>nd</sup> March,1985).

**233. Syllabus etc.** – See Para 9.3.7 of CAG's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition.

**234. Number of Chances-** The number of chances admissible to AAO to pass RAE shall be six.

**235. Withdrawal of candidature-** See Para 9.3.3 of CAG's MSO (A) Vol.I 3<sup>rd</sup> Edition.

**235. A.** Introductory At present the Revenue audit Examination for A.A.O. is open only to A.A.Os of the civil A.G.s. A.A.Os belonging to Commerce. Works and miscellaneous, LAD, Railway Commercial, P&T Defense Audit are not entitled to appear in this examination.

Having regard to the need for developing a broad organization to cope with the increased responsibilities of the Comptroller and Auditor General in regard to audit of receipts, the question of extension of the scheme of Revenue Audit Examination to AAO of all branches of IA&AD. has been under consideration for some time. The comptroller and Auditor General has now decided that the scheme, should be extended to Asstt. Audit Officer of all Branches. Under this scheme, the Asstt. Audit Officer would be given intensified training in audit of receipts at the end of which a departmental examination will be held. Such of those Assistant Audit Officer who pass the examination will be allowed one advance increment in the Asstt. Audit Officers scale as in the case of Asstt. audit Officer of civil offices.

**Question Papers:** See Para 9.3.3 of CAG's MSO (Admn.) Vol.I 3 Edition

**Month of Examination:** The examination will ordinarily be held in the month of November every year along with Revenue Audit Examination for AAO of Civil branch.

**Syllabus:** See para 9.3.3 of CAG's MSO (Admn.)Vol.I 3<sup>rd</sup> Edition

**Training paper I.** For paper I, that is the common paper on Income Tax, the following arrangement will be made for imparting the pre- examination training;

1. In supersession of this office circular No. 10 of 1983 issued under No. 271-RAIV/31-83/ Gr. I dated 15<sup>th</sup> March, 1983), the arrangements for training of assistant audit Officer(Audit) and Assistant Audit Officer (other than civil ) in Income Tax (Paper I) of the Revenue Audit Examination to be held in the year 1984 and onward would be as under :-
  - (i) Training will be in the form of concentrated full time course spread over a period of 10 working days, consisting of 25 lectures on the topics listed in Annexure A.
  - (ii) The training will be arranged by the Accountants General (Audit) Directors of Audit at the stations and centres mentioned in Annexure B. The offices to be covered at each centre are shown in columns of Annexure B. The candidates from subordinate offices of Railway, P&T,Defence,Commercial, Food,S&CD CW&M LAD Branch etc. Audit offices, not mentioned in column 5 of Annexure B, may be given training at one of the eight centres indicated in the said annexure, which is nearest to the headquarters of the candidates from those offices.
  - (iii) In regard to training of AAO (audit) and Assistant Audit Officers, who are on deputation, the instructions contained in this office circular No. 455-Exam/102-72 (iii),dated 7<sup>th</sup> August,1974 may be followed. In case a Assistant Audit Officer is on deputation to a place other than the headquarters of his parent office/subordinate office, he may be given training at any of the nearest centers shown in Annexure B.
  - (iv) As soon as the intimation about holding of the Revenue Audit Examination for Assistant Audit Officer is circulated by this office, the Heads of Railway,P&T,Defence,Commercial, Food, S&CD,C.W.M LAD Branch etc. Audit Offices may intimate names of the training (including trainees of their subordinate offices and those on deputation) to the Accountant General (Audit) Director of Audit concerned for conducting the training.
  - (v) After collecting the information from heads of offices, the Accountant General (Audit )/Director of Audit entrusted with the training would decide the date of training. The training may be the arranged in such a way that it is completed at least two months before the commencement of the Revenue Audit Examination for Assistant Audit Officers (other than civil).
  - (vi) If number of trainees at any centre exceeds sixty, the training may be arranged in two batches. In case the number of trainees is less than ten, the Accountant General (Audit )/Director of Audit responsible for concluding the training may refer the case to this office for approval. If the number is just one or

two, the nearby centre at which these trainees can be diverted may also be suggested.

2. The following instructions would also apply :-

- (i) The training will be given by an Audit Officer /Senior Audit Officer and an Assistant Audit Officer/Section Officer (Audit),as may be nominated by the Accountant General (Audit)/Director of Audit concerned. They will deliver lectures in addition to their normal duties. Since this is a whole time training, the Audit Officer /Senior Audit Officer will be in-charge of the Training class.
- (ii) The Audit Officer/Senior Audit Officers and Assistant Audit Officers (Audit), who are deputed to deliver the lectures will be entitled to honorarium at the usual rates.
- (iii) The trainees who have to proceed for this training to a centre at a place other than their headquarters will be entitled to TA as for a journey on tour. The period of training will be treated as duty in all cases.
- (iv) At the end of training, the Accountant General (Audit)/Director of Audit in-charge of the training will inform the Heads of offices concerned about the completion of the training of the candidates to enable the latter to certify about the candidate's eligibility to sit for the examination.

3. After the completion of training, Accountant General (Audit)/Director of Audit conducting the training will send the following information to this office;-

- (i) Actual date of training.
- (ii) Total number of candidates trained, as also office -wise break-up of these trainees.
- (iii) Whether any notes were roneoed and supplied to the trainees.
- (iv) Expenditure, if any, incurred on hire of hall, furniture etc.
- (v) Number of deputationists, who attended the classes, keeping in view the instructions contained in this office letter No.455-Exam/102-75 (iii) dated 7<sup>th</sup> August ,1974
- (vi) Name of Senior Audit Officer/Audit Officer and Assistant Audit Officer (Audit), who took the classes.

(Authority: CAG's letter No.460-Rec.A.IV/31-83/Gr.I dated 26<sup>th</sup> May,1984 )

**Paper II: No pre-examination training is prescribed for paper-II**

**Eligibility of candidates-** Assistant Audit officer of other branches i.e. other than civil branch can take this examination provided they have had the prescribed training in Revenue Audit as AAO (Para 9.3.1 of CAG's MSO(A)Vol. I 3rd Edition)

**OTHER MATTERS REGARDING REVENUE AUDIT EXAMINATION**

The particulars of the candidates recommended by the Accountant General etc. should be forwarded to CAG's office by 15<sup>th</sup> August or the date as may be prescribed by CAG each year in the prescribed proforma (See on subsequent page)

## ANNEXURE 'A'

### No. of lectures:

1. Charge of income tax, status, residence etc.
1. Previous year.
1. Head of income chargeable to tax. Exemption and exclusion in determining total income.
1. Computation of salary income.
1. Computation of property income.
- 1+1. Computation of income under the head "Profit and gains of business and profession"
  1. Depreciation (i) Normal (ii) initial (iii) Extra shift. Development rebate/Development allowance/Investment allowance.
    1. Taxation of capital gains.
  1. Income from other sources.
- 1+1. Various rebates, reliefs and deductions under the IT Act.
  1. Carry forward/set off of loss
  1. Submission of returns

Assessments Provisional and Regular, Power of IT authorities in making assessments.
  1. Computation of tax including demands of Tax
  1. Rectification of assessments. Re-opening of assessments under certain circumstances.
  2. Corporate taxation in all its aspects.
    1. Assessment of firms and partners, Taxation of firms and Co-operative Societies.
  1. Deduction of tax at source. Collection and adjustment of tax.
  2. Advance payment of tax.
  3. Refunds
    1. Penal provisions under different sections of I.T. Act. For failure to observe due dates and for concealment of income
  1. General discussion of IT Act including some topics of interest deleted by audit

Revision and discussion to remove doubts.

Audit procedure as detailed in Revenue Audit Manual Part I section.

**ANNEXURE 'B'**

SNo.	Station	Office responsible for arranging classes	centre	Office to be covered
(1)	(2).	(3)	(4)	(5_)
1.	New Delhi	Director General of Audit Control, Revenue New Delhi	Director General of Audit Control, Revenue New Delhi	Commercial Audit Wing of A.G. (Audit),Haryana

**Statement**

Statement showing the list candidates appearing in Revenue Audit Examination for SOs/AAOs Branch to be held in November 1999

SNo	Index no.	No. of candidates	No of chances available	SC/ST	Year and month in which SAS part II Passed & appearing/with drawl if any				Subjects in which exempted				Medium of answer paper	Centre from which appearing	Remarks	
					year	Index No.	Year	Index	marks	Year	Index no.	Subject				
													theory	practical		

1	2	3	4	5	6	7	8	9	10	11
---	---	---	---	---	---	---	---	---	----	----

**236-240. Deleted****240-A. Deleted**

**241. Theoretical training to personal on Deputation/foreign services** – The AAOs who are on deputation/foreign services to various department/offices situated in the same city in which the A.G.s offices is situated, can be permitted to receive the theoretical training arranged in the AG's office.

(CAG's letter No. 478-Rev.A/36-63, dated 26<sup>th</sup> March, 1964)

2. The AAOs who are on the deputation/foreign service to other department/offices outside the city in which the parent office(i.e. office of the AG) is situated can receive theoretical training in Revenue Audit in another office of the AG if that office happens to be in the city in which the deputationist are working provided that;-

- (i) The parent office agree; and
- (ii) The foreign employer permits them to attend to the theoretical classes in Revenue Audit.

(Authority; C.A.G.'s circular No. 626-Rev./36-63,dated 10<sup>th</sup> January,1963)

**242. Submission of list of candidates to the CAG-** The list and specimen of private seal of the presiding officer (s) are to be furnished to the office of the Comptroller and Auditor General of India by officer in charge of Exam by 15<sup>th</sup> October or date specified by CAG Office each year in list candidates the names of failed candidates who have already been allotted permanent index number will appear first strictly in ascending orders of their index number.

Also see instructions issued by C.A.G. office each year.

**243. Grant of advance increments on passing the Revenue Audit Examination-** AAO who pass the Revenue Audit Examination will be given one advance increment in their scales.

The advance increments are to be granted with effect from the date following the last date of Revenue Audit Examination. The normal date of increment will remain unaffected



(Authority; CAG's letter no. 1890-RCA/63-62, dated 26<sup>th</sup> December,1962 and 1496-Rev./29-64, dated 25<sup>th</sup> August,1964). See also Para 9.3.4 of CAG MSO (A0 Vol.I 3<sup>rd</sup> Edition.

**Note 1;** The proposals for the grant of advance increments mentioned above should be referred to CAG

(Authority; CAG's letter No.337/NGE.I/15-68-I,dated 7<sup>th</sup> January, 1969).

**Note 2 :** The instruction contained in Comptroller and Auditor's letter No.1200-NGE.I/86-71 (E.I) dated the 19<sup>th</sup> may ,1971 may be kept in view while forwarding proposal for grant of advance increments to the CAG.

( Authority : CAG's letter No. 1200-NGE.I/86-71 (E.I),dated the 19<sup>th</sup>May,1971 ).

#### **244. Grant of TA to candidates appearing in the Revenue Audit Examination –**

The period spent in the journey and the day of examination in connection with the Revenue Audit Examination shall be treated as duty and the travelling allowance shall be allowed to the same extent as admissible to person appearing at the SAS

Examination vide CAG's circular letter no. 956- NGE.I/29.55, Dated 17<sup>th</sup> may, 1955.

(Authority; CAG's letter No. 696-NGE.I/28-63, dated 27<sup>th</sup>April,1964

**Note;** In the case of deputationists including person on foreign service the borrowing office /department should not usually have any objection to the payment of travelling allowance to such personnel as the knowledge acquired by the candidates by appearing in such examination is the helpful to the borrowing office in the discharge of their day to day official duties. This may be taken up with the borrowing departments if any prospective candidates is sent on deputation/ foreign service and necessary provision to this effect should be inserted in the terms governing his deputation or foreign services.

(CAG's letter no. 531-NGE.I /294-55dated 14<sup>th</sup>March,1966).

#### **245.Posting of Auditor in the Custom and Central Excise Revenue Audit Section-**

It has been decided by the CAG that whenever Auditor are to be posted to Custom and Central Excise Revenue Wings, preference should , as far as possible, be given to persons holding science degree.

(CAG's letter no. 1586-Rev.A/104-64,dated 2<sup>nd</sup> September,1964 ).

#### **246. Grant of Honoraria to the Examiners of the Revenue Audit Examination in the IA and AD –SeeC.A.G.'s M.S.O. (Admn.) Vol.I.**

(C.A.G.'s letter No.2209-BRS/178-641, dated 6<sup>th</sup> November,1964 ).

- (i) The matter regarding revision of rates of honorarium payable to the Paper setters/Examiner of the SAS Preliminary Examination and the Departmental Examination of Auditor has been under consideration. It has now been decided to revise the rates of honorarium payable to the Paper Setters and Examiners of SAS Preliminary Examination and the Department Examination for Auditor. A copy of the correction slip to para 9.11.2 of CAG's MSO (Admn.) Vol.I ( Third Edition is enclosed for information)

The revised rates of honorarium will be effective for all examination to be held from 01.01.2007.

Correction slip of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume- I (Third Edition)

C.S.No.

Para:9.11.2

Rates of honorarium prescribed vide paragraph may be substituted as under;-

**(a) For setting the question papers**

- |                          |          |
|--------------------------|----------|
| (i) Less than three hrs. | Rs.300/- |
| (ii) Three hrs.          | Rs.320/- |

**(b) For Valuation of Answer Scripts**

- |                         |           |
|-------------------------|-----------|
| (i) Two hours or less   | Rs.4.00/- |
| (ii) Two and half Hours | Rs.5.00/- |
| (iii) Three Hours       | Rs.6.00/- |

The revised rates will take effect for all examination to be held from 01.01.2007

(Authority; file No. 54/NGE (Entt.)/2002)

Circulated Vide C&AG circular No.563/NGE ( Entt.)/54-2002 dated 19.12.2006

(ii) Grant of honorarium to the officers and staff for invigilation duty etc.

(iii) The question of grant of honorarium to officers staff of the IA&AD detailed for invigilation duties under various Department Examinations has been engaging attention of this office for sometimes past. It has been decided that in supersession of this office circular letter no. 1768-II/68-84 dated 11.08.1987, the officers staff appointed as invigilators may be paid honorarium at the following revised rates;-

- |                     |                |
|---------------------|----------------|
| A.A.G./Sr.A.O./A.O. | Rs. 80 per day |
| A.A.O/S.O.          | Rs. 60 per day |

Sr. Au./Au./Sr.Acctt./Actt. Clerk Rs.40 per day

Group 'D' Rs.30 per day

( For only one session, the amount will be half of the above rates).

The above rates will be applicable on respect of the examination held on Saturday/Sunday/holiday also

These orders take effect from the date of issue.

(Authority: CAG's office letter No.561/NGE/Estt./48-84 dated 1.8.1995)

**247: Deleted.**

**248 :Deleted**

*( RAE for Divisional Accountants are not held on the strength of this office hence this para need not be retained.)*

**249. Practical Training for Audit officers in revenue audit-** The following decision has been taken in this regard;-

(a) Senior Audit Officers/Audit Officers who have either undergone the prescribed practical training for AAOs or the training prescribed for Senior Audit Officer/Audit Officer must be put on revenue Audit work

.(b) Senior Audit Officers/Audit Officers who as SOs/AAOs worked in Revenue Audit Branch for not less than a year may also be considered for supervisory work.

(C) Senior Audit Officers/Audit Officers trained in one branch of Revenue Audit or who have put in service for a year as SO/AAO in one branch must as for as possible not be asked to supervise the Revenue Audit work of another branch.

(Authority; CAG's letter no.1966-Rev.I/125-66,dated 25<sup>th</sup> April, 1968)

**249A Continuous Professional Development (CPD) tests for SAS pass Gazetted Group 'B' officers.**

**Authority : Para 9.10 of Chapter 9 of C&AG's MSO (Admn) Vol- I**

*In view of the increasing changes in the nature of audit and to keep the SAS pass Gazetted Group 'B' officers abreast with the latest developments in the field of auditing on a continuous basis, and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013vide Headquarters Circular No.32/Staff(App 1)-2012 No.878-Staff(App 1)/25-2011 dated 06.09.2012.*

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

*(i) The scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' officers shall consist of three tests namely CPD I, CPD II and CPD III.*

*(ii) The CPD tests would be open to SAS pass Gazetted Group 'B' officials from both Audit and A&E offices. No departmental training would be imparted to eligible candidate for appearing in CPD tests.*

*(iii) Every eligible candidate would be given six (6) chances each for qualifying CPD I, CPD II and CPD III.*

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

#### **NEGATIVE MARKING IN CONTINUOUS PROFESSIONAL DEVELOPMENT EXAMINATION**

*The competent authority vide Circular No. 14 of 2016 (No:816/45-Exam/Circulars/2010 Vol.(III) dated 04.11.2016 has decided to introduce the negative marking for CPD examinations to the extent 0.25 marks (25%) for each wrong answer to reduce the guesswork. It will be introduced from CPD (Main) Examination 2017.*

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

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

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

(i) *All Sr. AOs and AOs shall be eligible to take the first CPD test.*

(ii) *AAOs including AAOs (Regular Temporary) shall be eligible to appear in the first CPD test after completion of four\* years continuous service in the grade on the 1st of the month in which the examination is held.*

*In respect of computation of regular service for direct recruited AAOs, it is stated that 4 years regular service would be counted from the date of their confirmation. However, in accordance with revised Para 5.6.6 (iii) of the C&AG's MSO (Admn.) Vol-1, which has been circulated vide Circular No.44-Staff Wing/2016 issued under No. 1316-Staff (Appt.)/361-2015 dated 21.11.2016, 4 years regular service in respect of direct recruited AAO appointed on or after 21.11.2016 would be counted from the date following the date of last paper of SAS Examination, in which s/he has been declared successful.*

*(Authority :- vide Headquarters Office Circular No.50-Staff(App 1)/2016 No.1660-Staff(App 1)/20-2013 dated 23.12.2016 \*the time gap for appearing in CPD-I test has been reduced from existing 5 years to four years.)*

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

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

## CHAPTER-VII

**250 General-** In accordance with holidays policy circulated by Government of India vide their Departments of Personnel and Training Memorandum No. 12/4/96 JCA dated 9<sup>th</sup> July 1996 and circulated vide CAG's office circular letter No.1135-NGE (App)/64-96 dated 16.8.1996 Central Government Administration offices located outside Delhi/New Delhi would observe following holidays compulsory.

1. Republic Day
2. Independence Day
3. Mahatma Gandhi's Birthday
4. Budh Purnima
5. Christmas Day
6. Dussehra (Vijay Dashmi)
7. Diwali
8. Good Friday
9. Guru Nanak's Birthday
10. Idul Fitr
11. Idul Zuha
12. Mahavir Jayanti
13. Muharram
14. Prophet Mohammad's (ID-e-milad) Birthday

In addition to above, 3 holidays may be chosen by Central Govt. Employees Welfare Coordination Committees wherever they exist or by the Head of offices where such committees do not exist from out of the following 12 occasions namely:

1. An additional day for Dussehra
2. Holi
3. Janmashtmi
4. Ram Navami
5. Maha Shiv Ratri
6. Ganesh Chaturthi

7. Makarasakranti
8. Rath Yatra
9. Onam
10. Pongal
11. Sripanchmi/Vasant Panchmi
12. Vishu/Vaisakhi/Vaisakhadi/Bhog Bihu/Mashdi/Ugadi/Chaitra Shakladi/Cheti Chand/Gudi Pava/1<sup>st</sup> Nabratra/Navraj

In addition to the above holidays each employee will also be allowed to avail himself/herself of any two holidays to be chosen by him/her out of the list of restricted holidays to be drawn by coordination committees as per Government of India instructions.

It may happen that the change of date of the above occasion has to be notified at a very short notice, in such a situation announcement could be made through TV/AIR/Newspaper and Heads of Department/offices of the Central Government may take action according to such an announcement without waiting for a formal order, about the change of date.

As for Para 1.25.3 of CAG's M.S.O. (Admn) Vol.I 3<sup>rd</sup> Edition a copy of the list of closed/restricted holidays should be sent to the CAG office (induplicate) (by Welfare section of this office) on or before 22<sup>nd</sup> December each year as well as to the Department of Personnel and Training Government of India.

As per Para 1.25.4 of CAG's M.S.O.(Admn.) Vol.I 3<sup>rd</sup> Edition, any departmental examination conducted by the CAG and scheduled to be held on date not declared as closed holidays should not, however, be postponed but should be conducted according to the schedule at all Centers, unless instruction to the contrary are received from the O/o the CAG.

Note I: The inspection parties entrusted with Local inspection of offices of the Haryana State Electricity Board will observe the same holidays as are observed by the office of the Board .

(Authority: CAG's No. 874-NGE.I/18—61, Pt.II, dated the 10<sup>th</sup> May 1961)

Note II: Cases have arisen where consequent upon the State Government declaring a working day as a holiday, the Accountant General also declared it as a holiday. A holiday falling in the month was, in such cases, declared as a working day to make up for the resulting loss in working hours. The Ministry of Home Affairs have held that it would not be proper or correct for Central Government offices outside Delhi

to change hours or the pattern or holidays without obtaining prior approval of the Ministry. If a Central Government office outside Delhi desires to close the office on a day declared as a holiday by the State Government and to work on a closed holiday, a reference shall to be made to the Ministry of Home Affairs through the Comptroller and Auditor General of India.

(CAG's letter No. 1588-NGE.I/295-65, dated 2<sup>nd</sup> July, 1966)

Note III: The Comptroller and Auditor General of India in consultation with the Ministry of Home Affairs has decided that no Government Servant should get any privilege like coming to office late or leave office early on the ground of his community or religion alone.

(Authority: CAG's letter No.301-NGE.I/211-66 dated 17<sup>th</sup> February, 1967)

**251 Working on Sundays, Holidays, etc-** The staff required to perform duty for the full prescribed hours of work on Sundays (or other weekly or fortnightly off days or Saturdays) should, as a rule be granted compensatory leave in lieu. In cases when an employee is required to work half a day or less, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave or where necessary, half a day's compensatory leave be given.

### **252 Circulations of Holidays Memoranda-Deleted**

**253 Prefixing and suffixing to leave or restricted holidays-** Restricted holidays can be prefixed to regular leave or casual leave.

(Authority: Government of India, Ministry of Home Affairs O.M. No. 20/37/60-Pub.I, dated 7<sup>th</sup> October, 1960 received with C.A.G's letter No.1350-A-II/181-60 dated 21<sup>st</sup> October 1960)

**254** It has been decided that the Heads of Offices in place outside Delhi may close their offices on the polling days in accordance with orders/instructions contained in item III of Appendixes as included in private publication.

## **I General Elections**

At a General Election, whether to the Lok Saba or a State Assembly, a large proportion of Government officials are put on election duty. A local holiday is also

Usually declared by State Government on the date(s) of polling in particular area/constituency. When such 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 By-Elections**



- (a) Lok Sabha Bye-Elections are usually held on Sundays, but in a constituency which has a large Christian population or in another extraordinary circumstances polling is sometimes fixed on 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 Government and close the offices on that day.
- (b) State Assemblies-Assistance from the Central Government official in the locality is not ordinarily sought in connection with bye-elections to State Assemblies. It would not, therefore, be necessary to close Central Government offices in the area on such occasions. It would be sufficient if the Central Government employees who may be placed on election duty are permitted to absent themselves from office on the polling days and all other employees given facilities to cast their votes.

(Authority: M.H.A. O.M. No. 27/30/63-Pub.1, dated 18<sup>th</sup> January, 1964, received with C.A.G's letter No. 168-NGE.I/30-64, 1<sup>st</sup> February, 1964)

Note: It is, however, not necessary to declare any of the days on which offices are closed in connection with election as mentioned above as a public holiday under Negotiable Instruments Act, 1981.

**Important:**

- (a) In order to provide facilities to the Central Government employees who reside at a place where the date of polling is different from that at the place where their office is situated and where the day of poll at the place of residence is not a public or closed holiday, it has been decided that they should be given one day's special casual leave to enable them to exercise their franchise.

Heads of Central Government offices located in places outside Delhi may also at their discretion permit the staff detained on election duty to remain away from their normal duties on polling days as also on the days required for performing journeys which they might have to undertake in order to perform such election duty.

These instructions will also be applicable for the general elections, bye elections to Lok Sabha and State Legislative Assemblies to held on 19<sup>th</sup> May, 1982 and any such elections to be held in future.

(Authority: Government of India, Ministry of Home Affairs, Department of Personnel and Administrative Reforms letter No.12/15/82-JCA, dated 15<sup>th</sup> May, 1982 forwarded vide C.A.G. endst. No. 3147-N3/22-83, dated 13<sup>th</sup> September, 1985)

General Elections to Lok Sabha/State Assemblies and Bye-Election to Lok Sabha/State Assemblies

- (a) Every eligible voter is entitled in the electoral roll of a constituency in which he ordinarily resides. In some cases it may happen that Central Government employee residing and enroll as a voter in a particular place/constituency, say Delhi (where election is to be held) may be employed in any office located at some other place say Faridabad/Ghaziabad etc. in such cases the individual central govt. employess may be granted special casual leave if his office does not happen to be closed on that particular day, to enable him to exercise his franchise.
- (b) **Panchayat/Corporation/Municipalities or other local bodies-** Central Govt. offices shall not be closed. Employees who are bonafide voters and desire to exercise their franchise should, however, be offered reasonable facility subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short leave on that day.

(Government of India. Department of Personnel and training O.M. No. 12/4/86-JC) dated 9.3.87 See Appendix of Private Recognised Muthuswami's Publication.

**255. Casual Leave-** I. with effect from Ist January,1998 the maximum amount of casual leave admissible to the staff serving in the civil offices of the Government of India shall be 8 days in a calendar year, subject to the condition that not more than 5 day's casual leave may be allowed at any one time. The Head of the office may, however, waive this condition in individual cases, if he considers that there are exceptional circumstances justifying a relaxation in this regard: Sundays or closed holidays which intervene the period of casual leave or precede a period of casual leave or come at the end may be prefixed or suffixed to such leave.

2. In regard to persons who join a Government service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a proportion thereof, after taking into account all the circumstances of the case.

(*Authority:* Government of India, Ministry of Home Affairs No.6/3/59-Estts.(4) dated the 23<sup>rd</sup> December 1959 received through CAG Memo No.2722-NGE.I/67-59 dated the 28<sup>th</sup> December 1959 read with No. 12/9/94-JCA Minisrty of Personnel,PG and Pension Department of Personnel & training North Block,New delhi, Date January 14,1198 &No. 28016-3-98-

Estt.(A) Ministry of Personnel, PG and Pension Department of Personnel & training North Block, New Delhi, dated the 15th June, 1998).

3(1) Public holiday and the weekly offs falling within a period of casual leave should not also be counted as a part of casual leave.

( Authority: Government of India, Ministry of Home Affairs O.M. No.6/3/59-Ests.(A) dated the 23<sup>rd</sup> December 1959 Received through CAG Memo No. 2722-NGE (1), 20-60 Dated the 20<sup>th</sup> September, 1960 )

(2) Restricted Holiday and Saturday on which office remain closed falling within a period of Causal leave will not be counted a part of Causal leave

(*Authority*: CAG's letter No.2450-NGE.I/20-60, PT.IV, dated the 2<sup>nd</sup> December, 1960).

Note: It has been clarified by the Government of India, Ministry of Home Affairs that as general rule, it is open to the competent authority to grant casual leave in combination with special causal leave and regular leave, but in cases where it is permissible to grant regular leave in combination with special causal leave, casual leave should not be granted in combination with both special casual leave and regular leave.

(*Authority*: Government of India M.H.O. O.M. No.46/48/67-Ests. (A), (dated July, 1967 received with CAG of India endst. No.899/Audit/114-67, dated 1<sup>st</sup> August, 1967)

**256. Sanction of casual leave in excess of limit-** Sanctions for casual leave in excess of the limit prescribed in paragraph 255 should not be granted without the approval of the Pr. Accountant General.

**257. Casual Leave to Asst. Audit Officers, Audit Officers and Senior Audit Officer-** Casual Leave to the A.A.O.s may be granted as and when necessary up to 5 days at a time by the Audit Officer/Sr Audit officer. Casual leave to the A.A.O.s of those sections which are under the direct charge of the DAG/AG will, however, continue to be submitted to the DAG/AG. Casual leave for more than five days to Assistant Audit Officer will, however, be sanctioned by the DAG/AG. Under whose control the Section functions. Casual leave to Audit Officers/Senior Audit Officers will be sanctioned by the Pr. Accountant General. (The Pr. AG can, however, delegate these powers).

(*Authority*: CAG's letter No.2450-NGE.I/20-60,Pt.IV, dated 2<sup>nd</sup> December 1960 and Government of India M.O.H.A.O.M.No.6/3-59-Ests.(4) dated the 23<sup>rd</sup> December, 1959 received with C.A.G's letter No.2772-NGE I/67/59 dated the

28<sup>th</sup>December,1959. CAG's letter No.F-OSD (P) 73 dated 6<sup>th</sup> March,1973No.Admn.I/Audit/30-I/Deligation/84/665 dated 21<sup>st</sup> January,1985).

**257-A Casual Leave to Sr.Auditor/Auditors/Clerks-Assistant** Audit Office is competent to sanction casual leave up to maximum period of 5days at a time to Sr. Auditors/Auditors/Clerks working under them.

(Authority: CAG's letter No F-4OSD (P) 173, dated 6<sup>th</sup> march,1973)

**257-B Sanction of Restricted Holidays-** When any members of the staff proposes to avail of any Restricted Holiday out of the list circulated by the office, he should apply in writing and obtain the formal permission of the authority who is competent to sanction casual leave to him.

2. The record of the Restricted Holiday availed of by members of the staff should be kept in the Casual Leave Register. Sr. Audit Officer /Audit Officer and Assistant Audit Officer/Section Officers will ensure the compliances of these instructions.

(Authority: Administration III/75/59-60/2180, dated 13<sup>th</sup> January, 1960).

**258. Casual leave to (M.T.S) Governments Servants-** Applications for casual leave from, (M.T.S.) servants in the main office should dealt with by Welfare Section, in the same way as those from the Ministerial staff. The Welfare Section will arrange for their work on the grant of leave to (M.T.S.servants). For this purpose any (M.T.S.) may be called upon to do the work of more than one sections or any (M.T.S.) may be temporarily withdrawn from any section having more than one person.

**259 Register for Casual Leave -**At the commencement of each calendar year i.e., on the first working day of January a casual leave register should be opened in each department or section of the office in the revised form No. SY.302

2. The progressive total of the casual leave granted should always be worked out to show the casual leave enjoyed upto date.

3. At the end of each month, S.O./A.A.O. should examine the attendance register of his seccion and have the number of days on which each Cleark/Auditor/Sr.Auditor has attended late entered in the Casual Leave Register as well as in the Final columns provided for the purpose in from S.Y.302 and work out the casual leave to be forfeited on this account, vide provisions in para 23 in chapter II.]

(Authority: CAG's endorsement No.613-NGE I/20-60 Pt.I, dated 25<sup>th</sup> March, 1960)

**260. Attestation of entries in the Casual Leave Register-** Application for Casual Leave, except in cases where the necessity for leave can not possibly be foreseen should be

submitted so as to reach the sanctioning authority at least two clear days before the day or days for which leave is required. Failure to do this may entail refusal of leave.

2. The application will be submitted along with the Casual Leave Register and a note thereon regarding title in leave and recommendation by the Assistant Audit Officer/Audit Officer/Senior Audit Officer after detailing the arrangements made for carrying out his work. The applicant should be informed of the orders passed before the leave applied for is actually availed of by him. In cases, however, where the necessity for the leave cannot be foreseen or the period of casual leave required is not definitely stated, e.g. sudden illness, the application should be put up for the Audit Officer's/Senior Audit Officer's information on the date of its receipt. The entries in the Casual Leave Register should be attested by the Assistant Audit Officer after the casual leave is sanctioned by the Audit Officer/Senior Audit Officer and availed of by the Staff. Entries of Casual Leave of AAOs should, however, be attested by the Audit Officer/Senior Audit Officer in charge. The Attendance Register after completion should be submitted to the Audit Officer/Senior Audit Officer along with the C.L. Account on the 2<sup>nd</sup> of every month.

(Office Order No. B/60, dated 3<sup>rd</sup> February, 1958)

**Note: 1:** The casual leave account should be submitted for review by Audit officer/Senior Audit Officer on 7<sup>th</sup> of every month.

(Office Order No. B/89, dated 30<sup>th</sup> August, 1954)

**Note: 2:** Suitable note of the casual leave forfeited by the late attendance (vide Paragraphs 23) should be made, whenever necessary, in the account of the official concerned, and the number of days thus forfeited should be added to the progressive total under the dated initials of orders of the Audit Officer/Senior Audit Officer.

**261. Compensation Leave-** Sr. Auditors/Auditors/Clerks who may have been required to attend office on Sundays or holidays may be granted a day's compensation leave for every whole day of attendance in office. No compensation leave will ordinarily be granted unless the A.A.O. of the section concerned puts up to the Audit Officer/Sr. Audit Officer before the holiday a report showing days on which any Sr. Auditor/Auditor/Clerk is to be required to work, and why it is necessary for him to do so. Compensation leave can not be earned unless the extra attendance is necessitated by extra work thrown upon the section, by having to do the work of an absentee for whom no substitute has been given or by some other cause beyond the control of A.A.O. or official concerned. It is not earned if a person, either owing to his having been on casual leave or to his failure to keep his ordinary work up to date, has accumulated arrears. On the above mentioned report the Audit Officer/Sr. Audit Officer will record provisional

order for the grant or refusal of compensation leave. On the day following the holiday or holidays in question the AAO will again put up the report certifying that he has checked the work done during holidays and stating whether the compensation leave may or may not be granted. On this the Audit Officer/Sr. Audit Officer will record a final order and compensation leave will be recorded in favour of the men concerned in accordance with these orders. In very special cases compensation leave may be granted on a report put up after the holidays, but these cases should be very rare.

**Note 1:** Compensation leave is earned when the office is closed as a whole but a man though no fault of his own is compelled to attend.

**Note 2:** When the office or a section is kept open on a holiday under the Negotiable Instruments Act the attendance of an Auditor/Senior Auditor will entitle him to compensation leave, unless it is imposed on him as a penalty.

**Note 3:** The compensation leave is not admissible to the supervisory staff.

**Note 4:** The accumulation of compensatory leave will not be subject to any maximum limit but such leave should be allowed within a month of its becoming due. This condition of one month may be relaxed in exceptional circumstances, where the Head of Department is satisfied that the grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, provided that not more than two days compensatory leave should be allowed to be availed of at a time.

(Authority: Government of India Ministry of Finance O.M. No. F-9 (17)-EII (B) 65, dated 27<sup>th</sup> November, 1965 received with C.A.G's No. 1748-Audit/7-65, dated 7<sup>th</sup> December, 1965 and GIMO F.No.9 (17)-E.II (B)/65, dated 20<sup>th</sup> March, 1967 received with CAG's No. 342-Audit 7/65, dated 28<sup>th</sup> March, 1967).

**Note 5:** The number of days earned as compensatory leave should be entered in red ink in the Casual Leave Register. The entries in respect of compensatory leave should be attested in the register by the Assistant Audit Officer of the Section concerned only after obtaining the orders of the Audit Officer/Sr. Audit Officer.

**Note 6:** A.A.Os of Sections should enter in red ink the details of attendance of Sr. Auditors/Auditors/Clerks of his section on Sundays and holiday for which compensation leave can be granted in the remarks column of the casual leave register on the pages relating to the Sr. Auditor/Auditor/Clerks concerned. The balance of such leave due at the end of December should be carried forward date by the date to the next year's casual leave register with a total at the end.

(Authority: Government of India, Ministry of Finance (Department of Expenditure) O.M. No. F.2-XI (13)-Ests.IV (A)/63, dated the 19<sup>th</sup> November, 1963, copy received with

C.A.G.'s letter No.1974 Audit/313-63,dated the 2<sup>nd</sup> December,1963, filed in file No. Admn.III/75/63-64).

**262.Compensatory Leave-** A compensatory leave granted in lieu of duty performed by a Govt. servant on Sunday or a holiday for a full day may be treated as a holiday for the above purpose.

(Leave Rule: Note order Rule 12 of FRSR Muthuswamy's Publication)

**263. Special Casual Leave-** See CCS (Appendix) Leave Rules recognized Muthuswamy's private publication and Para 254 of this manual.

#### **264. Special kind of leave**

**I. Maternity Leave:** - *Maternity leave is granted to women government employees.*

*1) Pregnancy: 180 days – Admissible only to employees with less than two surviving children.*

*2) Miscarriage/abortion (induced or otherwise): Total of 45 days in the entire service. Admissible irrespective of number of surviving children. Application to be supported by a certificate from a registered medical practitioner for NGOs and from AMA for GOs. The maternity leave is not debited to leave account and full pay is granted. It can be combined with any other leaves and counts as service for increments and pension.*

**2. Paternity Leave:** - *A male Govt. employee (including an Apprentice) with less than two surviving children may be granted Paternity Leave for a period of 15 days during the confinement of his wife i.e. upto 15 days before or upto six months from date of delivery of the child and if such leave is not availed of within this period it shall be treated as lapsed. During the period of such leave he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. Paternity Leave shall not be debited against the leave account and may be combined with other kind of leave as in the case of Maternity Leave. It may not normally be refused under any circumstances.*

**Authority :** *DOPT letter No. 13018/1/97-Estt. (L) Dated 07.10.1997& No. 13018/2/98-Estt. (L) Dated 16.07.1999*

**3. Child Care Leave:-** *Women employees having minor children may be granted Child Care Leave by an authority competent to grant leave for a maximum period of 730 days (2 years) during their entire service for taking care of up to two children., whether for rearing or to look after any of their needs like examination, sickness, etc..*

**Conditions for Child Care Leave**  
*i) Child care leave shall not be admissible if the child is eighteen years of age or older . It shall be admissible for two eldest surviving children only.*

*ii)The period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.*

*iii)The leave account for child care leave shall be maintained in the proforma enclosed, and it shall be kept alongwith the Service Book of the Government servant concerned.*

*iv)CCL cannot be demanded as a matter of right. Under no circumstances can any employee proceed on CCL without prior proper approval of the leave by the leave sanctioning authority.*

*v)The leave is to be treated like the Earned Leave and sanctioned as such.*

*vi)Consequently, Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave would also count for CCL, as in the case of Earned Leave.*

*vii)CCL may not be granted in more than 3 spells in a calendar year.*

*viii)CCL may not be granted for less than 15 days. Vide DOPT letter No. 13018/6/2013-Estt. (L) Dated 05.06.2014 it has been decided to remove the requirement of minimum period 15 days' CCL.*

*ix)CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.*

*x)These orders take effect from 1.9.2008. Earned Leave, if any, availed by women employees before availing CCL subsequent to the issue of the OM 13018/2/2008- Estt. (L) dated 18-11-2008 may be adjusted against CCL, if so requested by the employee.*

*Authority : DOPT letter No. 13018/2/2008-Estt. (L) Dated 11.09.2008, 29.09.2008,18.11.2008 & No. 13018/1/2010-Estt. (Leave) Dated 07.09.2010*

**265. Grant of special casual leave to Government servants who undergo sterilization operation under the family planning scheme-See C.C.S. (Leave) Rules (recognize private publication)**

**266.** See CCS (Leave) Rules (recognized private publication).

**267.Transfer of Casual Leave Accounts-** On the transfer of an individual from one section to another the fact of his transfer should be recorded in his casual leave account and an extract therefrom showing both in figures and words the amount of casual leave and also compensation leave at his credit should be prepared in the section to which the official was attached, prior to his transfer and passed on to the new section. The Assistant Audit Officer of the new section will be responsible for seeing that this extract is received. On receipt of this extract he will open the casual leave account of the individual in his sectional register, record therein under his dated initials, the amount of casual and compensation leave certified to be at credit of the individual concerned, and have the extract recorded in the sectional file of casual leave applications.



**Note:** In the case of the Assistant Audit Officers the extract will be sent and entered under the dated initials of the respective Branch Officers.

**268. Quarantine leave in connection with infectious disease-** See C.C.S. (Leave) Rules (recognized private publication)

**269. Quarantine leave-** See C.C.S. (Leave) Rules (recognized private publication)

**270. Treatment of Leprosy-(a)** Any Government employee who suspects that he has contracted the disease of leprosy, will at once report himself to his immediate superior, who will arrange to have him examined by the Civil Surgeon of the District. In case the Civil Surgeon suspects the employee to be suffering from leprosy, he will refer the case to the State Leprosy Officer, Haryana.

(b) If, after clinical and bacteriological examination the case is found to be closed one, i.e. a case from which dissemination of infection seems improbable, the patient should be allowed to continue in service under the following conditions:-

(i) that he remains under suitable medical supervision and treatment;

(ii) that at periodical re-examination by the State Leprosy Officer, he is found to remain a closed case.

After each examination the State Leprosy Officer, will inform the patient and his superior officer, when re-examination is necessary.

(c) If, after careful examination, the case is considered one from which dissemination seems probable, the patient should be granted sick leave up to the maximum to which he is entitled. He should not be allowed to resume his employment, unless he is certified by the State Leprosy Officer as having become a closed case. He should then be allowed to resume his employment under the conditions laid down for closed cases.

(d) If a Government servant fails to report as required by clause (a) above, he will render himself liable to disciplinary action.

**271. Treatment of the period spent by Government servants in attending courts to give evidence or to serve as assessors or jurors-**The Government of India have, with the concurrence of the Comptroller and Auditor General of India, decided as follows:-

(a) Where a Government servant is summoned by courts of law, whether criminal or civil, or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India or by a court in foreign territory, to give evidence regarding facts which came to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.

(b) Where the Government servant is summoned as a witness by the courts of authorities referred to in (a) above to depose about facts which came to his knowledge in his private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him under the rules. No special leave will be granted for this purpose.

(c) The period spent by Government servants in attending courts of law as jurors or assessors with the permission of their respective Heads of Departments, should be treated as special casual leave, which should not be debited to the casual leave account.

2. The Government servants attending courts of law in circumstances mentioned in para 1 above during periods of leave will not given by extra leave for such attendance nor will their leave be considered to have been interrupted by such attendance.

(Government of India, Ministry of Home Affairs, Office Memorandum No. F.15/5/57-Jull.II, dated the 26<sup>th</sup> August, 1957, received with Comptroller and Auditor General's endorsement No. 1424-A/380-56, dated 8<sup>th</sup> July, 1958)

**272.** The procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence is described in paragraph 442 in chapter XI General Returns/Items.

**273.** See the item 'D' under Appendix III of CCS (Leave) Rules (recognised private publications on).

**274. Leave for attending parades of the Auxiliary and Territorial Forces-**Special casual leave not counting against the ordinary casual leave admissible under paragraph 255 may also be granted to members of the Auxiliary and Territorial Forces to attend rifle meeting or manoeuvres and any period spent in the training shall be regarded as duty for the purpose of civil leave and pension.

(Para 162-A Regulations for the Auxiliary and Territorial Forces in India)

See also C.C.S. (Leave) Rules (recognised private publication)

**275. Leave for joining Territorial Army/ Auxiliary Air Force-** At the time of actual recruitment/commissioning, any individual will be required to report for interview or medical examination. The period of absence on this account should be special casual leave. A member of Auxiliary Air Force may also be required to report for medical examination at any time and the absence on this account will also be treated as special casual leave.

(Government of India, M.O.H.A.O.M. No. 25/12-49-Ests, dated 7<sup>th</sup> July 1950, No. 25/42/51-Ests. dated 1<sup>st</sup> August, 1951, No.25/6.53-Ests, dated 29<sup>th</sup> April, 1952 and No. 4/255-Esttt. (a) dated 18<sup>th</sup> May, 1957) Also see Appendix III in Swamy's recognised private publication.

**276. Regular Leave Application for leave-**Applications for leave other than casual leave should be submitted in the standard printed form No. SR-I and must be sent up through the

Audit Officer/Senior Audit Officer of the Section concerned, and passed on to the Controlling Section concerned, for necessary action. In the case of Assistant Audit Officer/Sr.Auditors/Auditor/Clerks, the application duly forwarded by the Group Officers should be forwarded to Admn.I Section. Application for extension of leave or other applications sent by post must be addressed officially to the Pr. Accountant General (Audit) Haryana and on the day of their receipt in the Diary Branch should be passed on direct to the Controlling/Admn.I Section through the Diary of inward letters.

**Note:** Leave will be distinguished as “Short Leave” (not exceeding one month) and “long leave: (when exceeding one month). No substitute will be sent to a Section in a short leave vacancy.

**277.Powers to Sanction Leave-** The following are the powers of the Senior Audit Officer/Audit Officer and Assistant Audit Officer to sanction leave to the Staff working under them.

A. Senior Audit Officer/Audit Officers are competent:-

(i) To sanction regular leave with pay and Allowances to the AAO working under them up to a maximum of 30 days at a time on the condition that no substitutes are asked for. The exercise of these powers is subject to other conditions like verification of title, production of Medical Certificate where leave is applied for on medical grounds etc.

(ii) To sanction regular leave with Pay & Allowances to the Sr. Adrs./ Auditor/Clerks working under them for one month or less at a time without asking for substitutes. The exercise of this condition is subject to other conditions like verification of title, production of MCs etc. where leave is applied for on Medical grounds etc.

It being understood that ordinarily no substitute will be required. The members of a section are expected to co-operate with each other and by coming early or staying late to dispose of the absentee work by distributing it among themselves, on the understanding that absentee will in his turn, do the same when one of the others requires leave, Assistant Audit Officer should refrain from recommending short leave when this arrangement is not feasible.

**Note:** The Audit Officers/Senior Audit Officer may sanction leave up to the limit of 31 days whether the leave applied for is expressed in terms of a month or in terms of days.

(DAG (Admn.) orders dated the 11<sup>th</sup> September, 1957)

(iii) to sanction CL to Sr. Auditors/Auditors/Clerks beyond 5 days up to 8 days.

(iv) to sanction CL to Assistant Audit Officers working under them up to 8 days.

B. Assistant Audit Officer are competent to sanction CL up to a maximum period of 5 days at a time of staff working under them.

(CAG's letter No. F-OSD (P) 73 dated 6<sup>th</sup> March 1973) (O/o No.Admn.I/Delegation/329, dated 21<sup>st</sup> January 1985)

C. The Assistant Audit Officers/Audit Officers/Sr. AO may allow the staff working under them to avail the restricted holiday, when such a holiday is required in combination with casual leave, it should not be taken into account for computing the limit of 5/8 days, upto which the Assistant Audit Officer/Audit Officers/Sr. Audit Officer respectively are empowered to grant casual leave.

D. Assistant Audit Officers are delegated with powers to grant permission to the staff to leave headquarters upto the period, they are empowered to grant Casual Leave.

(Authority: CAG Letter no. OSD (P)/73-iii, dated 31<sup>st</sup> January,1974)

**278.** The Group officer is authorized to deal finally with all applications for leave from Sr. Auditors/Auditor. The Group officer is authorised to sanction leave to the Assistant Audit Officer upto four months in each case, whatever the kind of leave may be.

The Head of the Department is competent to sanction Special Disability leave vide Rule 3-C read with Serial No. 1 (iv) of FRSR Part III (private recognized publication)

2. The Group officers are also authorized to sanction leave to the Assistant Audit Officer working in their wings up to a month provided no substitute is required. All such grants of leave should be intimated to the Administration Section as soon as sanctioned.

(A.G's order, dated the 19<sup>th</sup> July, 1955)

(Authority: AG's order, dated 31<sup>st</sup> July, 1976 in file No. Admn.I/PTT Adrs./78-79/Vol.II).

**279.** Application from Assistant Audit Officer for long leave i.e. in excess of 4 months and all applications from the Assistant Audit Officer-in-charge of E.C.P.A. and Administration Sections should be submitted to A.G for sanction .

**279.A.** By virtue of power vested in the Pr. Accountant General as Head of Department under Rule 3(c) read with SI.No.1 (vi) of the first schedule to the C.C.S. (Leave) Rules, 1972 , he has delegated power to the Group officers of the respective wings to sanction leave (other than special disability leave, study leave and leave not due) to Group 'B' officers of the office of the Pr. Accountant General (Audit) Haryana, subject to the following conditions namely:-

(i) Application for leave involving posting of a substitute shall continue to be sanctioned by the Group Officer (Administration).

(ii) All types of leave exceeding 35 days in respect of Gazetted Staff shall be sanctioned by the Pr. Accountant General.

(iii) All types of leave relating to Gazette/Non Gazetted Staff for going abroad, irrespective of duration of leave shall sanctioned by the D.A.G.(Admin).with prior approval of Pr. Accountant General .

(iv) In respect of non-gazetted staff, all types of leave for the purpose of going abroad should be sanctioned by respective Group Officer of the wing, but the leave should be got seen from the Accountant General before the official is allowed to process on leave.

Necessary amendments in Para 279-A of Manual of General procedures & Administration may be made accordingly.

(v) a copy of orders sanctioning leave by the Group Officer by making internal arrangements is endorsed to Admn.I, II and Entitlement I,III section separately

(vi) the events of grant of leave and resumption of duty on expiry of leave are reported to each of the above Sections by due dates: and

(vii) a report duly signed by the Group Officer sanctioning leave is sent to the Sr. Dy. Accountant General/Dy. Accountant General (Admn.) on the 15<sup>th</sup> of every month in the proforma given below. A note of this due date may be kept in the calendar of Returns.

Officiation Certificates as contemplated in F.R. 26 (b) (ii) wherever required to be recorded by the appointing authority will b processed and put up in a consolidated form by Administration I Section.

Report regarding the names of officers to whom leave has been sanctioned

Sr. No.	Name & Designation of the officer(s)	Nature of Leave	Period of Leave
(1)	(2)	(3)	(4)

(Authority: O/o Admn.I, Delegation/47, dated 14<sup>th</sup> May, 1984& letter No. Admn I/AU/Leave Intt./A.G.S. Sect/03-04/2120 dated 15.09.2003)

**280. Registration of Leave applications-** Leave is ordinarily allowed accordingly to the State of work and the number of reservists available, it can not be claimed as of right (F.R.67). However, to ensure equality of treatment, Administration Branch will keep a register in which all application or requests for leave will registered in the following manner:

(1) Application for leave for the financial year should give notice of their intentions as early as possible but not more than 6 months in advance of the financial year in which leave is required.

(2) All application will be registered in chronological order.

(3) Leave will be granted in the order recorded at (2) above with the exception that priority will be given to proved cases of ill-health or to urgent private affairs which are accepted as such after investigation.

(4) When an offer to proceed on leave is declined on grounds of change of mind or when an applicant's service can not be spared the candidate will forfeit his priority to claim for leave, the entry will be cancelled and re-entered as a fresh application in the leave the register.

(5) All registered application for leave will lapse at the end of the financial year, in a case in which the leave has the not been granted or taken. Fresh applications should be submitted by candidates who wish to take leave in the next financial year.

(O/o B. 25 dated the 9<sup>th</sup> October, 1924)

**281.a (1)Leave Reservists-** A leave reserve at 10 % of the sanctioned permanent and temporary strength of (i) Audit Officer, Assistant Audit Officer, Senior Auditor/Auditor is permitted in Auditor Cadre and for Clerks (including typists, machinists, comptometer operator) in Clerk Cadre in Audit Offices and leave reserve at the same percentage on the permanent and temporary strength of stenographers and (M.T.S) is permitted in stenographers and (M.T.S.)'s Cadre respectively.

(Para 6.4.1 of CAG's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition)

(ii) To provide for vacancies caused by the members of M.T.S. proceeding on regular leave, a temporary leave reserve at 7.5% of the net sanctioned permanent and temporary strength may be created M.T.S. Cadre.

( Para 8.6 of CAG's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition)

(b) When, however, the number of long leave vacancies is less than the number of reservists on duty the surplus reservists will, as a rule, be posted to sections where one or more short leave vacancies exists. The leave reservists will be entirely at the disposal of the Sr. Audit Officer/Audit Officer-in-charge of the Administration Branch for being posted to the sections where vacancies occur. The leave reservists, if available, may also be temporarily attached under the orders of the Principal Accountant General to sections which though not short handed require additional help.

**282. Absentee Register-** Administration Section will maintain a register of utilisation of leave reserves, showing the state of office as regards absentees. This register should be maintained accurately and up to date and submitted to Group officer (Admn.) in the first week of every month.

**283. Recall from leave-** Recall from leave requires the sanction of the Pr. Accountant General in all cases. When such a course is indispensable, only those who have already

enjoyed a greater portion of their leave and are residing comparatively at a nearer place, should be recalled. In case a government servant is recalled to duty before expiry of his level such recall to duty shall be treated as compulsory in all cases (see CCS (leave) Rules (recognized private publication). The fact of recall should also be recorded in the Service book of the individual concerned on his return to duty under the dated initials of the Sr. Audit Officer/Audit Officer-in charge Administration Section.

**284. Extension of leave-** Except for special reasons no extension of leave will be allowed and applicants must ask, in the first instance, for all the leave they require. When an extension is applied for the application for extension should be made in sufficient time so that the order whether the extension is sanctioned or not may reach the applicant within the period of his original leave. Willful absence from duty after the expiry of leave will be treated as misbehavior.

**285. Credit of leave on appointment as S.A.S. Apprentices-** The S.A.S. Accountant of the Indian Audit & Accounts Departments who were asked by the Principal Accountant General concerned to formally resign their former appointments before taking up the S.A.S. Apprenticeship during the period from 1949 to 1958 should be allowed to count the service rendered by them in the Indian Audit and Accountant Department prior to their resignation for the purposes of leave.

This service will also count for purpose of pension since the Government servants who were in service on 9<sup>th</sup> September, 1960 the date of issue of orders amending Article 418 (b) of C.S.Rs would be automatically governed by the provisions of that Article. Entries in the service books of the persons concerned should, however, be made to the effect that their resignations are not to be treated as resignations under Art.418(b) C.S.Rs.

(*Authority:* The Government of India, Ministry of Finance, Department of Expenditure, New Delhi, letter No.F-19 (62)-SC.I/61, dated 9<sup>th</sup> July, 1962, received under Comptroller and Auditor General of India's office endstt. No. 2697-NGE.III/424-61, dated 26<sup>th</sup> July 1962).

**286. Entry of leave granted in the leave accounts, Service Books and Leave Registers-** All leave granted should be entered in the leave account, the service book and the leave register maintained in the Administration Section concerned.

**287. Check and attestation of leave account of officers transferred to Audit Offices-** The leave account of officer transferred to this office from any other office should be checked and attested as soon as it is received from the office from which the official is transferred.

(Auditor General's No.1122-NGE/629-32, dated 26<sup>th</sup> January, 1933)

**288. Medical Certificates-** All members of the office who take leave (other than casual leave) on account of ill-health must produce a medical certificate of fitness before rejoining.

**289.** The special orders of the leave Sanctioning Authority should always be taken in all cases in which a second medical certificate is considered necessary under Rule 19 (3) of FR and SR Part III Muthuswamy's private recognize publication)

**290.** The Comptroller and Auditor General has ruled that leave on medical certificate should not be refused by the Heads of Offices where they are convinced it is advisable.

(Comptroller and Auditor General's letter No.811-NGE/94-39, dated the 25<sup>th</sup> July, 1939)

**291.** A non Gazetted Government servant in superior service should not in view of the extraordinary frequency and the length of the leave already taken by him, be sent to a Medical Board for re-examination when leave or extension of leave for a definite period has already been recommended to such an official by Civil Surgeon or Chief Medical Officer. It is, however, permissible in such cases to communicate under the orders of the Principal Accountant General, the full past history of the man concerned to the Medical Officer and to ask him whether in the circumstances he would be prepared to invalid the applicant under Supplementary Rule 220.

(Auditor General's letter No.1140-Admn./178-A/27, dated 11<sup>th</sup> August, 1927). See also Rule 19 (3) of FR and SR Part III of Muthuswamy's Compilation.

**292.** In terms of Rule 19 of Leave Rules 1972 an application for leave on medical certificate made by Government servant shall be accompanied by medical certificate in the prescribed form defining as clearly as possible the nature and probable duration of illness.

**293. Thumb-impressions on medical certificate-** In case in which a Government servant is sent for medical examination-

(1) For producing a certificate of incapacity for further service, or

(2) When he applies for leave on account of ill-health the examining medical officer (or the Board) concerned should be requested in the case of illiterate persons to obtain on the medical certificate the thumb impression of the Government servant concerned in his own presence for subsequent verification with those in the service book. In the case of literate persons, however, who can sign in English, the examining medical authority should be asked to obtain on the medical certificate the signature of the candidate in the presence of that authority which may be afterwards verified by comparison with that in the service book.

These orders also apply to the case where non gazetted Government servants are sent for medical examination in connection with their appointment.



(Government of India, Finance Department No. 67-R.I-28, dated the 19<sup>th</sup> May, 1928).

**294.** T.B. Specialists while issuing certificates of fitness for return to duty in respect of ex-TB patients who have not been discharged from service and are on leave on medical grounds, often recommend light work for some time after their resumption of duty. The rules, as they stand, do not make any special provision for such recommendations or the manner in which they should be dealt with. The certificate prescribed in S.R. 212 contemplates that the officer, should be fit to resume duty fully and in all respects. However, having regard to the special nature of the disease it has been decided that inclusion of such a recommendation in the fitness certificate should not debar the ex-TB patient from resuming duty subject to the exigencies of service. Efforts should be made as far as possible to give effect to the recommendations of the certifying officer but the possession of the certificate with such a recommendation will not confer on the officer concerned, a right to be transferred to a different post or to be absolved from the performance of the duties of the post in which he is employed.

(Government of India, Ministry of Home Affairs memo No. F-13/48/55 R.P.S., dated the 3<sup>rd</sup> November, 1955 copy received with Comptroller and Auditor General's endorsement No. 2369-NGE.III/229 54, dated 1<sup>st</sup> December, 1955).

**295. Prior approval necessary for affixing of prefixing holidays to leave-**See C.C.S. Rule 22 of (Leave) Rules (recognized private publication)

**296. Departure on leave-** Before proceeding on leave every member of the office is required to submit a report to his Assistant Audit Officer or if he is Assistant Audit Officer to the Audit Officer/Sr. Audit officer stating the date and hour (forenoon or afternoon) on which he is relieved of his duties, and his address while on leave in addition to the lists of papers etc. made over by him, vide paragraphs 354 of Chapter IX.

**Note:** Communication of changes in address while on leave. It is the duty of every member of the office on leave to keep the Administration Section concerned informed of his address from time to time.

**297.** The leave papers along with departure reports in respect of persons who are allowed to proceed on regular leave either on the posting of substitute or by internal arrangement in the section, should be sent to Administration Section concerned immediately on their relief. In no case, should the transmission of these papers be delayed beyond 24 hours. The officials concerned should, in all cases be directed to report for duty in Administration Section concerned on their return from leave and hand over their joining reports in that section and not in the sections from which they proceeded on leave.

(Office Order No. B/42, dated the 18<sup>th</sup> October, 1957).

**298. Permission to Leave the Station-** Applicants for leave of any kind must attend office to make over charge of their papers, etc. unless prevented by infectious disease or certified to be unfit to attend office.

**299.** Applicants for leave on medical grounds should not ordinarily leave the station until their leave is sanctioned or the medical certificate of their medical attendant is countersigned by the Civil Surgeon and they obtain the permission of the sanctioning authority unless the Civil Surgeon advises immediate departure.

**300.** Applicants who have put in medical certificates from their medical attendants duly countersigned by the Civil Surgeon or the Chief Medical officer should also attend office to receive orders on their applications for leave and to make over papers etc. (not necessarily to do any work), unless the medical officer certifies in the medical certificate that the applicant is unfit to leave his house. Any applicant who fails to attend office as ordered above or leaves before he has got his orders to make over charge of his papers etc., will render himself liable to disciplinary action.

**301.** The non-gazetted members of the staff should obtain permission of the Head of Office before leaving their Headquarters during casual leave and /or holidays. Address during such absence from Headquarters should invariably be left with the office. During regular leave also address should be left with the office, but no formal permission to leave Headquarters is necessary. These orders also apply to the members of the staff residing away from the Headquarters and coming to the Headquarter Stations from their residences.

(Cr.and Ar.GI's letter No. 1958-NGE/280-59, dated the 15<sup>th</sup> September, 1959 and No. 2493-NGE-I/280-59 dated 21<sup>st</sup> November 1959).

**Note:** The term "Head of Office" should not be interpreted strictly as defined in para 1.4 of the Comptroller and Auditor General's Manual of Standing Orders. Admn, Vol.1 3<sup>rd</sup> Edition. An authority competent to sanction casual leave under the existing provisions may also permit the staff to leave headquarter etc., during casual leave and/or holidays.

(Cr.and Ar.GI's letter No. 278-NGE-I/2760, dated 10<sup>th</sup> February, 1960).

**302.** The grant of permission to leave the station is always subject to the condition that the person concerned returns to duty without fail on the expiry of the holidays or casual or compensation leave, as the case may be.

**303. Return from leave-**Every member of the office establishment should on return from leave report himself for duty to the Assistant Audit Officer Administration Branch/Controlling Section who will submit the report to the Sr. Audit Officer/Audit Officer in charge with a note as to his posting etc. The orders passed will be communicated to the parties concerned for compliance.

**304.** The joining reports will be filed in the personal file of the individual concerned after the period of leave availed of by him has been recorded both in his service book and in the leave account and the entries attested by the Audit Officer/Senior Audit Officer in charge of Administration Branch.

Note: Attestation of entries in the service books of NGO's will be done by the Assistant Audit Officer. (Except first page of the service book which will be attested by the Audit Officer/Sr. Audit Officer .

(Authority: CAGNo. F.4-OSD (P)/73 dated 6.3.1973)

**305. Procedure to be followed in the case of adjustment of Leave Salary of a Government servant lent by one Department to another or by one office to another under the same Department:-** The Government of India have laid down that the following procedure should be followed in connection with the grant of leave and the adjustment of leave salary of a Govt servant lent by one Department to another or by one office to another under the same Department.

(i) If a borrowing Department wishes to give leave to a Government servant lent by another Department during the tenure of the post in borrowing Department, the latter Department should be entitled to sanction the leave provided it is prepared to pay for it and after having verified, from the lending Department the Government servant's title to leave.

(ii) If it is desired to give leave at the end of the period of deputation in the borrowing department and before the person actually resumed duty in the lending Department, the borrowing Department should consult the lending Department and the latter should decide whether or not the leave can be sanctioned. If leave is to be given the reversion to the lending Department of the person concerned should take effect from the commencement of leave. This consultation should be taken sufficiently in advance of the termination of the duty in the borrowing Department.

**Note 1:** If the borrowing Department grants leave to a deputationist on his reversion without the prior concurrence of the lending Department, the reversion should not take effect till the expiry of the leave so granted and the borrowing Departments should, if necessary, extend for the period of the leave. The tenure of the post from which the deputationist proceeds on leave.

(Auditor General's endorsement No. 799-NGE/107-43 dated 1<sup>st</sup>/3<sup>rd</sup> May, 1943). Also see item C under Miscellaneous decision in Appendix I of FR and SR Part III of Muthuswamy's Private Publication)

2. In case where the lending and/or the borrowing Departments are commercial Departments, the same procedure will be followed in respect of grant of leave but leave

salary in respect of leave earned in the Commercial Department will be debited to that Department irrespective of which Department may grant the leave.

(Government of India, F.D. Office Memo No.D/1972-R-I-33, dated 31<sup>st</sup> July, 1933).

[Procedure for recovery and adjustment etc., of contribution payable by borrowing Governments on account of leave salaries of Government servants subject to the Revised Leave Rules (Appendix 7-A of the compilation of Fundamental Rules by the Accountant General, Posts and Telegraphs.)]

**306. Leave on return from deputation to State Government (s)**-The leave applied for by a Government servant on the expiry of the period of his deputation may be sanctioned by the State Government concerned, subject to the condition that his reversion to the Central Government will take effect from the date on which he rejoins duty under the Central Government. These instructions have been issued after consultation with the C.A.G.

(*Authority*: Government of India, M.O.F. (Department of Exp.) O.M. No. F.16-(14)-E-IV(A)/64 dated 17<sup>th</sup> July, 1964.

**307. Leave on reversion from foreign service**-The date of reversion of a Government servant from foreign service who takes leave before rejoining his post under Government is the date as the lending government on whose establishment he is borne, may decide in terms of F.R.125.

2. In the case of this office personnel proceeding on leave on reversion from foreign bodies, the date up to which leave is sanctioned by such bodies should be the date of reversion from foreign service.

3. The joining time pay and allowances will, in all such cases, be born by the foreign employers even though another spell of leave is allowed to such personnel by this office and liability for dearness allowances in respect of the second spell of leave lies with this office.

(A.G's order, dated 17<sup>th</sup> April, 1966).

**308. Adjustment of Leave Salary contribution recoverable from other Governments/foreign bodies**- The responsibility of watching and adjusting the leave salary contributions in respect of Gazetted/Non gazetted officers of this office whose services are lent to the State Government on the usual deputation terms, lies on the Pay and Accounts Officer in the capacity of Accounts Officer.

**Note:** The terms governing Foreign Service of Audit Officers/Senior Audit Officers of this office to the foreign bodies are issued by the Comptroller and Auditor General. Accordingly the fact of such transfers and the provisional rates of contributions recoverable

from the foreign bodies/undertakings in such cases should be communicated to the CAG at the earliest possible.

## CHAPTER-VIII

### RETIREMENT, RESIGNATION, DISMISSAL ETC., FROM SERVICE

**309. Compulsory Retirement-** See F.R. &S.R.s (recognised private publication).

**310.** When a Government servant is compulsorily retired, removed or dismissed from service, it should be ensured that gratuity and pension, if any, admissible to him, are sanctioned in time, all Government dues are recovered from him, the identity card, CGHS Card and the library books are returned by him and that the Directorate of Estates, (Estate Officer CPWD in the case of this office) is informed so that he may not to be allowed to retain unauthorisedly in his possession any residential accommodation allotted to him by Government. For this purpose, copies of all orders of compulsory retirement, removal or dismissal from service should invariably be endorsed to the section(s) authorities concerned for prompt action.

(Authority : Government of India, Ministry of H.A.O.M. No.117/10/67-AVD, dated 10<sup>th</sup> January,1968,copy received with C.A.G.'s No. 188-NGE-III/108-66-II, dated 20<sup>th</sup> January, 1969,- File Admn.1/59/62-63).

**311. Principles and procedure for retaining officers in service beyond the age of superannuation** - No officer is retained in service beyond the date of compulsory retirement or offered re employment after that date unless it is clearly in public interest and where it is evident that other officers in service are either not ripe enough to take up the appointment or that the retiring officer is of such outstanding merit that government consider it desirable to retain him in service further. 60 years of age should ordinarily be treated as the dead line for non scientific or non-technical and 62 years for technical and scientific beyond which no officer should be granted extension of service or re-employed.

2. In the case of non-scientific and non-technical personnel, the test of public interest is to be more vigorously applied and extension/re-employment is to be permitted only in exceptional circumstances.

(Authority: Government of India, M.O.H.A. No.38/24/64-Ests. (A) 25<sup>th</sup> January, 1965, received with C.A.G.'s letter No.514-NGE.I/59-65-II dated 11<sup>th</sup> March, 1965 and No. 2748-NGE-I/65-66 (iv) dated 18<sup>th</sup> October 1966) Also see CCS (Pension) Rules

Note: Audit Officer/Sr. Audit Officers have not been considered to be “technical or scientific personnel”.

(C.A.G.'s letter No. 1268-NGE.II/69-63-1, dated 29<sup>th</sup> October, 1963)

3. Deleted

4. In case of post 1938 entrants, extension of service to non-gazetted Government servants may be granted by Pr.A.G. only in exceptional and deserving cases on the

recommendations of the D.P.C., for a period of one year at the time, up to the age of 60 years subject to the above conditions.

(C.A.G.'s letter no. 113-NGE.11/89-63-1, dated 20<sup>th</sup> January, 1964 and 217-NGE 1/90-65-1, dated 1<sup>st</sup> February, 1966)

**Note :** The composition of Screening Committee may, however, be decided by the Heads of office at their own level.

Once a decision has been taken to allow an employee to continue in service by appropriate authority beyond the age of 50/55 years, it is not necessary to review the service further on completion of 30 years of services.

The cases of employees once considered and found fit are to be reviewed only after the appropriate authority considers that the retention of Government employees will not be in public interest vide para 7 of Government of India M.H.A above said letter dated 5.1.1978

(C.A.G.'s letter No. 128-N-III/15-85/I dated 5.2.1986)

For constituting internal Screening Committee for assisting the Review Committee in the case of Audit officer/Senior Audit Officer the C.A.G. office has decided as under.

For reviewing the cases of Audit officers/Senior Audit Officers on attaining the age of 50/55 years or after completing 30 years of service, the Group 'A' officer who might have had occasion to know about the work and conduct of concerned Audit Officer/Senior Audit Officer may be co-opted from other offices of the IA&AD if circumstances so warrant. The number of members who should constitute the Internal Screening Committed may be decided by the Pr.Accountant General as may be convenient.

(C.A.G's office letter No. 2931/N.III/76-86 dated 29.8.1986)

5.With a view to minimize the number of proposals for extension/re-employment, suitable persons should be selected and given training before hand.

(CAG's letter No. 2462-NGE I/150-6711, dated 13<sup>th</sup> Nov. 1967)

**312.** Sea F.R.& S.Rs.(recognized private publication)

**313.**While the annual review by the competent authority prescribed in the subsequent para should continue as before in order to ensure that every ministerial officer who is allowed to remain in service beyond the age of 55, continue to maintain a high standard of efficiency, there need not be an annual medical examination in every case, where, however, the competent authorities have reason to believe prima facie that the state of an officer's physical health is not upto the required standard, it will be open to them to direct that the

officers in question should undergo a medical examination and produce a certificate of fitness. The procedure for this medical examination will be the same as already prescribed.

(Government of India, Ministry of Home Affairs Office Memorandum No.32/2/57-Ests (A), dated the 16<sup>th</sup> July, 1957, received with the Comptroller and Auditor General of India, endorsement No. 2842-NGE.II/266-57, dated 26<sup>th</sup> July 1957)

**Para 314. Procedure for grant of extension in service—**

**Strengthening of administration –Periodical review under FR 56(j) and Rule 48 of CCS (Pension) Rules 1972**

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

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

SI. No.	Quarter in which review is to be made	Cases of employee who will be attaining the age of 50/55 years or will be completing 30 years of service or 30 years of service qualifying for pension, as the case may be, in the quarter indicated below to be reviewed.
1	January to March	July to September of the same year
2	April to June	October to December of the same year
3	July to September	January to March of the next year
4	October to December	April to June of the next year

A register of employee who are due to attain the age of 50/55 years or complete 30 years of service to be maintained. The register should be scrutinized at the beginning of every quarter by a senior officer in the Ministry/Department and the review undertaken according to the above schedule.



3. It may be noted that Compulsory Retirement as a penalty under CCS (CCA) Rules, 1995 is distinct from the above provisions.
4. In order to ensure that the powers vested in the appropriate authority are exercised fairly and impartially and not arbitrarily, following procedures and guidelines have been prescribed for reviewing the cases of government employees covered under the aforesaid rules:
  - The cases of Government servants covered by FR56(j) or FR56(I) or Rule 48(1)(b) of the CCS (Pension) Rules should be reviewed six months before they attain the age of 50/55 years or complete 30 years service/ 30 years of qualifying service, whichever occurs earlier.
  - Committees shall be constituted in each Ministry/Department/Office, to which all such cases shall be referred for recommendation as to whether the Officer concerned should be retained in service or retired from service in the public interest.
5. The criteria to be followed by the Committee in making their recommendations would be as follows:-
  - (a) Government employees whose integrity is doubtful, will be retired.
  - (b) Government employees who are found to be ineffective will also be retired. The basic consideration in identifying such employee should be the fitness/competence of the employee to continue in the post which he/she is holding.
  - (c) While the entire service record of an officer should be considered at the time of review, no employee should ordinarily be retired on grounds of ineffectiveness if his service during the preceding 5 years or where he has been promoted to a higher post during that 5 year period, his service in the highest post, has been found satisfactory.

Consideration is ordinarily to be confined to the preceding 5 years or to the period in the higher post, in case of promotion within the period of 5 years, only when retirement is sought to be made on grounds of ineffectiveness. There is no such stipulation, however where the employee is to be retired on grounds of doubtful integrity.

- (d) No employee should ordinarily be retired on ground of ineffectiveness; if in any event, he would be retiring on superannuation within a period of one year from the date of consideration of his case.

Ordinarily no employee should be retired on grounds of ineffectiveness if he is retiring on superannuation within a period of one year from the date of consideration of the case. It is clarified that in a case where there is a sudden and sleep fall in the competence, efficiency or ineffectiveness of an officer, it would be open to review his case for premature retirement.

The above instruction is relevant only when an employee is proposed to be retired on the ground of ineffectiveness, but not on the ground of doubtful integrity. The damage to public interest could be marginal if an old employee, in the last year of service, is found ineffective, but the damage may be incalculable if he is found corrupt and demands or obtains illegal gratification during the said period for the tasks he is duty bound to perform.

Accordingly in every case where it is proposed to retire a Government servant in exercise of the powers conferred by the said rule, the appropriate authority should record in the file its opinion that it is necessary to retire the Government servant in pursuance of the aforesaid rule in the public interest. The order to be served of the Government servant would of course be on the form prescribed for the purpose.

Detailed instructions on the procedure, criteria for assessment, issue of notice etc. mentioned below:-

	FR 56	Pension rule 48(1)(b) of CCS (pension) Rules, 1972
Category	FR 56(j) Group 'A&B' officers: Who entered service before 35 years of age and have attained 50 years of age Other cases: Attained 55 years of age FR 56(I) A Govt. servant in Group 'C' post who is not governed by any Pension Rules, can also be retired after he has completed 30 years service.	All Government servants covered by CCS (pension) Rules, 1972 who have completed 30 years of qualifying service.
Notice Period	3 months or 3 months pay and allowances in lieu thereof.	Three months or three months pay and allowances in lieu thereof.

(Authority: Circular No,25013/2013-Estt.(A) Govt. of India Ministry of Personnel, Public Grievances and Pensions Department of Personnel and Training ,North Block, New Delhi-110001 Dated : 21<sup>st</sup> March,2014)

In order to simplify and speed up the procedure of review, a need is felt to reconstitute the Review Committees. In partial modifications of the OM No.25013/2013-Estt.(A) dated 27/06/1986, it has been decided that the Secretaries of the Cadre Controlling Authorities will constitute Review Committees consisting of two members at appropriate level. The Review Committees in case of various levels of employees will be as under:

(A) In case of officers holding Group 'A' posts:

(a) In r/o ACC appointees:

Review Committee may be headed by the Secretary of the concerned Ministry/Department as Cadre Controlling Authority.

(b) In r/o Non –ACC appointees:

(i) Where no such Boards/Commissions exists, the Review Committee may be headed by Secretary of the Ministry/Department.

(B) In case of Group 'B'(Gazetted) officers:

Additional Secretary/Joint Secretary level officer will head the Review Committee.

(C) In case of Non-Gazetted employees:

(i) An officer of the level of Joint Secretary will head the Committee. However in case the Appointing Authority is lower in rank than a Joint Secretary, then an officer of the level of Director/Deputy Secretary will be the head.

(ii) In the case of Non- Gazetted employees in other than centralized cadres, Head of Department/Head of the Organizations shall decide the composition of the Review Committee.

(1) CVO in the case of gazette officers, or his representative in case of non-gazetted officers, will be associated in case of record reflecting adversely on the integrity of any employee

(2) In addition to the above, the Secretary of the Ministry/Department is also empowered to constitute internal committee to assist the Review Committee in reviewing the cases. These Committees will ensure that the service record of the employees being reviewed, along with a summary bringing out all relevant information, is submitted to the Cadre Authorities at least three months before the due date of review

**Note-1** In every review, the entire service records should be considered. The expression 'service record' will take in all relevant records and hence the review should not be confined to the consideration of ACR/APAR dossier. The personal file of the officer may contain valuable material. Similarly, the work and performance of the officer could also be assessed by looking into files dealt with by him or any papers or reports prepared and submitted by him. It would be useful if the Ministry/Department puts together all the data available about the officers and prepares a comprehensive brief for consideration by the Review Committee. Even uncommunicated in the ACRs/APARs may be taken into consideration.

**Note-2** In case of these officers who have been promoted during the last five years, the previous entries in the ACRs may be taken into account if the officer was promoted on the basis of seniority cum fitness, and not on the basis of merit

**Note-3** As far as integrity is considered, the following observations of the Hon'ble Supreme Court may, while upholding compulsory retirement in a case, may be kept in view.

The officer would live by reputation built around him. In an appropriate case, there may not be sufficient evidence to take punitive disciplinary action of removal from service. But his conduct and reputation is such that his continuance in service would be a menace to public service and injurious to public interest.

**Note-4** Similarly, reports of conduct unbecoming of a Government servant may also form basis for compulsory retirement. As per the Hon'ble Supreme Court in State of U.P. And Others vs Vijay Kumar Jain Appeal (civil) 2083 of 2002:

If conduct of a government employee become unbecoming to the public interest or obstructs the efficiency in public services, the government has an absolute right to compulsorily retire such an employee in public interest.

( Circular No,25013/01/2013-Estt.(A)-IV, Govt. of India Ministry of Personnel, Public Grievances and Pensions Department of Personnel and Training, North Block, New Delhi-110001 Dated : 11<sup>st</sup> September,2015 )

**315. I Re-employment of Central Government Employees discharged on account of affliction with TB – (i)** TB patients as have been declared non-ineffective and medically fit for Government service by a T.B. specialist or a medical authority authorised in this behalf by the Government of India will be deemed eligible for re appointment to the posts previously held by them if vacancies exist or to equivalent posts in their own Departments, the usual condition regarding age limit not being enforced in their case.

**(ii)** Such persons will be eligible for re appointment by the Ministry/Department concerned without the intervention of Employment Exchanges whenever there are suitable vacancies.

(iii) If such person cannot be employed in the Ministry/Department concerned for want of vacancies, employment assistance to them will be rendered by Employment Exchanges. For this purpose as also for the purpose of age relaxation they will be treated as “Retrenched Central Government Employees.”

(iv) On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them should be treated as qualifying service for purposes of pension and seniority and for purpose of pay they should be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-employment would itself, however, not count for any purpose but the service will otherwise be regarded as continuous. The seniority of such persons re employed in other posts will be fixed in consultation with the Ministry of Finance.

(v) On re-employment such persons will not be required to undergo a fresh medical examination if they had been medically examined on their first appointment. They will, however, have to undergo the annual medical examination if otherwise necessary.

(vi) In cases in which such persons are re-employed in posts direct appointment to which can be made only in consultation with the Union Public Service Commission, the Commission will be consulted as usual. For this purpose all available records of such persons will be referred to the Commission. The Commission if they consider necessary, may also interview such persons and actual appointment of such persons will be made only after the commission have certified them to be suitable for appointment to the posts in question.

**Note :** The seniority of other persons fixed due to their passing of departmental examination earlier, shall not be disturbed by re employment of ex-TB patient.

2. In so far as persons serving in the Indian Audit and Accounts Department are concerned, these orders have been issued after consultation with the Comptroller and Auditor General subject to the condition that seniority of other persons fixed due to their passing of Departmental Examination earlier shall not be disturbed by re-employment of ex-TB patients.

(Government of India Ministry of Home Affairs letter No.37/I/52/DGS, dated the 10<sup>th</sup> July, 1954 received from the Comptroller and Auditor General of India, with Endorsement No. 2538-NGE.II/463-56 dated the 2<sup>nd</sup> August, 1954).

**II. Re-settlement in Government service of Central Government employees discharged on account of affliction with Plourisy** – The concessions granted to ex TB patients have also been extended to ex-plourisy patients.

(G.I.M.O.H.A. No.13/4/56 RPS, dated 29<sup>th</sup> September, 1956, received with CAG's No.4052/NGE.II/137-56 dated 15<sup>th</sup> October, 1956)

**III. Resettlement in Government Service of Central Government employees discharged on account of affliction with Leprosy** – The concessions granted to ex-TB patients have also extended to ex Leprosy patients, Their appointments shall however, be subject to the conditions, mutatis mutandis, specified in the Ministry of Health. O.M.No.5(11)41/56 Nil dated 24<sup>th</sup> October, 1957.

(G.I.M.O.H. No.13/4/57-RPS, dated 14<sup>th</sup> July, 1958 received with CAG's letter No. 3444-NGE.II/38-58 dated 11<sup>th</sup> September 1958).

**316. Report of persons due to retire** – (a) The Head of Office or other authority responsible for preparing the pension papers will initiate the pension case two years before the date of retirement of Government servants. Period of preparatory work of two years is divided in three stages i.e. in accordance with Rule 59 of CCS (Pension) Rules Muthuswamy's Private recognised publication.

**316-A. Report of persons due to retire** – A monthly report of persons who are due to retire within the next eight months should be submitted by the Assistant audit Officers of the Administration Section III to the Audit Officer/Senior Audit Officer (Admn.) on the 10<sup>th</sup> of every month in the following form:-

**MONTHLY REPORT OF PERSONS WHO ARE DUE TO RETIRE WITHIN THE NEXT EIGHT MONTHS**

Sr. No.	Name and Designation	Date of Birth	Date of attaining	Date upto	Remarks
		55	58	60	in Service is
		years	years	years	approved

A.A.O.

Administration/III Section.

When no person is due to retire within the next eight months a nil report should be submitted. The concerned Audit Officer/Sr. Audit Officer will submit these reports for the order of the Deputy Accountant General/Sr. D.A.G. (Admn.) and Pr.Accountant General, whenever there are any persons due to retire.

(Authority : Orders, dated 8<sup>th</sup> September, 1959 of D.A.G. (A) .)

**317. Scrutiny of nominations** – The Audit Officer/Sr. Audit Officer in-charge of Admn.III section should scrutinise and countersign all nominations and declaration received from the non-gazetted officers, relating to Family Pension and Death cum Retirement Gratuity.

(C.A.G.'s letter No. 1286-Admn./129-51, dated 21<sup>st</sup> May, 1951).

**318. Record of Nominations** – The present procedure under which nominations in respect of non-gazetted Government servants are attached in original to the pension papers forwarded to the Audit Officer/Senior Audit Officer involves a risk of loss of the nominations during their transit to and from the Audit Office. As the nominations of deceased officials for death cum retirement gratuity etc. serve the same purpose as a will or testament of the officials concerned, it is necessary that all possible measures should be taken to obviate any chance of their loss because if these are somehow lost, it will not be possible to replace them or settle effectively any dispute that might arise.

2. All claims for death cum retirement gratuity and family pensions should initiate from the Departmental Officer and it will be for him to scrutinise the legal aspects, and settle the claims in connection therewith. It has accordingly been decided that the original nominations in respect of non-gazetted Government servants should in all cases be retained by the Heads of the office concerned and that for the purpose of verification of claims and authorising payments of pensions gratuities in this behalf, Audit should depend on copies of the current original nominations certified to be correct by the Heads of offices, which should be attached to the pension papers.

(Comptroller and Auditor General of India, Letter no.1147-Admn.II/129-53-Pt.II, dated the 12<sup>th</sup> August, 1953).

Also Government of India decision under Rule 53 of C.C.S. Pension Rules Swamy's Private recognised Publication.

**319. Countersigning details in respect of Members of families** – The C.A.G. has authorised Pr. A.G.s and Heads of offices in the IA&AD to delegate their powers to countersign family details required under Para 1 (i) of the Government of India Ministry of Finance No.P-9(16)-EV (A)/63, dated 9<sup>th</sup> January, 1964.

Under these orders, the Pr. A.G. has authorised the officer-in-charge, Admn. Section to countersign details of family members submitted by the staff working in the office. These officers will ensure that the details of family have been received in all the cases where the employees have put in one year's service and also arrange to conduct the annual verification to ensure that the detail of family received from the staff have actually been placed in the service books. The submission of the family details, where due will be

watched through a register in which the names of officials from whom the family details are awaited be recorded. A note for conducting the annual verification and watching submission of details from fresh entrants, etc., will be kept in the Calendar of Returns.

(C.A.G.s letter No.1483-NGE.I/8-65 dated 7<sup>th</sup> July, 1965).

**320. Death of non-gazetted Government Servants** – The cases of death of all categories of staff, including non-gazetted while on duty or otherwise under any circumstances should be reported immediately to due C.A.G. On receipt of a confirmed report of death of a ‘C’ employee, the Pr.A.G. etc. may issue a letter of condolence to the bereaved family. Similar action may be taken by DAG/Sr. DAG (Admn.) etc. in case of Group ‘D’ employees. Immediate action to examine whether any assistance if justified, could be given from Benevolent Fund/Compassionate Fund may also be taken.

2. In cases G.P. Fund, pension and gratuity and other dues are not settled within a period of two months of the date of death, a report may be sent to the C.A.G. explaining the reasons for delay and the action taken to expedite the matter.

(C.A.G.’s letter No.1214-NGE.I/99-57, dated 13<sup>th</sup> June, 1967 and No.1430-NGE.I/99-67, dated 10<sup>th</sup> July 1967).

**321. Compassionate gratuity** - See Central Civil Service (Pension) Rules (recognised private publication.)

**322 to 325.** See C.C.S (Pension) Rules, (recognised private publication).

**326.** All proposals for the grant of gratuities from the Compassionate Fund to the families of deceased Government Servants left in indigent circumstances should be submitted to the Comptroller and auditor General in duplicate.

(CA.G.’s letter No. 353-E/1336-27, dated the 23<sup>rd</sup> January, 1928). (Also see Para 10.15 of CAG’s MSO (Admn.) Vol.I 3<sup>rd</sup> Edition.

**327.** See C.C.S. (Pension) Rules (recognised private publication).

**328. Payments of awards from Compassionate Fund through Treasuries and sub-treasuries** – See Appendix 8 of C.C.S (Pension) Rules (recognised private publication).

**329. Resignation from Service** – Procedure in respect of the following instructions govern acceptance, withdrawal etc. of resignation from service:-

- (a) Authority competent to accept resignation. The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.
- (b) **Circumstances under which resignation should be accepted** – It is not in the interest of Government to retain an unwilling Government servant in service. The



general rule, therefore, is that a resignation from service should be accepted, except in the circumstance indicated below:-

- (i) Where the Government Servant concerned is engaged on work of importance and it would take time to make arrangements for filling the post, the resignation should not be accepted straight-way, till alternative arrangements for filling the post have been made.
- (ii) Where a Government servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of disciplinary case pending against the Government servant, whether it would be in the public interest to accept the resignation. Normally, as Government servants are placed under suspension only in cases of grave delinquency it would not be correct to accept a resignation from Government servant under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused officer is not strong enough to justify the assumption that, if the departmental proceedings were continued, he would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

**Note:** Under existing instructions it is provided that where a Government servant who is under suspension submits his resignation the competent authority should examine with reference to the merit of the disciplinary case pending against the Government servant, whether it would be in the public interest to accept the resignation . Normally as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept the resignation from an officer under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitudes or where the quantum of evidence against the accused officer is not strong enough to justify the assumption that if the departmental proceedings were continued, the officer would be removed or dismissed from service, or where the departmental proceedings likely to be so protected that it would be cheaper to the public exchequer to accept the resignation.

Existing instructions on the subject of acceptance of resignation of officials against whom inquiry/investigation is pending (whether he had been placed under suspension or not) provide that where such an official submits his resignation such resignation should not normally be accepted. Where, however, acceptance is considered necessary, in the public interest, the competent authority shall examine the case with reference to the fulfillment of conditions mentioned at above Para.

In recent times, cases have come to notice where resignation of officials not falling in the two categories mentioned in the preceding paragraph, have been accepted without insisting on vigilance clearance and subsequently it come to light that the said official while in service had been involved in serious irregularities. In view of this, it has now been decided that in all cases of acceptance of resignation, the competent authority, shall insist, as a mandatory measure, on prior vigilance clearance, before taking a decision on the request for resignation. When an authority refers a case for the request for resignation, when an authority refers a case for vigilance clearance, the authority competent to accord vigilance clearance should ensure expeditious consideration of the request.

In all cases where acceptance of resignation is considered necessary, the resignation may be accepted with the prior approval of the Head of Department in respect of Group 'C' posts and of the Minister in charge in respect of holders of Group 'A' and 'B' posts. In so far as officers of Group A,B,&C cadres of the Indian Audit and Accounts Department are concerned the resignation may be accepted by Heads of Department as designated by the Comptroller and Auditor General of India, concurrence of the Central Vigilance Commission should be obtained/before submission of the cases to the Minister-incharge/Comptroller and Auditor General, if the Central Vigilance Commission had advised initiation of departmental action against the Government servant concerned or such action has been initiated on the advice of the Central Vigilance Commission.

Authority : Government of India Personnel and Training O.M. No.28034/4/94-Enstt/(A) dated 31.5.1994 copy received vide C.A.G.'s office letter No.232 Audit (Rules)/21-94 (40) dated 15.6.1994.)

- (c) A check list of points with reference to which cases of resignation from Government service, including notices given by employees under Rule 5 of CCS (temporary service) Rules, may be examined is given below. The check list is intended to help the authorities in dealing with such cases expeditiously.

**CHECK LIST FOR COSIDERATION OF CASES OF RESIGNATION FROM GOVERNMENT SERVICE/NOTICES UNDER RULE 5 OF CCS (TS) RULES**

**Part I General Information**

1. Name and Present Designation
2. Post held including name of Establishment
  - (i) Substantive;

(ii) Officiating;

3. Any post, other than the present appointment, held during 6 months prior to the month in which resignation is tendered

4. Permanent residential Address

**Part II Points to be checked up before accepting resignation**

5. The date on which the Government servant wants to be relieved from service;

6. (i) Whether any inquiry or investigation or disciplinary case is pending or contemplated;

(ii) Whether under suspension?

7 Whether the Government servant concerned has executed any bond for serving the government for specified number of years on account of his being given specialised training, fellowship/scholarship for studies or deputed for training whether in India or abroad, and if so, the bond period is over?

8. Time required for filling up post and/or for making alternative arrangement;

9. Authority competent to accept resignation, that is appointing authority;

**Part III. If the resignation is accepted, points to be checked up before relieving the officer.**

10. Whether alternative arrangement has been made for discharge of the duties of the post including arrangement for taking over charge of cash/stores in the custody of government servant wherever applicable;

11. Whether the Government servant has surrendered and obtained “No Demand certificates” in respect of

(i) M.H.A/Departmental Identity Card

(ii) Library Cards/Tokens of the Central Sectt. Library and/or Departmental Library, etc

(iii) C.G.H.S Identity Card;

(iv) Type writers, brief cases, cycles, liveries etc. (wherever applicable)

12. Arrangements made for recovery of outstanding advances/loan, if any, taken, or any other category of dues, viz.

- (i) House Building Advance
- (ii) Advance for purchase of motor car/motor cycle/scooter/cycle
- (iii) Festival Advance/Flood Advance
- (iv) Any other dues, such as:-

(a) Amounts due to be recovered from or settled by the employee in respect of money material entrusted to him in the course of his official duties in this or earlier posts;

(b) Recoveries ordered to be made as a result of a disciplinary proceedings;

13. Whether the Government servant is in occupation of Government accommodation, electric appliances etc. occupied by the Government servant have been settled and “No Demand Certificate” obtained.

14. Whether accounts in respect of water and electricity charges in respect of Government accommodation held by the Government servant have been settled with the concerned Municipality/Corporation;

15. In case where the Government servant has not been in occupation of any government residential accommodation during the service, whether “No Demand Certificate” has been issued by the Ministry/Department as required in ministry of W.H.G.R. Memo No. 15/3/632-ACC, dated 19<sup>th</sup> January.

16. Whether any cash deposit/security of sufficient value has been taken where it is not found possible to make a correct assessment of the dues immediately.

17. Leave sanctioned to the official from previous half year and leave sanctioned extra, if so leave salary paid

(Authority : Government of India, Cabinet Sectt. Department of Personnel Administrative reforms O.M. No.24011/1/76-Estt.(B), dated 7<sup>th</sup> May, 1976 received, - vide C.A.G.’s letter No. 1231-NGE-II/71-76, dated 1<sup>st</sup> June, 1976 filed in Admn.I/PF/76-77).

**D Date when a resignation becomes effective** – The competent authority should decided the date with effect from which the resignation should become effective. In cases covered by (b) (i) above, the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should decide whether it will accept the resignation with immediate effect or with

effect from the date following the termination of the leave. Where a period of notice is prescribed which a Government servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from the prospective date. In the latter case, the date should be specified.

**Note 1:** A question has been raised regarding the treatment to be accorded to a letter of resignation submitted by a temporary Government servant, in the light of the provisions of the C.C.S. (T.S.) Rules, 1965.

The question has been considered in consultation with the Ministry of Law and it is clarified that, when a temporary Government Servant submits a letter of resignation, a distinction should be drawn between a letter of resignation purporting to be a Notice of termination of service and one which is not. This is because a 'Notice of termination of service' given by a temporary Government servant under rule 5 (1) of the Central Civil Services (Temporary Service) Rules, 1965, is something different from a mere letter of resignation submitted by him without any reference, direct or indirect, to the said Rule. While the former is an exercise of the right conferred by statutory rules enabling a temporary Government servant to cease performance of his duties automatically on the expiry of the prescribed period of notice, the latter requires acceptance by the competent authority in order to become effective. Therefore, if a temporary Government servant submits a letter of resignation in which he does not refer to rule 5(1) of the C.C.S. (T.S.) Rules, 1965, or does not even mention that it may be treated as a notice of termination of service the provisions of rule (5) (1) *ibid* will not be attracted. In such a case, the resignation of the temporary Government servant will be dealt with under the provisions of this Ministry's O.M. No.39/6/57- Estt. (A), dated the 6<sup>th</sup> May, 1958, and he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will, therefore, be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternative arrangements. This will not be repugnant to the provisions of the C.C.S. (T.S.) Rules, 1965, in any way, because when a temporary Government servant submits a letter of resignation without invoking the provisions of the said rules, they will not come in to picture, notwithstanding the fact that, being a temporary Government servant, he is governed by these rules.

(Authority : Government of India, Ministry of Home Affairs O.M. No.41/1/65-Ests. (c) dated 25<sup>th</sup> May, 1966, copy received with C.A.G.'s endorsement No.1111- NGE./III/70-65 dated 4<sup>th</sup> June, 1966).

(e) **Authority Competent to permit withdrawal of resignation** – A resignation becomes effective when it is accepted and the officer is relieved of his duties. Where a

resignation has not become effective and the officer wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal. Where, however, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal. Where, however, resignation has become effective, the officer is no longer in Government service and acceptance of the request for withdrawal of resignation would amount to re-employing him in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of finance should be obtained before a request for withdrawal of resignation which has already become effective is accepted.

(Government of India, Ministry of Home Affairs, Office Memo No.39/6/57-Est. (A) dated the 6<sup>th</sup> May, 1958, copy received with Comptroller and Auditor General's endorsement No.641-All/280-A 57, dated the 1<sup>st</sup> June, 1959).

**330. Removal or discharge and dismissal** – The dismissal or discharge of members of the establishment lies with the Pr.Accountant General, except in the case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with an accusation over their head. No member of the office should be dismissed or discharged from the service until the charge against him as well as his defence and the orders passed thereon have been recorded in writing.

**331.** In cases of dismissal, the effect of the order should be to preclude the dismissed officer, from being re-employed under Government. Ordinarily, cases of the dismissal of non-gazetted officers need not be notified in the Government gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to ascertain whether an applicant for a post has been in Government service before and in cases in which the circumstances connected with his discharge are not clear, his previous employer should be referred to and the applicant required to produce a copy of his character roll or other record of service. A person who succeeds in obtaining employment by the concealment of his antecedents, would obviously merit dismissal on the true facts being discovered.

**332.** The dismissal of public servants should be notified in the Gazetted only in the following cases, viz., (1) When it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause; and (2) when it is specifically desired to exclude from re-employment in the service of the Government a public servant, who has been dismissed for a heinous offence such as fraud or falsification of accounts.

**333.** The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in

criminal court. It will be sufficient to announce in the case of any person, whose dismissal will be notified in accordance with the principles laid down above, that the Government has dispensed with this service, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law, regulating the tenure of a particular appointment and it is for this reason necessary to couple with the announcement of the dismissal, a statement of the grounds upon which it has been ordered.

**334.** If before passing an order of dismissal, the opinion of the legal Advisor of the Government is obtained, such opinion should be deemed confidential and no reference to him or to any opinion expressed by him on the findings of the case should be made in the order of dismissal.

(Auditor General's letter No.T-1285-G.S.E.-510-30 (Confidential), dated the 5<sup>th</sup> September, 1930).

**335. Notice of discharge to temporary employees– (a)** The service of a temporary Government servant who is not in quasi-permanent service, shall be liable to termination at any time by notice in writing given either by the Government Servant to the appointing authority, or by the appointing authority to the Government servant.

**(b)** The period of such notice shall be one month, unless otherwise agreed to by the Government and by the Government servant.

**Note :** Under Rule 5 of the Central Civil Services (T.S.) Rules, 1965, the appointing authority can give one month's pay in advance to a temporary employee and send him off from service and that it is not open to a temporary employee to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether having regard to the circumstances of the case, the provision for the notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice and if remains absent from duty during that period, it is open to Government to take such disciplinary action against him as they may deem fit, in addition to treating the period of absence as extraordinary leave without pay. On the other have, if the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision the Government servant should be released forthwith.

(Ministry of Home Affairs; Office Memorandum No.37/23-51 NGS, dated the 27<sup>th</sup> September 1951, copy received from the Comptroller and Auditor General under No.734-NGE.II/494-51 dated the 7<sup>th</sup> March, 1952.)

**336. Grant of certificates on dismissal or discharge etc –** Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation. These certificates must

invariably be prepared after reference to the character roll and personal file of the persons concerned, and signed by the Audit Officer/Sr. Audit Officer-in-charge of the office Establishment and should be in the following form;-

Certified that Mr. \_\_\_\_\_ worked as a \_\_\_\_\_ in this office from \_\_\_\_\_ to \_\_\_\_\_. The reports on his work and conduct indicate \_\_\_\_\_ He is discharged on account of \_\_\_\_\_

**337. Report of persons dismissed/removed from service** – The present practice of issuing to a number of authorities copies of circulars about persons dismissed/removed from service and considered unsuitable for future employment under Government involves much waste of time, labour and stationery. It has, therefore, been decided that, in future, the particulars of such person should be forwarded only to the Director, Intelligence Bureau, the Deputy Inspector-General C.I.D. of the State and the Superintendent of Police of the District of which the person concerned is permanent resident. In the case of persons who are permanent residents of West Bengal, however, such circulars of dismissal, etc., should be sent to the Deputy Commissioner of Police Special Branch, West Bengal, 14-Lord Sinha Road, Calcutta, if they happen to be permanent residents of Calcutta and to the Deputy Inspector General of Police, C.I.D. West Bengal Calcutta 13-Lord Sinha Road, Calcutta, and the Superintendent of Police of the district concerned in all other cases. A copy of the circular should in this case, also be sent to the Director, Intelligence Bureau, New Delhi. It will be, no longer, necessary to furnish copies of such circulars to the Ministries, etc., of the Government of India, including the Ministry of Home Affairs, and to the State Governments

**338.** There is another category of persons who are also disqualified from Government employment. Some of the candidates who appear at or seek admission to the various examinations conducted by the Union Public Service Commission, attempt to deceive that body by suppressing important but unfavorable facts concerning themselves or by furnishing false informations as to age, qualifications, etc. When detected, they are debarred from service in any office or Ministry/Department under the Administrative control of the Central Government. To these persons, however, the provisions of the Civil Service (Classification, Control and Appeal) Rules do not apply nor in the majority cases would the maximum age limit operate as a bar to their employment. In the Ministry of Home Affairs, notices will therefore, continue to be issued in respect of them, but will be confined to debarring from employment under the Government of India only, since there is no authority to debar persons from employment under the State Government where the appointments are made by those Governments. Copies of such notices will, however, be supplied to State Governments and to Ministries/Departments of the Government of India for information as before.



(Government of India, Home Department Memo No.2/9-Ests (s) dated 2<sup>nd</sup> February, 1938 copy received under the Auditor General's endorsement No.237-NGE/KW-47-38 dated the 23<sup>rd</sup> February, 1938).

**Note:** A copy of all communications relating to dismissal or removal of persons found unsuitable for Government employment may, in future be addressed also direct to the Union Public Service Commission.

(Secretariat of Governor General (Public) Memorandum No.25-51/43-CG (S) dated the 2<sup>nd</sup> August, 1944, copy received under Auditor General's endorsement No.1571-NGE-496-41 dated 21<sup>st</sup> August 1944).

## CHAPTER-IX

### MISCELLANEOUS ORDERS RELATING TO NGOs

#### Part-I Orders Relating to Service Conditions

**339. Officiating promotion in Short Term Vacancies-** Short term vacancies arising henceforth may be filled by officiating promotion in normal manner in cases where the duration of the vacancy exceeds 45 days. This limit will apply irrespective of whether it is a single vacancy or part of a chain of vacancies.

(ii) Officiating promotions in vacancies of forty –five days duration or less may be made only in very exceptional circumstances with the prior personal approval of the head of the department

(iii) Reproduced the CAG's letter no.5227 dated July,1972

“I am to invite a reference to the Government of India, Ministry of Finance O.M. No.F.10(2)-E-(Coord) 71,dated 18.11.1971 on the above subject ( circulated ,vide this office endorsement No. 586-G.E.I/72-72, dated 24<sup>th</sup> January,1972) which provides that officiating promotion should be made in vacancies of which the duration exceeds 45 days and to state that a doubt had arisen whether for making officiating promotion in the chain of vacancies it is necessary that the duration of each vacant post should exceed 45 days. Ministry of Finance has now clarified that for purpose of making officiating promotion in short term vacancies, it is necessary that the duration of a part chain of vacancies should be more than 45 days.”

(Authority : Government of India, Ministry of Finance O.M. No.F/(20)/E/F (Coord.) – 71, dated 18<sup>th</sup> November, 1971, read with C.A.G's letter No. 5227-GE-I/72-72, dated Nil (Received on 17<sup>th</sup> July,1972),

(iv). In partial modification of the orders contained in item (iii) above it has been decided that short-term vacancies arising henceforth in all establishments other than Secretariat and Headquarters offices of the various Departments, may be filled in the normal manner in cases where the duration of the vacancy exceeds 30 days. This limit will apply irrespective of whether it is a single vacancy or part of a chain of vacancies should itself be more than 30 days, if the vacancy is to be filled up. Officiating promotions in vacancies of 30 days duration or less will not be made save in very exceptional circumstances with the prior personal approval of the Head of the Department concerned. In the case of vacancies in the Secretariat and Headquarters offices, there will be no change and the limit of 45 days will continue to apply.

(Authority: Government of India, Ministry of Finance letter No. F-10 (220 E (O) – 74, dated 18<sup>th</sup> June, 1975, received with C.A.G's letter No.3934- GE.I/72-72, dated 14<sup>th</sup> July, 1975)

**Note:** No proforma- promotion of SAS passed Auditor/Senior Auditor should be made for periods less than 14 days. A particular vacancy should not be split up to allow proforma promotion for short spells. The proforma promotion, in cases where there is a clear vacancy for longer spell may, however, be allowed without any objection.

(C.A.G.'s Letter No. 110-NGE-III/13-67, dated 11<sup>th</sup> January, 1968).

**340.Promotion from Group 'D' to Group 'C' Service-** All employee of Group 'D' upgraded to Group 'C'

(*Authority:* - CAG's circular No.18-NGE/2010 issued vide No. 717-NGE (App)/25-2010 dated 28.06.2010)

**340-A.** When a Government servant does not want to accept promotion to a higher grade when offered to him, he has to make a written request to the appointing authority declining the same setting out reasons for such refusal. Refusal of promotion would entail no fresh offer of promotion being made to him for one year from the date of refusal.

This does not apply where adhoc promotions against short term vacancies are refused.

A Government Servant who had earlier declined promotion, on eventual promotion to the higher grade will lose seniority vis-à-vis his erstwhile juniors promoted to the higher grade earlier, irrespective whether the posts in question are filled by selection or seniority.

If the reasons adduced by the official for his refusal of promotion are not acceptable to the appointing authority, the promotion may be enforced. If the officer still refuses, he exposes himself to disciplinary action for disobedience and lawful order.

(*Authority:* M.H.A.O.M No. 1/3/69-Estt.(D), dated 22<sup>nd</sup> November, 1975 and O.M. No. 22034/3/81-Estt.(D), dated 1<sup>st</sup> October, 1981.

**341. Deleted.**

**341-A Deleted.**

**342.** the orders regarding special representation in services and the submission of the annual statements connected therewith to the Government of India are contained in Appendix 'A'/'

**343. Deleted.**

**344. Annual Performance Assessment Report-** On the occasion of the first appointment of a person whether to the clerical service or the S.O. Grade Service, a character roll will be opened in the prescribed form, by the Confidential Assistant to the Gazzeted officer in charge Administration I, Section in respect of all clerical staff, Steno/PA to DAG (A) will maintain A.P.A.R. Files in respect of all Asstt.Audit Officers. Sr. P.A. will maintain APARs

of the Sr. AOs/AOs. These will be kept in the custody of Branch Officer/ Group Officer (A) and Pr. Accountant General respectively.

**345. Reports should be written in the form prescribed on each person on the following occasions:-**

1. Yearly, during April (all reports).
2. On the occasion of the transfer of an Audit Officer/Senior Audit Officer or on his proceeding on long leave, covering the month of April, when he should record reports on Assistant Audit Officers and members of the clerical service who have served under him.
3. On the occasion of the transfer of an Assistant Audit Officer or on his proceeding on long leave as indicated in (2) above, when he should record reports on men who have served under him, during the current year. The Senior Audit Officer/ Audit Officer should similarly report on the Assistant Audit Officer transferred.

**Note 1: (i)** 'APAR' need not be written up for a period of less than 3 months.

(ii) Staff entrusted with the preparation of APAR's dossiers should ensure that A.P.A.R. forms are sent to Reporting Officers in time whenever there is a change/retirement of Reporting officer.

(Also see CAG's MSO Admn. Vol.I 3<sup>rd</sup> Edition)

**Note 2:** Full particulars against the headings at the top of the APAR Form should invariably be filled in by confidential Asstt/PA entrusted with the maintaining of APARs before handling over the forms to the Assistant Audit Officers in charge of sections or the Audit Officer/Senior Audit Officer, as the case may be, for filling in the APAR of the staff.

(Accountant General's order, dated 5<sup>th</sup> September, 1954).

**Note 3:** A question has been raised as to the course of action to be adopted when in the case of any officer, there is no R.O. having the requisite experience of 3 months or more during the period of report as a result of which no R.O. is in a position to initiate the report. The matter has been considered in this Department and it has been decided that where for a period either calendar year or Financial year there is no R.O. with the requisite experience to initiate the report, the Reviewing Officer, himself may initiate the report as a Reporting Officer provided the Reviewing Officer has been the same for the entire period of Report and he is in a position to fill in the columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be reviewed by the officer superior to the Reviewing Officer.

(Authority: Government of India, Ministry of personnel and Training, Administrative Reforms and Public Grievances and Pension ( Department of Personnel and Training ) O.M. No. 21011/8/85/ Estt. (A), dated 23<sup>rd</sup> September, 1985)

**346. Instructions regarding writing of APARs.-** The instructions for writing up of APAR, are contained in paragraph 16 to 17 of Swamy's compilation on Confidential Report of central Govt. Employees.

**(1) The following instructions should be noted for guidance by all concerned:-**

(i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.

(ii) It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade, the reporting and reviewing authorities should rate the officer against a larger and reviewing authorities should rate the officer against a larger population of his /her peers that may be currently working under them

(iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment /promotion

(iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.

(v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of Zero

**(16). Principles to be observed by Reporting Officers in writing reports:-** The general principles which are required to be observed by the Reporting Officers for writing annual reports are indicated below:-

(1) Remarks like "Doubtful Character", "complaints received about his taking illegal gratification", are not permissible. Entries should be based on established facts and not on mere suspicion.

(2) No employee should be adversely affected by prejudicial reports recorded without fullest consideration. At the same time, none should be rewarded by excessively flattering reports which are not based on facts. With a view to checking up such possibilities, the following procedure is prescribed:-

(a) the memo of service should invariably be consulted at the time of writing the annual report though the report itself should necessarily be based on the employee's performance during the year as a whole;

(b) where an adverse remark is recorded in respect of an official having consistently good record, some details regarding the same should invariably be given;

(c) the report should give a clear opinion on the main points like character, integrity, industry etc.

(d) there should be no hesitation on the part of the Reporting Officers to record adverse remarks in justified cases.

(e) Reporting Officers should not be in a hurry to write all the reports on one day.

(Para. 174 (9) of P&T.Manual,Volume-III.)

**(17). Duties of Reviewing/Endorsing Officer:-** The following instructions are brought to the notice of the Ministries/Departments for information, guidance and compliance:-

(i) Reporting, Reviewing and Endorsing Officers should have been acquainted with the work of the Official reported upon for at least three months during the period covered by the confidential report;

(ii) With a view to enabling the reviewing authority to discharge his responsibility in ensuring the objectivity of the confidential reports, it has been decided that where he is sufficiently familiar with the work of the officer reported upon so as to be able to arrive at a proper and independent judgement of his own, it should be his responsibility to verify the correctness of the remarks of the Reporting Officer after making such enquiries as he may consider necessary, he should also give a hearing to the person reported upon before recording his remarks.

(iii) While it is expected that the detailed format with alternative answers now prescribed for confidential reports would go a long way to minimize cryptic, vague or non committal remarks being made in the reports, there may be cases where the entries are not sufficiently meaningful. Such reports should be returned to the Reporting Officer for amplification or explanation.

(iv) If the Reporting Officer feels that a prescribed course of training is required by an official in order to equip him better for his duties or to develop his potentialities, he may make a separate recommendation to the Appropriate Authority on this matter. The confidential report would not a proper place for such a recommendation.

( G.I.,D.P.&A.R.,O.M. No.51/3/74-Estt.(A),date the 22<sup>nd</sup> May,1975.)

### **347. Orders of punishment –keeping of their copies in the Confidential Rolls-**

Government of India have decided that if as a result of disciplinary proceedings any of the prescribed punishment (e.g. censure, reduction to a lower post, etc.) is imposed on a Govt.

servant, a record of the same should invariably be kept in his APAR. Further, if on the conclusion of the disciplinary proceedings it is decided not to impose any of the prescribed punishment but to administer only a warning, reprimand etc. (as explained in Para 346) warning etc. should also be made in the confidential roll.

(Authority; Government of India, Ministry of Home Affairs, Office Memorandum No.39/12/59-Estt.(A), dated the 23<sup>rd</sup> April, 1960, copy received, -vide C.A.G.'s letter No.1271/NGE.II/202/58, dated the 9<sup>th</sup> May, 1960)

**348-349- Time schedule for preparation/completion of APAR  
(Reporting Year-Financial Year)**

<b>S No.</b>	<b>Activity</b>	<b>Date by which to be completed</b>
1.	Distribution of blank APAR forms to all concerned (i.e., to officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31 <sup>st</sup> March .(This may be completed even a week earlier).
2	Submission of self-appraisal to reporting officer by officer to be reported upon (Where applicable)	15 <sup>th</sup> April
3.	Submission of report by reporting officer to reviewing officer	30 <sup>th</sup> June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/ Cell or accepting authority, where provided.	31 <sup>st</sup> July
5.	Appraisal by accepting authority, wherever provide.	31 <sup>st</sup> August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority. (b) Disclosure to the officer reported upon where there is accepting authority.	1 <sup>st</sup> September 15 <sup>th</sup> September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication

8.	Forwarding or representations to the competent authority (a) Where there is no accepting authority for APAR. (b) Where there is accepting authority for APAR.	21 <sup>st</sup> September  06 <sup>th</sup> October
9.	Disposal of representation by the competent authority.	Within one month from the date of receipt of representation.
10.	Communication of the decision of the competent authority on the representation by the APAR Cell.	15 <sup>th</sup> November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30 <sup>th</sup> November

( G.I., Dept. of Per &Trg., O.M. No. 21011/1/2005-Estt. (A) (Pt-I), dated the 23<sup>rd</sup> July.2009.)

**350. (i) APAR on retired and deceased officer and their disposal-**

APAR or copies thereof should not be given to a retired officer or a person who has relinquished Govt. service. But if a request is received, there is no objection to giving him an objective testimonial based on his work and conduct.

The APAR relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Govt. Servant after five years of the date of retirement. The Confidential reports should not be sent to record section for preservation.

(ii) **APAR on honorary or part time officers-** APAR on honorary or part time officers need not be written.

(Government of India O.II.A. No. 51/14/60-Estt.(A), dated 31<sup>st</sup>October, 1961, received with C.A.G's No.381-NGE.II/389-61,dated 9<sup>th</sup> February, 1962).

**351. Communication of adverse remarks –** Communication of entries in the APARs in the case of civil services under the Govt.of India has been reviewed and is directed to convey the following decisions of the Government:-

(i) The existing nomenclature of the Annual Confidential Report will be modified as Annual Performance Assessment Report (APAR).



(ii) The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer and the Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

(iii) The section entrusted with the maintenance of APARs after its receipt disclose the same to the officer reported upon.

(iv) The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output, etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

(v) The new system of communicating the entries in the APAR shall be made applicable prospectively only with effect from the Reporting Period 2008-09 which is to be initiated after 1<sup>st</sup> April, 2009.

(vi) The competent Authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.

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

[ G.I. Dept. of Per. & Trg. , O.M. No. 21011/1/2005-Estt. (A) (Pt-II), dated the 14<sup>th</sup> May, 2009.]

**352. Transfer of APAR to and from other offices.-** if a non Gazetted member of this office transferred to another office, his APAR should be forwarded ( in a confidential cover) to the head of the other office soon after the date of his relief in this office, if the transfer is permanent, in other cases when it is called for by the officers. Similarly in respect of Govt. Servants transferred to this office their confidential reports, if not received within a month of their assuming charge in this office should be specially called for.

### **353. Entries of reprimand to be made under the orders of the Pr. Accountant General alone-**

There may be occasions when a superior officer may find it necessary to criticize adversely the work of an officer working under him or he may call for an explanation for some act of omission or commission and taking all circumstances into consideration, it may be felt that while the matter is not serious enough to justify the imposition of the formal punishment of censure, it calls for some formal action such as the communication of a written warning/displeasure/reprimand. Where such warning/displeasure/reprimand is issued, it should be placed in the personal file of the officer concerned. At the end of the year, the Reporting Authority, while writing the confidential report of the officer, may decide not to make a reference in the confidential report to the warning/displeasure/reprimand, if, in the opinion of that authority, the performance of the officer reported on after the issue of warning/displeasure/reprimand, as the case may be, has improved and has been found satisfactory. If, however, the Reporting Authority comes to the conclusion that despite such warning/displeasure/reprimand, the officer has not improved, it may make appropriate mention of such warning/displeasure/reprimand, as the case may be, in the relevant column in part III of the form of confidential report relating to assessment by the reporting officer, in that case, a copy of the warning/displeasure/reprimand referred to in the confidential report should be placed in the CR Dossier as an annexure to the confidential report for the relevant period. The adverse remark should also be conveyed to the officer and his representation, if any, against the same disposed of, in accordance with the procedure laid down in the instructions issued in this regard.

( G.I., D.P. & A.R., O.M No. 21011/1/81-Estt (A), dated the 5<sup>th</sup> June, 1981)

**354. Transfer of Charge-Non Gazetted Staff etc.** – Every Assistant Audit Officer or Sr. Auditor/Auditor, when making over charge of his duties to another should prepare a memorandum of cases or papers, etc. which are in arrears or which require the special attention of his successor, and of any important points relating to the charge of his work, with a view to enable the latter to understand the position thoroughly. A list of the papers handed over should also be prepared in detail and attached to the memorandum, which after signatures by the relieving Assistant Audit Officer or the Sr. Auditor/Auditor as the case may be should be submitted (in the ordinary way) to the Sr. Audit Officer/Audit Officer in charge of the section for his information and orders.

**Note 1:** The relieving Assistant Audit Officer or Sr. Auditor/Auditor, should ascertain as far as possible that the work is up to date and in order, and if such is not the case, he should at once bring the facts to the notice of his immediate superior. In the absence of any such report the official assuming the charge will be responsible for the state of work including any arrears, etc. which may exist.

**Note 2:** Any reports disclosing serious cases of arrears or irregularities should be submitted to the Pr. Accountant General, with the Audit Officer's/Sr. Audit Officer's recommendations and proposals on each such case.

**Note 3:** Whenever any Assistant Audit Officer is transferred from one Section to another or when he proceeds on regular leave with prior sanction, irrespective of the fact whether a regular substitute is posted in his place, or any internal arrangements are made to relieve him, he should prepare comprehensive charge report in duplicate in the form prescribed in Annexure I.

- (i) The handing over note should indicate the state of work in the Section and should include the important features of the work of the section deserving special or urgent attention and also the views and suggestions of the outgoing Assistant Audit Officer in respect of the existing state of work in the Section.
- (ii) The note will be submitted to the Group officer concerned through Sr. Audit Officer/Audit Officer who will countersign it in token of his verification of the position stated therein as correct to the best of his knowledge and information. One copy of the note, after it has been seen by the Group Officer will be kept in the custody of the Audit Officer/Sr. Audit Officer who at the time of his transfer will hand over the connected papers to his successor. The other copy will be kept by the Assistant Audit Officer in a separate file to be maintained by him for this purpose. The Audit Officer/Sr. Audit Officer will ensure that the order, if any, passed by the Group Officer, on the handing over note, are duly acted upon.
- (iii) When Assistant Audit Officer is compelled to absent himself from duty without prior intimation due to circumstances beyond his control, the Audit Officer/Sr. Audit Officer concerned will, with the help of the incoming Assistant Audit Officer and/or the senior most officer of the section, ascertain the actual state of affairs in the section and submit a report thereon to the concerned Group Officer. On return to duty or as soon as possible the outgoing Assistant Audit Officer should be asked to give a formal charge report. It will be incumbent on the incoming Assistant Audit Officer to ask for the information as detailed in Annexure I, and in case of non cooperation by the outgoing Assistant Audit Officer the matter should be brought to the notice of the Branch Officer, Group Officer concerned.
- (iv) The handing over notes need not be prepared in cases of short leave where no substitute is provided.
- (v) The Senior Auditor/Auditor will also, on the eve of their transfer or proceeding on leave prepare a handling over note in the prescribed form shown in Annexure II. The notes of the Auditors/Senior Auditors will be submitted to the Senior Audit Officer/Audit Officer through the Section Officers/Assistant Audit Officers and if necessary, may be submitted to the Group Officer by the Branch Officer concerned. After approval, these will

be kept in the custody of the Assistant Audit Officer. When the Auditors/Senior Auditors absent themselves without prior intimation due to circumstances beyond their control, the Assistant Audit Officer of the Section will prepare or arrange to be prepared a report regarding the state of work on the seat of the Auditors/Senior Auditors and will submit it to the branch officer concerned.

3. These instructions will apply mutatis mutandis in the case of staff working in OAD or P.W. Inspection Parties etc.

(Authority: Office Order No. B/79, dated 28<sup>th</sup> March, 1962. File Admn. 49(i))

**Annexure-I**

**(Format-II)**

**HANDING OVER REPORT OF SECTION OFFICERS/ASSISTANT AUDIT OFFICER**

(To be prepared in triplicate)

Handing over Report of Shri/Smt./Ms.....  
Section Officer/Assitant Audit  
Officer

.....  
Section

.....Dated.....

1. (a) Name of Section Officer  
Handing Over.....  
Taking Over.....
- (b) Event for handing over:
2. Name of Goup.....
3. Name of the Controlling/  
Coordinating Section .....
4. Brief narration of the work  
Allotted to the Section.....  
.....
5. Position of Staff: Sr. Auditor/Auditor Clerk

- (i) Sanctioned strength:
- (ii) Men in position:
- (iii) Shortages/If any:
- (iv) Action taken to fill up  
the shortages:

6. Comparative Position of Arrears:  
(in terms of mandays)

Particulars	At the time of taking over charge on .....	At the time of taking over charge now	Increase (+) Decrease (-)	Reasons for increase with action taken and or suggestions for overtaking the arrears
-------------	--	---	------------------------------	--

	Internal/External	Internal/External	Internal/External
(a) At Assistant Audit Officers's level			
(i) Reviews			
(ii) Any other item.....			
Total (a)	.....	.....	.....

In the section:

(Items as per monthly/

Quarterly Arrear Report

to be specified) .....

Total (b) .....

Grand Total (a) + (b)

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Note: Detailed position of outstandings under suspense Heads/Broad sheets/Difference between ledger & B/S, Sealing down of differences, non-receipt of utilization certificate etc. may be appended.

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Internal Test Audit/Director of Inspection Reports pending:

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Years	Total no. of pases	No. of paras pending disposal	Suggestions for disposal of paras	Expeditious outstanding
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- 
- (a) Internal Test Audit Reports
  - (b) Director of Inspection Reports

8. Important letters/periodical adjustments/cases, pending disposal (together with action/suggestion, if any)

Years upto which due	Years upto which sent/done	Reasons for arrears and action taken so far
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- 
- (a) Position of consignment of Old records
  - (b) Position of physical verification of dead stock.

(Specific mention made of excesses/shortages noticed and Action taken there for).

10. Books/Pamphlets/files etc. handed over:

(A list may be appended)

Note: (Specific mention may be made of MSO(T), MSO (A), Memo of secret instructions etc.)

11. Valuable.....
12. Keys/Locks/furniture etc. (transfer of charge certificate in terms of para 6.3.4 of Manual of general department and office procedure is enclosed).
13. Confidential papers/cases (including a confidential note to the successor regarding quality of Auditors/Sr. Auditors under the charge).
14. Calendar of returns, Attendance Register, Monthly and Quarterly Arrear Reports, Register of good and Bad work, register of valuables, duty lists etc.
15. Machines, cycles, typewriters, calculators, duplicating machines etc., if in charge.
16. Any other item requiring special mention.
17. (Heavy pendency in particular arrears, action taken for missing books/files/keys/machines etc., sanctions of long period of currency, cases of investigations by ECPA and/or field parties etc.)

Encls: As mentioned above.

Handing over/date

Taken over/date

Relieved Section Officer/

Relieving Section Officer/

Assistant Audit Officer

Assistant Audit Officer

Submitted to Branch Officer

Remarks of Branch Officer

Remarks of Group Officer

(Authority: C.A.G.'s circular No. 5-M&M/84, date 6<sup>th</sup> April, 1984 issued, vide No. 223-O&X/23-84, dated 6<sup>th</sup> April, 1984, received with no. 885-O&M/23-81, dated 12<sup>th</sup> November, 1984).

**ANNEXURE II**

Handling over note of the Auditors/Sr. Auditors on the eve of his transfer or proceeding on leave.

1. Section.
2. Name of the Auditor/Sr. Auditor.
3. Date of transfer or proceeding on leave.
4. Items of work done on the seat.
5. State of work in respect of the following items of work.
  - (i) Audit
  - (ii) Correspondence
  - (iii) Returns outstanding
  - (iv) Any other items specific to the seat.
  - (v) List of files/cases sent to the other sections for comments/remarks.
  - (vi) Reference to inspection notes in case of an officer/P.W. office due for inspection.
6. List of files, documents, articles handed over to Shri..... Whose signatures have been obtained, is attached.
7. Important features or remarks.

Dated signatures of Auditors/Sr. Auditor.

1. Handed over.
2. Taken over

Remarks by the

Asstt. Audit Officer

Audit Officer/Sr. Audit Officer

**Note:** Items not applicable may be left blank, and if there are some items peculiar to any section, necessary insertions may be made to meet the requirements of that section.

**355. Working by Auditors/Sr. Auditors on a seat or in a section for prescribed period-**

No Auditors/ Sr. Auditors should be allowed to remain in the same section for more than 5 years continuous without the specific approval of the Accountant General. Also a person having worked in a seat or Section for the prescribed period should not be posted to the same seat or section after a short interval. The relaxation of these orders should particularly



be avoided during the 2 years preceding retirement of a person. (para 6.5.1 of CAG's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition)

2. To watch the compliance of the above order, the following instructions may be followed strictly by all the sections.

- (i) Every section of the officer should maintain a register in the following form:

Name of Section	Name of AAO	Particulars of the section/wing	Name of officials	Date of posting	Remarks
1.	2.	3.	4.	5.	6.

- (i) The register should be put up to the Audit Officer/Sr. Audit Officer on the first of each month. The names of the official who complete five years in the section should be promptly reported to the coordinating section/Admn. I section which will take action to transfer them to some other section. An entry to this effect should be recorded in the sectional calendar of returns. This register should be a permanent record of the section.

(ii) Admn. I Section will also review the whole position once in a year in the month of October and effect general transfers of the cases mentioned above in consultation with the co-ordinating sections who will be responsible to watch the compliance of the instruction detailed above.

(C.A.G.'s Letter No.2190-Admn.I/512-62,dated 24<sup>th</sup> September,1962)

### **356. Continuance of Asstt. Audit Officer in the same section-**

It has been decided by the C.A.G. of India that Section Officers/Asstt. Audit Officers should not be kept too long in one particular section/wing. It is in the interest of public services as well as in their own interest that they are not kept for long in a particular section normally not more than 5 years and they should be given an opportunity to gain experience of work

done in the various branches of the office by posting them to sections in different branches by rotation. Where civil AAO's are working in commercial wing they too would be subject to rotation.

Admn.Section will conduct a six monthly review in April and October every year in consultation with co-ordinating section and obtain orders of the A.G.for relaxation of these orders where necessary.

(C.A.G's letter No.2099-Admn.I/512-63,dated 28<sup>th</sup> August.1963 and D.A.G.(Admn) order, dated 8<sup>th</sup> may,1965,and of P-69 of File No. Admn.II/49-III/Part I/1963-66 read with Para 5.9.1 of CAG'sMSO (Admn.) Vol.I 3<sup>rd</sup> Edition.

**Note:-** *CAG has approved the policy of retention of personnel in the audit of revenue audit (Direct tax audit, Indirect tax audit and State Receipt audit wing) for eight years at a stretch and efforts may also made to ensure that same audit personnel do not visit the same office in the next cycle of audit.*

**Authority:-** *D.O. No. 97-RADT/8-2009 dated 29.01.2010 from Principal Director (Direct tax).*

**357. Creation of temporary posts** – CAG's sanction to the creation of Group 'C' posts for regular increase in work is necessary in terms of Para 332-B of the CAG's MSO. But once the sanction of the CAG is obtained for the initial creation of the temporary posts for regular increase in work, it is not necessary to approach him time and again for sanctioning its continuance. The Accountant General can continue the posts in terms of Para 2 of CAG's letter No.1315-NGE-I/262-52 dated 15April 1953.

2. With a view, however, to avoiding any accumulation of work for want of the requisite sanction of the CAG, it has been decided that the A.G. may entertain the absolutely minimum staff required for a period of not exceeding 3 months in anticipation of CAG's sanction. This should be done after personal scrutiny by the Pr.AG himself. In all such cases an urgent reference to the CAG should be made for the sanction of the posts. It should be ensured that the proposals are supported by statistics and detailed calculation of staff according to the approved standard rates, duly checked by another independent AAO as contemplated in Para 11.2 of the CAG's MSO (Admn.)Vol.I 3<sup>rd</sup> Edition to enable the CAG's office to scrutinise the proposals and accord necessary sanctions to the creation of the posts without any delay.

(C.A.G.'s Letter No.198-NGE.II/31-58,dated 16<sup>th</sup> January,1959).

**358. (a) Continuance of the temporary posts-** The Pr.A.G. can sanction continuance to temporary posts of AAO's, and group 'C' service establishment the creation of which has already been sanctioned by the C.A..G. subject to the following conditions;-

(i) that all the circumstances justifying the original sanction by the CAG continue to exist;

(ii) that funds have either been provided in the budget or can be found by valid re-appropriation from within the sanctioned budget allotment; and

(iii) that a report will be submitted to the C.A.G. of having extended the posts with brief reasons for such extension.

(Para 332-C of the C.A.G.'s M.S.O. read with C.A.G.'s letter No.2781-NGE.II/59-61, dated 21<sup>st</sup> September,1961)

**Note 1:** The question whether the Heads of Department in IA&AD could be delegated the powers for the continuance of existing post of AAO's (80% of S.A.S. posts upgraded in Audit offices as Asstt. Audit Officers as a sequel to restructuring of cadres) has been under consideration of this office for some time past and it has now been decided that the Heads of Departmental in IA&ID may be delegated the powers to the continuance of temporary posts of Asstt. Audit Officers with the same terms and conditions as envisaged in this office circular letter dated 21.9.61, referred to above.

(Authority : CAG's office letter No.1666-N.3/N.I./78-80/KW dated 20.5.1985)

**Note 2: 1.** Consequent upon upgradation of 80% of the posts of Audit/Accounts officer as Senior Audit Officers/Senior Accounts Officers w.e.f.1.4.92, proposals were received from various field offices for continuance of temporary posts of Senior Audit Officers/Senior Accounts Officer/Audit Officers/Accounts Officers from 1.3.93 to 28.2.94.

**2.** In this connection it is clarified that:-

(a) The newly created posts of Senior Audit Officers/Senior Accounts Officers will be temporary ones and will require Headquarters sanction for continuance beyond 28.02.93.

(b) The left out posts of Audit Officers/Accounts Officers i.e. 20% of existing posts of Audit/Accounts Officers before up gradation will require continuance sanction from Headquarters office, if the number of these posts is more than the existing permanent posts of Audit/Accounts Officers to the extent these are over and above the existing permanent posts. The number of posts of Audit/Accounts officer remaining within the existing permanent posts of Audit/Accounts officers will, however, require no sanction from Headquarters' office for continuance.

**3.** Cases for getting for continuance of temporary posts of Senior Audit Officer/Senior Accounts officers/Audit Officers/Accounts Officers may be examined accordingly and proposals sent to Headquarters'.

(Authority: CAG's office letter no. 1590/BRS/590-92 dated 21.07.1993)

(b) **Creation of posts-** The Accountant General is empowered to create temporary posts for seasonal work and for temporary work in ad-hoc emergencies, the posts may be sanctioned subject to the following conditions:-

- (i) that necessary provision exists in the Budget estimates for seasonal posts;
- (ii) that funds can be found by valid appropriation in respect for the posts required for temporary work; and
- (iii) that all such sanctions should lapse at the end of the financial year.

(C.A.G.'s letter No. 2054-NGE.II/59-61, dated 21<sup>st</sup> July, 1961 and No. 2781-NGE.II/59-61, dated 21<sup>st</sup> September, 1961)

**Note:** Half yearly reports showing the sanctions that have been issued in exercise of these powers should be sent to the CAG in the months of March and September each year. A 'Nil' report is, however, not required to be sent.

(C.A.G.'s letter No. 2054-NGE.II/59-61, dated 21<sup>st</sup> July, 1961 read with No. 3182-NGE.II/59-61, dated 13<sup>th</sup> November, 1961).

**Note II:** In the case of a Government servant for training or a course of instruction in India it is not necessary to create a new posts for allowing him pay during such training or course of instruction, since the very order posting him for training etc., will be considered as a sanction in this behalf.

(C.A.G.'s letter No. 1044-Audit/177-64, dated 24<sup>th</sup> June, 1964).

**Note III:** In cases where casual temporary posts for purposes of training have been sanctioned by the C.A.G., but such sanction has been acted upon either in full or in part during the particular financial year, it is not necessary to obtain fresh approval of the C.A.G. again. The original orders creating the casual temporary posts may be deemed as approval for training to the extent not acted upon. Similarly, where approval for training communicated by the C.A.G. has not been acted upon either in full or in part during the particular financial year, it is not necessary to approach the C.A.G. for approval. The original orders conveying approval may be acted upon to the extent not already acted upon even in the subsequent financial year and action taken as contemplated in C.A.G.'s letter, dated 9<sup>th</sup> October, 1964.

(C.A.G.'s letter No. 1064.Rev./SR/302-64, dated 7<sup>th</sup> April, 1965)

**359. Admission of temporary employees to the benefits of the Postal life Insurance Schemes-** All temporary official belonging to Government Departments of offices whose pay and allowances are regulated by the Fundamental Rules or the Civil Service Regulations are eligible for the benefits of the Postal Life Insurance Scheme enjoyed by permanent employees on the condition that a certificate is granted by a competent office, belonging to \_\_\_\_\_ Government in each case declaring the person eligible on the terms stated in the following paragraphs.

**360.** The certificate should not be granted to man entertained only on an emergency, or for any special work likely to last for a short time only, but to those whose are taken on for the purpose of supplementing the regular establishment and the duration of whose appointment is likely to be continuous.

The certificate should be to the following effect:-

Certificate that although Mr \_\_\_\_\_ is not a permanent employees of the Govt./office he is eligible for admission to the Post Office Insurance Fund in pursuance of Rule 2 (6) of that Fund.

**361.** The above certificate should issue over the signatures of the Audit Officer/Senior Audit Officer in charge of Administration only in connection with an actual application to join the fund and should not be given to the applicant himself.

(Government of India, Department of I. & L. (P & T) Branch No. 6-P&T, dated the 2<sup>nd</sup> June, 1925, No. 6-25 P.T. dated 20<sup>th</sup> February, 1926 and No. 6 (2) – P.T./2-5, dated 1<sup>st</sup> September, 1926, File in case Admn. (c) Misc. 205 of 1930-34.

**362. Acceptance as Security Deposit of the Fidelity Bonds of the Accident and Guarantee Corporation Ltd.** - Fidelity Bond of the Ocean Accident and Guarantee Corporation Ltd. may be accepted in lieu of cash or Government Promissory Notes, from employees who are required to furnish security deposits subject to the conditions of Rules 20 and 21 of the code of the Currency Department (6<sup>th</sup> edition). In such cases it is essential to see that the employee is insured with the company for the amount of security deposit and that the policy is kept alive from time to time by prompt payment of the premia.

(Auditor General's No. 1001-Admn./396-26, dated the 23<sup>rd</sup> October, 1926).

**363.** The Security Bond will be executed in the bilateral form both by the cashier as well as the Accountant-General, on behalf of the Government in the prescribed form, the following clause being added at the end thereof.

“Signed for and on behalf of the President of India by the Accountant General (Audit) Haryana being the person directed or authorised by him in that behalf in the presence of \_\_\_\_\_ (Government of India, Ministry of Finance Memo No. D-41 64-B-1/50 dated 5 May, 1950 and Ministry of Law Notification No. F.35-1/50, dated 26<sup>th</sup> January 1950, filed in Admn./45/50-51).

**364.** When an employee who has furnished fidelity bond goes on leave and a substitute is appointed similar guarantee policy should be obtained in respect of the substitute as well.

**365. Supply to Insurance Companies of documents relating to personal matters of the Government servants:-** The C.A.G. has in consultation with Government of India, decided

that there is no obligation on Government or their officers to supply copies of documents relating to their staff to the insurance companies or anyone else and the request for such copies need not be compiled with.

(Auditor General's letter to the A.G. United Provinces No. 82 NGE-14-38, dated the 21<sup>st</sup> January, 1938, received with Auditor General Endst. No. 83-NGE/14-38 of the same date).

**366.** Question whether the duties and responsibilities of a Divisional Accountant are higher than those of a Selection Grade Auditors Deleted.

## **PART II GRANT IN AID FOR STAFF WELFARE ACTIVITIES**

**367. Grant in Aid Amenities to the Staff-** 1(i) The Pr. A.G. is competent to sanction recurring grants-in-aid for provision of amenities to the Recreation clubs of the Office subject to the following conditions. A copy of the sanction, as and when issued should be endorsed to the office of the C.A.G. The powers to sanction ahhoc grants continue to vest in the C.A.G.:-

**2(i)(a)** The grant in aid will be admissible on the basis of the total strength including Gazetted Officers subject to Clause (b) borne on the regular strength of the office and its attached and subordinated offices, irrespective of the fact whether any individual is a member of the staff club,etc. or not.

**(b)** Grant-in-aid in respect of Gazetted Officers will be admissible only if the membership of Recreation club is open to such officers.

(Government of India, Ministry of Home affairs O.M. No. 24/2/62-Welfare, dated 12<sup>th</sup> October, 1962, received under C.A.G.'s letter no. 3498-NGE.III/133-62, IV dated 25<sup>th</sup> October, 1962)

**(ii) (a)** The rate of Grant-in-aid at all places will be the same viz. Rs. 10/-per head per annum.

**(b)** Besides this, an additional grant-in-aid upto Rs. 5/- per head per annum to match the subscription collected during the previous financial year by the existing staff clubs will be admissible. Initial ahhoc grant-in-aid for setting up of Recreation Club, maximum grant of Rs. 10,000/- may be sanctioned after considering requirement on merit.

(Authority : Government of India Department of Personnel and Training O.M. No. 1/4/86-Welfare dated 1.9.1987)

**Note:** For this purpose the total strength of the eligible staff will be that exiting on the 31<sup>st</sup> March of the previous financial year, in the case of staff clubs etc. which were in existence during the previous financial year. In the case of staff clubs etc. which were not in existence during the previous financial year and which are started during the financial year in which

the grant-in-aid is to be given, the strength of eligible staff will be that on the date on which the proposal for the grant is mooted.

(C.A.G.'s letter No. 2925-NGE.III/133-62, Part II, dated 24<sup>th</sup> August, 1962)

3. An illustrative list of items on which expenditure may be incurred out of grant-in-aid sanctioned by the C.A.G. is as under:-

1. Articles of sports-out door and in door games equipment.
2. Cost of uniforms etc. supplied to teams.
3. Magazines and periodicals.
4. Entry fee for tournaments.
5. Hiring of grounds.
6. Hiring and repair of furniture, etc.
7. Purchase of furniture.
8. Conveyance expenses incurred locally.
9. Entertainment.
10. Prizes.
11. Hiring of accommodation for club/association, etc.
12. Film shows.
13. Cultural and Sports programme.
14. Inter-Ministry meets.
15. Activities of photographic club.
16. Purchase of radio sets for providing recreational facilities to staff.

**Note:** The list may not be treated as exhaustive.

The grants are intended only for the provisions of amenities or of recreational or welfare facilities and would not cover within their scope and compassionate objects such as death benefits.

No expenditure should be incurred out of grant-in-aid for organisation of excursion trips.

(Authority: Government of India, Ministry of Home Affairs O.M. No. 2/14/61-Welfare, dated 7<sup>th</sup> December, 1961 received under C.A.G.'s endorsement No. 213-NGE III/354-61 dated 29<sup>th</sup> January, 1962)



4. All requirements (including that for St. John's Ambulance Division) should ordinarily be met from the recurring grants and requests for non recurring ad-hoc grants should be made only in exceptional cases.

The following instructions in regard to the accounts of the Recreation Club should be observed before proposals for the annual grant-in-aid are made:-

- (a) The Recreation Club should submit their accounts to the Head of Office immediately after the close of the financial year in the form given in Annexure 'A' (duly audited by their Internal Auditor) and this should be accompanied by all vouchers in the prescribed proforma (Annexure 'B'). Such items of expenditure which are not supported by a voucher should be certified by the President/Secretary/Treasurer of Recreation Club that expenditure was actually incurred and it was not possible to get a receipt.
- (b) The accounts of the clubs should then be examined by an Auditor/Senior Auditor appointed by the Head of Office and signed by Auditor/Senior Auditor concerned in the prescribed proforma (Annexure 'C').
- (c) The accounts are to scrutinised by the Heads of office and they should satisfy themselves that the grants have been properly utilized.

5. The requisite proposals for annual grant-in-aid for the provision of amenities to the staff should be formulated in accordance with the above orders and kept on record, in the prescribed forms (Annexures A, B, C & D)

**368.** The requests for ad-hoc grant-in-aid should be reduced to the minimum and confined only to small offices which were not able to raise sufficient resources to run Recreation Clubs. Any proposals for ad-hoc grants should invariably indicate the basis of distribution of authorised grants-in-aid among the various organisations of the office and recommendations made only in respect of such grants which are absolutely essential for meeting unforeseen expenditure which cannot be met from the funds of the recreation club.

(C.A.G.'s No. 2390-NGE.III/115-56, dated 30<sup>th</sup> September, 1965).

For defraying the expenditure on Zonal and Inter Zonal Tournaments ad-hoc grants-in-aid are sanctioned by the C.A.G. by placing the amounts at the disposal of convenors appointed by the C.A.G. who are required to send the audited statements of expenditure incurred out of the ad-hoc grants-in-aid to the C.A.G.

**Note I:** The expenditure on various items should not normally exceed the sanctioned grants. The total expenditure should not, in any case, exceed the amount of grant-in-aid.

In cases where higher expenditure on certain items is considered necessary and unavoidable due to local considerations such excesses should be met out of the funds of the Recreation Clubs.

**Note II:** The expenditure on printing of invitation cards, photographs, etc. should be wholly avoided and utmost economy should be effected on all other items of expenditure.

Note III: Any portion of the grant remaining unutilized should be refunded to Government.

(C.A.G.'s letter No. 1629-NGE.III/98-66, dated 9<sup>th</sup> August, 1967)

(C.A.G.'s letter No. 2182-NGE.III/62-71, dated 11<sup>th</sup> September, 1971).

**369. Social and Athletic Meets in the IA & AD** – In furtherance of the Scheme of the holding social and Athletic Meets in the IA & AD, it has been decided by the C.A.G. that Zonal Competition may be held in Football, Hockey, Volleyball, Badminton, Table Tennis, Cricket, Carrom, Chess and Bridge at the discretion of the organising Committee and Local Committees of the respective zone. No competition will, however, be held if the number of competing teams in a particular game is less than four. The Inter-Zonal Competition would, in the beginning be restricted to Football and Hockey.

The procedure for meeting expenditure on kit and other equipment for the teams participating in Zonal and Inter Zonal Tournaments is as under:-

Where replacements are necessary or new kits have to be provided, grant-in-aid to cover the expenditure will be sanctioned on the following basis:

- (i) Cost of equipment should be met in full from the grant-in-aid sanctioned annually for the provision of amenities to the staff.
- (ii) Cost of kit also should be met out of the annual recreational grant on the following basis:-
  - (a) Shirts and stockings to be supplied free of charge to the players from grant-in-aid.
  - (b) Half the cost of shoes (for football only) to be recovered from the players. No shoes are to be provided for hockey.
  - (iii) Spikes for athletics should be provided free of charge only to those athletes who are of the requisite standards so as to qualify for their Inter Ministry Athletic meets.

Additional grants will be sanctioned to individual offices to cover the cost of staging the Zonal and Inter Zonal Tournaments (viz. the Railway fares, Boarding and Lodging expenses, ground rents, cost of refreshments, etc.)

The proposal for grant in aid required in connection with the Zonal and Inter Zonal meets of Department should be formulated on the above basis in our office and included in recommendations for annual recreational grant-in-aid.

(C.A.G.'s letter no. 512-NGE.III/39-52/Part II, dated 3<sup>rd</sup> March, 1962) No. 3083-NGE.III/308-60, dated 3<sup>rd</sup> December, 1960 and No. 313-NGE-III/388-60-KW, dated 10<sup>th</sup> February, 1961)

**Note I:** The number of players constituting a Hockey/Football and Volleyball team for purposes of Zonal/Inter Zonal Competitions is 15&8, respectively.

(C.A.G.'s endorsement no. 3270-NGE-III/243-64, dated 6<sup>th</sup> November, 1984)

**Note II:** The initial expenses on the purchases of Railway tickets, etc. by the teams may be met from the funds of the office Recreations clubs.

(C.A.G.'s circular letter No. 2501-NGE-III/142-61-(IV), dated 3<sup>rd</sup> July, 1962)

**Note III:** With effect from 1st October, 1965 only those of the employees of the department will be permitted to assist office team in various tournaments conducted by the India Sports Control Board who have put in a minimum of 30 days service in that particular office.

The Welfare Officers may accompany the Volleyball teams too as in the case of Football and Hockey Tournaments.

**Note IV:** The services of local referee may be requisitioned when ever referees from amongst the Department Employees at the same station are not forthcoming and in no case outsiders may be called from the other stations for supervision of the matches.

(C.A.G.'s circular letter no. 2304-NGE.III/126-67, dated 2<sup>nd</sup> November, 1967)

**Note V:** The question of enhancement in the existing rates of daily allowances and other facilities etc. admissible to the members of the team taking part in the Zonal/Inter Zonal Audit Competitions in various games was under active consideration of this office for sometime past. It has not been decided that in future, the members of the outstation teams taking part in the Zonal/Inter-Zonal competitions conducted by the Department in various games will be allowed the following facilities:-

**(A) For journey to the station where competition is held**

- (i) Actual II Class Railway fare (Certificates for procuring concession facility will be supplied by this office as and when such facilities are resorted by the Ministry of Railways, Railway Board).
- (ii) Actual expenses on Railway reservation and three tier sleeper accommodation on production of reservation tickets issued by the Railway Authorities. For the return Journey such charges may be paid in advance by the Convenor on the basis of a certificate from the Manager of the team that in the event of non-

utilization of facility by some all of the team members, proportionate amount would be refunded to Government. The cash receipt for the amount actually paid to the Railways on account of reservation and Sleeper accommodation would be required to be submitted to the Convenor immediately after the completion of the journey.

- (iii) Actual bus fare upto the nearest Rail head on both ends if the Headquarters of the Accountants General etc. are not connected by rail.

**(B) Daily Allowance**

Daily allowance to the members of the teams @Rs. 50/- (Rupees fifty) only per head to defray expenses on boarding etc. charges for each period of 24 hours of absence from Headquarters. Fractions exceeding twelve hours will be treated as a full day while fractions of twelve hours or less will be treated as half a day.

**(C) Other Facilities**

- (i) Free lodging facilities for the period of stay of team in the competition will be arranged by the Convenor from one day before the start of the competition and one day after completion of the competition or earlier in the event of a team being knocked out in preliminary rounds.
- (ii) Incidental charges @Rs. 25/- only (Rupees twenty five only) lump per head for meeting expenses on portrages, cartages etc. charges at both ends.

2. The outstation teams will be allowed (i) to arrive at the place of competition on the day proceeding the day of their first engagement and (ii) leave on the day following the day of their last engagement in the competition.

(Authority: C.A.G.'s letter no. 476-NGE.V/6-85, dated 11<sup>th</sup> June, 1985) and letter No. 486-NGE.V/6-89 dated 165-89 read with letter no. 328/WP/Sports/6-94 dated 10.11.94)

**Note VI:** The Government of India have had under consideration for sometime past the question of granting some further incentives/facilities to sportsmen and Sports Women. The matter has been examined and the President is pleased to decide as follows:-

- (i) In the case of Central Government Servants who are selected for participating in sporting events of national/international importance, the period of the actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further if any pre-participation Coaching Camp is held in connection with the above mentioned events and the Government Servant is required to attend the same this period may also be treated as on duty. Consequently existing provisions regarding grant of special casual leave for the purposes may be treated as cancelled.
- (ii) The Central Government employees who are selected for participating in sporting events of national/international importance with in India may be allowed

to travel by First Class by train. In the case of events of international importance held outside India they may be entitled to travel by economy class by air.

(See also note 2, 3 and 4 to para 123-C)

(Authority: Government of India M.O.P&T Admn. Reforms and Public Grievances and Pension O.M. No. 6/1/85-Estt (Pay-1), dated 16<sup>th</sup> July, 1985 received with C.A.G.'s letter No. 631-Audit-1/101-85/1-85(82), dated 10<sup>th</sup> September, 1985).

**Note VII :** A list of National Sports Federation, Association, recognized and approved by the Department of Youth Affair and Sports Ministry of Education is given in Appendix 'E'. As advised by the Ministries of education and Home Affairs these Federations/Associations can be consulted to determine whether any event is of National or International importance.

(C.A.G.'s letter No. 1881-NGE.I/34-68, dated 12<sup>th</sup> August, 1968). Government of India M.O. (Department of Personnel and Training O.M. No.6/1/91/Estt (Pay-I) dated 10.9.1991.

**Note VIII:** For smooth conduct of departmental competitions broad guidelines to be followed both by the participating teams and nominated convener are as under:

#### **Guidelines for Participating teams**

1. All participating teams should get in touch with the Zonal/Inter-Zonal Conveners well in advance for further instructions about the dates of tournaments etc.
2. All participating teams should ensure that only bonfide employees of the department (actually working in the office) will be eligible to take part in the competitions.
3. All players should be provided with their office identity cards to enable the conveners to verify their bonfides if such need arises.
4. The condition of thirty days minimum service period before a player takes part in the competitions should be strictly followed.
5. All participating teams should consist of not more than the maximum numbers of players prescribed for each game.
6. All participating teams should be instructed to maintain strict discipline on and off the field. Any report from the convener conveying a breach of decency and sporting norms by any team player or by the team together would make the delinquent team/player liable to be debarred from participating in future competitions in addition to such disciplinary action as is considered necessary in each case.
7. Teams participating in zonal competitions may draw on players from other non-participating local offices (including Posts & Telegraphs, Railway Audit Offices etc.) situated at their stations.

#### **Broad guidelines of conveners**

1. Zonal conveners should notify the dates of the tournaments at their centers to all participating and also to the Inter-Zonal conveners well in time (Preferable by Registered Post) and watch acknowledgement receipt of the communication.
2. Zonal conveners should intimate the results of the zonal tournaments immediately after the conclusion of the matches at their centers to the Inter-Zonal conveners under advice to headquarters office.
3. Inter-Zonal conveners should notify the dates of the Inter-Zonal matches to Zonal conveners well in advance so that the Zonal conveners may intimate the dates to the Zonal winning teams in writing as soon as the Zonal tournament are completed.
4. Proposals for adhoc grant-in-aid for meeting expenses on the staging of tournaments (Zonal and Inter-Zonal) should be sent to headquarters office sufficient in advance.
5. The un-spent balances left out of the sanctioned adhoc grant-in-aid should be limited to headquarters office through demand drafts drawn in favour of Pay and Accounts Officer, Director of Audit, Central Revenue, New Delhi payable at the State Bank of India (I.P. Estate Branch) New Delhi immediately after the completion of the tournaments.
6. A report on the overall performance/behavior of the participating teams/individuals players on and off the field should be sent to headquarters office immediately on conclusion of each tournament.

(Authority : CAG's office letter no.490-NGE V/II-87 dated 28.5.87)

**Note IX : (i)** Divisional Accountants staff of IA&AD and other staff members of IA&AD deputed to outside department are not entitled to participate in IA&AD competition, cultural (including Arts and Photography )and drama.

(C.A.G.'s letter No.99-W&P/11-94/KW-I dated 16.3.1995)

**(ii)** Provisions contained in Government of India OM No.6/185-Estt. (Pay-I ) dated 16.7.95 read with their O.M.No.6/2/85-Estt. (Pay-I) dated 30.1.89 are not applicable to veteran meets

(Authority: C.A.G.'s letter No.947/NGEV/6-89 dated 22.11.1995)

**(iii)** Tournaments conducted by the Central Civil Service Sports Boards are recognised as events of National importance for the purpose of availing benefits contained in Government of India O.M. dated 16.7.85

(Authority : Government of India Ministry of Public Greveinance and Pension Department of Personnel and Training O.M. No.6/I/85-Estt(Pay-I) dated 8.6.1989)

**370.** Recovery of rent, water and electricity charges from Departmental Recreation Club. The Departmental Recreation Clubs of Government Servents functioning in office premises

in Delhi and New Delhi and in the attached and subordinate offices, Government of India located outside Delhi and New Delhi are exempted from payment of rent, water and electricity charges. This is subject to the condition that no extra accommodation has been allotted by the Estate office to the departmental recreation clubs who are occupying a part of accommodation allotted by that office to the Ministries/Departments/Offices concerned on the basis of the scales prescribed for the purpose. The sanction is effective from the date of occupation of Government accommodation by the Recreation clubs.

(Government of India, Ministry of Works Housing and Supply Memo.No. W.123 (4)/55, dated the 29<sup>th</sup> November, 1955 and T.O.M./2959, dated the 15<sup>th</sup> December)

**370-A** Departmental Canteen. See compilation of Administrative instruction on Departmental Canteens in offices and Industrial Establishments of the Government issued by the Department of Personnel and Administrative Reforms, Ministry of Home Affairs.

#### ANNEXURE 'A'

Statement of receipts and expenditure of the office of the ----- for the year -----

--

Receipts		Expenditure	
Rs.Ps.		Rs.Ps.	
1.	Opening balance on Ist April	1.	Articles of sports
(a)	Cash Rs.	2.	Cost of uniform etc. Supplied to team
(b)	In Bank Rs.	3.	Magazines and Periodicals
	Totals:		
2.	Grant in aid for the Year	4.	Entry fee for tournaments
3.	Subscription realised	5.	Hiring of grounds
4.	Bank Interest	6.	Hiring and repair of furniture, etc.
5.	Donations	7.	Purchase of furniture
6.	Entry fee for tournaments realised	8.	Conveyance expenses incurred locally
7.	By sale of old	9.	Entertainment

	newspapers/magazines		
8.	By sale of used articles of sports	10.	Prizes
9.	Miscellaneous receipts (with details thereof)	11.	Cultural and sports programme
		12.	Miscellaneous expenditure (with details thereof)

Total expenditure Rs .....

Balance on 31<sup>st</sup> march .....

(a) Cash in Hand .....

(b) In Bank .....

Total Balance .....

Grand Total .....

President, the Office of the club Recreation Club	Secretary, Office of the Recreation Club	Treasurer office of the Recreation club (subject report)	Audit office of Re-creation Audit
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#### ANNEXURE 'B'

List of Vouchers covering the expenditure incurred by the office the Recreation club during the year-----

Serial Voucher No. particulars of vouchers Amount

No. & date i.e. description of articles

Total amount should be indicated without fail at the end of each page.



**ANNEXURE 'C'****Auditor's Report on the account of the -----for the year-----**

<b>Auditor's report</b>	<b>Action taken thereon</b>	<b>Further remarks of the Auditor</b>
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**1****2****3**-----  
-----  
-----President Recreation Club Secretary Auditor Recreation Club**Note:** In case the Auditor did not raise any objection, a certificate to the effect that the accounts were audited and found correct, may be furnished**ANNEXURE 'D'****Statement showing the grants-in-aid recommended for year-----**

1. Name of the Office
2. Staff strength as on 1st April
- I. No. of Non-gazetted Estt. Borne on the regular establishment
- II. No. of gazetted officers, if the membership is open to such officers
3. Total
4. Amount of grant admissible under O.M.,dt.10<sup>th</sup> March,1961
5. Adhoc grant if any, recommended
6. Total amount collected by club during the previous financial year
7. Whether audited a/c fir the previous years have been received
8. Total amount of grant-in-aid sanctioned during the previous financial year
9. Total amount spent out of grant-in-aid during the previous financial year
10. Whether the grant-in-aid was fully utilized before 31<sup>st</sup> March, if not whether the balance was deposited with the Government otherwise reasons for not doing so may be indicated
11. Budget provision
12. Total amount of recommended grant

13. Remarks.

## **APPENDIX E**

*(Referred to in Note VII to para 369)*

### **List of Honorary Secretaries of National Sports Federations/ Associations recognized by Department of Youth Affairs and Sports**

#### **ADDRESSES OF RECOGNISED NATIONAL SPORTS FEDERATIONS**

1. Amateur Kabaddi Federation of India 119/A Harish Mukherjee Road, Calcutta 700026.
2. Ball Badminton Federation of India, 23, Thanthai Pariyar Nagar, Ellipillai Chavady, Pondicherry 6050005.
3. Bridge Federation of India, 125, 6<sup>th</sup> Main Road, Malleswaram, Bangalore 560003.
4. Federation of Motor Sports Club of India McDowell House, 2<sup>nd</sup> Line Beach, P.B. No. 1256, Madras-6000001.
5. Indian Golf Union, Tata Centre, 3<sup>rd</sup> Floor, 43, Chowringhee Road, Calcutta 700071.
6. Judo Federation of India Building, 2<sup>nd</sup> Floor 65 Bombay Samachar Marg, Bombay 400023.
7. Archery Association of India Ambapeth Amravati, Maharashtra.
8. Basketball Federation of India, A/66 Derawala Nagar Delhi-110031.
9. Cycling Federation of India, Yamna Velodrome, Indira Gandhi Stadium Complex, New Delhi
11. Indian Polo Association C/o President's Body Guard, Gate No. 24 Rashtrapati Bhavan, New Delhi 700015.
12. Kho Kho Federation of India 14/IA, Pottery Road Calcutta-700015.
13. Softball Association of India Rawaton Ka Bas, Jodhpur- 420001.
14. Tennikoit Federation of India, Room No. 159, Ground Floor, 3<sup>rd</sup> Cross, 2<sup>nd</sup> Main Dattatreya Extension, Bangalore-560019.
15. Women's Cricket Association of India, 174, Ramesh Dutta Street, Calcutta-700006.
16. Indian Olympic Association, Jawaharlal Nehru stadium, New Delhi.
17. All India Sports Council of Deaf, 8, Northhand Complex, Shri Ramakrishana Ashram Marg New Delhi-110001
18. All India Chess Federation III/37, Nona Manzil, Post Nallalam, Calicut-673027.

19. Squash Racket,Federation of India, C/o The Calcutta Racket Club, Near St.Paul's Cathedral Chowringhee, Calcutta-700071
20. Table Tennis Federation of India R.No. 1144A Ist Floor, Gate No.28 Jawaharlal Nehru Stadium New Delhi 110003.
21. Women's Football Federation of India Behind Head Post Office Main bazaar, Gorkhpur Uttar Pradesh.
22. Throwball Federation of India,29,Raja Ram Mohan Banglore-560027
23. All India Football Federation Green Lawns Talape Cannanore, Kerla 670002
24. India Women's Hockey Federation 23, Sector7, Chandigarh.
25. National Rifle Association Room No. 46 Ist Floor Raghu Shree Complex Ajmeri Gate, Delhi 110006.
26. Swimming Federation of India,27 Paraskung Society I Satellite Road Ahmedabad Gujarat 380015
27. Volleyball Federation of India. 6, Nehru Stadium Madras 600003.
28. Wrestling Federation of India, South Plaza Under Pylong 3, IG Stadium New Delhi 110002.
29. Aero Club of India Safdarjaung Airport, Aurobindo Marg, New Delhi 110003.
30. All India Karate Do Federation 9, Sunshine 156, M. Karve Road, Bombay 400020.
31. Rowing Federation of India Secretariat 9, Architrishwhop Mathias Avenue Madras 600028.
33. Indian Weighlifting Federation 2/2 Bajeshipur Road. 2<sup>nd</sup> Bye Lane, Howarh 711102.
34. Yachting Association of India, Room No. 33, Directorate of Naval Training, C Wing, Sena Bhavan, New Delhi.
35. Indian Hockey Federation Room No.186, National Stadium New Delhi 110001.
36. All India Carrom Federation 1997 Sona Bazar Bhagirath Place, Chandni Chowk, Delhi 110006.
37. All India Lawn Tennis Association B3/7 Asif Ali Road New Delhi 110002.
38. Amateur Athletic Federation of India, Room No. 1148-A, Gate No.28 Jawahar Lal Nehru Stadium New Delhi
39. Atya Patya Federation of India, Nagpur Sharirik Shiksham Mahavidyalaya Dr. Moonga Marg, Dhantolie Nagpur 12

40. Billiards and Snooker Federation of India, C/o The Bengal Donded Warehouse Association, 25, Netaji Subahas Road, Calcutta 700001.
  41. Cycle Polo Federation of India, Dundlod House Hava Sarak, Civil Lines Jaipur 302006.
  42. Indian Amateur Boxing Federation 158-A Gate no. 28, Jawaharlal Nehru Stadium, New Delhi 110003.
  43. Indian Powerlifting Federation, 98 New Ranikudar, Jamshedpur 831005.
  44. Amateur Handball Federation of India, 27, Parade Ground Jammu Tawi 1800001.
  45. Badminton Association of India, C/o Jackson Hotel Civil Line, Jabalpur M.P. 482001.
  46. Board of control for Cricket in India, Cricket Association of Bengal, Dr. B.C. Roy Club House, Eden Gardens Calcutta 700021.
  47. Equestrain Federation of India 764-B, Gate 29, Jawaharlal Nehru Stadium New Delhi 110003.
  48. Indian Body Building Federation 5, Rathna Nagar teynampet Madras 600018.
  49. Indian Style Wrestling Federation of India, Wrestling Coach, House no. 1335, Sector 17, Defence Colony, Gurgaon (Haryana).
  50. Indian Kayaking & Caoneing Association, 606, Akash deep 6<sup>th</sup> floor Barakhamba Road, Cannought Place, New Delhi 110001.
  51. Roller Skating Federation of India, 14/2, Clive Road, Calcutta 700001.
  52. Shooting Ball Federation of India, S-28, Green Park Extension, New Delhi.
  53. Amateur Baseball Federation of India 112/14, Onkar Nagar 8, Tri Nagar Delhi 110035.
  54. Indian Mountaineering Foundation Beneto Jure Road Anand Niketan New Delhi 110021
- (Authority: GOI MO persl. P.G. and Pension (Deptt of Persl and trg) letter No. 6/1/97/Estt (Pay-I) dated 10-4-91 and letter no. 6/1/91 Estt (Pay –I) dated 4.6.1992)



## CHAPTER-X

### SYSTEM OF CORRESPONDENCE

**371) Disposal of Inward letters** – Detailed instruction regarding the diarising of inward letter in the C.R.T. Section are contained in the C.R.T. Manual.

**372) Skeleton Register** – The Skeleton Registers containing the sectional dak should first be submitted to the respective Branch Officers so that they can avail themselves of the earliest opportunity of persuing the sectional dak and recording thereon such instructions as they may consider necessary . With a view to expediting disposal of inward dak, the Branch Officer should also give proper guidance and indication for suitable disposal, wherever possible on the letters received before passing them on to the section .The skeleton register should then be passed on to the section concerned . The AAO should examine the letter etc. received in the dak of the section and after initialing each letter etc. mark them to concerned official. The AAO should also record such instruction on the letter as may be necessary for their disposal.

(AG,s order, dated 11<sup>th</sup> November, 1963 file Admn. 1/Misc/63-64)

2) While doing so the AAO should keep a note of all important and urgent letters received in the section either on the engagement pad or in the separate note book to be started for the purpose. The diarist of the section will check up the letters as entered in the ‘Skeleton Register’ give acknowledgment in this register and enter the dak in sectional diary (From SY-318A).The first seven columns of the diary as also the subject matter of the letters received in the section will be duly written up by him. He will make over the letter to the office concerned promptly after taking their initials in the diary The Auditor /Sr. Auditors should similarly keep a note book through which the receipt, disposal and movement of the letters should be watched. Letters not pertaining to the section and marked as such under the dated initials of the AAO will be passed on to the section concerned or in case of letters entered in the General registered diary to the C.R.T. Section for further disposal.

**373) Marking Sectional Diary-** In respect of the documents received from other Branches of the office all columns of the sectional diary will be written up by the diarist of the section receiving them .The disposal of letters should be noted in the diary under the full signatures of the official concerned, and in case of a reply sent out, the sectional dispatch No. of the letter for forwarding the reply should be noted when no reply is necessary, the letter ‘F’ will indicate ‘Filed’. The case no. of the relevant file should be given against it. If a letter is transferred to a section other than C.R.T. for disposal, the fact will be entered in the column how disposed of and the particulars of the letters will be entered in the Transit Register. In order to ensure the correctness of the entries of disposal recorded by the official concerned the AAO should check cent per cent, the entries of disposal in the case of

letters received from the Government of India ,Haryana Government and Comptroller and Auditor General of India and 5% of other entries and record full signatures in the diary in token of this check and give certificate to this effect in the weekly reports on the disposal of inward letters.

(Order of the AG dated the 6<sup>th</sup> July,1955 on page 2 of file TA/2.3 and DAG (S.r.)'s note No. TA/2-3/17 dated 31st December,1955).

**374)**The AAO should personally verify that all the outstanding letters against which disposal has not been marked in the Diary Register have been included in the list of outstanding and append a certificate to this effect in the report outstandings.

(**Authority** – Order of AG, dated 18<sup>th</sup> February, 1956).

**375) Report of pending cases** –Pending case –(a) Pending cases are of two kinds, viz.

**i)** cases which are held up awaiting a reply to a reference outside the office, or the receipt of a document.

**ii)** Cases in which definite orders have been passed by the Branch Officer in charge to hold over.

**b(i)** A register of pending cases should be kept in all sections in form S.22, where No. of pending cases is usually large (say 10 in number), and a serial No. should be given to the items. The remarks column should be used to show the date of removal of the items from the register and this entry should be made and attested by the AAO

**ii)** It should, invariably, be ensured that timely reminders are issued in pending cases and that correct certificates are recorded in the dispatch registers in this behalf.

**iii)** In sections in which the No. of pending cases is usually small (less than 10 in No.) the maintenance of separate register of such cases may be dispensed with. A systematic record of such cases should, however, be kept and a separate report on them drawn up and recorded in the sectional diary below the weekly report on outstanding letters.

(A.G's orders ,dated 9<sup>th</sup> August,1961)

**c)** A report on the pending cases should be submitted to the Branch Officer concerned weekly and to the Group officer concerned twice a month along with the report on outstanding letters prescribed in paragraph.377.

**d)** When an item has been removed from the Register either because it has been finally cleared or because a reply has been received to an outward reference which transforms the case into a current one, the AAO should indicate the fact (in addition

to attesting the date in the last column) by striking out the remarks in the “subject” columns by a diagonal line in red ink.

- e) When reapplies from more than one officer are awaited to an outward reference, the designation of each officer should be given as a separate subsidiary item, in the pending Register in the “subject” column. As each reply is received the date of receipt should be noted against the entry and immediately the last reply is received the AAO or the official concerned as the case may be, should deal with the case as indicated in clause (d) above.
- f) All ad-interim replies received in connection with pending cases should also be entered in the pending register so that effective watch over the progress of disposal of such cases may be ensured.

**376. Remarks on letters** –No remarks or orders should be written on letters, etc. received in the office except “File order Manual” or other prescribed orders.

**377. Report of Outstanding Letters(a)** Every Tuesday morning each section will prepare in the prescribed form the report on the unanswered correspondence. This report is intended to show all letters, etc. received upto Friday of the 2<sup>nd</sup> preceding week, i.e., for example, all letters received upto Friday, the 14<sup>th</sup> February, 1986 and not disposed of by 21<sup>st</sup> February, 1986 must be shown in the report drawn up on Tuesday, the 25 February, 1986. The list for the week under report should start with an abstract in total thus.

Balance as shown in the last report

Cases retransferred from pending Register

Receipts of periods under report

Total

Cases disposed of in period under report.

Cases transferred to pending Register.

Total deductions

Balance outstanding

the balance outstanding at the end of the week as worked out above should be analysed and shown as below

**Detail of Balances.**



Letters more than 3 weeks old

---

Sr.No.	Name of Assistant	Diary No.	Date of office stamp	Brief subject	From whom AAO'S Received explanation For delay in Disposal in his Own handwritings
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Letters less than 3 weeks old

---

Name of Assistant	Diary No.	Date of office stamp	Subject
AAO's explanation for delay in disposal			
(In case of receipts over a week old (In SO's/AAOs own handwritings))			

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Diarist	AAO	AO/Sr.AO	DAG
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**Note:** All letters received from the Government of India, Haryana and the Comptroller and Auditor General of India, which are not disposed of within 3 weeks from the date receipt should be separately shown in the monthly report on the state of work and the monthly arrear consolidated reports submitted to the Pr.Accountant General by Central Co-ordination Section/Pr.A.G.'s. Secretariat.

(Orders of the A.G. dated, the 5<sup>th</sup> July, 1955 in the file TA/2-3 and DAG(S.r.)'s note No. TA/2-3/21, dated 31<sup>st</sup> December, 1955)

(b) Such reports will be submitted to the Branch Officer concerned weekly and to the Group Officer concerned twice a month viz on the first and third Tuesday in each month. Branch Officers are required to guard against the tendency to treat a letter 'as disposed of' when only an ad interim reply has been sent, or to give as an explanation of delay, that the letter has been sent to some other section. A full and satisfactory explanation should be insisted upon whenever letters remain outstanding for an unreasonable period, when the fault lies on another office, a strongly worded letter addressed to the officer by name and signed by the P

A.G. may sometimes be effective. Similarly by running their eyes over the entries for the past week the Branch Officers will almost in all cases be able to tell from their own knowledge whether any letter has been wrongly shown as disposed of. A Section must show as outstanding against itself all letters which have to be finally disposed of by it even if such letters be not with it at the time the abstract is prepared and the report submitted.

(c) The monthly report of outstanding and pending diary letters in respect of the entire office should be put up to the Pr.A.G. by Pr. AG.'s Secretariat on the last Tuesday of every month. All the sections in the office should, therefore, send a report to the concerned Co-ordinating sections in the proforma given below on the last Tuesday of every month. These reports should exhibit the position in respect of all the letters pertaining to urgent diary, ordinary diary and other diaries. The reports will also incorporate the position in respect of letters received from the Comptroller and Auditor General of India. The Co-ordination sections will also submit separately a weekly report of outstanding and pending letters received from the Comptroller and Auditor General to the Pr.Accountant General through their Group Officer in a consolidated form in respect of sections under the group.

The reports should be sent by the sections under the signatures of Branch Officers concerned. The reasons for increase in the pending letters as compared to previous month should also be clearly indicated.

The sectional A.A.O. and the Branch Officer should ensure that the reports are sent the concerned Co-ordinating section on due dates and if any Branch Officer is unable to send to the report to the Co-ordinating section on that date he should obtain extension of time from Pr. A.G. through the respective Group Officer and Co-ordinating sections should be informed accordingly.

### **FORM OF REPORT**

Name of Section \_\_\_\_\_

Monthly report of Ordinary/Urgent Diary for the period from \_\_\_\_\_ to \_\_\_\_\_

Sr.No.	No. of letters outstanding as per last report	of No. of letters received during the month	Total	No. of letters disposed during month	Total of balance outstanding	Remarks
1	2	3	4	5	6	7

### Branch Office

**Note:** In remarks column brief reasons for increase in the number of letters outstanding at the end of the month as compared to the No. of outstanding in the last report, may be stated.

(O.O No. TM.I/9/27/61-62/590, dated 21<sup>st</sup> June, 1961)

(d) At present, weekly reports of Urgent Diary letters are prepared on every Tuesday and depict the position in respect of all letters and bills received up to the Friday of the preceding week. At times it is not possible to dispose of the letters/bills received in the last two days of the week by the time the report is prepared. In order to obviate this difficulty it has been decided that in future urgent diary letters received upto Tuesday of the preceding week may be taken into consideration at the time of preparation of the reports of these diaries, instead of the letters received upto last Friday.

(Authority: O.O. No. TM.I/9-1/61-62. 119, dated 28<sup>th</sup> September, 1961)

(e) All complaints received in the office should, in future, be diarised in a separate register to be maintained by each section in the same form as other diaries and the reports of the disposal of complaints should be submitted to the Branch Officer every Tuesday as in case of ordinary diary letters and to the Group Officer of the Wing concerned of the second and fourth Tuesday of the month.

The respective Co-ordinating sections of the various wings will, in turn, submit through the respective Group Officer, the consolidated fortnightly report of all the sections in their wing to the Pr.A.G. for his information.

(A.G.'s order at page 9/C and 16/N of the file Admn.I/Misc/C.S./65-68)

**Note:** Where letters are outstanding for more than 1 month and 2 months individual details thereof, complete reasons for their non-disposal and the stage at which these letters are pending should be given in the report of outstanding letters sent by the Sections. The Branch Officers should also particularly investigate into the reasons for each of these outstanding and take immediate action to dispose them quickly. Wherever possible, the Pr.A.G. has further desired that the Pr. A.G.'s Secretariat/the concerned Co-ordinating Section should conduct a review of the letters outstanding for more than 1 & 2 months shown in the monthly report and bring out any special points for the information of the A.G. while submitting the consolidated report.

(Authority: O.O. No. 2170/Dy. Reports/67-68/639, dated 24<sup>th</sup> July, 1967).

**377-A A report of the complaints to the C.A.G.-** Where there is a complaint against an Audit Office and the same is referred to the P.A.G by the C.A.G., it is necessary and desirable that the same is personally seen by the P.A.G. to ascertain whether there is any substance in the complaint etc.

**B.** While there is no objection to the replies to the C.A.G.'s office being sent over the signatures of a Group Officer it is necessary that they should contain an indication that the same were seen by P.A.G. personally.

(Authority: Extract from C.A.G.'s confidential letters no. 1476-Tech, Admn.I/276-63, dated 26<sup>th</sup> June, 1963 and no. 499-T.A.I.(A)/485-68(B), dated 3<sup>rd</sup> December 1968. Filed in File no. Admn. I/Misc.)

**378. 'File' orders in respect of letters-** It must be remembered that a Section receiving a letter will only be considered to be relieved of its responsibility:-

- (i) When a draft reply is passed, fair copy compared and made over to the Despatch Brand duly signed by the Branch Officer in charge.

The fair copy duly completed as regards enclosures, etc. should be sent to the Despatch Brand without the least delay and its acknowledgement by the Despatch Brand watched.

(Orders of A.G. contained in DAG (Sr.)'s note no. TA/2-3/9, dated 9<sup>th</sup> December 1955)

- (ii) When an order is endorsed on the letter that it "Requires no orders-File". Such an order must be initialled by the A.A.O. and dated.

- (iii) Letters from the State Government, Government of India and the Comptroller and Auditor General of India and D.O letters be filed under the orders of the Branch Officers concerned. However, letters from CAG's office should be filed under the orders of Group Officers concerned.

**379. Treatment of Correction Slips to Manuals:** The correction slips which are supplied to the office through Sectional Diaries, should be treated in the same manner as important circular letters of the Government and the C.A.G.

On receipt of each set, the orders of the Branch Officer should be obtained in regard to the action required to be taken in so far as the orders therein relate to the work of the section. The A.A.O.s should see that this is done before they are pasted in the respective codes and check the disposal marked in the diary against them cent percent.

**380. Responsibility for "File" orders:** In doubtful cases the orders of the Branch Officer in charge of the Section or if necessary of the Group Officer or the P.A.G. must be obtained before the letter is filed. Should the A.A.O fail to do so he will be held personally responsible for the neglect.

**381. Addressing Director General of Audit C.R.:-** The Director General of Audit, Central Revenues has intimated that all letters and other communications issued from his office will show distinctly the name of the section to which they pertain. He has accordingly requested

that in order to facilitate the distribution of inward letters in his office, the name of the section given in a letter of communication issued from his office should invariably be quoted in replies from this office including letters, etc. insisting new correspondence on the same subject, as shown below:-

To

The Director General of Audit  
Central Revenues,  
Group, New Delhi  
(Name of the Group)

Note: It is not the intention that this distinction should be made in the address on the envelope or that separate envelopes should necessarily be used for communications intended for different sections.

(Letters from the A.G.C.R. No. Cent-25-15-30-31/Circular, dated 26<sup>th</sup> March 1931)

**381-(A) A reply to Parliamentary Questions** – In future, replies to Parliamentary Questions should be sent to the Government of India, only through the C.A.G.'s office. In this connection, Para 389 also refers.

(C.A.G.'s circular letter No. 677-Comp./86-62, dated 3<sup>rd</sup> November 1962)

**382. Rules of correspondence initialing and Dating Draft Letters** – The general instructions of the subject, as contained in paragraph 2.28 of the C.A.G.'s Manual of standing Orders (Admn.) Vol.I 3<sup>rd</sup> Edition should be carefully followed. Replies to letters received must be neatly and legibly drafted on the form prescribed for the purpose and the subject briefly noted by the drafter at the top of each draft. The writer must put his initials at the bottom and also record the date of submission to his A.A.O. who after passing it, will similarly affix his initials and date near the place intended for the officer's initials.

**383. Tone of letters written** – A draft should be complete, clear, brief and must always be written in temperate language and courteously worded. All ambiguous terms such as 'Former' later' 'yesterday' 'tomorrow' the meaning of which depends on the contents, should be avoided. Words such as false, fictitious, manipulation etc. must be used with great circumspection and discretion and only with the approval of the Group officer concerned or the Pr.A.G.

The tone of letters should always be as temperate and polite as possible. No letters conveying censure, in however, slight a degree, may go out except under the Pr.A.G.'s signatures. If a letter is really urgent, the word 'Urgent' in red ink should be prominently written across the top of the fair copy or an urgent slip pasted thereon, as the

use of such phrases as 'an early reply is solicited' or 'at your earliest convenience' in the text hardly attracts the required attention. When the Pr.A.G. or any Gazetted officer drafts letter himself, it must be understood that the A.A.O. of the section concerned is responsible for the correctness of the facts mentioned therein just as if the reply was drafted by the A.A.O. himself. A.A.Os are also responsible for bringing to notice any orders of the Government or of other authority which the Pr.A.G. or Group Officer may have accidentally overlooked. Any draft which is altered by the Pr. Accountant General should invariably be returned to the section to which it belongs before it is made over to the type branch.

After a draft is finally passed, it should be entered in the Sectional transit Book of outward letters and sent to Type branch and then only the fair copy after it has been compared and duly signed by the Branch Officer concerned be made over to the Dispatch branch through the Sectional transit register.

Fair copies of the letters addressed to the C.A.G. of India and of other D.O.letters to be signed by the P.A.G./Sr.D.A.G./DAG may be compared by the A.A.O himself who should put his initials on the officer copy of such letters to indicate comparison having been done by him personally. Branch Officer should exercise periodical checks to ensure compliance of these instructions.

**384. Instructions regarding official correspondence-** The following instructions are issued as a guide to officers of the IA&AD in dealing with official correspondence:-

- (a) Letters relating to the sections and subjects under direct supervision of Branch Officer issue, ordinarily, over his signatures though they are stamped as emanating from the Principal Accountant General:-

Provided that no communications of the following nature should issue except with the previous approval of the Pr. A.G. or his Sr. Deputy/Deputy

- (i) Letters implying dissatisfaction or censure; and
- (b) Letters to Government, State or Union:-
  - (i) Having bearing on important questions of Audit or Accounting;
  - (ii) Challenging decisions or orders;
  - (iii) Questioning the validity of any sanctions otherwise than for merely technical defects; and
  - (iv) Containing proposals for writing off or waiving recovery of overpayments.

Such communications should ordinarily be signed by the Accountant General himself or his Sr.Deputy/Deputy in the alternative, the letter should bear sufficient indication that it is being issued under the directions of the Pr.A.G.

Provided further that all letters to the C.A.G. other than on routine matters should ordinarily be issued under the signatures of the Pr.A.G. Besides, all important communications should be issued to the C.A.G. office with full knowledge of the Pr. Accountant General particularly in respect of cases involving errors or delays etc. so that the office may know that in all such cases suitable action has been taken and remedial measures adopted by the Pr.A.G. whenever necessary. When an important communication is issued by the Group Officer or other officer with the concurrence of the Pr.A.G., the fact should be indicated in the letter itself.

(Authority : C.A.G. 's office circular letter No. 2029-Admn.I/629-58, dated 20<sup>th</sup> May, 1961 and D.O. letter No. 1199-Comp./266-64, dated 20<sup>th</sup> December, 1964 from the Director of Audit and Accounts to the A.G. P&T, Shimla)

Also see Para 2.17.4.1 and 2.17.4.2 of C.A.G 's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition

**Note 1:** Normally and important communications emanating from this office should be issued after obtaining the approval of the Pr.A.G. or the Group officer particularly when the Department or an officer indicates to this office clearly their views as to the manner in which a particular case should be dealt with. The Pr.A.G. , has, therefore, ordered that in future in all cases where a reply/reference is issued under the orders of B.O. to a department/an officer stating that their views are not accepted in Audit and if the officer/department reiterate their views giving reasons therefore, the case must be submitted to the group officer for orders if the B.O. does not propose to accept the view/clarifications given by the officer/department. In cases where the initial reference is issued after obtaining the orders of the group officer, the reply of the department should also be submitted to him for further orders.

(Authority: O.O. No.T.M. (HR)/20-1/68-69/829,dated 14<sup>th</sup> October, 1968).

**Note 2:** The C.A.G. has no objection to the Accountants General's authorizing the Branch Officers to sign acknowledgments of receipt of C.A.G's letters.

(Authority : C.A.G. 's letter No. 207-Tech. Admn.I/13-63, dated 30<sup>th</sup> May, 1968, copy endorsed under No. TM(HR)/10-1/68-69/255, Dated 12<sup>th</sup> June, 1968).

**(b)** In the absence of the Accountant General from headquarters, the Senior most Deputy, deputies for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Pr.A.G. and his Deputy for keeping the former informed of the substance of the correspondences so issued, See also paragraph 2.17.4 (b) of the C.A.G. 's Manual of Standing Orders (Admn.) Vol.I 3<sup>rd</sup> Edition

**(c)** Printed routine letters and documents on which no objection is raised may be sent out by selected A.A.Os on behalf of the Branch Officers in charge of section. The

existence of additional matter which does not bring any major question should not by itself be regarded as disabling the A.A.O from signing such letters and documents.

(d) All letters to the Central or the State Government, the C.A.G. or the High Commissioners for India should have the subject briefly stated at the top. Reference to a higher authority for orders should be self contained and documented as far as possible and the question for orders accurately concretely put.

(e) Official letters addressed to an officer should not bear the name of its head on the cover, unless it is intended that the cover should be opened by the head of the office personally. Confidential papers should be placed in double covers, the inner cover being marked “confidential” and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.

(f) The name as well as official designation of the officer signing the draft reference should appear at the end of every reference.

**Note 1 :** All communications addressed to the C.A.G which will require to be forwarded ultimately to the Central Government or other authority (for example, applications for revision of pay, for increased establishment, for extra grants, etc.) should be submitted in duplicate.

**Note 2 :** It is impressed upon all members of the staff and B.O.s that as far as possible they should settle matters and obtain information personally unless it is necessarily required in writing. The writing of memos as a matter of routine should be discouraged (and where these have been issued their clearance should be watched through sectional T.Rs)

These orders are not applicable to the issue of office orders, circular letters, etc. issued by co-ordinating and controlling sections, etc. copy of letters endorsed to various sections in the office, as these will continue to be passed on through the Diary branch as heretofore.

(O.O.No.B/40, dated 4<sup>th</sup> September, 1962-File: T.M.I/9-1/62-63)

**Note 3:** The phrase “documented as far as possible” occurring in clause (d) of Paragraph 70 of the C.A.G.’s Manual of Standing Orders (Admn.) Vol.I.2<sup>nd</sup> Edition seems to have caused some misapprehension in certain offices with the result that copies of correspondence or other documents, are sometimes attached as extensively as can be. The exact impact of this sub-clause is that “documentation” is resorted to as far as possible but only in such cases where either the said documents are not likely to be in the other office or where documentation is necessary for the clear understanding



of the subject i.e. where the question of orders cannot be conveyed accurately and concretely through the medium of a self contained reference without such documentation.

(DY. C.A.G's D.O.NO.136-Admn.II/45-51, dated 1st February, 1952, received in Routine section).

**385. Communication with Foreign Countries**-Subject to such exceptions as may be authorized in this behalf, communications with the Government of foreign countries and international organization should generally be made through the channel of the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

Requests of private party, received direct from a foreign country for supply of information and technical assistance, should not be entertained, and in any case, no reply should be sent till a clearance is obtained from the Government of India.

(Authority: Government of India, Ministry of Commerce and Industry confidential letter No. 5 FT(SA) (28)/61, dated 17<sup>th</sup> August, 1962.)

Also see para 2.19.1 of C.A.G.'S MSO (Admn) Vol. I 3<sup>rd</sup> Edition

**386.Channel of communications between the united Nations and the Government of India-(1)(a)** All correspondence addressed to the united Nations (or its subordinate agencies ) from the Government of India or any officers or agencies under their control must be transmitted through the Indian Delegation office at New York, which should invariably be supplied with copies of such communications. The original note or letter should be attached to its copy which should bear the following endorsement:

Copy forwarded to the Indian Delegation to the United Nations, Room No. 6212, Empire State Building, 350, Fifth Avenue, New York, I, N.Y.

The original is also enclosed for favour of onward transmission to \_\_\_\_\_ By order etc.

**(b)** The Telegraphic message for the United Nations should invariably be addressed to "INDIADEL" with request to transmit it.

**2.** The attention of all Ministries is invited to the fact that recently there have been certain breaches in this procedure.

**3.** Except for purely routine matters, all correspondence to the United Nations should be addressed by the Ministry of External Affairs irrespective of whether or not a particular Ministry is replying to a communication received direct from the United

Nations. (The Delegation office in New York has instructed United Nations to pass all correspondence addressed to the Government of India through them and normally, therefore, no communications are to be received by any Ministry of the Government of India direct. All infringements in this respect should be brought to the notice of the India Delegation Office in New York, through the Ministry of External Affairs and Commonwealth Relations). Draft reply for transmission to the United Nations may be supplied to the Ministry of External Affairs and Commonwealth Relations in appropriate cases.

4. On purely routine matters when a Ministry of the Government of India might address the United Nations direct, a copy for information should be sent to the ministry of External affairs and Commonwealth Relations.

5. The procedure outlined in sub-paragraph (I) will apply to all communications irrespective of their contents.

6. Written communications should normally be in the form of a diplomatic note.

(Ministry of External Affairs and Commonwealth Relations Office Memo No. B-4830-UNI/48, dated 'NIL' December, 1948)

**387. Addressing private persons/Bodies** – The members of Bodies have expressed resentment over the fact that Government of India communications addressed to them are written in third person. In order to remove any ground for complaint in this matter, it has been decided that letter form should invariably be used in addressing private or non-official persons or Bodies (Including applicants). They should never be addressed to third person.

(Government of India, Cabinet Secretariat (O&M Division's) Memo No.7/22/59-O&M, dated 28<sup>th</sup> July, 1959, received under C.A.G 's Endst. NO.2626-Admn.I/Audit/317-59, dated 11<sup>th</sup> September, 1959, Filed in T.M.II/14-1). Para 2.18 of C.A.G. 's MSO (Admn.) Vol.I 3<sup>rd</sup> Edition

**388. Procedure for communicating with members of the Legislature or official's of Communal Organisations on matters concerning the work or Administration of the IA&AD** – The C.A.G. considers that while direct official correspondence with the members of the State/Central Legislature is to be depreciated especially when Govt.'s general policy is involved, the Pr.A.G. may at his desecration comply with requests for information from members of Legislatures. The C.A.G. desires that the following procedure should be followed in future in respect of such communications received by an Accountant General:-

(a) If information is merely asked for on a point of work or organization, the Pr.A.G. should consider whether the information should be given if he considers there is no objection.

(b) If, however, a member of Central/State Legislature or an official of a Communal organization writes criticizing executive or administrative arrangements, he should be told by the Pr.A.G. that he is not at liberty to discuss these arrangements, as he is responsible for them to C.A.G. to whom any representation should be addressed. In this case, a copy of the correspondence should be sent to the C.A.G.'s office, if the point under discussion is of any importance.

(Authority: Auditor General's D.O.NO.1060-G.B.D./2, dated 16<sup>th</sup> April, 1934. Filed in Admn.(c) 20-Misc. 1934-35)

**389. Supply of Information in connection with Parliamentary State Legislature questions:-** Information regarding Parliamentary questions should be furnished to the Government of India only through the C.A.G. unless otherwise specified. A copy of the communication calling for the information together with the reply in triplicate should be sent to the Asst. C.A.G. (N) by name.

Information called for by the State Government for:-

- (i) replying to question raised in the State Legislature or
- (ii) Supplying it to the Central Government for replying to a Parliamentary question need not, however, be routed through the C.A.G. unless the matter pertains to administration etc. of IA&AD. Whenever such information is proposed to be refused, prior approval of C.A.G. should be taken.

(Authority : Para 2.30 of C.A.G.'s MSO (A) Vol.I 3<sup>rd</sup> Edition)

**Note:** The information intended for presentation before the Public Accounts Committee, required by the Government of India need not be routed through the office of the C.A.G. of India but may be furnished direct to the Government of India, as and when called for.

(C.A.G.'s letter No.114-RS/33-58, dated 25<sup>th</sup> July, 1958, addressed to the A.G. Bombay copy endorsed to other Accountants General etc. under Endstt. No.115-RS/53-58, dated 25<sup>th</sup> July, 1958)

**390.** Sending out to Government and other authorities of copies of letters and memoranda, received from the C.A.G. is strictly forbidden. There is, however, no objection to Communication where necessary, the substance of such letters to Government or other authorities or in some cases to mentioning in these communications that they represent the views or orders of the C.A.G.

(Comptroller of Civil Accounts Letter No.1615-Admn.C.133-A-30, File H.71.30.31 and office order No.B.37 dated 11<sup>th</sup> February,1933).

(2) (a) Every draft should bear the no. of the file or case to which it belongs as well as the sectional Dispatch No.

- (b) Care should be taken that the no. and date of the letter under reply is always distinctly quoted in the draft.
- (c) Drafts should be written and any necessary alteration made as neatly and clearly as possible. If a paper has to be added, it should be blank, foolscap. Indiscriminate scribing on the lines should be avoided. If it is necessary to revise a draft to any great extent, it is better to rewrite it.
- (d) Letters and copies of letters addressed to the Government officers should not be communicated to outsiders by means of endorsements, but they should be answered by separate letters
- (e) No reference should be made in official correspondence to the Proceedings of Government or to letters published therein unless they have been received separately.
- (f) Particulars of any enclosures to be sent should be carefully inserted in red ink in the space provided for the purpose in the draft form, and the enclosures themselves should ordinarily accompany the draft when it is sent up to an officer for signature. When the enclosures are bulky, or cannot conveniently be sent with the draft, the name of the persons from whom they are to be obtained should be noted in red ink on the draft so that these may be obtained from him at the time of dispatch. When an original paper is sent with the letter to be copied as an enclosure, a note to that effect should also be made in red ink.
- (g) A.A.Os should, as a rule, conduct all the important correspondence of their sections, Letters to Govt., the C.A.G. and other high authorities should also be ordinarily drafted by them, unless they are on nearly routine matters.
- (h) Copies of Government letters especially of Government of India letters should not be forwarded as enclosures, as it is seldom necessary to do so and in many cases very undesirable.
- (i) Marginal notes and comments on drafts should be absolutely prohibited. Any remarks necessary to elucidate a draft should be made on a separate sheet.
- 391. Method of routing papers** – Drafts submitted by Branch Officers to the Pr.A.G. should be re-submitted to the Branch Officers for perusal immediately the Pr.A.G. has passed them. When a draft is returned to the A.A.O. he should re-affix his initials and date to it to show that he has seen it and has no further remarks to make. If he wishes to offer any remarks, he should do so upon a separate paper. When the draft is finally passed, the person conducting the case should forward it to the Group of Typists attached to the section in the sectional Despatch Register in which the date of delivery should be noted. The Type

Branch would decline to receive a draft which does not fully comply with this rule. If any drafts or papers submitted for orders remain with the Branch Officer for more than three days, the A.A.O. concerned should submit a Memo reminding him of them and will be held responsible for any delay if he omits to do so.

- 392. Demi-official correspondence** – Demi official correspondence should not be quoted in official communications or be notified officially in any way, in particular no demi-official letter or telegram to or from the State Government or the Government of India should be quoted in any official paper or publication without previous reference to Government, and it should be understood that such demi-official communications, unless they have been brought on the record, cannot be looked upon as being official orders of Government.

A demi-official letter issued because of the urgency of a case, should be followed by an official communication, if the information ought to be on official record.

- 393. Un-official references** – Unofficial reference should always be treated as urgent and Branch Officers and A.A.O's should see that such references are promptly disposed of, and that on no account they detained in the office beyond a week.

If Un-official reference from the State Government, Government of India or the C.A.G. has not been disposed of in a week, a report from the section concerned must be made to the Pr.A.G. explaining delay.

- Note 1:** The orders contained in paragraph 392 above also apply to the case of unofficial references. No copies of demi official unofficial correspondence should be supplied to other offices. When a ruling has been obtained from the local government unofficially, references to other offices should merely state that the decision has the concurrence of the State Government.

(Based on D.A.G.'s orders dated 21<sup>st</sup> November/2<sup>nd</sup> December, 1935)

**Note 2:** All U.O. references received from the C.A.G. of India should on receipt be diarised in the Urgent Diary and transmitted immediately to the section concerned. The sections, should deal with them on top priority basis so as to ensure their final disposal within a week or 10 days at the latest. Reports of the U.O. references should be put up twice a week to the B.O. who should ensure speedy disposal of these references. Weekly reports of the outstanding U.O. references from the C.A.G. of India should also be put up to the Pr. A.G. on the first working day of each week.

(Authority : C.A.G. letter No.303-Audit/106-65, dated 18<sup>th</sup> March, 1967 and the A.G.'s order, dated 10<sup>th</sup> April, 1967, filed in File No.Admn.I/Misc./CS/65-68)

**Note 3 :** The U.O. references from the Government of India and also of C.A.G. of India should be dealt with on priority basis. If for any reason it is not possible to give a final reply, the U.O. papers should be returned without delay with an interim reply and relative copies retained for final necessary action.

(Authority : Orders passed by Sr.D.A.G. on the D.O. letter No.916-A.G./192-65KW, dated 20<sup>th</sup> September, 1965 from the Director of Audit and Accounts, office of the C.A.G. of India, Filed in TM I. section).

**394. Issue of Telegrams** – Telegrams should not be sent in cases where letters would serve the same purpose equally well, In cases where the stations to be addressed are within a day's reach by post and there is no special necessity that the communication should reach in less than 24 hours, letters should be used instead of telegrams. The general principles laid down by Government of India for sending of State telegram and for classifying them as 'express' or 'ordinary' should be followed. Telegram other than Cypher or Code Telegrams should be followed by post copies, wherever considered necessary.

(Authority : Para 2.24 of C.A.G.'s MSO (Admn.) Vol.I 3<sup>rd</sup> Edition)

**395. Starting of Files** – The subject matter should be recorded on the cover of each file. It should be as brief as possible but should give at a glance sufficient indication of the contents of file. Additions and alterations in the title should be made as and when necessary.

When the main file is under submission, a skeleton or keep with (KW) file should be started to dispose of the papers. Subsequently this file should be merged with the main file, after renumbering of pages of notes and correspondence sides of the skeleton file and also correcting internal references.

**396. Method of putting up papers** – The papers in a file or case should be arranged chronologically. Office notes should not be separated from the relevant files but should be carefully tagged together. Important points to be looked into in this respect are enumerated below for the guidance of all concerned.

- (a) a separate file should be opened for each important subject;
- (b) all matters which do not justify the opening of a separate file should be dealt with in a miscellaneous file;
- (c) sub-files should be opened as and when necessary to deal with important subjects subordinate to a main subject;
- (d) all files and sub-files should be entered in the register of cases which is supposed to be maintained in each section. A.A.Os are expected to see that this is invariably done;

- (e) each file and sub-file will be maintained in two separated parts the correspondence side and the note side;
- (f) the papers should be so filed that these can be read as a Book;
- (g) all the pages both on the correspondence side and the note side should be numbered;
- (h) every page whether it is blank or written will carry a number;
- (i) the obverse side of each page will bear 'odd' numbers and the reverse side 'even' numbers;
- (j) the number should be indicated in the right hand top corner of each page in ink;
- (k) Whenever a reference is received from outside or any other section in this office it should first be placed in the file and properly page numbered;
- (l) if it is in reply to any reference from this office or section the words "reply at page \_\_\_\_" should be recorded on the said reference;
- (m) before dealing with the P.U.C. it should be properly referenced and every letter quoted there should be referenced by indicating the page and file number;
- (n) If the reference is in the same file it is not necessary to quote the file number;
- (o) on the note side the disposal should start by quoting the letter number and date alongwith the designation of the authority from whom it has been received;
- (p) in the margin the page number at which the P.U.C. can be found should only be quoted;
- (q) all documents referred to in the notes should be duly referenced by quoting the page No. and the file at which theses could be found;
- (r) notes should be brief and informative, these should not reproduce the substance of the paper under disposal;
- (s) A.A.O.s and Branch Officers need not reproduce the arguments already recorded by the section. In important cases, however, it may be necessary to give self contained précis but that should be an exception rather than the rule;
- (t) All notes should be signed in full by the persons writing the same;
- (u) if the signatures are illegible the name should be given below the signatures in Block Letters;
- (v) wherever a reply is to issue the A.A.O. should ensure that the draft reply is submitted for approval along with the notes;

- (w) similarly when the case is submitted to the Group Officer/A.G. the draft should be submitted along with the notes according to the views expressed there. If the higher authority does not agree with the views the draft can be amended. That will avoid resubmission of the file and save time. Only in very rare cases, where decision of Group Officer/Pr.A.G. is absolutely necessary, a note should be submitted first and the draft put up afterwards;
- (x) A.A.O.s will examine the draft approved by higher officers and point out any factual mistakes. After the draft has been approved and issued it should be placed in the proper file and page numbered;
- (y) the words “reply at page \_\_\_\_\_” should be noted on the letter to which it is a reply;
- (z) when dealing with the case, it is normally not necessary to reproduce the previous notes, it should suffice, excepting in a few important cases to refer to the previous notings. The above procedure, if properly followed should eliminate the use of ‘Flags’.

(O.O. No.A.G./PA/125, dated 10<sup>th</sup> June, 1960 and O.O No. TM (CR)/16-18/67-58/1085, dated 28<sup>th</sup> August, 1967),

**Note ; (i)** All office notes should be written on the noting sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.

**(ii)** In putting up notes for orders, repetition and matters which are not germane to the point at issue should be avoided. One thing that should be kept in view is that clearness and brevity are absolutely essential as this not only saves time all round but is also conducive to the greater efficiency and quickens disposal :

**(a)** The official who initially deals with a case should assume that the P.U.C. will be read and should not reproduce its contents. He should mention in his note the relevant facts of the case and refer to the relevant rules and make other remarks that may be necessary. The A.A.O. or the person who deals next with the case should check the facts in the note of official and correct it where necessary. Ordinarily corrections and additions to the official’s note should suffice and a separate note should be written only if it is necessary to elucidate any doubtful point. The A.A.O.’s note should thus have a relation to the official’s note and should not ordinarily be independent of it. It is recognized that sometimes it may be necessary for the A.A.O. to write a comprehensive note but ordinarily this should not be necessary. Wherever the A.A.O. accepts the official’s note as correct or not it should not be indicated in his own note.



- (b) The object should be to write as little as necessary and not as much as possible. Great care should be exercised in the choice of words. The use of high sounding words and phrases and archaic words such as thereof, whether of, therein, thereto, there from etc, should be avoided altogether. Instead of the archaic words, the words “of it” “of which” etc. should be used. Expression like “the same” even date, should also not be used.

The use of Latin words and phrases should be avoided as far as possible.

- (iii) Marginal notes should only be made by Branch officers, the use of these and of reference letters (A.B.C. etc.) will often enable a Branch Officer to indicate his own opinion perfectly clear with a minimum of writing.
- (iv) The A.A.O. last dealing with an office note should see that there is at least one blank continuation sheet attached on which the officer can record his remarks.
- (v) Small slips should only be used for matters of purely temporary interest. They should be destroyed as soon as the information called for has been given and under no circumstances should they be filed alongwith other papers. If by any chance an important enquiry is started on such a slip, it should either be pasted on to a sheet of proper size or its contents should be copied on to such a sheet and all further noting should be carried on in the proper form.

**397. (i)** Only purely routine papers should be submitted loose in the basket and all other papers should be put up in separate file boards., Fails should contain no loose papers and no pins,. The actual papers under disposal should be enclosed in flying covers serially numbered and most carefully referenced, tagged together and not pinned. The end of that tag should pass through the upper cover of the flying cover but the bottom end of the tag should not be attached to the cover.

(ii) Referencing should be in the margin and the references to flags (A.B.C. etc.) if at all necessary should be in pencil so that they can be rubbed out and referenced later if resubmitted on future occasions.

(iii) All files submitted with a case should be page numbered and reference to the pages should be quoted instead of flags. Sections should cite the Manuals whenever possible instead of office orders.

(A.G.'s order No. TM/198, dated 27<sup>th</sup> May,1938).

**398.** Ordinary correspondence, etc. should be submitted to the Branch Officers in charge in the trays provided for the purpose exception being made in the case of U.O. reference and other urgent communications which may be submitted in separate pads with the special urgent slips prescribed for the purpose.

**399.** When the Pr. A.G. is in camp, fair copies of draft replies and enclosures should be sent to him along with the draft replies in anticipation of his approval. Sectional number both to the fair copy and the draft should be entered leaving the date to be filled in at the camp office.

(A.G.'s orders dated the 3<sup>rd</sup> August, 1939-Files in case RT. 20 of 1939-40)

**400. Documents to be issued under the signatures of Asst. Audit Officers** – The Auditor General in his letter No.1151-A & CA/453-14 dated the 4<sup>th</sup> November, 1914 ( case T.M. 20.6 of 1914-15) having authorized the issue of certain classes of correspondence under the signatures of the A.A.Os has decided that all A.A.Os of sections may sign for the Branch Officer in-charge but without adding their designation of Asst. Audit Officer, the following classes of correspondence, anything addressed to the Government or the C.A.G. being always excepted.

Abuses should be strictly guarded against, the order of the Branch officer-in-charge being taken in all cases of doubt. At the same time, Branch officers are recommended to offer suggestions from time to time for any items which may in their opinion safely be added to this list.

- (1) Printed Reminders** – It has been ordered that only first reminder should be a printed one and all subsequent reminders should take the form of special letters.
- (2)** Acknowledgment of vouchers or other similar documents not valuable.
- (3)** Printed Letters intimating the dispatch of documents, such as forms.
- (4)** Letters of Half Margins calling for such documents as charge certificates, increment certificates, absentee statements or wanting vouchers.
- (5)** Returns or statements showing figures compiled from the Registers or Books of this office, e.g. G.P. fund, Annual Accounts.
- (6)** Letters returning statements, vouchers or other similar documents for completion or after disposal in office, e.g. statements regarding detailed bills or letters received unsigned or vouchers for countersignatures or Half Margins, returning premier receipts,
- (7)** Such Retrenchment slips as relate to matters like the following:-
  - (i)** Advances
  - (ii)** Errors in calculations.
  - (iii)** Miscellaneous, by any office other than our own.
- (8)** Post and fair copies of telegrams, the office copies of which have been approved by a Branch Officer,

**Note :** Objection memoranda whether printed or otherwise should be issued under the signatures of the Branch Officer.

(T.M. Endorsement No.TM/11-1/3324,dated November, 1953 forwarding the copy of the C.A.G.'s letter No.2723-Admn.I/530-63, dated 11<sup>th</sup> November, 1953)

**401.** In addition to the above, the following correspondence peculiar to Works Sections may also be signed by the A.A.O. of the section concerned:-

**WORKS AUDIT DEPARTMENT**

- (i) Letters forwarding vouchers for reference and return Important audited vouchers should not be sent out without obtaining orders of the Branch Officer.
- (ii) Original letters calling for completion reports and sanctions to excess over-estimates.
- (iii) Dockets asking for the early submission of Monthly Accounts and Audit Notes, Statements of items placed under objection and Returns connected therewith but not if the Divisional Accountant's/Divisional Accounts Officer's explanation is proposed to be asked for.
- (iv) Letters forwarding completed Award statements to Deputy Commissioners.
- (v) Letters to Deputy Commissioners asking for the submission of Form AA of the Award Statement.
- (vi) Letters to Executive Engineers asking to be informed of the date on which possession was taken of land in form No.SY.214.
- (vii) Completion Reports the estimates for which have been sanctioned by Executive Engineers or Superintending Engineers.

**401-A The following documents may also issue under the signatures of the A.A.O.:-**

- (a) Signing of routine acknowledgments and also reminders under own designations (except to Headquarters office ).
- (b) Issue of Half Margin memos conveying routine remarks such as calling for certificates, Receipt, Schedules and other wanting documents.
- (c) Issue of objection statements for objections with money value e.g. want of stamped vouchers, want of sub vouchers.

(C.A.G's letter No. F-4-OSD (P)/73, dated 6<sup>th</sup> March, 1973).

**402. Protracted correspondence-**Branch Officers should not allow A.A.Os to conduct a protracted correspondence with other offices without their knowledge . Ordinarily, only the first routine objection Half Margin or the like should be signed by the A.A.O. If that settles the case, well and good. But if the matter is contested and becomes controversial, the next communication must be put up for the Branch Officer's approval and signatures unless it is purely a call for some further information.

**403. Correspondence by Half Margins-** Correspondence by means of Half Margins should not be prolonged nor should only a brief reference to Half Margins be quoted in subsequent correspondence by letters . If it is desired to refer to any Half Margin, it should ordinarily be sent in original to the office concerned. The whole object of correspondence by Half Margins is to save unnecessary copying and that it should be backwards and forwards in original. If the reply endorsed on Half Margin does not settle the matter and a further reference has to be made, the same Half Margin ought to be returned with a plain paper (or another Half Margin form) added if necessary, or if the subject is important, or the correspondence likely to be protracted an official letter should issue in which all relevant facts should be detailed, Half Margins should only be used in suitable cases, i.e. when an answer to a simple question is required which when received will settle the matter. They should invariably be written concisely and legibly leaving sufficient space in between the lines for corrections, if any, which should be made neatly.

- (2) Long and protracted correspondence should not be carried on by Half Margins on important points, e.g. fixation of pay or interpretation of rules as this generally delays the settlement of objections and if the Half Margin is lost, the whole ground has to be covered again. Half Margins are useful for obtaining information and should primarily be used for this purpose. If on receipt of the information required it is found that the subject is important or the correspondence is likely to be long an official letter should issue containing all relevant facts.

(A.G.'s order dated the 21<sup>st</sup> October, 1950 filed in T.M. File No. 2-5/40-41).

- (3) The following instructions with regard to the correspondence by half margin should be followed strictly by all the sections:-
- (i) The Half Margins should only be used in such cases where an answer to simple question is required which when received will settle the matter.
- (ii) Carbon copies of all the memoranda issued through the Half Margin register should be kept for record for further reference.
- (iv) The letters/reminders received in this office should not be returned in original on the plea that previous reference has not been received in this office. When in rare cases it becomes necessary to return the letters received in this office it should be done with the specific approval of the Branch Officer. For this purpose simply returning the document over the signatures of Branch officer does not suffice but specific approval should be obtained separately on the note side.

- (v) A note of the serial No. and page of the objection book in which a particular item has been recorded should also be kept in the half margin register for ready reference.

(Authority: D.O.No. TM.II/10-7/876, dated 15<sup>th</sup> July 1961).

(Authority: D.O.No. TM.II/10-7/308, dated 11<sup>th</sup> May, 1962).

(Authority: D.O.No. TM.II/10-7/503, dated 4<sup>th</sup> June, 1962).

(Authority: D.O. No. TM.II/10-7/434, dated 22<sup>nd</sup> January, 1963 and No. 600, dated 31<sup>st</sup> June, 1963).

**404. Disposal of 'Urgent' and 'very Urgent' cases** – All replies to the Government of India and the C.A.G. of India should ordinarily be marked 'Urgent'. The letters so marked should receive precedence over others. If for any reason a letter of return marked 'Very Urgent' or 'Urgent' or 'Immediate' cannot be disposed of immediately the matter should be represented in writing to the Branch Officer-in-charge of the section and his orders obtained. Unless sanction has been given to an extension of time fixed, the A.A.O. should be held responsible for any delay that may occur.

**405. Despatch of Immediate and Urgent Cases** – Very urgent and urgent documents should be made over Despatch Branch before 4 P.M. on all working days.

**406. Payments by Telegrams – Deleted.**

**407. Circulation, Transfer etc. of letters among officers, etc.** – The confidential envelopes received from the Government of India, State Government and all envelopes received from the office of the C.A.G. of India are opened in the room of B.O. (Diary Branch). The other envelopes received from the various Government, are opened under the supervision of Head Diarist.

(2) Deleted.

(3) All letters received from the C.A.G. and out of the Government letters, only important ones which are of general interest are sorted out and submitted by the A.A.O. CRT through the B.O. (Diary Branch) to the Pr.A.G. and other Group Officer in 2 circulating pads with printed form of circulation memo in which each officer is required to enter the time at which the dak pad is received by him and also the time at which it is passed on to the next officer.

(4) If any letter while in circulation is taken out by a Gazetted officer and made over to the A.A.O. of the section concerned for immediate action, it will be the duty of former to inform the Diary Branch of the same and of the latter to see that the requisite entries regarding its receipt and issue are made in the registers concerned.

**Note 1 :** The pad containing C.A.G.'s letters should go back to the Diary Branch on the very day of its circulation so that C.A.G.'s letters can be delivered to the sections concerned on the very date of their receipt.

**Note 2 :** The Head diarist should be particularly careful to see before filing the circulation memos that all officers concerned have initialed the memoranda.

**Note 3 :** All urgent letters should after being seen by the Pr. A.G. and Group Officer concerned, be entered in the Skeleton Register of the respective sections and passed on to the Branch Officer concerned.

(For complete and detailed instructions see CRT Manual)

**408. Transfer of letters from section to section** – It frequently happens that letters concern two or three sections. In these cases the sections which should take action or note, their contents are invariably entered on them at the time of receipt, but some Asst. Audit Officers occasionally omit to transfer such documents to other sections, the consequence being that papers already in the office are called for, or conflicting instructions are issued. The A.A.Os in-charge of the section to which the letter is delivered in the first instance, will be held responsible in future for taking measures to ensure that after the necessary action has been taken by his section, the letter is immediately transferred to the 2<sup>nd</sup> section mentioned on it. The A.A.O. of the 2<sup>nd</sup> section will similarly be answerable if the letter is not passed on as soon as possible to the 3<sup>rd</sup> section, if necessary and so on until all the sections concerned have seen it.

**Note 1 :** In all such cases, if the letters require action other than mere noting of the contents it is preferable to send copies so the section concerned in order to expedite disposal.

**Note 2 :** When a document is passed on from one section to another the A.A.O. of the receiving section should at once put up the document before his Branch Officer unless the latter has already initialed the documents in token of his having seen it.

**Note 3 :** When such a document is received into one section from another that document should be at once entered in the Sectional diary and the date entered in the receipt column should be the date on which the letter was received in the office and not in the section.

**409. Transfer of letters from Section to Section** – The Head Diarist should keep an up-to-date chart of the working of different sections so that there is very little chance of the letters being mismarked. Any changes in the working of the sections should be intimated to the Head Diarist by the co-ordinating sections. The Head Diarist should see immediately that the chart at present available with him is up-to date. Any letters received in a section from the Government and the C.A.G. of India as also the registered letters, which do not pertain to it, should be immediately sent back to the Diary Branch duly seen by the Section to which they correctly pertain an indication should be given in the letter as to the section to which

the same belongs. This should be done within 24 hours of the receipt of the letter in a section otherwise the diarist and the A.A.O. will held personally responsible for any delay.

(2) Diary branch should transmit the letter received back from a section to the section concerned. If there is any doubt regarding the particular section to which the letter properly belongs, the orders of the B.O. (Diary Branch) should be taken immediately.

Any failure to observe these instructions will call for disciplinary action.

(O.O No.B-133, dated 15<sup>th</sup> December,1949).

**410.** It may often happen that only one section or branch is marked on an inward letter and the others are omitted. In such cases A.A.O. receiving the letter through his sectional diary should note on the letter the fact of its having to be transferred to other sections of the office whenever this is evident from the subject matter. The official concerned after taking action on the letter will lay it before his A.A.O. with the connected papers (if any) for transfer to the other section in accordance with the instructions in paragraph 372.

**411.** No paper or document should be transferred by any official from his own section to another. If he considers that it should be so transferred, he will refer the matter to his A.A.O. and the A.A.O. of the section will after taking consent in doubtful cases transfer the paper (if he thinks proper) to the A.A.O. of the other section taking a receipt for it in a separate Transit Register maintained for the purpose. Doubtful or disputed cases will be decided by the Branch Officer in charge of the sections concerned, orders of the Group officer being taken wherever necessary.

**412.** No official should receive a letter from another section unless it is first initialed by his A.A.O. in token of acceptance and unless it comes through medium of the diary or the transit register. The receiving A.A.O. should see that the letter is at once entered into his sectional diary, that steps are taken towards its immediate disposal. He will be held responsible if the letter remains for more than 3 days in his section.

**413.** One section of the office should not take action on instructions communicated by another section, unless such instructions are passed by the Branch officer incharge and when draft concerns section under different Branch officers, care should be taken that each A.A.O. and Gazetted officer passes the part relating to his section.

**414.** The following instructions should be observed in regard to the transfer of letter/papers through Transit Register:-

(i) The mismarked letters/papers required to be passed on to the other sections should be entered in the Transit Register with reasonable promptness after their receipt in the section.

(ii) After entry in the Transit Register, the letters should be delivered to the sections promptly.

(iii) The A.A.O. of the receiving section will note at once on the letters the name of the official who should take action on them and pass on the letters, with register to his diarist to receive them.

(iv) The receiving sections should invariably indicate in the Transit Register the Sectional Diary No. allotted to these letters in order to facilitate check at a later stage. The person receiving the letter should also append in the Transit Register his full dated signatures in token of the receipt of the letter.

(v) The letters entered in the Transit Register should not be shown as disposed of unless the letter in question has actually been delivered to the proper section.

(vi) Transit Register should be reviewed at the end of each day by the Diarist of the section and a list of entries in the Transit Register against which full signatures of the recipient of Diary No. of the receiving section do not exist should be put up to the A.A.O. along with memos addressed to his counterparts requesting them to supply omissions urgently. Similarly, the weekly reports submitted to the B.O. should be accompanied by a detailed list showing particulars of the entries against which full signatures/and or Diary Nos. have not been recorded as also the names of the defaulting section the B.O.s while approving the weekly reports of the Transit Registers may send the memos to other B.O.s concerned requesting them to get the omission supplied by the section under their charge.

(vii) While submitting fortnightly reports of the Transit Register to the respective Group officer a list of sections who failed to comply with the requirements (during the period under report) should also be put up indicating whether the omissions were pointed out to the A.A.Os/B.Os concerned or not.

(viii) All the sections should prepare weekly reports of outstanding letters in the Transit Register for submission to B.O. and fortnightly to the Group officer alongwith the Diary reports. The report will be prepared just on the lines of the urgent diary. A statement in the following form showing the No. of letters mismarked which remained untransferred to the sections concerned will be sent by the sections on the 4<sup>th</sup> Wednesday of every month to their co-ordinating sections concerned for putting up the same to the Pr.A.G. on the next day after necessary consolidation.

Form of Report. ‘

Name of the Seciton\_\_\_\_\_

Monthly report of Sectional Transit Register, for the period  
from\_\_\_\_\_to\_\_\_\_\_



Last balances

No. of letters/documents entered in the T.R. during the month

\_\_\_\_\_

Total\_\_\_\_\_

No. of letters/documents

Actually transferred \_\_\_\_\_

Details of the outstanding letters

- (i) More the a week
- (ii) More than 2 weeks

Reason for delay in non-delivery of letters in the Transit Register.

**Note 1** : In case the non-delivery of letters is due to negligence or carelessness of the peons, a detailed report should be furnished to Welfare Section.

(Authority : Officer order No.TM.II /W-7/1290, dated 22<sup>nd</sup> August, 1961 and No.TM.II/W-7/2395, dated 16<sup>th</sup> January, 1963 – File Administration I/Misc./CS/64-65)

**Note 2** : As and when any mismarked letter is received in a section immediate action should be initiated by it to pass on to the correct section through Diary Branch or through the Transit Register as the case may be, and where such letters are not cleared within a week, the matter should be brought to the notice of the B.O. and orders of the Group Officer/Pr.A.G. also obtained if necessary where the B.O.s are not able to settle the matter. The Dairy Branch should also exercise the utmost care at the time of marking the letters to ensure that these are sent to the correct section as far as possible and that the instances of the mismarking are reduced to the minimum.

(Authority : O.O.No.TM (HR)/10-20/67-68/787, dated 17<sup>th</sup> August 1967)

**414 A. Steps to avoid Loss of letters** - The Pr.A.G. has ordered that the following general instructions should be observed to avoid loss of letters in the office :-

- (a) The B.O.s should invariably diaries or get diarised all letters received by them by name in their personal diary Registers and they should submit a monthly clearance report to the Group officer concerned in respect of letters received by them.

- (b)** When letters referred to in (a) above are passed on to the sections the sectional diarists should record in the Branch Officers diary, the Sectional diary Nos. (With suffix A,B,C, etc.) allotted to the letters to ensure that these letters have actually been diarised.
- (c)** No member of the officer staff except the members of the diary branch should visit General Branch without the express and prior permission of the Group officer concerned. In case of sections under direct charge of the Pr. A.G. such permission may be obtained from the Group officer. Exchange of letters with the help of General Diary branch is strictly prohibited and mismarked letters may be passed on to the concerned section only through Transit Register/Diary. The observance of these instructions will be watched by B.O. (CRT). The letters received from the C.A.G., Government of India, State Governments, and those received in the Registered dak will continue to be transferred to other sections through the Diary Branch.
- (d)** Letters received from other sections through Transit Register etc. should invariably be marked with suffix "AA" "BB" "CC" etc. so as to avoid their possible substitution by other letters.
- (e)** The dak received through skeleton registers may be initialed 'with date' by the Sectional A.A.Os/B.Os and the A.A.Os should invariably mark the letters to the official concerned /other sections while going through the Skeleton Registers. The diarists attached to the sections should not diarise any letters which have not been "marked" by the A.A.Os.
- (f)** Surprise checks of the seats of the sectional diarists/General Diary Branch should be conducted by B.O.s concerned /B.O. (CRT) once a week with a view to locating old/urgent undisposed of letters. Surprise checks of sections will also be conducted once a week by Sr.P.A. to Pr.A.G. whenever he is free, by selecting section/General Diary Branch at random. Results of all such surprise checks should be brought to the notice of the Group officer concerned/Pr.A.G. if any irregularities are noticed.
- (g)** The sections receiving mismarked letters should invariably re-code diary Nos. allotted to such letters in the Transit Registers of the transmitting sections as per instructions contained in Para 141 above. The B.O.s should specially watch the compliance of this requirement at the time of approving of the report of the Transit Register.
- (h)** In case the dealing official concerned with the receipt of a mismarked letter is not present on his seat, the A.A.O. should himself receive the letters and get it diarised to avoid repeated visits by the peons for the disposal of receipt of the same letter.
- (i)** Admn. I section will ensure as far as possible that experienced staff with back ground of different wings of the officer is posted in General Diary branch to ensure proper marking of letters in the first instance.

(Authority : O.O. No. Diary/Misc./68-69/22, dated 16<sup>th</sup> January, 1969)

**415.** Papers which are sent by one section to another simply for note and return should not be retained for more than one day in any one section. When a case is marked for more than one sections, it should be passed on direct by one section to another which has not noted it until circulation is complete.

**416.** Bills, schedule, etc. sent to other audit sections for audit and return will be received by the Diarist of the receiving section and distributed to the Sr.Auditors/Auditors concerned.

The due dates fixed for marking over these documents and for their return, where necessary, should be strictly observed by all sections. If the bills and schedules are to be returned to Departmental Audit sections (Now DC Sections) after audit they should be collected by the Diarist and sent back to the Departmental audit sections (Now DC section) completely for each department and not piece meal.

**417. Disposal of post audit review – Deleted.**

**418. Requisition for records -** Any voucher or other record required by any section from the Record Room should be called for by the Section concerned and not by the section which originally disposed it of. On the other hand when vouchers or other records, which are still in working sections are wanted by another section, they should be put up by the working section concerned and the section requiring them should not be required to come and look for them. The section requiring the records will of course, give all available particulars.

**419. Issue of reminder – (1)** Reminders should be issued sparingly and with discretion and intelligence according to the necessity of each case. It is practically impossible to lay down any hard and fast rules. The A.A.O. is expected to take an intelligent interest in the disposal of the correspondence of the section, and he should see, that an endorsement “Reminder to issue on \_\_\_\_\_” is made prominently in the margin of all important drafts.

**(2)** Ordinarily not more than one reminder should issue, and sufficient time should be allowed for a reply according to the nature of the case. If no reply is then received, a telegram may be issued in important cases or a special letter addressed to the officer concerned, and a reply asked for within a reasonable but definite period. The issue of several routine reminders is ordinarily a mere waste of time. If the special or the telegraphic reminder again proves fruitless, no further time should be wasted on the office

concerned and a formal report should at once be made by official letter to the next higher authority who may be Commissioner of the Division, the head of the Department, the Superintending Engineer etc. A reasonable time for investigation and necessary action must be allowed and report asked for of the action taken to remove the objection, etc. should this also prove to be unsatisfactory, there will be no alternative but to report the matter fully by special letter to Government and to ask that due notice may be taken of the matter and the result communicated to this office.

- (3) When a special letter is issued, the Sectional Dispatch No. of the special letter should be entered in the column No. and date of reminder also of course as a fresh issue, and the further disposal will be watched against the letter No.
- (4) In the "Remarks" column, the letter "F" should be entered whenever a letter issued is final and requires no reply reminder. In all other cases the letter (pending) should be entered. When reply is received or a special letter issued by way of reminder the letter "P" should be scored out and "F" entered.
- (5) In the case of Half Margins, their returns will be watched and reminder issued through the Half Margin register which contain necessary columns for the purpose.
- (6) Internal Sectional reminders should be issued to the sections concerned through the Branch Officer in charge.

(Authority :A.G.'s orders, dated the 4<sup>th</sup> May, 1935 – Personal file of R.B. Lala Sant Ram, SE IN GAD-II)

- 420. Acknowledgment of letter from the C.A.G.** - It should be ensured that an acknowledgment, where asked for would be issued within 7 days of the receipt of the letter circular, etc. received from the C.A.G. pending disposal of the communication.

The security classification of documents, even in the matter of acknowledgments of secret/confidential communications should be adhered to.

(Authority : C.A.G.'s letter No. 724-NGE.II/50-63, dated 3<sup>rd</sup> April, 1965 circulated vide No.Administration 1/122-312, dated 17<sup>th</sup> April, 1965 and filed in file No. Administration 1/22).

- 421. Maintenance and Inspection of half margin registers** – Half Margin Registers should be maintained in the prescribed form SY 308. The disposal

of the replies should be watched and noted in the same Book and in no other registers. The entering in the correspondence diary of Half Margins returned to this office is prohibited. When a Half Margin has to be re-issued, it should be entered afresh under a new No. Though the Half Margin Registers need only be submitted to the Branch Officer in charge twice a month, it is the duty of the A.A.O. to see them weekly just as it is his duty to scrutinise at frequent intervals other processes of work. Officials should facilitate the A.A.O.'s scrutiny by cutting off the corners of the pages which are done with and putting up a brief pencil Memo. regarding Half Margins long outstanding and other matters requiring attention. An abstract report in the form below should be made when the registers are submitted to the Branch Officer in charge for inspection:-

Outstanding report upto \_\_\_\_\_  
Outstanding from last report \_\_\_\_\_  
Issued from \_\_\_\_\_ to \_\_\_\_\_  
Total \_\_\_\_\_  
Since Disposed \_\_\_\_\_  
Balance Outstanding \_\_\_\_\_ -

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In office with date of receipt	Details	In office outside office
<b>outside officer with date of issue</b>		
<b>Reminders issued</b>		

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**Asstt. Audit Officer/Branch Officer**

**Note :** The administration section where correspondence by half margins is very limited submit the above reports once a month only.

**421-A. Copy dispatch Register** – The following instructions should be observed in the maintenance of Sectional Copy Despatch Registers :-

- (1) The reports of these Registers are required to be prepared on the 26<sup>th</sup> of every month in respect of the references issued during the previous month.
- (2) The A.A.Os are required to record a certificate of 5 per cent check of marked letters. This certificate should not be signed by the A.A.O. in a routine course without (i) specifying the Sr. Nos. of the entries checked or (ii) giving any indication in the body of the register in token of this check.
- (3) The references, calling for information/ documents from the outside offices for further examination should not be marked 'Final' or 'F' till the complete information /documents are received.
- (4) The references issued from this officer through the Copy Despatch Registers should either be shown pending (p) or disposals marked finally (F).
- (5) In the outstanding cases, the No. and date of reminders issued should be completely quoted to show that the reminders have actually been issued.
- (6) The Copy Despatch Register should clearly indicate the date (s) on which the references were issued from the officer.
- (7) The relevant files should be quoted in the prescribed column of the register.
- (8) The words "RR" should be supported with Diary Nos. of inward dark.  
(Authority : O.O. No. TM (Pb.) Misc./67-68/1763, dated 17<sup>th</sup> September, 1968).

**422. Office orders – (i)** Office orders issued by the Pr. Accountant General are classified into 4 classes A,B,C and D and are numbered in separate series in each class for the year, thus;

A 1, A 2,

B 1, B 2, etc.

- (ii) The A class, will be confined to office arrangements among Asstt. Audit Officers and staff. The B class will contain all office orders relating to office discipline and procedure while office orders relating to the distribution of work among the gazette officers will form the C class. All orders relating to Audit and account matters will go into a separate series D class.
- (iii) All orders relating to the A series will be copied into separate Order Books maintained for the purpose, but orders of the B,C and D series need not be copied. It will be sufficient if the originals are kept by the Administration Branch in separate files one for each series. Such files

should contain nothing else and should be in the charge of the Administration Branch.

- (iv) Orders of the “B” and “D” series will be reviewed and copies supplied to all sections who should keep separate files of these series and should see that they are kept up to date. The Pr.Accountant General’s file will be kept upto date by his PA/Sr.PA.

The Pr.Accountant General has ordered that all the circular letters should be received by the Senior Auditors/Auditors posted in the section or if any section has not got any Senior Auditor by Senior most Auditor who should go through the contents properly and take such action as is considered necessary.

- (v) There will be an index at the beginning of each file of office orders.
- (vi) Office order of ‘B’ series (office discipline and procedure) and D series (audit and account matters) must be diarized in the sectional diaries and must not be filed without the field order of the Branch Officer. Before passing the file order the Branch officer will satisfy himself that necessary action has been taken and that all the officials concerned have seen the order. If necessary note should be made in sectional copies of codes or manuals for guidance of officials who may not have seen the office order owing to their being on leave or being subsequently transferred to the section.
- (vii) Para 1.20.1 of the C.A.G.’s MSO (Admn.) Vol.I 3<sup>rd</sup> Edition forbids the P.A.G. without the due permission to reverse any deliberate or important orders passed by any of his predecessors. The working of this rule is very comprehensive, and assuming that no orders are passed by the Pr. A.G. without due deliberation, it covers practically all orders issued by him. The rule is intended to be applied to all important orders passed by the P. A.G. whether they relate to matters of procedure or audit rulings.
- (viii) A separate file of the C.A.G.’s printed and numbered circulars should be available for the Pr. Accountant General and the Library copy should be available for the Pr. Accountant General and the Library copy should be kept upto date for use by other Group officers.

**423. Anonymous or pseudonymous letters** - It has been decided that the following procedure may be adopted in case of anonymous and pseudonymous complaints :-

(a) It is not incumbent on any Ministry or Department to take any notice of anonymous and pseudonymous complaints and these are to be filed in accordance with the Government instructions.

**Note** : No action should be taken on the basis of Anonymous or pseudonymous complaints against Government servants (Para 2.22 of C.A.G.'s MSO (Admn.) Vol.I 3<sup>rd</sup> Edition

(b) Even if any administrative authority chooses to investigate into such an Anonymous or pseudonymous complaints under the impression that it is genuine signed complaint or for any other reasons Central Vigilance Commission need not be consulted, if it is found that the allegations are without any substance. But if the preliminary investigation indicates that prima facie there is some substance in the allegation then the Central Vigilance Commission should be consulted as to the future course of action to be taken.

(Authority : Government of India Central Vigilance Commissioner's letter No. 4<sup>th</sup> August, 1970, dated 12<sup>th</sup> July, 1976, received along with C.A.G.s Confidential letter No. 38.08-GE-I/123-75/Pt.II, dated 13<sup>th</sup> August, 1976 (filed in file No. Administration I/C.S./Administration Manual/75-76).



## **GENERAL RETURNS ITEMS RELATING TO OFFICE**

**424. Discontinuance of established procedure-** Returns, etc., which have been prescribed by a former Principal Accountant General, must not be discontinued without express orders of the Principal Accountant General obtained in writing.

**Note:** Assistant Audit Officers are responsible for seeing that procedure followed in their departments is that prescribed in the Manual of that department and no departure there from should be allowed without the special orders. They are, however, at liberty to suggest necessary changes for the approval of the Principal Accountant General.

**425. General Returns-(a)** Complete list of daily, monthly, quarterly, half-yearly and occasional returns maintained in the manner indicated in paragraph 430 below will be found in the respective manuals of different sections. It must be clearly understood that Assistant Audit Officers in charge of sections do not relieve themselves of responsibility for punctual dispatch of returns, unless the return is actually dispatched on or before the prescribed date. They should bring the matter to the notice of the Branch Officer in charge in sufficient time to permit arrangements being made to prevent the return being delayed.

(b) The sectional diaries, register of pending letters and six monthly registers and all other returns or registers should be submitted to the Group Officer/Principal Accountant General on the prescribed dates in all cases even if they are blank.

(O.O.No.B-34, dated 29<sup>th</sup> March, 1940)

**426.** The actual date of passing returns due for dispatch or of completion of an item of work will be entered up, in the column of the month concerned, which the form provides for personally by the Assistant Audit Officers at the time each return is passed or the item concerned in completed.

**427.** Great care should be taken to see that the due dates for all returns and for other items of work are carefully observed. The Assistant Audit Officer of each section will report to his Branch Officer if he has any reason to apprehend that a particular return or item of work will not be dispatched or completed within due date.

He should at the same time submit an explanation of the cause of such delay for the information of the Branch Officer who will be responsible for timely submission of these reports to the Principal Accountant General in following cases:-

(i) When a return due to an authority outside the office is likely to be delayed by more than 24 hours-two clear days before the due date.

(ii) All cases of abnormal delays, e.g. where a return due within the office or a particular item of work is likely to be delayed by more than week-three clear days before the due date.

(O.O No.B-48,dated the 19<sup>th</sup> and 21<sup>st</sup> February, 1935).

**428. Calendar of Returns-** The maintenance of the duplicate copy of the Sectional Calendar of Returns by the Branch Officer in charge of a Section or department having been discontinued.- vide the endorsement from the Auditor General No.52-Admn.I/43-34, dated the 23<sup>rd</sup> January, 1935, the following procedure has been laid down for observance in this office to enable the Branch Officers to conduct the desired scrutiny.

**429 (i)** Under paragraph 1.15.1 of the CAG's Manual of Standing Orders (Admn) Vol.I, 3<sup>rd</sup> Edition each section or department is required to maintain a Calendar showing the due and actual dates of despatch or receipt of returns to or from outside or within the office or submission to Branch Officer (Group Officer/Principal Accountant General) of various returns and reports as the case may be. This should be submitted for Branch Officer's review on the 2<sup>nd</sup>, 8<sup>th</sup>, 15<sup>th</sup> and 22<sup>nd</sup> of each month. Blank note sheets should be appended to and bound with the Calendar of Returns for the purpose of the submission of the weekly reports in the following forms. The Assistant Audit Officer should indicate on them if any return has been delayed. The Branch Officer should record the result of his scrutiny and his further instructions, if any. The Calendar of Returns should, in addition, be submitted every month to the Branch Officer for signature at the end in the space provided for along with the monthly report on the state of work. The punctual submission of the Calendar of Returns should be watched through the Calendar of Returns itself.

(ii) (a) The Calendar of Return should be submitted to the Group Officer/ Pr. A.G. on 5<sup>th</sup> of each month.

(b) The ITA wing will select every month Calendar of Return of different sections at random and result of review will be submitted to the Principal Accountant General every month.

(Authority: Principal Accountant General's Orders 6.5.95 O.O. AG(AU)/HR/Sectt/96-97/COR/116-25 dated 7.5.95).

**430. Calendar of Returns-(i)** The Calendar will be maintained in form No. S.Y. 264 and should be kept in four different sections as indicated below:-

Page	Item No.	Brief Particulars	When due	To whom due	Reasons for delay	Probable date by which will be submitted
1	2	3	4	5	6	7



**Section I-** All Returns of a permanent or recurring nature due to authorities outside this office.

**Section II-** All items of accounts, objection book, registers, etc. of a permanent or recurring nature due for submission to Group Officer or other sections within the office.

**Section III-** All returns, accounts, register, etc., of a permanent or recurring nature due either from outside authority or from other sections of the office.

**Sections IV-** Unforeseen entries which a section is required to make in the Calendar in respect of matters to be taken up for disposal in or about a given date or in respect of occasional matters on which information or reports are expressed from outside offices or other sections.

Entries in this section should be made as soon as the occasion for doing so arises.

(ii) Sections I, II and III should be sub-divided into (a) Annual (b) Half-yearly; (c) Quarterly; (d) Monthly; (e) Fortnightly; and (f) Weekly. Entries in each of these sub-sections should be arranged in the order of dates on which they are due, sufficient spaces should be allowed after each sub-division for new entries accruing during the year.

(iii) The first 5 columns of the Calendar, viz., (1) Serial No.; (2) Name of Return; (3) to whom due (or from whom due in the case of section III); (4) when due; and (5) authority should be entered at the beginning of each official year from the previous year's calendar, the entries being re-arranged as necessary. Assistant Audit Officer will check all the entries and record a certificate on the calendar to that effect.

Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering serial numbers of existing items.

(iv) With effect from 1st May, 1966, the following dates should be observed by the sections in the Audit Groups for the submission of two volumes of the CALENDAR OF RETURNS.

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Vol. Relating to Audit Returns of 2<sup>nd</sup>, 8<sup>th</sup>, 15<sup>th</sup> and 22<sup>nd</sup> of month each month

Vol. II Relating to Misc. Returns 4<sup>th</sup>, 10<sup>th</sup>, 18<sup>th</sup> and 24<sup>th</sup> of each month

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(Authority: Office order No. T.M.II/197/42 dated 12<sup>th</sup> April, 1966 read with Para 1.15 of CAG's MSO (Admn) Vol. I, 3<sup>rd</sup> Edition.)

(v) Assistant Audit Officers will be responsible for seeing that their respective Sectional Calendar are at all times complete and kept up to date.

Separate entries in respect of each unit or each official should be made in the Calendar in case of items like objection book, Half Margin Registers, Official's Note Book, Statement of items under objection, etc. Which are to be submitted by the different officials in the section and which may not always be submitted or dispatched in respect of all units or official on the same day.

**431. Monthly Overhauling by Assistant Audit Officers-** Assistant Audit Officers should realise that they are personally responsible for the supervision and control of the whole work of their sections, and that they should find out for themselves from time to time by actual inspection how their men are getting on with their work. It is not desirable always to rely wholly on the statements, often in very general terms of their officials that their work is "up-to-date", "quite current" or "no arrears".

**432.** Every Assistant Audit Officer, should, at least, once a month overhaul thoroughly the papers on his officials' tables, racks, stools, pigeon hole, drawers, almirahs, etc., to see that nothing has escaped or escapes disposal. Ordinarily, the overhaul should without previous notice, be made on any day before the date of submission of report to the Branch Officer in-charge. No stereotyped form should be used nor is it necessary to prescribe any particular certificate. The various kinds of work, each man has to do, must be considered in each case, and the Assistant Audit Officer must in each instance decide for himself, whether he is making reasonable progress with it. All letter, vouchers, half margins, etc., which are with the official must be looked into, with special reference to their dates, and if they have been unduly outstanding it must be seen that they are entered in the proper register. Assistant Audit Officers will understand that they will incur grave irresponsibility if they fail to bring to notice any serious delay or bucking or mislaying of papers, or vouchers which they may discover at the time of overhaul. Order, neatness and system are also taken into consideration in deciding on promotion of the grant of increment.

The register containing the overhauling report should be submitted by the Assistant Audit Officer of the section monthly on the last day of the month to the Audit Officer.

(ITA No.1-2/70-71-369 dated 15<sup>th</sup> February,1971).

**433.** It is not necessary that the whole section should be overhauled on one day. The work of one or more men may be looked into on one day and that of the other on another and so on, so long as the whole work is finished before the prescribed date.

**434. Monthly Report on the State of Work in the Sections-** The Sectional arrears report in the prescribed form duly approved by the Group Officer in charge will be submitted by the respective Co-ordinating sections for consolidation by the central Co-ord section. These reports so consolidated will be submitted by Central Co-ord. Section through

the respective Group Officer so as to reach the Pr. Accountant General on the 5<sup>th</sup> of each month.

(*Authority*: Office order TM (HR)/7-3/67-68/1857 dated 20<sup>th</sup> March, 1968)

**435. Quarterly Report on the state of work in the Office-** As required under Para 1.16.3 of the Comptroller and Auditor General's Manual of Standing Orders (Admn), Vol.I, 3<sup>rd</sup> Edition, a report in the form of the descriptive memorandum reviewing very briefly; but critically the state of affairs in respect of all the different sections in office, should be submitted quarterly to the CAG., showing the state of work as on the 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December so as to reach him by 15<sup>th</sup> of the month following the quarter to which report pertains. As far as possible the arrears should be computed in terms of man-days and the overall increase or decrease indicated in a separate paragraph of the report. All Important measures, penal and others, taken or proposed to be taken to remove the arrears and defects and expectations as to when they would be removed should invariably be included in the report.

**Note 1:** The quarterly state of work reports of the whole office after approval by the respective Group Officer will be consolidated by Central Co-ordination Section and submitted to Group Officer/Principal Accountant General on the due dates for issue of the above mentioned quarterly return to the CAG.

(*Authority*: Office Order BC/12(TM)/137, dated 24<sup>th</sup> October, 1968).

**Note 2:** Whenever the co-ordinating sections and other sections apprehend any delay in the submission of a report due to the CAG of India due to non-receipt of information from some other sections the fact should be brought to the notice of the Group Officer/PAG on the very date on which the information was to be received from other sections.

(*Authority*: AG's orders dated 30<sup>th</sup> August, 1968 and 25<sup>th</sup> October, 1968)

**436. Inspection of Office by the CAG's staff-** The procedure in connection with the inspection of Audit Office by the Director of Inspection and for the disposal of his inspection reports, as laid down by the CAG is contained in Para 386 of DA Manual (2<sup>nd</sup> Edition)

**437. Suggestions for Reduction and Simplification of work-** Assistant Audit Officer and officials are invited to submit any suggestion they may wish to make for the improvement or simplification of work. Such suggestions should be laid before their Branch Officers who will pass them on to the Principal Accountant General for consideration.

**438. Missing Registers, Document, etc.-**Whenever any paper, register or document is found missing, the loss or non-availability of such documents, etc, should immediately be brought to the notice of the Branch Officer and the Group Officer concerned for orders. The Assistant Audit Officer of the section concerned is responsible for seeing that no delay takes

place in bringing the matter to the notice of the Branch officer incharge and in taking the action suggested by him.

**439. Rectification of Articles Published Incorrectly in the Press/Newspapers-** Cases have from time to time occurred in which departments or attached offices, on seeing articles containing incorrect or unfair accounts of their activities published in the press, have taken up the matter direct with editors of the newspaper concerned.

As such action is liable to involve the Ministry/Department or office concerned in a press controversy which may in certain cases lead to unfortunate result for its own work and for Government relations with the press generally, it is necessary that the Principal Information Officer may be consulted through the CAG of India whenever it is desired to take up matters of the kind with the press.

The Principal Information Officer can usually secure publication or rectification without involving the department or office in a direct controversy with a newspaper.

(Government of India, H. Department Memorandum No. 5/2/41-Political (1), dated 5<sup>th</sup> April, 1941 to all Departments of the Government of India, except Defence Department and Auditor General's letter No. 1174-NGE/119-41, dated 1<sup>st</sup> August, 1951).

**440. Reports or other Official Documents Received in Advance of the date of their Release for Publication-** Reports or other official documents which may be received in the office from the Government of India, Haryana Government or other offices in advance of the date of their release for publication will ordinarily be accompanied by instructions of the Government of India or other authorities. Such reports, on receipt in the office, must be treated as confidential until their actual publication on the date fixed for their release for that purpose. They will remain in the custody of the Principal Accountant General and will not ordinarily be sent to office until they have actually appeared in newspaper.

**441. Co-operation between Civil and Military Authorities in the Matter of Interpretation of Rules, etc.** When any difficulty in interpreting or applying any Military Regulation arises, the Controller of Defence Accounts concerned should be addressed for decision or expression of an opinion and the result of the reference should be subjected to careful scrutiny before they are acted upon. If there is any doubt about the interpretation or opinion of the Controller of Defence Accounts, the matter should be referred to the CAG.

Defence accounts authorities will similarly refer to this office questions on the CSRs., the Fundamental Rules or any other Civil Rules and in such cases every possible assistance should be rendered by this office.

(Auditor General's Letter No. 1064-Admn./397-27, dated the 11<sup>th</sup> September, 1928).

**442. to 451.** See Para 2.36 to 2.41 of CAG's MSO.(A) Vol.I. 3<sup>rd</sup> Edition the Central Administrative Tribunal (Procedure) Rules, 1985.



(c) Immediately a correction slip is approved, a copy should be pasted in the control copy of the Manual to be kept in the section concerned for this purpose. The control copy should remain in the custody of the Assistant Audit Officer.

(Office Order No. B&B/137, dated 15<sup>th</sup> April, 1955 file Test Audit Note No.90, dated 28<sup>th</sup> June, 1954, in CRT. Section.

**453.(a) Preparation of Statistics in Support of Demands for Extra Establishment.-**

The statistics furnished in support of demands for extra establishment should be as accurate as they can be made in case of statistics of voucher, of the units adopted in each case as representing one bill should be clearly specified. This will facilitate a scrutiny of the statistics supplied.

(A.G.'s letter No T-758 –N.G.E./727-28 dated 11<sup>th</sup> July, 1928)

Note: For standard rates of work sanctioned by the C.A.G of India, for the Admn wing, see Appendix II' to this Manual, and for other section/Wing their respective manuals .

(Authority A.G 's orders dated 20<sup>th</sup> Oct, 1986 in land in Co-ordination section file 1-32 /Rev. of manuals /84-85)

(b) **Check of Statistics Collected in Audit Offices-** The CAG has prescribed the following procedure to secure the accuracy of statistics prepared by Audit Offices:-

(i) In future when applications are made for additional establishment on the basis of statistics of work, the statistics should be thoroughly checked by a responsible person, say a Assistant Audit Officer and then reviewed by a Branch Officer who should satisfy himself that the statistics prepared are prima facie correct.

(ii) Both the preparer and the examiner of these statistics should set their signatures in the statements in token of their having done so.

(iii) All papers (including detailed statements leading to these statistics) in connection with the revision of establishment should be preserved permanently.

(Auditor General's No.121-Admn.I/26-35, dated 25<sup>th</sup> February, 1935).

Note: A Certificate to the effect that statistics data prepared by the respective sections has been duly rechecked independently by some other agency may be given in the letter forwarding the staff proposals.

(CAG's letter No. 1323-BRS/87-65, dated 29<sup>th</sup> June, 1965).

**454. Maintenance of Note Books by officials.-** In order to Minimise the number of mistakes in Audit Offices due to the effect of changes in the staff, the CAG has desired that each official and Assistant Audit Officer should maintain a record of the points he has to



watch but which are not required to be noted in any one of the prescribed registers. The record should be handed over to the successor whenever there is a change in incumbency.

(2) The above instructions should be strictly complied with in future by all concerned. The record maintained by the official should be put up to the AAO and that maintained by the AAO should be put up to the Branch Officer in charge once a month viz, on the 5<sup>th</sup> of each month.

(Auditor General's letter No. 53-Admn.I/154-34, dated 24<sup>th</sup> January, 1935 and Office order No. B/47, dated 18<sup>th</sup> February, 1935)

**455. Responsibility for Facts and Figures-** All information prepared in the Departmental and other Sections of the office for Government or for controlling and other offices must invariably be tested and vouched for by the Assistant Audit Officer of the department supplying it. This includes all facts and figures which find a place in draft and reports, as well as regular statements or statistical returns. Assistant Audit Officers are not permitted to leave to their subordinates the duty of checking or bearing the responsibility for results which have to issue under the name of a Branch Officer.

**456.** Astd. Audit Officer of section must clearly understand that they are personally responsible for the accuracy of all statements issuing from their sections. They will see that (i) figures are entered in the right columns, (ii) in case where they should agree with other figures in the statements they do so agree, and (iii) when rates are given that the arithmetical calculations are absolute correct. In the case of statements which issue periodically, the proceeding statement should be put up with the case and this together with any authorised modification in procedure that may have been introduced subsequently, will be the guide for the preparation of the statement in hand.

**457. Important Matters Required to be Reported to the Pr.Accountant General :-**

(I) Important matters from the Departmental Audit Sections (now CAP's/FAW) as well as from the works Audit Sections though disposed of on their own responsibility will be reported to the Pr. Accountant General by the respective Group Officers for information.

(ii) All Office Orders affecting distribution of work among Group Officers/Sr. Audit Officers/ Audit Officers shall be kept in separate file in the Administration Section.

(iii) When the Inspecting Officers are at headquarters, they will take over such work as may be entrusted to them by the Principal Accountant General.

**CHAPTER-XII**

**DELEGATION OF MISCELLANEOUS POWERS**

458 to 464.- See Comptroller and Auditor General's Manual of Standing Orders(Admn.)Vol.II

### CHAPTER-XIII

#### DEPUTATION/TRANSFER OF STAFF STANDARD TERMS OF DEPUTATION OF STAFF WITHIN THE IA&AS

**465.** (a) Transfer of Audit Officers/Senior Audit Officers are not ordinarily made. They are liable, like all other Central Government servants, to be transferred from one office to another subject to the provisions of F.R. 15. The Comptroller and Auditor General transfers such persons to any other office within the I.A. & A.D. on such terms and conditions as may be determined by him in each case, as laid down in Para 4.2.1 of C.A.G's M.S.O. (Admn.) Vol.I 3<sup>rd</sup> Edition.

(b) The transfer on deputation of group 'C' staff subject to general conditions laid down in para 5.10.2 of C.A.G's M.S.O (Admn.) Vol.I 3<sup>rd</sup> Edition is within the competency of the Pr. Accountant General:-

(i) The surplus S.A.S. passed persons awaiting promotion in any office, can be sent on deputation temporarily to other offices in the department where there are shortages and where such persons may be willing to go. The deputation may initially be for a term of one year which may be extended, if so desired by the borrowing office.

(ii) After reviewing the matter regarding deputation of S.A.S.passed persons to deficit office the C.A.G's office decided as under:-

Whenever there is a shortage of S.A.S.. qualified personnel in the Audit offices and S.A.S.passed staff are awaiting promotion in the grade of Section Officers in the A&E office/offices or in the same station or elsewhere, it will be left to the Heads of the Department of Audit offices to take such persons on deputation to fill up the posts of S.Os. after consultation with their counter parts in A&E offices. In cases such deputations are decided no further approval of the HQs is required for such transfers on deputation. The HQs. may, however, be kept informed of the number of such deputations and the continuation of their deputation.

As prescribed in para 2 of HQs. office letter No. 1028-NGE III/19-75 dated 6.5.1976 no deputation special pay is admissible if this transfer does not involve change of Station. In such cases, the S.A.S.passed Accountants etc. will be allowed pay in the scale of AAO and they will continue to draw pay in the AAO's scale even after their proforma promotion.

(Authority: C.A.G's Officer letter No. 547-NGEIII/86-91 dated 24.3.93)

Note: Recommendation for different assignments are to be sent through separate letters and not through one letter

(Authority: HQ office letter No. 2405-GE II/19-91 dated 18.10.92)

(iii) An half yearly report, showing the number of S.A.S.passed men awaiting for promotion and the shortage in the S.A.S.passed cadre, is furnished to the Comptroller And Auditor General of India.

(Authority: C.A.G.'s Letter No. 925 NGE (JCM)50-94-III dated 30.11.1994)

**466. 1.** A need has been felt to consolidate all these orders in one place and accordingly, it has been decided, in consultation with Department of Expenditure, to bring out a self contained O.M. in superession of OM dated 5.1.94 and subsequent amendments on the subject, incorporating the provisions of earlier orders with suitable modifications, wherever necessary.

2. **Application**

2.1 These orders will apply to all Central Government employees, who are regularly appointed on deputation/foreign service in accordance with Recruitment Rules of the ex-cadre posts, under the same or some other Department of Central Government or under the State Governments/Union Territories Administration/ Local Bodies or under Central/State PSUs/Autonomous Bodies etc. set up or controlled by Central/State Governments provided the foreign service under such PSUs/autonomous bodies has been permitted in relaxation of appointment on immediate absorption basis. These orders will also cover the cases of regular appointment on deputation/foreign service of employees of State Government/local bodies etc. as well as PSUs/Autonomous Bodies of Central/State Government as per recruitment rules in the Central Government.

2.2. However, the following cases shall not be covered under these orders for whom separate orders exist:-

(a) Members of the All India Services and those deputed to posts, whose terms are regulated under specific statutory rules or orders;

(b) Officers appointed on deputation to posts under the Central Staffing Scheme (CSS) for whom separate orders as issued from time to time will continue to apply.

(c) Deputation to posts operated outside India.

(d) Appointments of a specific category of employees to a specified class of posts, such as appointments made in the Personal Staff of Ministers etc., in respect of which special orders are already in existence. However the terms and conditions set out in this O.M. will apply to those cases to the extent these are not specifically covered under such special orders.

(e) Appointments of the nature of deemed deputation or transfer to ex-cadre posts made in exigencies of service with the specific condition that no deputation (duty) allowances will be admissible-e.g. (i) interim arrangements in the event of conversion of a

Government office/organisation or a portion thereof into a PSU/autonomous body or vice-versa; and (ii) appointments to the same post in another cadre.

3. **Scope of Term ‘deputation/foreign service-Restrictions on treating appointment as on deputation/foreign service.’**

3.1 The terms deputation/foreign service will cover only those appointments that are made by transfer on a temporary basis provided the transfer is outside the normal field of deployment and is in public interest. The question whether transfer is outside the normal field of deployment or not will be decided by the authority which controls the service or post from which the employee is transferred.

3.2 The following types of appointments will not be treated as deputation/foreign service for the purposes of these orders;

(a) appointment of serving employees made either by promotion or by direct recruitment from amongst open market candidates whether on permanent or temporary basis.

(b) permanent appointment made by transfer.

(c) Temporary appointment made on the basis of personal requests of employees.

(d) Arrangements necessitated by staff imbalances arising on re-organisation of offices on the same or different stations, subject to the specific condition that no deputation (duty) allowances will be admissible in such cases.

3.3 A person in a higher Grade Pay/scale or pay shall not be appointed on deputation to a post in lower Grade Pay/scale of pay if the deputation is from Central Government to Central Government and also in cases where the scale of pay and dearness allowances in the parent cadre post and ex-cadre post are similar.

3.4. However, no appointment on deputation/foreign service shall be made from/to Central Government/ an organisation where the pay scale and DA in the parent cadre post and ex-cadre post are dissimilar, if the basic pay in the parent cadre increased by one increment plus dearness allowances (s) including interim relief if any, admissible to a person in the parent cadre post exceeds the basic pay plus dearness allowances (s) including interim relief, if any, at the maximum of the pay scale of the ex-cadre post. In the revised pay structure the maximum of the scale would mean the sum of the grade pay of the ex-cadre post and maximum of the pay band PB 4 i.e. Rs. 67000. For example if the ex-cadre post is in the Grade pay of Rs. 4200, then the maximum be Rs.71200 i.e. Rs. 4200 plus Rs. 67000(maximum of PB 4).

#### 4. **Exercise of option**

4.1 An employee appointed on deputation/foreign service, may elect to draw either the pay in the scale of pay of deputation/foreign service post or his/her basic pay in the parent cadre plus deputation (duty) allowances thereon plus personal pay, if any. However, in case of Government employees on deputation/foreign service to CPSEs, this option will not be allowed and their pay will be governed in terms of the orders issued by Department of Public Enterprises vide OM dated 26.11.2008 and clarifications issued thereafter.

4.2. The borrowing authority shall obtain the option the option of the employee within one month from the date of joining the ex-cadre post unless the employee has himself furnished the option.

4.3 The option once exercised shall be final.

4.4 However, the employee may revise the option under the following circumstances which will be effective from the date of occurrence of the same.

(a) When he/she receives proforma promotion or is appointed to non-functional selection grade or up-gradation of scale in the parent cadre;

(b) When he/she is reverted to lower grade in the parent cadre;

(c) When the scale of pay of the parent post on the basis of which his emoluments are regulated during deputation/foreign service or of the ex-cadre post held by the employee on deputation/foreign service is revised either prospectively or from a retrospective date.

(d) Based on the revised/same option of the employee, in the event of proforma promotion/appointment to non-functional Selection Grade/revision/upgradation of scales of pay in the parent cadre, his/her pay will be re-fixed with reference to the revised entitlement of pay in the parent cadre. However, if the initial option was for the pay scale of the deputation post and no change in option already exercised is envisaged. The pay already drawn in deputation post will be protected if the pay-re-fixed is less.

Note: Revision in the rates of DA, HRA or any other allowances either in the parent or borrowing organisation shall not be an occasion for revision of the earlier option.

4.5 If the pay of an employee in his cadre post undergoes downward revision, the pay in the ex-cadre post is also liable to be re-fixed on the basis of revised pay and in accordance with revised option or existing option if the employee does not revise his option.

#### 5. **Pay fixation**

5.1 When an employee on deputation/Foreign Service elects to draw pay in the scale of pay attached to the ex-cadre post, his/her pay may be fixed as under:-

(i) **Deputation from Central Government to Central Government**

If the scale of pay/Grade pay of the ex-cadre post is higher, the pay may be fixed after adding one increment to the existing pay in the Pay Band of the parent cadre post. The grade pay corresponding to the ex-cadre post would thereafter be granted in addition to this pay band. However, in cases where the fixation of pay in the ex-cadre post involves change of Pay Band also, if the pay in the pay band corresponding to the grade pay of the ex-cadre post, the pay in the pay band will be fixed at the minimum of the Pay Band.

In case the Grade pay of the ex-cadre post is up to Rs. 10000, the Basin Pay, from time to time after pay fixation should not exceed the maximum of the pay band PB\_\$ (Rs.67000) plus the grade pay of the post held on deputation. In case the ex-cadre post is in the HAG or HAG+ pay scale, the Basic Pay, from time to time after pay fixation should not exceed Rs. 79000 or Rs. 80000 respectively.

(ii) **In foreign service/Reverse Foreign Service**

(a) When the pay scale of the post in the parent cadre and that attached to ex-cadre post are based on the same index level and the DA pattern is also same, the pay may be fixed as under (i) above.

(b) If the appointment is made to a post whose pay structure and/or DA pattern is dissimilar to that in the parent organisation, pay may be fixed by adding one increment to the dissimilar to that in the parent cadre post in the scale of his regular parent post (and if he/she was drawing pay at the maximum of the scale, by the increment last drawn) and equating the pay so raised plus dearness allowances (and additional or ad-hoc dearness allowances, Interim relief etc, if any) with emoluments comprising of pay plus DA, ADA, Interim relief etc., if any, admissible, in the ex-cadre post at which total emoluments admissible in the ex-cadre post as above equal the emoluments drawn in the cadre.

5.2 In cases of appointment from one ex-cadre post to another ex-cadre post where the employee opts to draw pay in the scale of the ex-cadre post, the pay in the second or subsequent ex-cadre post should be fixed under the normal rules with reference to the pay in the cadre post only. However, in respect of appointments to ex-cadre posts carrying Grade Pay identical to that of the ex-cadre post(s) held on an earlier occasion(s), it may be ensured that the pay drawn in subsequent appointment should not be less than the pay drawn earlier.

5.3 In cases of appointment to a second or subsequent ex-cadre post(s) in a higher pay scale/grade pay than that of the previous ex-cadre post, the pay may be fixed with reference to the pay drawn in the cadre post and if the pay so fixed happens to be less than the pay drawn in the previous ex-cadre post, the difference may be allowed as personal pay to be absorbed in future increases in pay. This is subject to the condition that on both the

occasions, the employee should have opted to draw pay in the scales of pay/Grade Pay attached to the ex-cadre posts.

Note: The term parent post and basic pay means the post held on regular basis in the parent organisation and pay drawn/admissible in such a post respectively.

Note2: An officer who may be holding a higher post on adhoc basis in the cadre at the time of proceeding on deputation/foreign service would be considered to have vacated the post held on adhoc basis and proceeded on deputation/foreign service, he/she shall earn notional increments in the parent cadre post. On reversion, if he/she is re-appointed to the higher post on regular or adhoc basis his pay will get fixed with reference to the pay admissible in the lower post on the date of such re-appointment. In such cases, if his pay gets fixed at a stage lower than that of his junior (s) who continued to serve in the cadre, no stepping up will be admissible as per extant rules in so far as Central Government employees are concerned. However, if the pay so fixed is less than the pay drawn earlier while holding the post on ad-hoc basis the pay earlier drawn will be protected. Therefore, those Central Government employees who are already holding a higher post on ad-hoc basis or expecting it shortly in the parent cadre may weigh all relevant considerations before opting for deputation/Foreign Service. This note of caution will be applicable employees of other organisation wishing to apply for posts on deputation in Central Government, if governed by similar rules in parent organisation.

Note 3: Pay of an officer appointed on deputation/foreign service on ad-hoc basis pending selection of regular incumbent may also be regulated in accordance with provisions of Para 5.1&6.1 of this O.M.

Note 4: The provision of this Para as well as Para 6 will not apply to appointments on Personal Staff of Ministers. Such appointments will be regulated by separate specific orders issued by the Government in that behalf.

## 6. **Deputation (duty) Allowances**

6.1 The deputation (duty) allowances admissible shall be at the following rates;

(a) In case of deputation within the same station, the allowances will be paid at the rate of 5% of basic pay subject to a maximum of Rs.2000 p.m. and

(b) In other cases, Deputation (Duty) Allowances will be payable at the rate of 10% of the employees basic pay subject to a maximum of Rs.4000/-pm

(c) The deputation (duty) allowances as above shall further be restricted as under:-

Basic Pay, from time to time, plus Deputation (Duty) Allowances shall not exceed the maximum of the pay band PB-4 (Rs. 67000) plus the grade pay of the post held on deputation in case the Grade Pay of the post held on deputation is up to Rs.10000. In case



the post held on deputation is in the HAG or HAG+ pay scales, the Basis Pay, from time to time, plus Deputation (Duty) Allowances should not exceed Rs. 79000 and Rs.80000 respectively.

Note: Basic Pay in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like specially pay/allowances etc.

**The rates of deputation (duty) allowances as above shall take effect from 1.9.2008.**

Note: The term 'same station' for the purpose will be determined with reference to the station where the person was on duty before proceeding on deputation.

Note 2: Where there is no change in the headquarters with reference to the last post held the transfer should be treated as within the same station and when there is change in headquarters it would be treated as not in the same station. So far as places falling within the same urban agglomeration of the old headquarters are concerned, they would be treated as transfer within the same station.

6.2 Special rates of deputation (duty) allowance may be admissible under separate order in pay any particular area on account of the condition of living there being particularly arduous or unattractive. Where special rate is more favorable than that given in Para 6.1 above, employees deputed to the area will be given the benefit of the special rate.

6.3.1 If an employee with the permission of the competent authority, proceeds on deputation/Foreign Service from one ex-cadre post to another ex-cadre post in the same or another organisation without reverting to his parent cadre, and if the second ex-cadre post is at the same station as the first one, the rate of deputation (duty) allowance would remain unchanged.

6.3.2 In cases where a person on deputation/Foreign Service is transferred by the borrowing authority from one station to another without any change in the post held by him, the rate of deputation (duty) allowance will be re-fixed as per 6.1(b).

**7. Admissibility of pay allowances & benefit while on deputation/foreign service**

7.1 Any project allowances admissible in a project area in the borrowing organisation may be drawn in addition to deputation (duty) allowance.

7.2 Any special allowances granted to an employee in the parent Department under FR 9 (25) or a corresponding, rule of parent organisation should not be allowed in addition to deputation (duty) allowance. However, the borrowing department may allow in addition to deputation (duty) allowance, under special circumstances, any special allowance attached to the post held by the employee in his/her parent Department, by

suitably restricting the deputation (duty) allowance. This will require the specific and prior approval of Department of Personal & Training.

- 7.3 In case special allowances is attached to the scale of pay of the ex-cadre post and the employee has opted to draw pay in that scale, then, in addition to the pay in that scale, he will also be entitled to draw such special allowance. However, such special allowance will not be admissible if he has opted to draw pay in the parent cadre scale/cadre pay plus deputation (duty) allowance.
- 7.4 Personal pay, if any, drawn by an employee in his parent department will continue to be admissible on deputation/foreign service if he/she opts to draw pay in the parent cadre scale/grade pay plus deputation (duty) allowance. No deputation (duty) allowance on this personal pay will however, be admissible.
- 7.5 Increments- The employee will draw increment in the parent cadre grade or in the scale on pay/grade pay attached to the deputation post as the case may be, depending on whether he has opted for the parent cadre pay plus deputation (duty) allowance or the pay scale/grade pay of the deputation post. If he has opted for pay scale/grade pay of the deputation post, notional increments shall also continue to accrue to him in the post held on regular basis in the parent cadre/organisation for the purpose of regulation of pay on repatriation to the parent post at the end of the tenure.
- 7.6 **Admissibility of allowances and benefit while on deputation/foreign service**
- (a) Such allowances as are not admissible to regular employees of corresponding status in the borrowing organisation shall not be admissible to the officer on deputation/Foreign Service, even if they were admissible in the parent organisation.
- (b) Following allowances will be regulated with mutual consent of the lending and borrowing organisation.
- (i) HRA/Transport Allowance
- (ii) Joining time and joining Time Pay.
- (iii) Traveling Allowances and Transfer T.A.
- (iv) Children Education Allowance
- (v) LTC
- (c) Following allowance/facilities will be regulated in accordance with the rules as explained against each:
- (i) Dearness Allowances-The employee shall be entitled to dearness allowances at the rates prevailing in the borrowing organisation or in the lending organisation depending

on whether he has opted to draw pay in the pay scale/grade pay of the parent grade plus deputation (duty) allowance.

(ii) Medical Facilities- This will be regulated in accordance with the rules of the borrowing organisation.

(iii) Leave- An officer on deputation/Foreign Service shall be regulated by the Leave Rules of the parent organisation. If however an employee proceeds from vacation department to non-vacation department, or vice-versa, he shall be governed by Leave Rules of the borrowing organisation. At the time of reversion from the deputation post to the parent cadre, the borrowing organisation may allow him/her leave not exceeding two months. The employee should apply for further leave to his Cadre Controlling Authority.

### **7.7 Leave salary/Pension/NPS Contribution.**

(i) As at present, allocation of leave salary and pension contribution between different Ministries/Department of Central Government and between Central and State Government has been dispensed with. In such cases of deputation from Central Government to State Government and vice-versa, liability for bearing leave salary vest with the Department from which the officer proceeds on leave or which sanctioned leave and no contributions are payable to the lending organization. Liability for pension/employees' contribution to CPF will be borne by the parent department to which the officer permanently belongs at the time of retirement and no proportionate contribution will be recovered.

(ii) In case of deputation of Central Government employees on foreign service terms to Central Public Sector undertakings/State Public Sector Undertakings and Autonomous Bodies/etc., leave salary contribution(except for the period of leave availed of on foreign service) and pension contribution/CPF (Employer's share) contribution are required to be paid either by the employee himself or by the borrowing organisation to the Central Government.

(iii) In cases of reverse deputation from Central Public Sector Undertakings/State Public Sector Undertakings/Autonomous Bodies/local bodies to Central Government the question regarding leave salary and pension contribution will be decided by mutual consent.

(iv) In case of employees covered under New Pension Scheme (NPS), the borrowing department shall make matching contribution to the NPS account of the employee.

### **8. Tenure of deputation/Foreign Service**

8.1 The period of deputation/Foreign Service shall be as per the Recruitment Rules of the ex-cadre post or 3 years in case no tenure regulation exists for the ex-cadre post.

8.2 In case where the period of deputation/foreign service prescribed in the recruitment rules of the ex-cadre post is 3 years or less, the Administrative

Ministry/borrowing organisation may grant extension up to the 4<sup>th</sup> year after obtaining orders of their Secretary (in the Central Government)/Chief Secretary (in the State Government)/equivalent officer (in respect of other cases) and for the fifth year with the approval of the Minister of the borrowing Ministry/Department and in respect of other organisation with the approval of the Minister of the borrowing Ministry/Department with which they are administratively concerned.

8.3.1 The borrowing Ministries/Departments/Organisations may extend the period of deputation up to the fifth year where absolute necessary in public interest, subject to the following conditions.

(i) The extension would be subject to the prior approval of the lending organisation, the consent of the official concerned and wherever necessary, the approval of the UPSC/State Public Service Commission and Appointment Committee of Cabinet (ACC).

(ii) If the borrowing organisation wishes to retain an officer beyond the prescribed tenure, it shall initiate action for seeking concurrence of lending organisation, individual concerned etc. six month before the date of expiry of tenure. In no case it should retain an official beyond the sanctioned term unless prior approval of the competent authority to grant further extension has been obtained.

(iii) No further extension beyond the fifth year shall be considered.

8.3.2 Where extension is granted up to the fifth year, the official concerned will continue to be allowed deputation (duty) allowance, if he/she has opted to draw deputation (duty) allowance.

8.4 There shall be a mandatory 'cooling off' period of three years after every period of deputation/Foreign Service up to Joint Secretary level posts and one year for Additional Secretary level posts.

8.5 A Central Government employee shall be eligible for deputation/Foreign Service to posts in State Government/State Government Organisations/Government of UTs/Government of UTs Organisations/Autonomous Bodies, Trusts Societies, PSUs etc. not controlled by the Central Government only after he has completed 9 years of service and is clear from the vigilance angle.

8.6 If during the period of deputation/foreign service, on account of proforma promotion in the parent cadre the official concerned becomes entitled to a higher Pay Scale/Pay Band & Grade Pay in the parent cadre vis-a-vis that of the ex-cadre post, the official shall complete his/her normal/extended tenure of deputation already sanctioned with the approval of the competent authority. The pay shall be regulated as under.

(a) If the Grade pay of the officer in the parent cadre becomes higher than that of the deputation post after getting proforma promotion, he may be allowed the pay in the pay

band +Grade pay of the post to which he is promoted till the time he completes the normal/extended period of deputation (if he gets proforma promotion in the extended period) already sanctioned, if he so opts. No Extension in the period of deputation shall be allowed to him after completing the sanctioned period of deputation.

(b) If he draws the pay in the pay band+ Grade pay attached to the deputation post, on reversion to his parent cadre, his pay may be fixed by allowing him notional increments in his regular post in the parent department +the Grade pay attached to it.

(c) If the Grade pay of the officer in the parent cadre becomes higher than that of the deputation post on getting financial upgradation under the ACP/MACP scheme, the officer may be allowed to draw the pay in the pay band+ Grade Pay to which he becomes entitled to under the ACP/MACPS, if opted for by him, as laid down in Para 27 of Annexure 1 to the DOPT OM No.35034/32008-Estt.(D) 19<sup>th</sup> May, 2009.

9. **Premature reversion of deputationist to parent cadre.**

Normally, when an employee is appointed on deputation/foreign service, his services are placed at the disposal of the parent Ministry Department at the end of the tenure. However, as and when a situation arises for premature reversion to the parent cadre of the deputationist, his service could be so returned after giving an advance notice of at least three months to the lending Ministry/Department and the employee concerned.

10. **Relaxation of conditions.**

Any relaxation of these terms and conditions will require the **Prior concurrence of** the Department of Personnel & training.

11. **Date of Effect**

These order will take effect from 1.1.2006 and shall be applicable to all officers who were on deputation on 1.1.2006 or appointed thereafter except for the revised rate of deputation (duty) allowance which shall be applicable from 1.9.2008 as mentioned below Para 6.1 of this OM.

12. In so far as persons serving in the Indian Audit and Accounts Department are concerned, these orders will apply for deputation outside Indian Audit and Accounts Department as concurred in by the Comptroller and Auditor General of India.

13. Hindi version will follow.

(Authority: Circular No. 6/8/2009-Estt. (Pay II), Government of India Ministry of Personnel Public Grievances & Pensions Department of Personnel & Training, New Delhi Date 17<sup>th</sup> June, 2010)

**467. Deleted**

**468 (a)** Powers to send on deputation Group B, Group C and Officers (Sr. AO, AO, AAO, SO, Sr. Auditor/Auditor/Sr. Accountant/Accountant/Clerk) of our Department to Central Government Offices, and Bodies under their control was centralised in this office. Powers to send on deputation to State Governments and Bodies under them, was decentralized and entrusted to State Accountants General in Shri H.B. Bhar's demi-official letter No. 2569-GE.II/127-74 dated August 22, 1974.

2. The question of further decentralized has been considered and it has been decided to decentralise powers to send on deputations all Group B, C and D staff under control of field offices to Central or State Government departments and Bodies under their control, to the State Accountants General in the following manner.

3. One Accountant General in every state has been designated as the Specified Principal Accountant General (as indicated in the Annexure). In May every year, all offices of the IA&AD will call for requests form their staff, who desire to go on deputation to State or Central Government departments and bodies under their control, whether in the State they are working, or in other States. While making their requests, the staff could be asked to give their Accountant General their preferences of deputations to places/stations/state and office to go to i.e. State/Central Government Department/Central PSU etc. As cadre Controlling Authorities, As.G. will examine requests for deputation, and send the names of only those staff who can be spared by them keeping in view interest of work in their offices and forward approved requests to the concerned Specified Pr. Accountant General by 15<sup>th</sup> June every year. For staff belonging to the Commercial and Railways, Defence and P&T wings, the cadre controlling authority will be the Principal Director (Staff) HQrs. the ADAI (Defence), and the DGA(P&T) respectively. PD (Staff) will consult DAI/DAI(C) where necessary.

4. Aggregating all the names received from various Principal Accountant General etc. duly approved for consideration for deputations, along with copies of CRs for five years, bio-data and vigilance clearance certificate the Specified Pr. Accountant General will call a meeting of Principal Accountant General/Principal Directors of all wings (who may also be represented by their deputies) posted in his station, to organise the preparation of a penal for deputation. The meeting will draw up a penal by reference to CRs and in order of merit, for each category, of the staff who are approved for deputation by their cadre authority. The panel will contain names of Staff working in Civil Audit, Civil Accounts, Commercial, Railway, P&T and Defence Wings all together, but separately for each category viz. Sr. AO, AO, AAO, SO etc. Inter-seniority within a cadre or inter-seniority between two cadre will not be at all relevant for purposes of drawing up the panel, which will be drawn up only on the basis of merit as seen form available CRs for 5 years (CRs for total of recent 5 years if CRs or any recent year is not there). However, in respect of staff working in a cadre which is considered as having a problem of "surplus" , in that cadre, the Committee may reserve

every tenth or at best fifth position in the panel and consider only such staff for up to 20% of the deputation demands.

5. Specified Principal Accountant General will also be kept informed by cadre authority, without delay, whenever an officer is no longer available for deputation for any reason. Copies of all CRs, biodata and Vigilance clearance will be kept by the DAG or Sr. DAG (Admn) in the Office of the Specified Principal Accountant General and returned to the cadre controlling authority when no longer needed.

6. When a demand for deputation is received in Headquarters on any office of IA&AD, it will be forwarded to concerned Specified Principal Accountant General, immediately, under intimation to the sender to contact the Specified Principal Accountant General. Whenever a request for deputation is received from any State/Central Government Department or bodies under their control (directly or from HQrs or another office in IA&AD) the DAG/Sr. DAG(Admn) of the Specified Principal Accountant General will go through the panel and select in order of merit a name fulfilling with the conditions of the borrowing department as regards qualifications, experience, station, scale of pay etc. and write to or telex the selected officer to ascertain his willingness. Without any valid reason, if a person on the panel, so approached declines to go on deputation after being found suitable, he will not be considered for any other deputation for one year. When an officer from the panel, who is willing and suitable is selected or inability to give an officer is conveyed to the organisation seeking officer on deputation, the selection process will be complete on that request for deputation. Where the selection is successful and name is sent to organisation making the demand for deputation, copy of the letter will go to the cadre authority for all further follow up action. In case of deputations to a Public Sector Undertaking or an autonomous body (i.e. other than Government) the willingness of the person selected is necessary, and it must be ascertained by DAG/Sr. DAG (Admn) of the Specified Principal Accountant General who will go through the names in the panel one by one to locate a willing officer.

7. No officer will be considered for a subsequent deputation before the completes two years of cooling off in the IA&AD on return from a deputation outside the IA&AD.

8. No person shall be allowed to remain on deputation outside or even within the IA&AD., for more than one year beyond 3 years or period specified in recruitment rules of borrowing department (Whichever is more) without the approval of Dy. Comptroller and Auditor General of India.

9. When selecting persons for deputation, the DAG/Sr. DAG of Specified Principal Accountant General will ensure that no special consideration is given to any officer just because of the number of leave chains in that office are too many or exceed of 10% of men in position.

10. Deputation to offices in Delhi will continue to be centralised in Headquarters Office and names may be sent to the Pr. Director (Staff) as the Specified Officer in Delhi or to his Deputy, the Asstt. Comptroller and Auditor General (N) in a manner similar to sending them to other Specified Principal Accountant General. Deputation to metropolitan towns e.g. Delhi will include deputation to areas in large metropolis e.g. Noida in Delhi. Deputations to UT of Andaman and Nicobar Islands and deputations to all places outside India will also remain centralised in Headquarters Officer with Pr. Director (Staff)/Asstt. Comptroller and Auditor General (N).

11. Principal Accountant General of deficit offices (i.e. office having less of S.A.S. passed persons than needed). Director National Academy of Audit and Accounts, and Principal Regional Training Institute may, when they draw a blank from the Specified Principal Accountant General, approach cadre authorities outside IA&AD for taking persons on deputation in posts lower than Group A. RTIs will ask for persons preferably from offices of IA&AD in same station, their linked offices and other offices of IA&AD and from outside IA&AD in that order.

12. In case of deputation cum absorption in Public Sector Undertakings, the additional procedure for obtaining approval of competent authority to the absorption and terms thereof will continue to apply.

(Authority: CAG's offices D.O. letter No. 94-NGE III/1464-93 dated 25.8.1993)

Note: Willingness of empanelled officers for being considered for particular arrangements will also be ascertained before sponsoring their names for an assignment and an empanelled officer who may not be willing to be considered for a particular assignment will not be debarred from further consideration. An officer who declines to proceed on deputation after selection will, however, continue to be debarred from further deputation for a period of three years.

Once an officer is included in the panel enquiry about the position of deputation from time to time will not be entertained.

(Authority: CAG's Office letter No. 834-NGE (Apptt)/47-95 dated 6.6.1995).

#### ANNEXURE

State/UT	Specified AG
Andhra Pradesh	Pr.AG (Audit)-1, A.P, Hydrabad
Assam, Meghalaya, Arunachal Pradesh & Mizoram	AG (A&E), Assam, Guwahati



Bihar	Pr.AG (A&E)-1 Bihar, Ranchi
Gujrat & Dadra & Nagar Haveli	A.G.(Audit) -1, Gujrat, Ahemdabad
Haryana & Chandigarh	AG(A&E), Haryana, Chandigarh
Himachal Pradesh	AG (Audit), HP, Shimla
Jammu & Kashmir	AG (Audit), J&K, Srinagar
Karnatka	AG (A&E), Karnatka, Banglore
Kerala & Lakshadweep	Pr.AG (Audit), Karnatka, Trivandrum
Madhya Pradesh	Pr.AG(A&E)-1, MP, Gwalior
Maharashtra & Goa & Daman & Diu	Pr.AG (Audit)-1, Maharashtra, Mumbai
Orissa	AG (A&E), Orissa, Bhubneshwar
Punjab	AG (Audit), Punjab, Chandigarh
Rajasthan	AG (Audit)-1, Rajasthan, Jaipur
Sikkim	AG (Audit), Sikkim, Gangtok
Tamil Nadu and Pondichery	Pr. AG (A&E), Tamil Nadu, Madras
Uttar Pradesh	Pr.AG (A&E)-1 UP, Allahabad
West Bengal	Pr. AG (A&E), West Bengal
Manipur	AG (Audit) , Manipur, Imphal
Nagaland	AG (Audit), Nagaland, Kohima
Tripura	AG (Audit), Tripura, Agartala
Delhi (including Ghaziabad & Faridabad) Andaman & Nicobar Island and foreign deputation	P.D. (Staff) Headquarters

**468 (b) Periodical returns relating to deputations-** The cases of deputations and or/extensions of the periods thereof decided by the Principal Accountant General etc., themselves without the approval of the CAG as per instructions contained in (a) above should be intimated to the office of the CAG quarterly, covering cases up to 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December so as to reach that office on 15<sup>th</sup> of April, July, October and January, respectively.

(Extract from the CAG's confidential letter No. 51-NGE II/349-61 dated 7<sup>th</sup> January, 1963)

**468 (c) Nomination of Sr. AO/AO/AAO for preparation of Panel for embassy audit.**

1. *The name of one Sr. AO/AO and AAO is to be recommended for being considered for empanelment .*

2. *Officer falling under following categories should not be recommended.*

i) *Who have already done UN Audit/Embassy Audit in previous years or slated for UN audit.*

ii) *Who have done overseas postings/foreign assignments.*

iii) *Who have undergone training abroad for a period of one month and more*

3. *Maximum age limit for Sr. AOs/Aos is 59 years and in respect of AAOs maximum age limit is 57 years.*

*Recommendations are to be sent to Principal Director (Personnel) along with copies of the ACPs/APARs for the last 5 years of the officer concerned, their bio-data (in quadruplicate) in the enclosed performa (Annexure-I), abstracts of ACRs/APARs and vigilance clearance certificate(Annexure-II) .*

*Authority:- CAG's letter No. 1218-PD (P)/2016-17 dated 12.01.2017.*

*Annexure-I*

*Performa showing the bio-data of*

*Sr. AOs/AOs/AAOs recommended for Embassy Audit during 2017-18*

*(To be submitted in quadruplicate)*

<p><b>1. Name &amp; Designation</b> <i>(if Commercial, please also indicate i.e., AAO (C)/AO (C)/SAO (C)</i></p>	
<p><b>2. Date of birth and age as on 01.01.2017</b></p>	

<b>3. Qualification</b> <i>(i) Educational:</i> <i>(ii) Professional:</i>	
<b>4. Office to which the officer belongs</b> <i>(i) Parent Office:</i> <i>(ii) Office and station in which working at present:</i>	
<b>5. Whether belongs to SC/ST. If yes, please mention category.</b>	<b>Yes/No</b>
<b>6. Date of entry into Govt. Service</b>	
<b>7. Date of entry in IA &amp; AD</b>	
<b>8. Date &amp; Year of passing SOG Examination</b>	
<b>9. Date of promotion as AAO/AO/SAO</b>	<b>AAO:</b> <b>AO:</b> <b>SAO:</b>
<b>10. Number of years completed in the grade as on 01.01.2017.</b> <b>a) AAO:</b> <b>b) AO/Sr. AO:</b>	
<b>11. Present pay</b>	<b>Rs.</b>
<b>12. Experience and posts held</b>	<b>Attach separate sheet giving details under this column, duly signed.</b>
<b>13. Details of previous deputation/foreign</b>	<b>Attach separate sheet giving details</b>

<i>service/posting abroad/UN Audit/Embassy Audit: Give period.</i>	<i>under this column, duly signed.</i>
<i>14. Contact details (Ph. No. and e-mail)</i>	
<i>15. Proficiency in Computer. Details may be given</i>	
<i>16. Any other information.</i>	

*The information furnished above are correct to the best of my knowledge.*

*Signature of the Candidate*

***Annexure-II***

***ABSTRACTS OF APARs/ACRs FOR THE LAST FIVE YEARS***

*(Year –wise APAR/ACR grading for the 5 years to be given in respect of Sr. AO/AO/AAO nominated for Embassy Audit).*

<i>Sr. No.</i>	<i>Name &amp; Designation</i>	<i>2015-16</i>	<i>2014-15</i>	<i>2013-14</i>	<i>2012-13</i>	<i>2011-12</i>

*Outstanding = OS, Very Good –VG, Good=G.*

*The information given above is correct. No vigilance or disciplinary case is either pending or contemplated against the above officials.*

**DAG/DD/Sr. DAG/Director (Admn)**

*Note:- (i) (a) With effect from the year 2017, passing of the in-house test on the e-learning module on "Introduction to IT Audit" is mandatory for consideration of the names of Group 'B' officers for audit of embassies and UN and its agencies.*

*(b) The minimum passing marks for the test may be fixed at 50%, as applicable for all our departmental exams. Negative marking scheme will not be applicable.*

*(c) An entry to the effect that the officer has qualified the test should be made in the APAR of the officer and a certificate issued to the officer.*

*[Reference of Headquarter Letter No.273/Trg. Div./216-2015 dated 05.04.2016 and letter No. 406/F-216/Trg. Div/2015 dated 27.06.2016.]*

**469. Deleted**

**470.** The period of deputation should not ordinarily exceed one year at a time and should not normally be extended beyond 3 (three) years. The officers deputed against posts (other than supertime scale posts) under the State Govt. should normally be allowed on standard terms. For this purpose see F.Rs & S.Rs. (recognised private publication)]

**Note:** T.A. claim of the official for the journeys performed by him, to appear in the departmental examinations such as S.A.S.Revenue Audit, etc., in respect of his first and 2<sup>nd</sup> attempt at each part of examination will be borne by the State Government.

(Comptroller and Auditor General's letter No. 531-NGE I/294-65, dated 14<sup>th</sup> March, 1966 to this office.)

Government of India, Ministry of Finance, O.M. No. F.1(6)-E. (IV(A) 62, dated 7<sup>th</sup> December, 1962 (as amended from time to time ) copy received with CAG's No. 6655-GE.I/252-62, dated 2<sup>nd</sup> January, 1963).

**471. Deputation of staff to the HP Administration (Government)- Deleted**

**472. Deputation of Group 'C' staff on foreign service- Terms and conditions of foreign service-** The period of foreign service should not ordinarily exceeds one year at a time and should not normally be extended beyond 3 years. The officials sent on foreign service should normally be allowed standard terms. For this purpose see F.R. and S.R.s (Private recognise publication).

**Note:** T.A. claim of the official for the Journeys performed by him to appear in the departmental examinations such as S.A.S.Revenue Audit, etc., in respect of his first and 2<sup>nd</sup> attempts at each part of the examination will be borne by the foreign body.

(CAG's letter No. 531-NGE. 1/294-65, dated 14<sup>th</sup> March, 1965 file Admn. 1/35(i)/KW/65-67 and Government of India, Ministry of Finance O.M. No. F-1(6)-E. IV(8)/62, dated 7<sup>th</sup> December, 1962, as amended from time to time).

**473 Extension in deputation period (s)-** When any member of the office is sent on deputation, the borrowing department, should invariably be informed that, if extension (s) of the period (s) of the deputation are required they should take up the question at least 3 months in advance.

A watch should also be kept on the deputations and if no request is received in due time for the extension of the period of deputation action should be taken for the issue of an order for recall.

(Authority: CAG's No. 2540-NGE.III/37-66, dated 10<sup>th</sup> December, 1956-File Admn.I/25-5/56-57).

**Note:** It is only in exceptional cases that we should consider extension beyond three years. In no case should extension be allowed beyond four years. Borrowing organisation should be asked sufficiently in advance to repatriate officers on the expiry of their approved terms. Principal Accountant General/Directors of Audit will take up with the highest administrative authorities for the release of their officers on due dates.

Where borrowing organisations make recommendations for extension of an officer's term of deputation, the Principal Accountant General concerned should ensure that such recommendations are received by him before the expiry of the term of deputation. In no case should the deputation be allowed beyond prescribed limit subject to ex-post-facto approval.

(Authority: CAG's letter No. 3598-GE II/168-85 dated 11<sup>th</sup> December, 1985)

**474. Deputation of Revenue Audit Trained Personnel.-** It has been decided by the CAG of India that a person who has been trained in Revenue Audit and/or has passed the Revenue Audit Examination should not normally be considered for deputation unless he has put in a minimum period of one year in the field.

(CAG's DO letter No. 2072-Rev./545-64, dated 23rd October, 1964-File Admn.I/25-10/Part I).

**475. Watch over the lien of men on deputation-** Keeping in view the liberlisation in the pension and leave rules, the practice of making provisional confirmations in all the cadres has since been discontinued. Accordingly, the lien of persons sent on deputation

terms need not be suspended even if they remain away from the parent office for a period of 3 years or more, as they are ultimately to revert from deputation, sooner or later. Even in cases of transfer on deputation to Audit/Accounts offices, suspension of lien is not necessary as the same does not serve any useful purpose.

(Authority: AG's orders, dated 6<sup>th</sup> November, 1963, and DAG (A)'s orders, dated 6<sup>th</sup> November, 1965-File No. Admn.I/30/1962-63 and 1965-68)

**476.** (a) In case of Government servants working in a particular department/office whose applications are forwarded in response to advertisement for posts in other Central Government Departments/offices the following procedure should be followed:-

(i) In the case of permanent Government Servants, their lien may be retained in the parent department/office for a period of 2 years .They should either revert to the Parent department/office within that period or resign from the parent department/office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to the other department/offices.

(ii) In the case of quasi-permanent Government servants who wish to revert to the parent department/office within a period of 2 years, they may be taken back in the parent department/office, provided the posts held by them prior to their joining the new department/office continue to exist. In any case, at the end of two years from the date release from the parent department/office,they will have to resign from the parent department/office, if reversion does not take place, an undertaking to abide by these conditions may be taken from them at the time of forwarding the applications.

(iii) As for temporary employees, they should, as a rule, be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that they will resign from the parent department/office in the event of their selection and appointment to the post applied for may be taken from them at the time of forwarding the applications.

(iv) In exceptional cases, where it would take some time for the other department/office to confirm such Government servants due to delay in converting temporary posts into permanent ones, or due to some other administrative reasons, the permanent Government servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated in sub-para (i) above, may be taken from the permanent Government Servants by the parent department/office. A similar treatment may be accorded to the quasi-permanent employees on their giving an undertaking similar to the one indicated in sub-para (ii) above.

(b) During the period of 2 years referred to in clauses (i) and (ii) above, the pay of the officer in the ex-cadre post will be fixed in the pay scale of that post and will be subject to the limits prescribed in Ministry of Finance's Office Memo No. F.10(24)-E, III/60 dated the 9<sup>th</sup> March, 1964, in cases where the minimum of the scale of pay of the new post is substantially in excess of his grade pay in the parent department and subject also to such orders as may be issued by Government from time to time. No. deputation allowance will be admissible in any case.

(2) These instructions are applicable to the employees in all the department/offices of the Government of India (excluding the Ministry of Railways and Civilians in Defence Services). The members of the Central Secretariat Service/Central Secretariat Stenographers Service Central secretariat clerical Service will also be governed by these instructions in supersession of the practice hitherto followed in respect of them.

(Government of India, Ministry of Home Affairs, Office Memo No. 60/37/63-Ests (A), dated 14<sup>th</sup> July, 1967, received, vide CAG's circular No. 925-Audit/242-64, dated 7<sup>th</sup> August, 1967-Filed in No.Admn.III/57-Policy/61-67 and GOI letter No. 28015/2/80-Estt (C) dated 22.7.1988)

**Note1:** The conditions of giving an undertaking of resignation in form:-

“I agree to resign from my present post before joining the new appointment” need not be enforced in the case of permanent hands when they apply for post within IA&AD.

(*Authority:* Extract from CAG's confidential circular No. 320-NGE II/9-63/IV (A), dated 29<sup>th</sup> February, 1964).

**Note 2** (the scheme of unilateral transfer in all cases within IA&AD and from Ministries/Department to IA&AD has been dispensed with. vide this office circular letter No.,1005-N.I App)/ 24-97 dated 27.08.97)

(*Authority:* Circular No. 31/NGE/97 No. 1285-NGe (App)/24-97 dated 26-9-97)

**Note 3:** In future all appointments against the Direct Recruitment quota, of Auditors/Stenographers Clerks posts should be made only after the person resigns from the previous post held by him in Government Service whether within or outside IA&AD.

On this analogy persons already in Government Service should be appointed as AAO on probation only after they resign the previous post held them whether within or outside IA&AD. In such cases the resignation of the previous post will be considered a “technical formally” and benefit of the past service will be allowed for pay fixation, leave and pension to the extent provided in Government of India's decision No.(6) below F.R. 22, Audit Instruction (2) below F.R. 65 and Article 418 (b) of the C.S.Rs respectively.



(Authority: CAG's letter No. 2119-NGE.I/13-67-VI, dated 27<sup>th</sup> September, 1967 and No.II/71-67, dated 30<sup>th</sup> November, 1967-File Admn.III/57/Policy/61-67).

**Note 4:** Applications for employment elsewhere of temporary or permanent Central Government Servants belonging to Scheduled Casts and Scheduled Tribes should be readily forwarded, except in very rare cases where there may be compelling grounds of public interest for withholding such applications. The withholding of applications in such cases should be an exception rather than a rule as these employees are afforded every facility to improve their prospects.

(Authority: GOMOF AOM No. 130/54-Ests (A), dated 28<sup>th</sup> February, 1955, OM No. 29.3.59-Ests(A), dated 15<sup>th</sup> June, 1959, O M No. 1/6/64-SCT-I, 19<sup>th</sup> March, 1964, received with CAG's letter No. 3040-NGE.II 50/59/Pt, II, dated 15<sup>th</sup> July, 1959 and No.577-NGE.II/102-64-II, dated 22<sup>nd</sup> April, 1964, filed Admn.III/57-Policy/61/67).

**477.** See F.R. and S.Rs. (recognise private publication)

**477-A.** A number of officers who are on deputation with various foreign Governments seek pre-mature retirement under F.R. 56 (K) of Rules 48 of C.C.S. (Pension) Rules, 1972 mainly with a view to continuing in the employment of foreign Governments after their retirement. It has been decided that in future whenever such an officer seeks pre-mature retirement, Ministry of External Affairs should be consulted immediately before permission to retire him from service is extended. At the same time C.A.G of India may also be kept informed.

(Authority: Letter No. 996-CEII/144-74, dated April 1975 from the Deputy Director, Office of the C.A.G. of India)

**478.** All applications for outside posts should reach Administration II Section at least 10 clear days in advance of the last date prescribed for their receipt by the Departments/Institutions. The applications received late are not likely to be entertained.

(Authority: Office Order No. B/81, dated 31<sup>st</sup> January, 1968-File No. Admn.III/57-policy).

Note 1: The Government Servants' Application for posts –(Central Services) Rules, 1943, provide that a Government servant who is an applicant for appointment to a post under the Central Government, shall not be eligible for it unless he has applied with the permission of the Ministry/Head of the Department in which he may be serving. The Rules also provide that permission to apply for appointment or transfer to a post in another department or office shall not be granted except in such cases and in such circumstances as may from time to time be specified by the Government. The current orders issued under the Rules in this Ministry's O.Ms noted below lay down that the administrative authorities should ordinarily not refuse to forward applications submitted by Government servants serving under them for employment elsewhere which are in response to advertisement issued by the UPSC or request officially received from other Departments or where the applicant is temporary

Government servant and is likely to obtain permanent employment elsewhere. Applications in such cases may be withheld only where the public interest demands it. In cases not covered by the above description, the forwarding of application is entirely in the discretion of the competent authority.

Home Deptt. O.M. No. 189/43-Ests., dated 24<sup>th</sup> November, 1944

Home Deptt. No. 497/45-Ests. dated 5<sup>th</sup> January, 1946.

Home Deptt. No. 20/55/44-Ests. (S), dated 4<sup>th</sup> November, 1944.

Home Deptt No. dated 8<sup>th</sup> December, 1945.

2. The question of formulating specific instructions for the guidance of the administrative authorities in dealing with the applications of the Government servants applying for posts and appointments elsewhere has been made under consideration for some time past. The conclusion reached is that no hard and fast rules can be laid down in the matter and that the final decision whether a particular application should be forwarded must rest with the authority through whom the application has to be forwarded. In taking the decision the authority has to balance the interest of the State against the necessity of avoiding hardship to the individual.

**NOTE-1: General principles to be observed in dealing with such applications are as under :-.**

(i) **Application from purely temporary Government servants** - Applications from such Government servants should be readily forwarded unless there are compelling grounds of public interest for withholding them.

(ii) **Application from permanent Government servants-** Both permanent non-scientific and non-technical employees as well as permanent scientific and technical employees could be given four opportunities in a year to apply for outside posts, except where withholding of any application is considered by the competent authority to be justified in the public interest. A permanent Government servant cannot justly complain of harsh treatment if his application for any other post or employment is withheld.

(iii) **Applications of employees who have been given some technical training at Government expenses after commencement of service-** Such Government servant cannot justifiably complain of hardship if he is not allowed to capitalize the special qualification so gained by seeking other better employment. Withholding of application in such a case is therefore justifiable

(iv) **Application of Government servants belonging to Scheduled Castes and Scheduled Tribes, other than 'scientific and technical personnel-** Application for employment of temporary or permanent Central Government servants belonging to Scheduled Castes and

Scheduled Tribes should be readily forwarded except in very rare cases where there may be compelling grounds of public interest for withholding such application. The withholding of application should be the exception rather than the rule in the case of employees belonging to Scheduled Castes and Scheduled Tribes who should be accorded every facility to improve their prospects.

(v) **Applications of Government servants for employment in private business and industrial firms, etc.-** Where a Government servant (including a temporary Government servant ) seeks permission, to apply for such employment, he should submit his resignation or notice of retirement, as the case may be, before applying for private employment. He cannot complain of hardship if his application is withheld. While a person remains in Government service, the State can legitimately refuse to surrender its claim on his service in favour of a private employer.

[O.M. No. 170/51-ESTS., DATED THE 21.10.1952; OM No. 70/10/60-ESTS(A) DATED 09.05.1960; OM NO.1/6/64-SCT.I DATED 19.03.1964; O.M. NO.5/2/68-ESTT.(C) DATED 06.05.1968; OM. NO.8/7/69-ESTS(C) DATED 01.11.1970; OM NO. 8/15/71-ESTS(C) DATED 16.09.1971; OM NO. 8/22/71-ESTS(C) DATED 16.10.1971]

**Note-2 PROCEDURE TO BE FOLLOWED IN THE CASE OF THOSE WHO APPLY FOR POSTS IN THE SAME/OTHER CENTRAL GOVERNMENT DEPARTMENTS/STATE GOVERNMENT/AUTONOMOUS BODY/CENTRAL PUBLIC SECTOR ENTERPRISES ETC.**

(a) Applications from Government servants for employment elsewhere, submitted otherwise than in response to advertisement or circular inviting applications, should not be forwarded

[ O.M. No. 5/3/65-Ests (C) dated the 21.12.1965]

(b) The application may be forwarded in accordance with the general principles given in preceding paragraph, irrespective of whether the post applied for in the other department/office is permanent or temporary.

(c) As for temporary Government servants they should, as a matter of rule, be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that he/she will resign from the parent department/office in the event of his/her selection and appointment to the post applied for may be taken from him/her at the time of forwarding the application. This procedure is to be followed even in case of a temporary Government servant applying as a direct recruit for a post in the same organization.

(d) In the case of permanent Government servants, their lien may be retained in the parent department/office for a period of two years in case of the new post being in the Central/state

Government. They should either revert to the parent department/office within that period or resign from the parent department/office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to other departments/office. In exceptional cases where it would take some time for the other department/office to confirm such Government servants due to the delay in converting temporary posts into permanent ones, or due to some other administrative reasons, the permanent Government servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated above may be taken from the permanent Government servants by the parent department.

(e) Permanent Government servants on their being selected for appointment in an Autonomous Body/CPSE will have to resign before they are permitted to join the new organization. In their case no lien shall be retained and they will be governed by the orders issued by Department of Pensions & Pensioners' Welfare regulating mobility of personnel between Central Govt. and Autonomous Bodies/CPSE etc.

(f) The Terms of the bond need not be enforced in cases of those who apply for appointment elsewhere, other than private employment, through proper channel. However, the obligation under the bond would be carried forward to the new employment, an undertaking to this effect may be obtained from the Govt. servant before he is relieved.

[ O.M. No. 60/37/63 –Ests (A) dated 14.07.1967; OM No. 8/4/70-Ests (C) dated 06.03.1974; O.M. No. 28016/5/85-Estt (C) dated 31.01.1986]

### **NOTE 3 CIRCUMSTANCES IN WHICH APPLICATION SHOULD NOT BE FORWARDED**

Application of a Government servant for appointment, whether by direct recruitment, transfer on deputation or transfer, to any other post should not be considered /forwarded, if

- (a) (i) he is under suspension;or
- (ii) disciplinary proceeding are pending against him and a charge sheet has been issued;or
- (iii) sanction for prosecution, where necessary has been accorded by the competent authority;or
- (iv) where a prosecution sanction is not necessary, a charge-sheet has been filed in a Court of law against him for criminal prosecution.
- (v) where he is undergoing a penalty – no application should be forwarded during the currency of such penalty.

(b) When the conduct of a Government servants is under investigation (by the CBI or by the Controlling Department ) but the investigation has not reached the stage of issue of charge – sheet or prosecution sanction or filing of charge-sheet for criminal prosecution in a court, the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servants, he would not be released for taking up the appointment, if by that time any of the situations in (a) above arises.

[O.M. No. 14017/101/91-Estt.(RR) dated the 14<sup>th</sup> July,1993]

**NOTE-4 FORWARDING OF APPLICATIONS FOR POSTS ADEVERTISED BY CENTRAL/ PUBLIC SECTOR UNDERTAKINGS/ CENTRAL AUTONONOUS BODIES**

Applications of Central Government Servants in response to press advertisement for posts in Central Public Enterprise/ Autonomous Bodies may be forwarded with a clear understanding with the employee that in the event of their selection for the post applied for they will sever their connections with the Government before joining the Public Sector Undertaking/Autonomous Bodies. No lien shall be retained in such case. The relieving order should indicate the period within which the official should join the Public Sector Undertaking/Autonomous Bodies. Normally this period should not be more than 15 days. This period may be extended by the competent authority for reasons beyond the control of the official. Necessary notification /orders accepting the resignation of the Govt. Servant from Govt. Service should be issued from the actual date of his/her joining the Public Sector Undertaking/Autonomous Body. The period between the date of relieving and the date of joining Public Sector Undertaking/Autonomous Body can be regulated as leave of the kind due and admissible and if no leave is due, by grant of extra ordinary leave. In case he/she is not able to join the Public Sector Undertaking/Autonomous Body within the period allowed by the competent authority, he/she should report back to the parent office forthwith.

[Department of Pension & Pensioner's Welfare OM NO. 4/15/88-P&PW(D) dated 13.11.1991]

( Circular No. 28011/1/2013-Estt (C) Government of India Ministry of Personnel, Public grievances and Pensions (Department of Personnel& Training ) North Block, New Delhi Dated the 23th December, 2013 )

**479.** The employees of the IA&AD except the Apprentice, now (SOG) if they are eligible by age and educational qualifications, should be permitted to take any competitive examinations held by the Central, Railways and State Public Service Commissions at any time, provided in cases where the Head of Office feels that it will not be in public interest that a reference should be made to the CAG of India before withholding such applications.

2. As regards SAS apprentice (now SOG) they are bound by the conditions of their appointment as apprentice which require that a written undertaking should be given by them that during the period of apprenticeship they will neither apply for any appointment elsewhere nor sit for any examination to qualify for any other appointment

3. In cases mentioned in sub-Para (1) above, resignation need not be instead upon.

(*Authority:* G.I.M.O.H.A.O.M. No. F.1/3/58-CS(E), dated 9<sup>th</sup> December, 1958, received with CAG's Circular letter No. 46/96-NGE.II/420-58, dated 31<sup>st</sup> December, 1958, and CAG's No. 76-NGE.III/60-1, dated 24<sup>th</sup> March, 1962-File No. Admn. III/57-Policy).

**Note 1:** Competitive examination means primarily written examination in one or more subjects. An interview or personality test may also form part of the examination, but performance in the interview on personality test must not be the sole basis for the final assessment as to suitability for appointment and ranking in the order of merit or performance. In other words, the marks secured in the written examination must also be taken into account for this purpose. Written examination held merely for the purpose of preliminary 'weeding' would not, therefore, qualify for recognition as 'Competitive examination' for the purpose in view.

(*Authority:* GIMPHA O.M.No. 25/3/63-Ests. 7(66), dated 21<sup>st</sup> February, 1963, received with CAG's with 213-II/9-62, Pt.I, dated 28<sup>th</sup> February, 1963,File Admn.III/67/Policy/61-67).

**Note 2:** Persons already in Government Service who wish to appear at a Competitive Examination conducted by UPSC or wish to apply for a post, recruitment to which is proposed to be made by selections through the UPSC may submit their complete applications in the prescribed printed form direct to the Commission. They should, however, immediately inform the Head of their office/Deptt. giving details of the examination/post for which they have applied requesting him to communicate his permission to the Commission directly. In case the Head of the office/Deptt. considers it necessary to withhold the requisite permission he should inform the commission within thirty days of the closing date for the receipt of the applications. In case no such communication is received from the Head of office/Deptt. it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employee in question to be considered by the Commission.

(*Authority:* G.O.I.DP&AR OM No. 42015/4/78-Estt (C) dated 1.1.1979)

The above procedure may also be followed in regard to forwarding of applications of Government employees for posts advertised by Staff Selection Commission.

As regard posts advertised by the Banking Service Recruitment Boards are concerned, the applications should be routed through the concerned authority. Such

Government servants who apply direct should not be granted permission to take the examination.

(Authority: GOIDP&AR O.M. No. 28016/1/80-Estt (c) dated 18.7.1980).

**Note 3:** If the application of the official has been forwarded to the UPSC he should be relieved in the event of his selection by the commission. While this should be the general rule, where, subsequent to the forwarding of the application but before selection of the candidate by the Commission any exceptional circumstances arise in which it may not be possible to release the official in the event of his selection, the fact should be communicated immediately to the Commission as well as to the official concerned. It should particularly be noted that cases of this type should be very rare and the decision not to release the official should be taken only where the circumstances are really very exceptional.

(Authority: CAG's letter No. 2180-NGE.III/74-65, dated 11<sup>th</sup> September, 1965,- File No. Admn.III/57-Policy).

#### **480-481. Mutual Transfer in Gr. B&C Cadres in the IA&ID-Regarding**

Mutual Transfers in IA&AD are being governed by the instructions/guidelines contained in various circulars. After reviewing existing instructions, following set of comprehensive guidelines will supersede all the existing instructions/guidelines on the subject

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

- (iii) If the officials willing for mutual transfer belong to different categories (UR,SC,ST,OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the officials of different categories.
- (iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.
- (v) In case of officials recruited under sports quota, mutual transfers during first 10 Years of their service would be allowed between the same discipline of sports.
- (vi) Mutual Transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned officials will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with the exemptions, if any, would be carried forward in the new office.
- (vii) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.
- (viii) Mutual Transfers may be permitted only once in the entire service career of an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.
- (ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/ Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.
- (x) The concerned head of the Department will have to initiate action within 10 days from the date of receipt of the application and dispose of the case within 60 days.
- (xi) The case of mutual transfer in respect of non Gazetted Gr. B&C posts would be finalized by the local Head of Department at their own level and intimate the details to the headquarters for information. However, the cases of mutual Transfer



of Gazetted Gr.B officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.

(xii) These instructions will come in to force from the date of issue. However, the cases of mutual transfer already finalized need not be reopened.

(xiii) Please acknowledge the receipt.

**(Authority; Circular No. 16 Staff Wing /2013. No.885 Staff (App-II) 64-2012/ Vol. IV. dated 06.06.2013 )**

**482. Unilateral transfer of clerks between Accounts office and Audit Offices-Deleted**  
(the scheme of unilateral transfer in all cases within IA&AD and from Ministries/Department to IA&AD has been dispensed with. vide this office circular letter No.,1005-N.(App)/ 24-97 dated 27.08.97)

(Authority: Circular No. 31/NGE/97 No. 1285-NGE (App)/24-97 dated 26-9-97)

**483. Grant of permission to Central Government Servants to join the Territorial Army and Auxiliary Air Force-** In view of the importance of the Territorial Army/Auxiliary Air Force for the adequate defence of the country, it has now been decided, that, while the personnel holding essential key posts should not be permitted to join the Territorial Army/Auxiliary Air Forces no impediments should ordinarily be placed in the way of other Civil Government servants wishing to join the Territorial Army/Auxiliary Air Force. Further those who are already enrolled in the Territorial Army should not be permitted to join the Auxiliary Air Force. Ministries are, therefore, advised that applications for permission to join Territorial Army/Auxiliary Air Force from Government Servants employed under their Administrative Control, who can be released in an emergency without affecting the minimum essential functions of an office, should not be withheld.

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

- (a) For training to attend a course of instructions or to undergo an attachment;
- (b) When embodied for supporting or supplementing regular forces.

(ii) Occasions on which members of the Auxiliary Air Force can be called up for Air Force duty are as follow:-

- (a) For training and for medical examination;
- (b) For service in aid to the Civil powers; and
- (c) For Air Force Service in India and Abroad.

(3) (i) So far as training in Territorial Army is concerned, it may be mentioned that there should be two types of units, Urban and Provincial. Government Servants would be

eligible to join the Urban Unit only. Members of the Urban units have to undergo recruit training for 32 days and thereafter annual training for a period not less than 30 days and not more than 60 days. The recruit as well as annual training can in the case of Urban Units, be carried out on a part-time basis, in the morning or in the evening, outside normal office hours except when embodied for camps of not less than 4 consecutive days, or two periods of three consecutive days. The minimum period of four consecutive days may, in some cases be extended up to a minimum period of 14 consecutive days in all, subject to the condition that, in so far as the additional period beyond the initial period of four days is concerned, the individual concerned should obtain the written consent of the appropriate authority before volunteering for the additional period.. Government servants will, thus, not ordinarily be required to be absent from duty for a period exceeding one week in a year so far as training is concerned.

(ii) So far as training in the Auxiliary Air Force is concerned, it will be of two types viz., (a) non-containing training outside normal office hours in the mornings, evenings, week ends, or holidays, etc., and (b) normal training of 4 weeks duration. It will be in very rare circumstances that the period of annual training may be extended. Government Servants will thus not ordinarily be required to be absent from duty for a period exceeding 28 days (excluding the period of journey) in a year for training.

(4) The temporary Government servants and other persons borne on work charged establishment should be treated in the same way as permanent Government Servants and the above concessions would be extended to them so long as the posts in which the persons concerned were employed continue to exist. But if the posts held by them are abolished while they are on Military Air Force duty, they should be treated to have cease to be in Civil employment after that for the above purpose. The effect of this decision will be that on release from the Military/Air Force duty, all such persons should be absorbed in the posts in which they would have continued but for their embodiments, subject to those posts being available for the period of their absence from civil posts being treated as duty for all relevant purposes.

(*Authority*: Government of India, Ministry of Home Affairs O.M. No. 25/19/49-Ests. dated 7<sup>th</sup> July, 1950, 25/42/51-Ests. dated 29<sup>th</sup> April 1953, and 4/2/55-Ests.(a), dated 18<sup>th</sup> May, 1967 (File Admn.III(II)(I).).

(5) (1) Ministry of Home Affairs Office Memorandum No.47/2/55-Ests. dated 18<sup>th</sup> May, 1957, provided that Civil Governments servants who are members of the Auxiliary Air Force and who are called up for active service shall be entitled to draw the civil rates of pay and allowances which would have been admissible to them from time to time if they had not proceeded on Air Force Service, or the Air Force rates of pay and allowances whichever are higher.

(2) The following instructions are issued in order to facilitate the implementation of the provisions of the above quoted memorandum in so far as persons called up for active service are concerned:-

(i) The Defence authorities shall inform the civil department concerned of the name and address of the Air Force unit/formation to which the Civil Government servant called up for active service has been asked to report for duty.

(ii) As soon as the civil Government servant is struck off the civil post, his head of Office (in case of non-gazetted personnel) or the Accounts Officer (in the case of gazetted personnel) shall forward his last Pay Certificate and Gazetted Notification or office order. Part-DD order to the Office Commanding, Air Force Central Accounts Office, New Delhi. Character Rolls or Service Books of the individual are not to be forwarded to the Military Departments.

(iii) The officers will draw Air Force Pay and Allowances or Civil Pay and allowances, whichever are higher. The CDA (Air Force), Dehradun will raise debits against the civil Accountant General for the excess of Civil pay and allowances over Air Force Pay and allowances and afford credits to him for recovery so made on account of Provident Fund, etc., as noted on L.P.C.

(iv) Airman (including M.W.Os & W.Os), will be paid by the Air Force unit/FORMATION CONCERNED the civil rates of pay or the Air Force pay and allowances, whichever are higher, in case the civil pay and allowances are higher debit for the difference shall be raised against the civil Accountant General by the Commandant Defence Accounts (Air Force), Dehradun who shall also afford credit to him for the recoveries made on account of provident fund, advances, etc., as noted on the Last Pay Certificate.

Note: While calculating the difference between civil pay and allowances and Air Force Pay and allowances mentioned above, no cut on account of free rations will be made.

(v) For purposes of determining whether civil pay and allowances are higher than Air Force pay and allowances the following elements shall be taken into account from Civil and Air Force pay CODES.

<b>Civil Pay Code</b>	<b>AIR FORCE PAY CODE</b>	
	<b>FOR MWO/WO/for officers Airmen</b>	
Pay other than special pay as defined in F.R.9 (21)(a) and dearness allowances and this includes officiating pay (other than the short-term officiating pay) provided that	Pay, Badge Pay and dearness allowances	Pay including acting rank pay, kit maintenance allowance. Spl.

<p>the officiating appointment so held was not in a tenure post and it is certified by the appointing authority that but for Air Force duty, the Government Servant concerned would have continued to hold the officiating appointment. Special pay granted in lieu of a separate higher scale of pay and special pays drawn in non-tenure appointments for specific additions to duty or arduousness of work subject to the conditions mentioned below will also be taken into account:-</p>		<p>disturbance allowance and dearness allowance.</p>
<p>(i) IT MUST BE CERTIFIED that but for his Air Force Service the Government servant would have continued to draw the special pay.</p>		
<p>(ii) Such special pay will be reckoned so long as the Government servant would have drawn the special pay.</p>		
<p>(iii) Such special pay will be computed in the nature of personal pay to be absorbed in future increases in pay on the civil side.</p>		

Note: The above is in supersession of all earlier decisions on the subject including the orders contained in Ministry of Home Affairs Memo. No. 47/13/62-Ests (A), dated the 22<sup>nd</sup> October, 1962.

(vi) All local and compensatory allowances shall be regulated in accordance with the Air Force Pay and allowances Code and the place of posting. Hazard pay, high altitude allowance, field area concession and other benefits peculiar to Air Force Service shall be payable separately in accordance with Air Force Rules.

(vii) The Head of office in the case of non-gazetted personnel and Civil Accounts Office in the case of Gazetted personnel shall communicate to the Comptroller of Defence, Accounts (Air Force) AFCAO in the case of officers and to AFCO and MWOs., and WOs, office orders and administrative decisions including those relating to proforma under the "Next Below Rule" which might have a bearing on the pay and allowances of the individuals. All increments including crossing of efficiency bars in the civil scales for these

personnel shall continue to be granted as a matter of course, unless a report from the AIR FORCE Authorities is received indicating any punishment having the effect to stoppage of increments or pay and allowances.

(3) Civil Government servants who are members of the Auxiliary Air Force and are called up for active service will continue as members of the Provident Funds to which they were subscribing before being called up for active service, contribution to the Fund will be deducted by the Air Force authorities and credits for recoveries made will be afforded to the Civil Accounts Authorities concerned for adjustment in their books (in the case of Group 'D' Government Servants on intimation in respect of the Credits will also have to be sent to the parent office). In case any Government servant was not a subscriber of any Provident Fund before the transfer to Air Force Duty, he shall be called upon to become a member of the DGOP/AFPP Fund after completion of one year's continuous service from the date of his appointment on the Civil side. In that case the accounts of the Government Servant will be maintained directly by the Air Force Authorities. Any advance to be drawn from the Provident Fund shall be sanctioned by the competent Air Force Authorities, in consultation with the authorities controlling the Provident Fund concerned and necessary debits will be raised or credits given to the Civil Accounts authorities for the payments and recoveries made, intimation being sent to the parent office in the case of Group 'D' Government servant.

(4) These instructions will be applicable mutatis to employees of such semi-Government organisations, Public Undertakings, State Government, etc., who extended the provisions of the Ministry of Home Affairs office Memo. referred to in para 1 above to their employees.

(5) These orders issue with the concurrence of the Ministries of Finance and Home Affairs.

(6) In so far as the personnel serving in the IA&AD are concerned, these orders have been issued after consultation with the CAG of India.

(Authority: G.O.I. Ministry of finance O.M. No. F.I./5/63/D (pay service, dated 29<sup>th</sup> July, 1964. File T.M. II/5-7/64-65/Vol.II).

**484. Enrollment of Central Government Servants in the Home Guards Organisation.-** The Government of India, Ministry of Home Affairs, New Delhi have decided that ordinarily there should be no objection to Central Government servants enrolling themselves in the officially sponsored Auxiliary Organisations, such as Home Guards, National Volunteer Corps, Prantiya Raksha Dal, etc., provided that the Head of their Department or the Local Officer or and authority in charge of the Department or office considers that this can be done without detriment to their official duties. The grant of permission to join such force will be subject to the conditions:-

(i) That the period of training and duty as Home Guards, etc., will be treated as special casual leave and the person concerned permitted to receive in addition to their pay such emoluments as the Provincial Government may offer; and

(ii) That the Government of India will be responsible for any risks, injuries, damages or other consequences arising out of or during the course of employment in the Home Guards Organisations etc.

(Authority: Ministry of Home Affairs O.M. No. 25/1/49-Ests., dated 10<sup>th</sup> January, 1949, received with CAG's letter No. 40)

**485. Adjustment of Pay and Allowances of Civil Government Servants joining the Territorial Army-**According to the orders contained the Government of India, Ministry of Home Affairs, O.M. No. F.25/19/49/Ests., dated the 7<sup>th</sup> July, 1950, incorporated as para 483 above, a Civil Government servant when called up or embodied under the TA act is entitled to the Civil rates of pay or the Military rates of pay whichever are higher. So far as Defence Service Estimates are concerned, they are, however, liable only for the Military rates of pay admissible to the Government servant for the rank held by him in the Territorial Army and from the date he reports for military duty. A question has arisen as to what should be the arrangements for the disbursement of the difference between the civil and military rates of pay to individuals where the former happen to be higher. When a member of the Territorial Army is called up or embodied for service during the emergency it will no longer be possible for a civil employer to keep in contact with him and thus to arrange for the disbursement to him of this difference. Accordingly, it has been decided that in such cases the following procedure should be adopted.

A Civil Government servant, on being called up for embodiment in a Territorial Army Unit, will inform the head of his office of this fact stating the full designation of the Unit he is joining, the date on which he is to join the Unit and the rank held in the Territorial Army. The Head of the office will inform the Civil Accounts Officer concerned of the fact of embodiment if the Government servant is a Gazetted Officer and holds a commissioned rank in the Territorial Army, ask the Accounts Officer to issue immediately a last pay certificate for him to the FCMA (O&CH), Poona showing inter-alia the rate of pay and allowances admissible, the date of relief in the Civil and the date to which last paid. If the Gazetted officer does not hold a commissioned rank in the Territorial Army his last pay Certificate will be issued to the Officer Commanding, the Territorial Army unit.

In the case of non-gazetted Civil Government Servants, the LPC embodying information on the above points will be issued by the Head of the office himself to the FCMA (O&CH) Poona, if the Government Servant holds a commissioned rank, otherwise to the officer commanding the Unit which the individual is joining. This is meant to enable the latter to note the civil rates of pay and allowances in the individuals pay book (A.B.64) and

then to transmit the LPC to the Field Pay Office attached to the Regtl. Corps Centre to which the Unit is affiliated.

The Civil pay in full for the period from the date of last payment in the Civil upto (but excluding) the date of joining the TA Unit and thereafter the excess of the Civil Pay and allowances over the Army Pay and allowances admissible according to the rant and appointment held, are a charge against the State Government concerned and will be debited by the Defence Accounts Officer to the Civil Accountant General/Comptroller concerned.

(Government of India, Ministry of Defence's letter No.24/51/3149/54 (ES) dated 7<sup>th</sup> August, 1951, endorsed by Ministry of Home Affairs Endst. No. F.159/51/-Ests. dated August, 1951, copy received with CAG's Endst No. 299-Admn.I/45-51, dated 19<sup>th</sup>/24<sup>th</sup> December, 1951, filed in Admn. Misc./Tr.A. of 1949-53)

**486. Adjustment of Pay and Allowances of Official lent to State Government in connection with the Training Scheme.**-It has been decided by the CAG that the official lent to the State Government for whole time employment under them in connection with their training scheme, should be treated as having been deputed to that Government. While on deputation, the office should be allowed the usual terms. The entire cost on this account in addition to Travelling Allowance and transit pay should be borne by the State Government (Authority: CAG's letter No. 3617-GE.II/317-60, dated 3<sup>rd</sup> October, 1960, filed in Admn.I/GO-Misc/2 (XVI) 60-61).

**486-A. Lien of Civil Government Servants who are permitted to take Military Service during the present emergency-** It has been decided that all permanent civil Government Servants who are permitted to take up military service during the present emergency, should be allowed to retain lien of their civil posts during the period of their service on Military Service to enable them to return to civil posts on release from military service.

2. Under the Fundamental Rules, a lien on the post temporarily held by a Civil Government Servants cannot be granted. It has been decided that temporary Civil Government servants who are permitted to take up military service should, if they so apply, be permitted to return to their civil posts on release from military service provided those posts are still in existence at that time and the service rendered in approved military service.

3. It has further been decided in consultation with the Ministry of Finance that in the case of Civil Government servants, who are permitted to take up military service during the present emergency, the period of their military service shall be treated as service outside the ordinary line for the purpose of proviso to F.R. 30(i) (F.R.II) as a result which, they will be entitled to proforma promotion in their present department under next below rule and also to seniority in higher posts to which they would otherwise have been entitled if they had not proceeded on military service.

4. In so far as the personnel serving in the IA&AD are concerned these orders have been issued after consultation with CAG of India.

(Authority: G.I.M.O.H.A.O.M. No. F.35 (1)/62-Ests (B), dated 4<sup>th</sup> December, 1962 received with CAG's No. 842-Audit/90-68, dated 10<sup>th</sup> May, 1968, File Admn.I/Emergency.)

**486-B. Seniority, confirmation and promotion of Civil Government Servants during their absence on Military Service in the Emergency.-** The question of counting for purpose of seniority in civil posts, the military service rendered by Civil Government servants who are permitted to take up such service during the present emergency and the procedure that should be followed in regard to their confirmation and promotion in their parent department/office have been under examination for some time. After careful consideration the following decisions have been taken;-

**(I) Seniority-** In the case of all Civil Government servants who are permitted to take up military service during the present emergency, the period spent in military service training will be counted towards seniority in their civil posts. If such a Government Servant is promoted to a higher post in his parent department/office during his absence on military service, his military service from the date of such promotion will count for seniority in the higher post.

Where a minimum period of approved service is prescribed either for the purpose of confirmation or promotion, the period of satisfactory military service training of a Civil Government servant will be counted towards the prescribed minimum service.

**(II) Confirmation.-** (a) Temporary/officiating Civil Government servants would be eligible for confirmation in their civil posts, while they are away on military service.

(b) In cases where passing of any departmental examination (s) is not a condition precedent to confirmation in the civil post, a Civil Government servant should be considered for confirmation by Departmental promotion committed in his turn. For this purposes, a report on his work and conduct may also be obtained from the Military authorities if considered necessary. So long as the military service is satisfactory, the report weights since it may not have direct relevance to confirmation in the civil post. The examination of the Military Report should primarily be done with reference to the qualities, etc., required for the civil post. If on the basis of the record for the period up to the date of his relief for taking up military service and after considering the report of the military service authorities, where necessary, the Departmental Promotion Committee considers him fit for confirmation, then he should be confirmed in the civil post from the date he would have been so confirmed had he not proceeded on military service.

(c) Where the decision to confirm a Civil Government servant in his turn during his absence on military service, cannot be taken at the appropriate time and an assessment of his



performance after his reversion to the parent department/office is considered necessary for the purpose, a permanent vacancy (Confirmation is dislinked from availability of permanent vacancy in accordance with GOI instructions issued vide No. 18011/1/86-RS (D) dated 28.3.82) in the grade concerned should be kept reserved for him. On reversion, from military service, if he is adjudged fit for confirmation within one year from such reversion, then he should be confirmed in that vacancy from the date he would have been so confirmed in his turn if he had not proceeded on military service.

(d) The procedure set out at (b) and (c) above, will also apply to cases where passing of any departmental examination (s) is a condition precedent to confirmation and the Government servant concerned had already passed examination (s) before joining military service.

(e) In case where passing of any departmental examination (s) is a condition precedent to confirmation, a Civil Government servant, who had not already passed the prescribed examination (s) before taking military service should not be confirmed in the civil post while he is away on military Service. In order to safeguard his interest, a permanent vacancy in the grade concerned should be reserved for him. On reversion from military service he should be required to pass the prescribed examination (s). For this purpose, he would be allowed to take as many chances as he might have missed because of joining military service. If passed the examination (s) within those chances and he is otherwise eligible, and is considered fit for confirmation then he should be confirmed in the civil post from the date he would have been so confirmed if he had passed the examination (s) in corresponding chances but for his taking up military service.

(f) The above procedure will apply also to persons recruited on probation against permanent civil posts or who are appointed to officiate in higher posts “on trial” and are permitted to take up military service during their probation and ‘trial’ period.

**(III) Promotion-**(a) As already provided in this Ministry’s Office Memo No. 35/1/62-Ests (B) O. dated 4<sup>th</sup> December, 1962 and the 12<sup>th</sup> September, 1963, respectively regarding lien, all Civil Government servants whether permanent or temporary, will be eligible for performa promotion in their parent department/office during their absence on military service.

(b) Where promotion is to be made on the basis of seniority-cum-fitness, or selection or merit, the case of Civil Government servant should be considered by the Departmental Promotion Committee in his turn on the lines of the procedure set out in paragraph (II) (b) above.

(c) The procedure at (b) above will also apply to cases where passing of any departmental examination (s) is a condition precedent to promotion to the grade concerned

and a Civil Government servant had passed such examination (s) before proceeding on military service.

(d) In the cases referred to at (b) and (c) above, if the decision to promote a Civil Government servant in his turn can not be taken at the appropriate time and an assessment of his performance after reversion to the parent department/office is considered necessary for the purpose, he should not be promoted during his absence on military service. On reversion from military service if he is adjudged fit for promotion within one year of such reversion, then he should be promoted in his turn, had he not proceeded on military service. To provide for such promotions a sufficient number of persons promoted to that grade should be kept on an officiating basis, if necessary so that they could be reverted in the event of promotion of the persons returning from military service.

(e) In cases where the passing of any departmental examination(s) is a condition precedent to promotion, a Civil Government servant who had not already passed such examination (s) before taking up military service, should not be promoted, while he is away on such service. On reversion from military service, he should be allowed to take as many chances to pass the prescribed examination (s) as he might have missed because of joining military service. If he passes the exams (s) in one of those chances, he should be promoted with retrospective effect from the date he would have been so promoted if he had passed the examination (s) in the corresponding chances that he could have otherwise availed himself of but for his joining military service. To provide for such promotions a sufficient number of persons promoted to the grade concerned should be kept on an officiating basis, if necessary, so that they could be reverted in the event of promotion of the persons returning from military service.

(f) In cases where Civil Government servants are eligible for promotion their parent department/office through competitive examination (s), which are limited to Departmental candidates only, a Civil Government servant who was eligible to take such exam, before taking up military service, or who became eligible to take such examination while on military service, should on his reversion from such service, be allowed, as many chances to complete such an examination as would have been available to him but for his joining military service and given the necessary age and length of service, relaxation for this purpose.

If he completes successfully at the first/2<sup>nd</sup>/3<sup>rd</sup> available opportunity, he would be deemed to have passed the examination at the 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup> occasion, he would have appeared had he not joined military service and should be assigned ranks at the bottom of the corresponding select List and should be promoted retrospectively with effect from the date from which he would have been promoted on the basis of such rank.

For the purpose of reckoning the available opportunity an examination notified within 3 months from the date of joining the Civil Post by the Government Servant after return from military service may be ignored unless he actually appears at it.

Where the names of two or more Civil Government servants are so added to the same Select List, their inter-se ranking will be in the order of their merit at the competitive examination if they are selected for inclusion in the Select List on the results of the same competitive examination. If, however, names of two or more Civil Government servants are added to the same Selection List on the basis of different exams, their inter-se-ranking will be determined by the Ministry of Home Affairs in consultation with the Union Public Service Commission.

(g) Civil Government servants who on reversion from Military service are promoted to higher posts in their parent department/office with retrospective effect from earlier dates will be eligible for the difference between civil pay and allowances and the military pay and allowances where the former, are higher as a result of such promotion and also for the arrears of pay and allowances for the period intervening between their reversion from military service and actual promotion in their parent department/office provided that all the conditions precedent to the grant of benefit under the next below rule are fulfilled to the extend necessary.

2. Where confirmation/promotion is to be made with the approval of the UPSC under their relevant rules, it would be obtained before the Civil Government servant, who is covered by these orders is confirmed/ promoted.

3. The instructions contained in this office Memo No. will apply mutatis-mutandis to Civil Government servants who are members of the Defence Reserves/Territorial Army/Auxiliary Air Force and are called up for military service during the present emergency.

4. Cases not covered by these instructions will decided on merits in consultation with this Ministry.

(Authority: Government of India, Ministry of Home Affairs O.M. No. 35/15/63-Ests (D), dated 28<sup>th</sup> April, 1965, copy received with the CAG's No. 542-Audit/90-68 dated 10<sup>th</sup> May, 1968—Filed in File Admn.I/Emergency).

Note: The above orders apply also mutatis-mutandis to officers deputed for military service under the Compulsive Liabilities Scheme.

(Authority: G.I.M.O.H.A. O.M No.31/8/67-Ests.(D), dated 16<sup>th</sup> April, 1968, copy received with CAG's No. 342-Audit/90-68, dated 10<sup>th</sup> May, 1968—File Admn.II/Emergency).

## CHAPTER-XIV

### GENERAL WORKING OF ADMINISTRATION BRANCH

**487. Sections and Duties-** (i) “The Administration branch in the main office comprises of three sections:- Administration, Establishment and House Keeping. Besides there is a Hindi Cell, Cash Branch, Computer Cell, Computer Training Centre and In house training Centre

**488. Sections and Duties-** The detailed distribution of work among the sections is as follows:-

#### ADMINISTRATION-I SECTION

1. All type of recruitment including EDP post etc.
2. Appointment of Welfare Officer/Adhoc. DAG
3. Posting and Transfer in all cadres except MTS.
4. Long leave, Ex-India Leave, Maternity Leave, Paternity Leave and Child care Leave cases
5. Various returns related to sanctioned strength of staff SC/ST/PH/OBC etc.
6. Maintenance of service books of all the Group officers and related work.
7. ACP work, probation period clearance & confirmation and Fixation of Seniority
8. Preparation & operation of promotional Panels in all cadres and related work (preparation of DPC Papers/Rosters etc.)
9. Property returns of Group officers & related matters
10. Staff Association & JCM related work.
11. Gradation list and All India seniority list Civil and Commercial & Deputations
12. Absorption of A&E officials, Engagement of consultants.
13. Special Casual Leave to sports persons/Election/Family Planning etc.

#### ADMINISTRATION-II

1. Legal/Disciplinary cases
2. Right to Information Act & related work
3. All permission i.e. Higher education/applying for higher post etc & all types NOCs
4. APARs, Property returns of all the officers/officials (except Group Officers)

5. Cash award & meritorious certificates & other certificates
6. General Seat and Diary/Dispatch work of Admn-I & Admn-II
7. In-House Training & related work. General EDP training of RTIs & its related work

**ENTITLEMENT-I**

1. Salary of all the officers/officials & arrear bills
2. Calculation & deduction of Income Tax
3. GPF deductions/advances & related work
4. Final GPF payment leave encashment of retiree & GIS Payments
5. Sanction & preparation of Honorarium and General seat
6. Long term advances i.e. HBA, Car, Scooter, Computer advances etc.
7. Budget seat, Staff proposal & related work

**ENTITLEMENT-II**

1. TA Bills & Medical Bills claims
2. LTC claims of all the officers/officials
3. Diary/Dispatch work of both the Entt-I & II sections

**ENTITLEMENT-III & EXAM**

1. Opening of new Services Books and maintenance of Service Books and personnel files of all the officers/officials (except Group officers) & related work.
2. All nominations change of address etc.
3. Pay fixation, Anomaly cases including pay fixation /revision cell
4. Sanction of personal/Special pay/Family planning increment
5. All departmental exams i.e. SAS,RAE,CPD,Incentive, DCT, Typing etc.
6. Pension cases & revision of pension of retirees
7. Diary/Dispatch work of both the Entt-III section

**HK-I**

1. Purchase & distribution of office stationary
2. Distribution of all types claims forms i.e TA, Medical etc.
3. Purchase & repair of official car

4. House allotment of Govt. quarters
5. Maintenance of Recreation Room & Canteen record & related work
6. Maintenance of Guest House record & related work
7. Posting & Transfer of MTSs
8. Purchase of new furniture & maintenance of old furniture & their inventory record.

#### **HK-II**

1. Maintenance of EPBAX system, Broadband connection.
2. Purchase of new sets & repairs of old telephone sets, deposit of telephone bills & related work.
3. Maintenance of OOE budget & related work.
4. Purchase & distribution of books & related work.
5. News paper claims of all the officers
6. Purchase & repair of duplicating/paper shredders, Photostat & fax machines, calculators, printer, cartridge etc.
7. Office stamps, repair of locks etc.
8. Purchase & distribution of sanitary items, crockery, towel, suitcase, bags etc.
9. Diary & Dispatch work of the office.

#### **COMPUTER CELL**

1. Maintenance of VPN, server, computer hardware/software inventory.
2. Purchase & maintenance of computers & related work.
3. Disaster management
4. Typing work of IRs on computer (Hindi/English), typing of Hindi version of all the Reports/SAR etc.

#### **COMPUTER TRAINING CELL**

1. Computers training to SAS candidates and other officers/officials etc & related work.

#### **CASH BRANCH**

1. All payments, i.e. cash, banks and maintenance of cash book.

#### **HINDI CELL**

1. Translation work of all the reports/SAR etc and various returns related Hindi, Hindi Pakhwara etc.
2. Hindi returns to Hqrs office & Govt.  
(Authority: Office of The Pr. Accountant general (Audit) Haryana, Chandigarh, No.Admn-I/Au/2011-12/58 dated:-24.05.2011)

### 3. WELFARE SECTION

To be headed by the Welfare Officer who will discharge the following functions.

#### **Staff Welfare**

1. Giving personal hearing to Individual members of staff regarding their difficulties or grievances.
2. Assistance to staff suddenly fallen ill or those chronically ill. Helping in securing admission in places of treatment.
3. Helping, in cases of need, in securing admission of children in schools, colleges and other educational institutions.
4. Assisting in cases of need, families of person on protracted tours.
5. Supplying liveries to MTS.

#### **House keeping:-**

1. Cleanliness of office building, premises and bathroom including adequacy of water supply.
2. Cleanliness of office canteen and kitchen.
3. Cleanliness of premises of staff colony, if any and security arrangements thereof.
4. Neatness of work place, including proper maintenance of furniture, elimination of congestion in sections, adequacy of lighting and ventilation.
5. Departmental Canteen & related work.
6. Adequacy of drinking water facilities.
7. Timely provision of hot and cold weather arrangements.
8. Parking lots for scooters and cars ensuring their safety and protection against sun and rain.
9. Deployment of MTS & Casual labour.
10. All functioning of Caretaker and Welfare Assistant.

#### **Recreational, culture and community activities:-**

1. Encouragement to players for participation in games etc, arrangements for matches and tournaments.
2. Encouragements to person possessing talent in music, dramatics, art, literary and other cultural activities and participation in the arrangement or variety entertainments, dramatic performances, art exhibitions kavi sammelans Mushairas, debates and publication of office magazine etc.
3. Arrangements for 'get together' and picnic
4. Liaison with Recreation club, cooperative stores, Credit Society, House Building society etc.
5. Any other Misc. work related to above

( Authority ; Office order no. Admn. I/Audit/2011-12/287 dated 7.2.12 )

488 A *To perform above cited duties Welfare Officer will be assisted by Welfare Assistant, an ex-cadre post. Welfare Assistant will be appointed as per Recruitment Rules given below:-*

<b><i>Recruitment rules for Welfare Assistant</i></b>		
<b><i>1.</i></b>	<b><i>Name of post</i></b>	<b><i>Welfare Assistant</i></b>
<b><i>2.</i></b>	<b><i>Number of post</i></b>	<b><i>83*(2002)*subject to variation depending on work load</i></b>
<b><i>3.</i></b>	<b><i>Classification</i></b>	<b><i>General Central Services Group 'B' Non Gazetted Ministerial</i></b>
<b><i>4.</i></b>	<b><i>Scale of pay</i></b>	<b><i>6500-10500</i></b>
<b><i>5.</i></b>	<b><i>Whether selection by merit or selection –cum- seniority or Non-Selection post</i></b>	<b><i>Not applicable</i></b>
<b><i>6.</i></b>	<b><i>Age limit for direct recruit</i></b>	<b><i>Not applicable</i></b>
<b><i>7.</i></b>	<b><i>Whether benefit of added years of service admissible under rule 30 of the Central Civil Services(Pension) Rules, 1972 admissible</i></b>	<b><i>Not applicable</i></b>



8.	<i>Educational and other qualifications required for direct recruits</i>	<i>Not applicable</i>
9.	<i>Whether age and educational qualifications described for direct recruits will apply in the case of promotees</i>	<i>Not applicable</i>
10.	<i>Period of probation, if any</i>	<i>Not applicable</i>
11.	<i>Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer and percentage of the vacancies to be filled by various methods</i>	<i>Deputation</i>
12.	<i>In case of recruitment by promotion/deputation/transfer grades from which promotion/deputation/transfers to be made</i>	<p><i>Deputation</i></p> <p><i>Officers of the Central Govt.</i></p> <p><i>(a)(i) Holding analogous on regular basis in the permanent cadre or deputation</i></p> <p><i>(ii) With 3 year service in the grade rendered after appointment thereto on a regular basis in the scale of pay of Rs. 5500-175-9000 or equivalent in the parent cadre or Department; and</i></p> <p><i>(b) possessing 3 years experience in the field of welfare or community activities, House - keeping, Sports and cultural activities, Personal administration including settlement of personal claims etc.</i></p> <p><i>The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation in department of the Central Government shall ordinarily not exceed three years. The maximum age limit</i></p>

		<i>for appointment on deputation or absorption shall be not exceeding 56 years as on the closing date of receipt of applications.</i>
13.	<i>If a Departmental Promotion Committee exists what is its composition</i>	<i>Not applicable</i>
14.	<i>Circumstances in which Union Public Service Commission is to be consulted in making recruitment</i>	<i>Not applicable</i>

*Authority:-Ministry of Finance (Department of Expenditure notification dated 26th September 2002 read with CAG's Circular No. 22-NGE-2003 issued vide No. 268-NGE(App)/82-99 dated 09-04-2003.*

*Note1:- Arrangement of selection to the ex-cadre post of Welfare Assistant. Through selection committee would continue. However, the composition of selection committee would be as below:-*

- 1. Cadre controlling officer in the rank of PAG/AG-Chairman*
- 2. Officer of the rank of Sr. DAG/DAG in charge of Administration Group member*
- 3. Any other officer of the rank of Sr. DAG/DAG(from an office other than the one in which appointment is considered)*

*Note2:- With the up gradation of existing pay scales of both Senior Auditors/Accountants and Welfare Assistant to Rs. 5500-9000 and Rs. 6500-10500 respectively, Senior Auditors/Accountants would continue to constitute feeder grade for the post of Welfare Assistant.*

*Authority:- CAG's Circular No. 36-NGE-2003 issued vide No. 829-NGE(App)/44-2003 dated 08-10-2003.*

*Note 3:- Extension of deputation period of officials to the ex-cadre post of Welfare Assistant may be restricted to a maximum of five (05) years and no further extension to tenure of such deputation beyond the fifth year should be allowed under any circumstances.*

**Authority:- CAG's circular No. 27-NGE(Disc)/2007 issued vide No. 562(Disc)/27-2007 dated 11-09-2007**

**1. Caretaker-** General watch and care of the office building, control over gate keepers, supervision of the work of sweepers and MTS by surprise visits, to attend to urgent official messages to arrange for proper charge of furniture in different office rooms, fix responsibility in the case of loss and to mark attendance of MTS in the morning etc.

**2. Receptionist-** Issue of temporary permits to visitors, arrangement for visitors to see non-gazetted employees, maintenance of complete and upto date list of members, of the staff about their residential address, telephone register in respect of private local calls made by the officials and list of all the sections in the office and arrangement for a receptionist on holidays (See Para 17 also )

#### **489        *Right to Information Act, 2005***

***Parliament has enacted the Right to Information Act 2005. Under Section 5(1) of the Act Public Information Officer are to be appointed Group officers in-charge of administration have to be designated as Public Information Officer in the field offices.***

***Central Public Information Officer (CPIO) of a public authority plays an important role in effective implementation of the provisions of the Right to Information Act, 2005. At the same time, he is liable for penalty in case of default in performance of duties assigned to him by the Act.***

***CPIO may seek the assistance of any other officer for proper discharge of his/her duties. Such other officer would be deemed to be a CPIO and would be liable for contraventions of the provisions of the Act the same way as the CPIO himself.***

***A 'Guide' which clarifies some of the important aspects of the Act relating to the functions of the CPIOs has been prepared by Department of Personnel & Training(DOPT OM No. 1/69/2007-IR dated 27.02.2008.)***

**Authority:-    DOPT OM No. 1/69/2007**

#### ***Brief Guidelines***

**1.        *The Right to Information Act, 2005 empowers citizens to get information from any 'public authority'. The Central Public Information Officer (CPIO) of a public authority plays a pivotal role in making the right of a citizen to information a reality.***

2. *Information is any material in any form. It includes records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form.*
3. *A citizen has a right to seek such information from a public authority which is held by the public authority or which is held under its control.*
4. *The Act gives the citizens a right to information at par with the Members of Parliament and the Members of State Legislatures.*
5. *A citizen has a right to obtain an information in electronic mode or through print-outs provided such information is already stored in a computer.*
6. *The information to the applicant should ordinarily be provided in the form in which it is sought.*
7. *The Act gives the right to information only to the citizens of India.*
8. *Only such information is required to be supplied under the Act which already exists and is held by the public authority or held under the control of the public authority.*
9. *Sub-section (1) of section 8 and 9 of the Act enumerate the types of information which is exempt from disclosure.*
10. *An applicant, along with his application, is required to send a demand draft or a banker's cheque or an Indian Postal Order of ₹ 10/- (Rupees ten), payable to the accounts Officer of the public authority.*
11. *Additional fee has been prescribed by the Right to Information (Regulation of Fee and Cost) Rules, 2005 for supply of information as given below:*
  - (a) *rupees two (₹ 2/-) for each page (in A-4 or A-3 size paper) created or copied;*
  - (b) *actual charge or cost price of a copy in larger size paper;*
  - (c) *actual cost or price for samples or models;*
  - (d) *for inspection of records, no fee for the first hour; and a fee of rupees five (₹ 5/-) for each subsequent hour (or fraction thereof);*
  - (e) *for information provided in diskette or floppy rupees fifty (₹ 50/-) per diskette or floppy, and*
  - (f) *for information provided in printed form at the price fixed for such publication or rupees two per page of photocopy for extracts from the publication.*
12. *If the applicant belongs to below poverty line (BPL) category, he is not required to pay and fee.*

13. *If application is not accompanied by the prescribed fee or the BPL Certificate, it cannot be treated as a valid application under the RTI Act and may be ignored.*

14. *The CPIO should check whether the subject matter of the application or a part thereof concerns some other public authority. If the subject matter of the application concerns any other public authority, it should be transferred to that public authority.*

15. *Transfer of application or part thereof, as the case may be, should be made as soon as possible and in any case within five days from the date of receipt of the application.*

16. *The CPIO should supply the information within thirty days of the receipt of the request.*

*The following table shows the maximum time which may be taken to dispose off the applications in different situations:*

<i>Sr. No.</i>	<i>Situation</i>	<i>Time limit for disposing off applications</i>
1.	<i>Supply of information in normal course.</i>	<i>30 days</i>
2.	<i>Supply of information if it concerns the life or liberty of a person</i>	<i>48 hours</i>
3.	<i>Supply of Information if the application is received through CAPIO.</i>	<i>05 days shall be added to the time period indicated public Sr. No. 1 and 2.</i>
4.	<i>Supply of information if application/request is received after transfer from another public authority:</i> <i>(a) In normal course</i>  <i>(b) In case the information concerns the life or liberty of a person.</i>	<i>(a) Within 30 days of the receipt of the application by the concerned public authority.</i>  <i>(b) Within 48 hours of receipt of the application by the concerned public authority.</i>
5.	<i>Supply of information by organizations specified in the Second Schedule:</i>	

	<p><i>(a) If information relates to allegations of violation of human rights.</i></p> <p><i>(b) In case information relates to allegations of corruptions.</i></p>	<p><i>(a) 45 days from the receipt of application.</i></p> <p><i>(b) Within 30 days of the receipt of application.</i></p>
6.	<i>Supply of information if it relates to third party and the third party has treated it as confidential.</i>	<i>Should be provided after following the procedure given in para 37 to 41 these guidelines.</i>
7.	<i>Supply of information where the applicant is asked to pay additional fee.</i>	<i>The period intervening between informing the applicant about additional fee and the payment of fee by the applicant shall be excluded for calculating the period of reply.</i>

#### **490 MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS)**

*To deal with the problem of genuine stagnation and hardship faced by the employees due to lack of adequate promoted avenues Fifth Central Pay Commission recommended Assured Career Progression Scheme for the Central Government civilian employees in all Ministries/Departments. Under this Scheme two financial upgradations were granted on completion of 12 years and 24 years of regular Service. With the implementation of sixth Central Pay Commission the Scheme has been modified as MACP to grant three financial upgradations at intervals of 10,20,and 30 years of continuous regular service.*

*The Scheme would be known as “MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS) FOR THE CENTRAL GOVERNMENT CIVILIAN EMPLOYEES”. This Scheme is in supersession of previous ACP Scheme and clarifications issued there under and shall be applicable to all regularly appointed Group “A”, “B”, and “C’ Central Government Civilian Employees except officers of the Organised Group “A” Service. The status of Group “D” employees would cease on their completion of prescribed training, as recommended by the Sixth Central Pay Commission and would be treated as Group “C” employees. Casual employees, including those granted ‘temporary status’ and employees appointed in the Government only on adhoc or contract basis shall not qualify for benefits under the aforesaid Scheme.*

*A Screening Committee shall be constituted in each Department to consider the case for grant of financial upgradations under the MACP Scheme. The Screening Committee shall consist of a Chairperson and two members. The members of the Committee shall*

*comprise officers holding posts which are at least one level above the grade in which the MACP is to be considered and not below the rank of Under Secretary equivalent in the Government. The Chairperson should generally be a grade above the members of the Committee.*

*The recommendations of the Screening Committee shall be placed before the Secretary in cases where the Committee is constituted in the Ministry/Department or before the Head of the organisation/competent authority in other cases for approval.*

*In order to prevent undue strain on the administrative machinery, the Screening Committee shall follow a time-schedule and meet twice in a financial year – preferably in the first week of January and first week of July of a year for advance processing of the cases maturing in that half. Accordingly, cases maturing during the first-half (April-September) of a particular financial year shall be taken up for consideration by the Screening Committee meeting in the first week of January. Similarly, the Screening Committee meeting in the first week of July of any financial year shall process the cases that would be maturing during the second-half (October – March) of the same financial year.*

*The scheme would be operational w.e.f. 01.09.2008. In other words, financial upgradations as per the provisions of the earlier ACP Scheme (of August,1999) would be granted till 31.08.2008.*

*No stepping up of pay in the pay band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under MACP Scheme.*

*It is clarified that no past cases would be re-opened. Further, while implementing the MACP Scheme, the differences in pay scales on account of grant of financial upgradation under the old ACP Scheme (of August 1999) and under the MACP Scheme within the same cadre shall not be construed as an anomaly.*

*Details of MACP Scheme and conditions for grant of financial upgradation under the scheme are contained in DOPT letter dated 19.05.2009.*

*Note 1:-Appointment of SAS qualified persons to the post of AAO shall be treated as direct recruitment for the purpose of grant of benefits under ACP/MACP Scheme. Therefore, the service rendered by the AAOs in lower pay-scale/grade pay shall not be counted for the purpose of considering benefits under ACP/MACP Scheme. The regular service for the purpose of grant of benefits ACP/MACP Scheme shall be counted from the date of appointment to the post of AAO/erstshile post of Section Officer.*

*Authority:- Circular No. 23-Staff Wing/2016 No. 39-Staff (Entt. I/184-2014 Dated 19.11.16*

**Note 2:- Screening Committee for financial upgradation in MACPS of Sr. AOs/A.Os/AAOs (Commercial) working in your office will be Principal Director of Commercial Audit/Accountant General , Chairman and two Group Officers as Members of the Screening Committee. The Screening Committee shall consider and approve the cases of Sr. AOs/A.Os/AAOs of commercial cadre for financial upgradation under MACPS.**

**Authority:- No. 650/CA-I/88-2009 dated 30.07.2009**

**Note 3:- As per 7<sup>th</sup> CPC recommendations,three financial upgradations under the MACPS counted from the direct entry grade on completion of 10,20,and 30 years service respectively or 10 years of continuous service in the same level in Pay Matrix,whichever is earlier.The MACPS envisages merely placement in the immediate next higher level in the pay Matrix.Thus, the level in the Pay matrix at the time of financial upgradation under MACPS can, in certain cases where regular promotion is not between two successive levels in the Pay Matrix, be different than what is available at the time of regular promotion. In such cases,the higher level in the pay Matrix attached to the next promotion post in the hierarchy of theconcerned cadre/organisation will be given only at the time of regular promotion.**

**Note 4:- For grant of financial upgradation under the MACPs, the prescribed benchmark would be 'Very Good' for all the posts.But financial upgradation under ACP/MACP due to the officials upto 31.12.2015 may be considered as per the extant rules.**

**Authority:-DOPT OM No.35034/3/2015-Estt(D) dated 27.09.2016 &CAG's letter No.06-Staff(Appt.)/PC Cell/01-2016 Dated 05.09.2016**

**FREQUENTLY ASKED QUESTIONS (FAQs) ON MODIFIED ASSURED CAREERPROGRESSION SCHEME**

<b>Sr. No</b>	<b>Point of doubt</b>	<b>Clarification</b>
1.	<b>What is modified Assured Career Progression Scheme (MACPS) ?</b>	<b>The MACP Scheme for Central Civilian Clarification Government Employees is in supersession of earlier ACP Scheme . Under the MACP Scheme three financial Up-gradations are allowed on completion of 10, 20. 30 years of regular service, counted from the direct entry grade. The MACPS envisages merely placement in the immediate next higher grade pay as given in Section I, Part -A</b>



		<i>of the first schedule of the CCS ( Revised Pay) Rules 2008, in case no promotion has been earned by the employee during this period.</i>
2.	<i>From which date the MACPS is effective?</i>	<i>The MACPS is effective w.e.f. 01.09.2008 or on completion of 10, 20 &amp; 30 years of continuous regular service, whichever is later. Financial upgradation will also be admissible whenever a person has spent 10 years continuously in the same grade pay. (Para 9 of OM dated 19/5/2009)</i>
3.	<i>Who are entitled for Financial upgradation under the MACPS?</i>	<i>The MACPS is applicable to all Central Government Civilian Employees.</i>
4.	<i>What norms are required to be fulfilled while granting the benefits under MACPS</i>	<i>The financial up gradation would be on non-functional basis subject to fitness in the hierarchy of pay band and grade pay within PB- 1. Thereafter, only the benchmark of 'Good' Would be applicable till the grade pay of Rs.6600 In PB-3. The benchmark will be 'Very Good' for Financial up gradation to the grade pay of Rs.7600 and above. However, where the Financial up gradation under the MACPS also happen to be in the promotional grade and benchmark for promotion is lower than the benchmark for granting the benefits under MACPS as mentioned in para 17 of the Scheme, the benchmark for promotion shall apply to MACP also. OM.N0.35034/312008-Estt(D) dated 01.11.2010</i>
5.	<i>Whether Pay Band would be changed</i>	<i>Yes. OM.N0.35034/3/2008-Estt.(D)</i>

	<i>at the time of grant of financial up gradation under MACPS</i>	<i>dated 09/09/2010</i>
6.	<i>Whether the promotions in same grade would be counted for the purpose of MACPS?</i>	<i>The financial up-gradation under the ACPS is in the immediate next higher grade pay in the hierarchy of recommended revised pay bands and grade pay as given in CCS (Revised Pay) Rules, 2008. However if the promotional hierarchy as per recruitment rules is such that promotions are earned in the same grade pay, then the same shall be counted for the purpose of MACPS.</i>
7.	<i>How will the benefits of ACP be granted if due between 01 .01.2006 and 31.08.2008</i>	<i>The revised pay structure has been changed w.e.f. 01.01.2006 and the benefits of ACPS have been allowed till 31.08.2008. Hence, the benefits of revised pay structure would be allowed for the purpose of ACPS. (OM No.35034/3/2008-Estt. dated 9.9.2010).</i>
8.	<i>Whether adhoc appointment would be counted towards qualifying service for MACPS</i>	<i>No. Only continuous regular service is counted towards qualifying service for the purpose of MACPS. The regular service shall commence from the date of joining of a post in direct entry grade on a regular basis. ( Para 9 of the MACPS)</i>
9.	<i>Whether State Government service shall be reckoned for the purpose of MACPS</i>	<i>No. Only regular service rendered in the Central Government's Department/Office is to be counted for the purpose of MACPS, as the Scheme is applicable to the Central Government Civilian Employees only.</i>

		<i>( MACPS , Para 10)</i>
<b>10.</b>	<b><i>What are the periods included in the regular service?</i></b>	<b><i>All period spent on deputation/foreign service, study leave and all other kind of leave, duly sanctioned by the competent authority shall be included in the regular service. ( Para 11, MACPS)</i></b>
<b>11.</b>	<b><i>How is the MACPS to be extended to the employees of Autonomous and Statutory Bodies</i></b>	<b><i>Procedure prescribed in OM No.35034/3/2010- Estt.(D), Dated 03108/2010 would be followed by the administrative Ministries/Departments concerned for extension of the MACPS to the employees of Autonomous and Statutory Bodies under their control.</i></b>
<b>12.</b>	<b><i>Whether the cases of grant of financial upgradation allowed under the ACPS between 01.09.2008 and 19.05.2009, the date of issue of the Scheme are to be reviewed?</i></b>	<b><i>Yes. Since the benefits of ACPS have been discontinued w.e.f. 01.09.2008, the cases settled between 01.09.2008 and 19.05.2009, in terms of previous ACP Scheme shall be reviewed.</i></b>
<b>13.</b>	<b><i>Whether the past continuous regular service in another Govt. Deptt. in a post carrying same grade pay prior to regular appointment in a new Deptt. without a break shall be counted towards qualifying regular service for the purpose of MACPS.</i></b>	<b><i>Yes. ( Para 9, MACPS)</i></b>
<b>14.</b>	<b><i>Upto what grade pay the benefits under the MACPS is allowed?</i></b>	<b><i>The benefits of MACPS are being up-to HAG scale of Rs.67000-790001. (DOPT's O.M.No.350341312008-Estt.(D) dated 24.12.2010)</i></b>

15.	<i>How the cases of prerevised pay scales (Rs.5000-8000 &amp; Rs.5500-9000 and Rs.6500-10500 &amp; Rs.7450-11500) merged w.e.f. 01.01.2006 are to be decided under MACPS?</i>	<i>The cases would be regulated in accordance With para 5 of Annexure-I of MACPS. The Ministries/Departments are expected to re-organise cadres and frame common RRs for the post in merged scales.</i>
16.	<i>Whether 'Non-functional Scale' of s.8000-13500 (revised to grade pay of Rs.5400 in PB-3) would be viewed as one financial up gradation for the purpose of MACPS.</i>	<i>Yes, in terms of para 8.1 of Annexure-I of MACPS dated 19.05.2009.</i>
17.	<i>Whether 'time bound promotion' scheme including 'in-situ promotion' scheme can run concurrently with MACPS.</i>	<i>No. ( Para 13 of MACPS)</i>
18.	<i>Whether Staff Car Driver Scheme can run concurrently with MACPS.</i>	<i>DOPT vide O.M. No.3501110312008-Estt.(D),3010712010 has extended the benefits of MACPS to Staff Car Drivers as a fall back option.</i>
19.	<i>Whether the placement of erstwhile Gr. D employees as Staff Car Driver, ordinary grade would count as a promotion?</i>	<i>No. The model RRs for Staff Car Drivers provide deputation/ absorption as a method of appointment for erstwhile Gr. D employees . The placement as staff Car Driver is not in the hierarchy hence the same would not be counted as promotion under MACPS. The regular service for the MACPS would be from the date of appointment as Staff Car Driver.</i>
20.	<i>Whether designation classification or higher status would change on account</i>	<i>There shall be no change in the designation Classification or higher</i>

	<i>of financial upgradation under MACPS</i>	<i>status on grant of financial upgradation under MACPS, as the upgradation under the Scheme is purely personal and merely placement in the next higher grade pay. (Para 16 of Annexure-I of MACPS refers)</i>
21.	<i>If a financial upgradation under the MACPS is deferred due to the reason of the employees being 'unfit' or due to departmental proceedings, etc, whether this would have consequential effect on the subsequent financial upgradation.</i>	<i>Yes, this would have consequential effect on the subsequent financial upgradation, which would also get deferred to the extent of delay in grant of financial upgradation. (MACPS, Para 15)</i>
22.	<i>Whether the stepping up of pay would be admissible if a junior is getting more pay than the senior on account of grant of financial upgradation under MACPS.</i>	<i>No stepping up of pay in the band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under MACPS. (Para '10 of OM dated 19/5/2009)</i>
23.	<i>Whether the regular service rendered by an employee if declared surplus in his/her organisation and appointed in the same grade pay or lower grade pay shall be counted towards the regular service in a new organization for the purpose of MACPS</i>	<i>Yes. (refer para 23 of Annexure-I of MACPS).</i>
24.	<i>In case of transfer including unilateral transfer own request, whether regular service rendered in previous organisation/office shall be counted along with the regular service in the new organization for the purpose of MACPS</i>	<i>Yes. OM No.35034/3/2008-Estt (D) dated 0111 1/2010</i>

25.	<i>If a regular promotion has been offered but was refused by the employees before becoming entitled to a financial upgradation under the MACPS, whether financial upgradation shall be allowed to such a Government servant.</i>	<i>If a regular promotion has been offered but was refused by the Government employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed and as such an employee has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the employees subsequently refuse the promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal. ( Para 25 of MACPS)</i>
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**Department of Personnel & Training Establishment D Section**

**Frequently Asked Questions (FAQs) on Modified Assured Career Progression Scheme (MACPS)**

<b>Sl.No.</b>	<b>Doubts</b>	<b>Clarification</b>
26.	<i>Whether the benefits of ACPS would be allowed in respect of isolated cases due between 01.01.2006 and 31.08.2008 where the pre-revised pay scales of Rs.5000-8000 &amp; Rs.5500-9000 and Rs.6500-10500 &amp; Rs.7450-11500 have been merged into single grade pay of Rs.4200 and Rs.4600 respectively w.e.f. 01.01.2006?</i>	<i>Yes. Since the pre-revised Rs.5000-8000 &amp; Rs.5500-9000 and Rs.6500-10500 &amp; Rs.7450-11500 (isolated cases) have been merged into single grade pay of Rs.4200 and Rs.4600 respectively w.e.f. 01.01.2006, the benefits of 1st and 2nd financial upgradations under the ACPS should be considered/allowed in the grade pays of Rs.4600 and Rs.4800 in PB-2, as the case</i>

		<i>may be, due between 01.01.2006 and 31.08.2008 in respect of isolated cases in terms of para 5 of Annexure-I of MACPS dated 19.05.2009.</i>
27.	<i>In a hypothetical situation cadre hierarchy was as follows: Rs.5000-8000 (revised GP 4200) Rs.5500-9000 (revised GP 4200) Rs.6500-10500 (revised GP 4600) Rs.7450-11500 (revised GP 4600) Rs.10000-15200 (revised GP 6600) What would be the 1<sup>st</sup> financial upgradation under the ACPS for a Government employee recruited in pre-revised pay scale of Rs.5000-8000, who has completed his 12 years of regular service on 12.04.2007 (between 1.1.2006 and 31.8.2008);</i>	<i>In terms of clarification given on point of doubt no.3 issued vide DOPT's O.M. No.35034/3/2008-Estt.(D) dated 9.9.2010, the benefits of ACPS would be applicable in the new pay structure adopted w.e.f. 1.1.2006 in the promotional hierarchy. (i): Since the pre-revised pay scales Rs.5000-8000 &amp; Rs.5500-9000 have been merged and placed in PB-2 with grade pay of Rs.4200, 1<sup>st</sup> financial upgradation would be allowed in the grade pays of Rs.4600, subject to fulfillment of promotional norms as stipulated in condition no.6 of Annexure-I ACPS dated 9.8.1999, in terms of clarification given on point of doubt no.1 of ACPS dated 10.02.2000.</i>
(i)		
(ii)	<i>What would be 2<sup>nd</sup> financial upgradation for employee recruited in 5000-8000, who has completed 24 years of regular service on 12.04.2007 (between 1.1.2006 and 31.8.2008)</i>	<i>Since the pre-revised pay scales Rs.6500-10500 &amp; Rs.7450-11500 have been merged and placed in PB-2 with grade pay of Rs.4600, 2<sup>nd</sup> financial upgradation would be allowed in the grade pay of Rs.6600, subject to fulfillment of promotional norms (after framing of RRs post merger) as stipulated in condition no.6 of Annexure-I ACPS dated 9.8.1999, in terms of clarification given on point of doubt no.1 of ACPS dated 10.02.2000.</i>
(iii)	<i>If a Government servant recruited in the pre-revised pay scale of Rs.5000-8000 has been promoted in the promotional hierarchy in the</i>	<i>(iii): The pre-revised pay scales Rs.5000-8000 &amp; Rs.5500-9000 have been merged and placed in PB-2 with grade pays of Rs.4200 w.e.f. 1.1.2006. Hence, the</i>

	<i>prerevised pay scale of Rs.5500-9000 prior to 1.1.2006 (and he has put in 14 years of regular service) then would there be any claim for financial upgradation under ACPS</i>	<i>promotion would be ignored as he has completed his 12 years of regular service and the benefit of 1 st ACP would accordingly be allowed in the promotional hierarchy i.e. in the grade pay of Rs.4600 w.e.f. 01.01.2006.</i>
(iv)	<i>If the above Government servant had put in 22 years as on 31.08.2008, then what would be the entitlement in MACP</i>	<i>(iv): As given above, the 1 st ACP would be in PB-2 grade pay of Rs.4600 after ignoring the previous promotion. Thereafter, since employee has completed more than 20 years of regular service on 01.09.2008, he would be entitled for 2nd financial upgradation under the MACPS in the immediate next higher grade pay of Rs.4800 in PB-2 subject to fulfillment of condition as stipulated in para 17 of Annexure-I of MACPS dated 19.05.2009.</i>

*F.No. 35034/3/2008-Estt.(D)*

*Reference:- Office Memorandum No.3503413/2008-Estt.(D) dated 09.09.2010]*

<i>Sr. No.</i>	<i>Doubt</i>	<i>Clarification</i>
1.	<i>Whether the Pay Band would change in the hierarchy of Pay I Rands &amp; Grade Pay on grant of the benefits under MACPS?</i>	<i>Yes. The upgradations under MACP is to be granted in the immediate next higher grade pay In the hierarchy of recommended revised pay band and grade pay as prescribed in the CCS (RP) Rules, 2008.</i>
2.	<i>Whether the benefits of MACPS would be allowed to the Government servants who have been later on inducted in the Organized Group "A" Service</i>	<i>No. The benefits under MACPS is not applicable to Group 'A' officer of Organised Group 'A' Services, as the officer under Organized Group 'A' Services have already been. allowed parity of two years on non functional basis with the officers of Indian Administrative Service (IAS )</i>



3.	<p><i>How will the benefits of ACP I be granted if due between 01.01.2006 and 31.08.2008?</i></p>	<p><i>The new MACPS has come into existence w.e.f. 01.09.2008 However, the pay structure has been changed w.e.f. 01.01.2006 Therefore the previous ACPS would be applicable in the new pay structure adopted w.e.f 01.01.2006. Para 6.1 of Annexure-1 of MACPS is only for: exercising option for coming over to the revised pay structure and not for grant of benefits under MACPS. The following illustrations would explain the position:</i></p> <p><i>(A) In the case of isolated post:</i></p> <p><i>Date of appointment in entry Grade in the pre-revised pay scale of Rs.4000-6000: 01.10.1982.</i></p> <p><i>1<sup>st</sup> ACP granted on 09.08.1999 :Rs.4500-7000 (pre-revised)</i></p> <p><i>2<sup>nd</sup> ACP due on 01.10.2006 :Rs.5000-8000 (pre-revised)</i></p> <p><i>[revised PB-2 Grade Pay of Rs.42001</i></p> <p><i>3<sup>rd</sup> financial upgradation under the MACPS would be due on 01.10.2012 (on completion of 30 years of continuous regular service) in the immediate next higher grade pay in the hierarchy of recommended revised pay band and grade pay i.e. Grade Pay of Rs 4600 in PB 2.</i></p> <p><i>(B) In the case of normal promotional hierarchy:</i></p> <p><i>Date of appointment in entry Grade in the prerevised pay scale of Rs.5500-9000:</i></p>
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		<p><b>01.10.1982</b></p> <p><b>1<sup>st</sup> ACP granted on 09.08.1999 :Rs.6500-10500</b></p> <p><b>(pre-revised)</b></p> <p><b>2<sup>nd</sup> ACP due on 01.10.2006 (as per the existing hierarchy) :Rs.10000-15200 (pre-revised).</b></p> <p><b>Therefore, 2<sup>nd</sup> ACP would be in PB-3 with Grade Pay of Rs.6600 (in terms of hierarchy available):</b></p> <p><b>3<sup>rd</sup> financial upgradation under MACPS would be due on 01.10.2012 in the immediate next higher grade pay in the hierarchy of recommended revised pay band and grade pay of Rs.7600.</b></p>
4.	<p><b>Whether the benefits of MACPS would be granted from the date of entry grade or from the date of their regular service/approved service counted under various service rules.</b></p>	<p><b>TG benefits under MACPS would be available</b></p> <p><b>from the date of actual joining of the post in the entry grade.</b></p>
5.	<p><b>In a case where a person is appointed to an ex-cadre post in higher scale on deputation followed by absorption. whether the period spent on deputation period would be counted as continuous service in the grade or not for the purpose of MACPS.</b></p>	<p><b>(i) Where a person is appointed on direct Recruitment deputation basis from another post in the same grade, then past regular service as well as past promotions IACP, in the earlier post, will be counted for computing regular service for the purpose of MACPS in the new hierarchy.</b></p> <p><b>(ii) However, where a person IS appointed to</b></p>

		<i>an ex-cadre post in higher scale initially on 1 deputation followed by absorption, while the service rendered in the earlier post, which was In a lower scale cannot be counted, there is no objection to the period spent initially on deputation in the ex-cadre post prior to absorption being counted towards regular service for the purposes of grant of financial upgradation under MACPS, as it is in the same Pay band-grade pay of the post.</i>
6.	<i>Whether the pay scale grade pay of substantive post would be taken into account for appointment selection to a higher post on deputation basis or the pay scale grade pay carrying by a Government servant on account of financial upgradation (s) under ACPIMACP Scheme.</i>	<i>The pay scale grade pay of substantive post would only be taken into account for deciding the eligibility for appointment selection to a higher post on deputation basis.</i>
7.	<i>In a case where 1<sup>st</sup>/2<sup>nd</sup> financial upgradations are postponed on account of the employees not found fit or due to departmental proceedings, etc. whether this would have consequential effect on the 2<sup>nd</sup> /3<sup>rd</sup> financial upgradation or not.</i>	<i>Yes. If a financial upgradation has been deferred/postponed on account of the employee not found fit or due to departmental proceedings, etc. the 2<sup>nd</sup>/3<sup>rd</sup> financial upgradations under MACPS would have consequential effect. (Para 18 of Annexure-1 of MACPS referred).</i>
8.	<i>In a case where the Government servant have already earned three promotions and still stagnated in one grade for more than 10 years, whether he would be entitle for any further upgradation under</i>	<i>No. Since the Government servant has already earned three promotions, he would not be entitled for any further financial upgradation under MACPS.</i>

	<b>MACPS.</b>	
9.	<i>Whether the pre-revised pay scale of Rs.2750-4400 in respect of Group 'D' non-matriculate employees, would also be taken as merged to grade pay of Rs.1800 for the purpose of MACPS in view of merger of pre-revised pay scales of Rs.2550-3200, Rs.2610-3540, Rs.2610-4000 and Rs.2650-4000, which have been upgraded and replaced by the revised pay structure of grade pay of Rs.1800 in the pay band PB-I.</i>	<i>Yes.</i>
10.	<i>If a Govt Servant on deputation earns upgradation under MACPS in the parent cadre, whether he would be entitled for deputation (duty) allowance on the pay and emoluments granted under the MACPS or not?</i>	<i>No. While eligibility of an employee for appointment against ex-cadre posts in terms of the provisions of the RRs of the ex-cadre post will continue to be determined with reference to the post/pay scale of the post held in the parent cadre on regular basis (and not with reference to the higher scale granted under ACPS/MACPS). such an officer, in the event of his selection, I may be allowed to opt to draw the pay in the higher scale under ACP/MACP Scheme without deputation allowance during the period of deputation, if it is more beneficial than the normal entitlements under the existing general order regulating pay on appointment on deputation basis.</i>
11.	<i>Since the pay scales of Group "D" employees have been merged and placed in the Grade Pay of Rs.1800, whether they are entitled for grant of increment @ 3% during pay fixation at every stage.</i>	<i>Yes. On the analogy of point 22 of Annexure-I of MACPS, the pay of such Group "D" employees who have been placed in the Grade Pay of Rs.1800 w.e.f. 01.01.2006 shall be fixed successively in the next three immediate higher grade pays in</i>

	<p><i>the hierarchy of revised pay-bands and grade pays allowing the benefit of 3% pay fixation at every stage.</i></p>
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**No 35034/3/2008-Estt (D) Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training) Dated: 9<sup>th</sup> September, 2010**

**491 A. Investigation and Payment of Claims of Arrears of Pay, Allowances or Increments:-**

1. Any arrear claim of a Government servant which is preferred within two years of its becoming due shall be settled by the Drawing and Disbursing Officer or Accounts Officer, as the case may be, after usual checks. (Rule 264 (1) of G.F.Rs).
2. Even a time-barred claims of a Government servant, shall be entertained by the concerned authority provided that the concerned authority is satisfied that the claimant was prevented from submitting his claim within the prescribed time limit on account of causes and circumstances beyond his control. (Rule 265(1) of G.F.Rs)
3. In the case of sanction accorded with retrospective effect, the charge does not become due before it is sanctioned. In such cases the period of two years should be reckoned from the

date of sanction and not from the date on which the sanction takes effect (Rule 258 of G.F.Rs.)

**491.B Request in respect of Personal Claims-** All requests whether in respect of Personal claims or otherwise of the members of the staff should be forwarded for consideration in the Administrative sections, through the respective Branch Officers under whom the members of the staff are working. The Branch Officer will forward the claims along with their comments on the application/request of the members of the staff. If necessary, orders of the respective Group Officer may also be obtained before forwarding the requests for consideration in Administration Sections. This will help the Branch Officer concerned to know whether the requests, being made by the members of the staff are not on flimsy grounds. May be in certain cases Branch Officers are able to explain the position to the parties concerned and the necessity of forwarding the requests to Administration section will not arise at all. Requests received direct in Administration Sections will not be entertained.

(0.0.No. B/72, dated 7<sup>th</sup> March, 1962).

**491.C Pay Bills:** Entitlement-I section is responsible for the preparation of pay bills and should take the work in hand at least 10 clear working days before the close of each month. To avoid any possible delay in the matter, all office orders relating to promotions transfers,

etc, and the register of increments should be completed by the 20<sup>th</sup> of the month. Similarly the cases of men due to cross the efficiency bars should be submitted in sufficient time to enable the Group Officer (A)/Accountant General to pass final orders before that date.

**492-93-** For Form and preparation of pay bill see Rule 66 of Central government (Receipt and payment) Rules, 1983.

**494-** While preparing the pay bills, the instructions contained in Rule 33 of Central Government Receipt and payment Rules 1983 should be carefully followed. The deductions of account of subscription to service or other funds, Income tax and other recoveries should be correctly made and incorporated in the relevant schedules, complete accounts classification should be recorded on each bill.

**495. Preparation of Acquittance Rolls-** (a)- Before the Establishment Bills together with absentee statements and acquittance rolls are submitted to the Branch Officer-in charge for approval and signature, they will be subjected to a detailed check by the Assistant Audit Officer Administration-II Section concerned with reference to the date on which the claims preferred are based as well as to the sanctions, scales, etc. to which the claims are subject.

(A.G's orders dated 13<sup>th</sup> August, 1950, on C.G.A's letter No. 1116Admn. (C)- 1288~30, dated 15<sup>th</sup> July, 1930)

(b) In relaxation of the provisions of Rule 89 of Central Government Account (Receipt and Payment) Rule 1983 Assistant Audit Officer-in –charge of the pay bills is authorized to attest notes of arrears claim in the officer copies of bills subject to the condition that 5 per cent of the entries are test checked by the Branch Officer responsible for signing the arrear bills.

(C.A.G's Circular letter No. 2690-Admn.1/131-58, dated 1<sup>st</sup> November, 1958).

**496. Issue of 'no demand certificates' in respect of Government Residential Accommodation-** The officers in occupation of Government residences should apply to the Estate Officer, Government of India for issue of "No Demand Certificate" at least 6 months in advance in case of retirement and as much in advance as possible in other cases, specifying the particular Government residences occupied by them.

In case an officer is not in occupation of any Government residence at the time, the particulars of Government accommodation last occupied and the period may be stated. If no Government residences was occupied during the entire period of service, it may be so stated.

(G.O.I. Min. Works, Housing and Supply, New Delhi, O.M. WH/10-4/55-D/9-5-1955, to the Ministry of Commerce and Industry, etc, copy received with the Ministry's O.M.No.15/1/57-ACCD, dated 29<sup>th</sup> May, 1957 filed in No. Admn.III 62-Misc-57-58).

**497. Bringing cash from the bank-**The use of M.T.S. to fetch and carry money should be definitely discouraged. When it is absolutely necessary to employ a Group 'D' servant for the purposes men with some length of service and of proved trustworthiness should be selected and in all cases when the amount of money, to be handled is large more than one messenger should be employed.

G.O.I. Fin. Deptt., Circular No. D/1144-A, dated 3rd May, 1929).

**498. Cost of 'Police Escort supplied to Central Government Departments For escorting of cash on pay days-**(i) As the amount usually disbursed, as regular monthly pay is considerable the cashier of this office is provided with police escort on each pay day for bringing cash from the bank

(ii) It would not be prudent to take no other precautions on other occasions when the amount involved is not considered as large. It would be desirable to ensure that on occasions when the provisions of armed guard are not considered necessary, the cashier is at least accompanied by the trusted M.T.S.

(*Authority* : C.A.Gs office circular letter No.3961-Admn.1/57-60, dated 24<sup>th</sup> December, 1960)

**499.** The above facility will, however, in no way relieve the cashier of the entire responsibility which is his for the correct receipt and handling of the cash for its custody whilst in transit and afterwards for its proper disbursement and disposal.

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

(b)- A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed cover to the respective officer/ bank with whom they are meant to be lodge, and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.

Subject as provided in the preceding paras of this note, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers may be laid down by departmental regulations.

**501. Grant of Special Pay to Cashiers-** The President is pleased to decide that the following orders shall govern the grant of special pay to cashiers in the Central Government.

2. The powers to grant special pay are delegated to the Ministries and Heads of Departments who, at their discretion, may appoint LDCs/Auditors/Sr. Auditor to perform the duties of cashiers. The grant of special pay will be subject to the following conditions:-

(i) The amount of special pay to be granted will depend on the average amount of monthly cash disbursed, excluding payments by cheques. 'As the pay and allowances of gazette officers are payable by cheques, they should be excluded in calculating the amount of cash disbursed. Not in this office pay and allowances of Gazetted Officers are paid in cash. The amounts of receipts are also not to be taken into account.

(ii) The Ministry or Head of the Department concerned should certify on the basis of the previous financial year's average, the amount of cash disbursed and sanction the rate of special pay appropriate to that quantum. The average amount of cash disbursed should be arrived at by taking the total amount shown as disbursed in the Cash Book reduced by the items disbursed in the form of cheques/R.T.Rs/Drafts etc. All transactions concerning Gazetted Officers also be omitted.

(iii) The special pay should be reviewed every financial year.

(iv) Every official, who is appointed to work as cashier, unless he is exempted by a competent authority, should furnish security in accordance with the provisions contained in chapter 15 of the General Financial Rules, 1963 and orders issued there under from time to time.

(v) The special pay is to be granted from the date of orders of appointment as cashier or from the date the risk involved through one of the accepted forms of security whichever is later. However, the special pay will be released only after the cashier has furnished security fidelity bond of Head of Deptt.



(Authority: G.O.I. Min. of Pension Public Grievances and Pension Deptt of Personnel & Trg.O.M.No.4/30/88-pay (ii) dated 24.4.1989)

- (vi) Not more than one official should be allowed the special pay in an office/Department.
- (vii) Sanction in each case should invariably be issued in the name of the person who is appointed to do the cash work and for whom the special pay is sanctioned.
3. The following will be the rates of special pay to be adopted.

Amount of average monthly cash disbursed	Rates of Special Pay
Up to Rs. 75,000	Rs.50/-p.m.
Over Rs-75,000 Up to Rs.2,00,000	Rs.75/-p.m.
Over Rs. 2,00,000 and up to Rs.5,00,000	Rs.100/-p.m.
Over Rs.5,00,000	Rs.125/-p.m.

4. In the case of a newly created office, where it is not possible to observe all the conditions quoted above, Ministries and Heads of Departments may themselves grant special pay to cashiers during the first year of existence on the basis of the estimated average monthly cash disbursements. The other conditions quoted in Para (2) above will, however, apply.

5. In cases where direct recruitment to the post of cashier is contemplated, no special pay will be admissible. Further, where there are sufficient number of cashiers in various Grades to constitute a viable cadre in a Department/Organization, then the post of cashiers should not carry any special pay.

6. These orders are not applicable to cashiers governed by separate orders, e.g. cashiers in Railways, Posts and Telegraphs and Custom and Central Excise.

7. Any relaxation of the terms and conditions will require the prior concurrence of the Departmental of Personnel and Training.

8. In so far as the person serving in the Indian Audit and Accounts Department are concerned, these orders are being issued after consultation with the Comptroller and Auditor General of India.

9. These orders would take effect from the 1<sup>st</sup> January, 1986.

(Authority: G.O.I.M.O.P.G. & Pension Deptt of P&T OM No.6/31/86-Estt (Pay-II) dated 29.9.86).

With the implementation of 5<sup>th</sup> Central Pay Commission the nomenclature of the incentive being granted to cashier as special pay shall henceforth be 'Cash handling Allowance' and revised slabs and the rates of this allowance w.e.f. 1.8.97 would be as under:-

Amount of average monthly cash disbursed	Rates of cash Handling Allowance
Upto Rs. 50000/-P.M.	Rs. 75/- P.M.
Over Rs. 50000 to upto Rs.200000/-	Rs. 150/- P.M.
Over Rs. 200000 to upto Rs. 500000/-	Rs. 200/- P.M.
Over Rs. 500000 to upto Rs.1000000/-	Rs.250/-P.M.
Over Rs, 1000000/-	Rs. 300/- P.M.

(Authority; Min. of Personnel, Public Grievances and Pension, Deptt. Of Personnel & Training O.M.No. 4/5/97-Estt. ( Pay.II) dated 5.5.98

Thereafter with the implementation of 6<sup>th</sup> C.P.C. recommendation existing rates have been doubled. The rates of these allowances will be increased by 25% every time the Dearness allowance payable on revised pay scale goes up by 50% ,these order are effective w.e.f.1.9.2008

(Authority; Min. of Personnel & Trg. D.O.P.T.,O.M/ No. 4/6/2008-Estt.(Pay.II) dt.1.10.2008)

Note: Auditor/Sr. Auditor in field office shall also be eligible for appointment to the posts of Asst. Cashier and thus entitled to Special Pay at the prescribed rate. (Authority: CAG's office letter No. 3075-NI/64-90, dated3.12.1991).

M.T.S. staff going to the Banks for depositing or bringing cash shall be allowed a special pay of Rs. 5.p.m. subject to the following conditions:-

- (i) In the office in question, there should only be one cashier or cash handling clerk so designated for dealing with cash and be in receipt of a special pay for the purpose.
- (ii) A single M.T.S employee should be attached to the Cashier or cash handling clerk or the cash unit of a section.
- (iii) The M.T.S employee in question should be authorised as regular measure by the Head of that office asking him to go alone to the Banks for depositing or bringing small amounts of money, say about Rs. 250 or so.
- (iv) The M.T.S employee in question handling cash should be required to give a nominal security or fidelity bond for an amount equal to that upto which the Head of office in question would authorise the MTS employee to handle cash.

An odd occasion of emergency when a M.T.S employee is asked to perform this duty would not be covered for this purpose. The above arrangement would also be subject to the general rules of Government relating to the responsibility for the cash handled by MTS employees. A reference is invited in this connection, to Rule 13 (viii) of Central Government Accounts (Receipt and Payment) Rules, 1983.

(Authority: G.O.I. Min. of Fin. (Deptt of Exped.) New Delhi, O.M. No.6 (22)-E,111/B1/78, dated 7<sup>th</sup> December, 1977, received with CAG's letter No. 3054-NGE.1/48—77, dated 5<sup>th</sup> January, 1978).

**502. Bill Register.-** (a) A bill register is maintained in form No. TR. 28-A with a view to keep a watch over the bills presented to the Pay and Accounts Officer for payment and to see that all amounts received on their encashment are promptly entered in the Cash Book.

(b) Administration section concerned will fill in columns 1 to 3 of the register and the Branch Officer signing the bill will initial with date in column 4 thereof in token of entries in Columns 1 to 3. The register will be made over to the Cashier for filling in columns 5,6,7,8 and 10. The Branch Officer signing the bill will initial again with date in column 8 thereof on the date on which acknowledgement of the bill is signed by him. When the amount is received and noted in the cash book, the cashier will fill in columns 9,11,13 to 17 of the bill register. Branch Officer in-charge of the Cash will initial with date in Column 12. A monthly report on the outstanding bills will be submitted to the Branch Officer in-charge cash on the 8<sup>th</sup> of each month. This monthly report will also be submitted to the -Branch Officer other than the Branch Officer (Cash) selected for purpose.

(Authority: DAG (A)'s orders dated 29<sup>th</sup> October, 1967).

**503. Cash Book.-**(a) A cash book in form No.T.R.4 should be maintained by the Cashier for recording all cash transaction including miscellaneous cash receipts. The sums received in cash for credit to some final head should, as far as possible, be sent immediately to the State Bank of India, as regard postings on the payment side, the disbursement as per sectional acquittance rolls made to each Sectional Assistant Audit Officer and to absentees should be entered as individual items on the pay day but each individual payment should be recorded during the rest of the month.

(b) The Cash Book must be written up and closed daily. The correctness of the amounts entered as receipts and disbursement should be authenticated daily by the initials of the Branch Officer in-charge of Cash against each item. The Cash book will be submitted to the Principal Accountant General on or before the 10<sup>th</sup> of each month for inspection. The following information is usually furnished when submitting the cash book to the Accountant General (1) the details of balances outstanding under each head at the close of the preceding month, (2) the details of refunds since made to Government by short drawal in bills (3) the

date or dates on which the cash was actually counted by the B.O. in charge Cash in the month.

**504. Cash Account and Cheque Book-** (a) No cheque or other order for payment of money should be endorsed "Pay to the Audit Officer/Sr. Audit Officer (Admn.) etc. for the Principal Accountant General's signatures, unless that amount has to be actually received in cash by the officer. Such document, if transferable should always be endorsed to the person who has actually to receive money. Or if the transaction be a book one should be endorsed "Received payment by transfer credit to the Government Account" in case of cheques on the State Bank of India/Reserve Bank of India and "Pay to the State Bank of India, Chandigarh for credit to the Government Account" in case of both having clearing accounts with the State Bank of India/Reserve Bank of India.

N.B.- The Cheques and orders of payment of banks having no clearing accounts with the State Bank of India are encashed first and the amount realised is then credited in the State Bank of India.

(b) A receipt should be given for every sum received from outsiders in the form of cheques, drafts requiring encashment of cash.

**505. Disbursement of Pay etc.-** To facilitate payment directly to the beneficiary's bank account and to reduce cash handling and writing of a large number of cheques by PAOs, e-payment has been implemented. Objective of e-payment system is to make all payments including salary through Ge PG w.e.f 1.9.2014

Authority: CAG's letter No. 1728-ISW/57-2011-Vol.III dated 11.8.2014

**506. Check of Daily Disbursement by B.O. (Cash)-** All disbursements of bill to the office establishment should be checked in detail by the Branch Officer (Cash) with reference to the Acquittance Rolls, including those made on the pay day of each month and each individual entry in the cash book attested. He will examine Acquittance Rolls to see that all payments have been made correctly, are supported by valid acquittance which indicate the date of payment and are stamped 'PAID'. This check should be applied by him cent per cent. He will also see that every, entry of disbursement in the cash book is supported by valid acquittance before he attests it and that cash book is closed daily. In order to help the Branch Officer (Cash) in the matter of checking all disbursement to the Office Establishment made on the pay day of the month completely instead of checking only 10 per cent of entries as done hitherto, the Accountant General ordered,-- vide office order No. Admn./Misc-Acq/3170, dated 2<sup>nd</sup> November, 1953 that a AAO, other than the AAO Administration will be selected each month for checking the disbursement to be made on the pay day, in the presence of the cashier ( on the same day ). He will check, the (i) Acquittance Rolls; (ii) Cash book, and (iii) Money Orders and Demand Drafts the letter with the Acquittance Rolls and will work out the details of the undisbursed amounts, the total amount of which should

be agreed with the closing Cash balance for the day, as shown in the Cash Book and check the miscellaneous items. For the purpose of selecting an AAO the Administration branch will maintain a register and will arrange for and will make allotment to A.A.O.s with the approval of the Group Officer (Admn) each month.

(DAG's orders dated 26<sup>th</sup> April, 1954 against Para 1 (b) (ii) of the Examiner's inspection Report on the Cash Transactions for the period December, 1952 to May, 1953, filed in case Admn./45-A/1954-55 & CAG's DO Letter No. 958-Admn.1/58-53, dated 4<sup>th</sup> June, 1953).

**507. Surprise check of Cash-** In order to exercise better control over cash, it is considered important that there would be a half yearly test check of the cash accounts by an Internal test audit party. There will also be a monthly surprise check of cash balance by a Group Officer to be nominated by, the Principal Accountant General. A register for this purpose will be maintained by the Sr. P.S to PAG who will watch the reports of the surprise check.

(2). **Deleted**

(Authority:CAG's Confdl. Letter No. 1907-Admn.1/422-53, dated 9<sup>th</sup> October, 1954, 191, read with CAG's Confdl. D.O.Letter No. 958-Admn.1/58-63, dated 4<sup>th</sup> June, 1963, and AG's order dated 27<sup>th</sup> May, 1964).

**508. Contingent Expenditure-** (a) Instructions laid down in Central Government Accounts (Receipt and Payment) Rules 1983 should invariably, be followed in this office in connection with contingent expenditure. It should be seen that the expenditure incurred is promptly recorded in the Contingent Register and the Cash Book The expenditure on furniture and its repairs, on maintenance of office garden and on hot and cold weather charges, liveries and umbrellas and telephone charges is incurred by House –Keeping sections.

(b). **Deleted**

(c) The Branch officer in charge has power to incur ordinary expenditure not exceeding Rs. 20. The Group Officer in charge has power to incur ordinary expenditure as provided in MSO (Admn) Vol.II. All proposals for new expenditure irrespective of the amount involved should be submitted for the orders of the Principal Accountant General.

(2) When sanction to an expenditure has been given by the PAG.,the Group Officer is authorised to pass all bills in accordance therewith.

(AG's order dated 16<sup>th</sup> May, 1941).

(d) All payments on account of contingent expenditure will be entered in the contingent register with which all vouchers will be submitted to the B.O for attestation of entries. The contingentbills which are to be prepared by Administration section concerned are sent over the signatures of the Audit Officer (Administration).

**Note:** No Security need be obtained from the suppliers in respect of purchases costing, up to Rs. 200 provided the purchasing authority is satisfied that there is no likelihood of any loss occurring to the Government and that the bona fides of the suppliers are beyond doubt.

(Authority: G.I.M.O.F (Deptt. of Exp.) O.M. No. F.8 (4)-EII (A)/67 dated 1<sup>st</sup> April 1968, copy received with CAG's no. 898-Tech. Admn.II/133-68).

(e). The payment should be recouped by means of detailed contingent bill fully vouched in form No. T.R. 30 the office copy being retained for record.

**508 (f)** *DAVP, as the nodal multi-media advertising agency of Government of India, carries out advertising campaigns on behalf of all the Ministries/Departments. So far, DAVP has been issuing Release Orders to newspapers, TV channels, FM Radio Stations, Outdoor Publicity agencies, Digital agencies, websites, SMS agencies etc to publish/Carry out advertisements/campaigns and the agencies have been raising bills against such ROs to DAVP. Client Ministies/Departments/Autonomous bodies have been providing funds through LOA/RTGS/Cheques to DAVP enabling DAVP to settle bills on behalf of the clients. However, due to various issues related to inter-ministerial fund transfer by converting LoAs to LoCs and other accounts-related complications, DAVP is not able to release payment in time which results in huge accumulated pendency to its empanelled agencies/service providers.*

*It has now been decided to decentralize the payment system with effect from 1<sup>st</sup> of October, 2016. Under the new system, DAVP will be releasing advertisements to empanelled newspaper, television channels, FM Stations and other media agencies as per the current practice and will also receive bills from those agencies. After processing the same we would dispatch all the bills to respective client Ministries/Departments/Autonomous Bodies. Subsequently the client Ministries/ Departments/Automous Bodies will be responsible for releasing actual payment towards these bills. It has been further decided that the bills would be forwarded by DAVP after due verification and with a certificate that the bills are good for payment. However, it may also be mentioned that often for a particular RO, some of the bills are received late and therefore DAVP may be forced at times to forward bills in batches.*

**Authority:-** *Headquarter Letter No. 01-01&2017Dated 10-01-2017.*

**508 (g)** *Government e-Market place (GeM): DGS&D will host an online Government e-Marketplace (GeM) for common use Goods and Services. The GeM would be dynamic, self sustaining and user friendly. DGS&D will ensure adequate publicity including periodic advertisements in newspapers of the GeM and the items to be procured through GeM for the prospective suppliers. The procuring authorities will satisfy themselves that the price of the selected offer is reasonable. GeM may be utilized by Governemt buyers (at their option) for direct on-line purchases as under:*

*(a) Upto Rs. 50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period;*

*(b) Above Rs.50,000/- through the supplier having lowest price amongst the available suppliers on the GeM, meeting the requisite quality, specification and delivery period. GeM will also provide tools for online bidding and online reverse auction which can be used by the Purchaser.*

*(Authority:- Headquarter Letter No. 73- 02&2016Dated 25-05-2016)*

**509. Petty payments through other Auditors/Sr. Auditors-** As the Cashier cannot go out to make all purchase etc., he gives with the implied approval of the Competent Authority certain sums to the forms and stationery Auditors/Sr. Auditors (H.K.-I) and Stores Auditors/Sr. Auditors for making bazar purchases and for paying railway freight, terminal tax and cartage etc. these Auditors/Sr. Auditors should give receipts with a quotation of the sanction and also show the sanction to the cashier for the advances taken by them for making petty payments. In case these advances are not cleared within a fortnight at the latest, the matter should be brought to the notice of the Branch Officer incharge. The Cashier is, however, responsible for the money till it is accounted for in the cash book.

(AG's orders, dated 1<sup>st</sup> August, 1932).

**510. Initialling Bills-** The pay bills of the staff including (supply bills, advances etc.) will be signed by the B.O. Incharge Administration Branch and no further signature or initials of any other officer will be required.

(2). B.O. (Admn). has been declared as the controlling officer for the purpose of T.A. in respect of all non-gazetted staff of this office under S.R. 191. The power to countersign the bills for reimbursement of medical charges of non-gazetted staff has also been vested in the B.O. (Administration).

**Note:** The T.A. Bills of Sr. Audit Officers/Audit Officers/Assistant Audit Officers should be put to the Group Officer for countersignatures whereas such bills in respect of all class 1 Officers (including temporary class 1) require countersignature from the PAG)

(Authority: CAG's letter No. 1418-NGE.III/170-55, dated 11<sup>th</sup> July, 1955 read with AG's order, dated 28<sup>th</sup> March, 1964).

**511. Procedure for payment of pay or Leave Salary by Postal Money Order:-** When the pay or leave salary of an official is remitted by a postal money order, the payee who has signed the postal order receipt is not bound to give a fresh stamped receipt to the office. All that is necessary for the purpose of check is that the payee should state on what account the money was received by him. This can be secured by the office filling the nature of the remittance in the acknowledgement portion of the money order after the printed words "Received the sum specified above on \_\_\_\_\_"

**512.** When any member of the staff is absent from the station and he desires payment of his pay or leave salary elsewhere he should send a written authority (specimen form given below) to make the payment to the person specified therein together with a stamped receipt for the amount claimed. When this procedure is not followed, the amount should be remitted by Bank Draft.

(Auditor General No.86-Admn.I/125-35, dated 22<sup>nd</sup> August, 1953).

Received from the Principal Accountant General (Audit) Haryana, Chandigarh \_\_\_\_\_ the sum of Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_ only) on account of my pay etc./arrears of for the month \_\_\_\_\_.

Payee's Signature

Station  
Cashier

Please pay the above amount to Shri  
signatures are attested by me.

Whose

Signature of the recipient

Payee's Signature

Both the signature of the actual payee attested and certified that he is known to me.

Assistant Audit Officer

(Section). \_\_\_\_\_

Pay

Audit Officer/Sr. Audit Officer

**Note 1:** A stamp is not necessary in respect of a bill of which the net sum passing to the payee does not exceed Rs. 500/-.

**Note II:** Payees will attest the signatures of the actual recipient. In the absence of Rules attestation the authority will not be treated as complete and the cashier will not make payment.

**513. Remittance of payments to staff deputed on P.W. and Treasury Inspection and OAD Parties.-** The pay of the staff deputed on field Audit duty other than at Headquarters may, if so desired, be remitted by, Government Bank draft which would be issued in favour of the Inspecting Officer/Assistant Audit Officer.

(DAG's orders, dated 24<sup>th</sup> July, 1940 and Serial No. 29 of Appendix to G.F.R. Volume II).

**514. Annual Increments.-**Withthe implementation of report of VII Central Pay Commission, there shall be two dates for grant of Increment namely Ist January and Ist July of every year, instead of existing date of Ist July; provided that an employee shall be entitled



to only annual Increment on either one of these two dates depending on the date of his appointment, promotion or grant of financial up-gradation

(Ministry of Finance (Department of Expenditure) Resolution, New Delhi, the 25<sup>th</sup> July,2016)

**515. Deleted**

**516-518 Deleted**

**519. Pay benefits on passing the Hindi Examination.-** See FRs and SRs (recognize private publication).

**Note3:** The incentive offered by the Ministry of Home Affairs for passing Pragaya Examination will not be made applicable to the SAS (on probation) who are required to pass Hindi test within the period of probation.

(*Authority:* CAG's circular letter No. 112-4- NGE-II/87-66, dated 31<sup>st</sup> May, 1968).

**520.** See F.R. & S.Rs (Recognised private publication)

**521.** See F.R. and S.R. (recognised private publication)

**522. Application of the 'Next Below' Rule.-** Special pay is granted for forming some specific additional duties or specially arduous nature of duties and so the protection in regard thereto on the basis of the next below rule is not reasonable especially when the man concerned is not performing the specific additional duties or of special arduous nature. The certificates for the protection of special pay under the next below rule should not be granted.

(Auditor General's letter No. 2746-NGE-I-104/49, dated 9<sup>th</sup> November, 1949).

**523. Verification of date of birth of candidates seeking Government Employment.-** The head of the Department making a reference to the Punjab University concerning the verification of date of birth of candidate seeking Government employment should quote the Roll Nos. of candidates at the Matriculation Examination along with the year of passing that examination. If this is not possible the name of the institution from which they passed the Matriculation examination and the year of passing would be sufficient.

(Letter from Controller of Examination University of the Punjab, Lahore to the Chief Secretary to Government. Punjab No. 1727-E, dated 20<sup>th</sup> February, 1935, received with letter's Endst. No. 7124-Gazeetted, dated 1<sup>st</sup> March, 1935).

**524. Change of name by Government Servants-** Every Government servant goes by his name as entered in the first page of his Service Book, which in turn is based on the name as entered in his School Certificate, produced by him at the time of recruitment. If a Government servant desires to adopt a new name or to effect modification in his existing name, the following procedure has to be gone through:-

**1. All of cases addition/deletion or change in name/surname**

(i) A Government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name. The sample deed form is given in the Annexure.

(ii) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazette of India at the Government employees own expenses.

**II. Addition/change in surname only on account of marriage/remarriage of a female Government employee**

The following requirements may be met for this purpose;-

(i) If the Government employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.

(ii) Particulars of the husband may be given for making necessary entries in the Service Book.

**III. Deletion of name or reversion to maiden name on divorce/separation or death of the husband of female Government employee.**

Change may be permitted if a female Government employee gives-

(i) an intimation to the appointing authority regarding change in marital status; and

(ii) a formal request for reversion to her maiden name.

Note: There is no prescribed form for items II and III.

2. Ministry of Agriculture, etc., are requested to bring these instructions to the notice of all administrative authorities under their control for information and compliance.

(G.O.I. Dept. of Per, & Trg., O.M. No. 19016/1/87-Estt. (A), dated the 12th March, 1987).

**CHANGE OF NAME**

**DEED CHANGING NAME/SURNAME**

BY THIS DEED I, the undersigned ..... (*new name*) now lately called.....(*former name*) employed as.....(*Designation of the post held at the time by the Government servant*) at .....(*place where employed in the Ministry / Department of the Government of India*).do hereby-

1. Wholly renounce, relinquish and abandon the use of my former name of ..... and in place thereof do assume from the date of thereof the name of .....and so that I

may hereafter be called, known and distinguished not by my former name of.....but by my assumed name of .....

2. For the purpose of evidence such my determination declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions private as well as public and upon all occasions whatsoever use and sign the name of.....as my name in place of and in substitution for my former name of .....

3. Expressly authorise and request all persons at all times hereafter to designate and address me by such assumed name of..... accordingly.

IN WITNESS WHEREOF I have hereunto subscribe my former and adopted name of .....and .....and affixed my seal this .....day of .....

Signed and delivered by the above

named.....

formerly.....

in the presence of:

Witness: 1.

2.

(ii) Change of religion by Government Servant.

(1) As regards change of religion by Government servants, it has been held by the Government of India that :-

The concession admissible to the members of the Scheduled Tribes and Anglo Indian do not depend upon the religion which they profess and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concession:-

(2) The concession are admissible to the members of Scheduled Castes who profess Hinduism or Sikhism and consequently any change of religion by a member of a Scheduled Caste to a religion other than Hinduism or Sikhism will deprive him of the eligibility for the concessions admissible to the members of the Scheduled Castes. Consequently, it is necessary for such persons to give the declaration on change of religion. The procedure prescribed in Para 524 ibid for recognising the change in the name of Government servant may be followed for recognising the change in the religion and that the deed form prescribed therein may be used with suitable modifications.

(CAG's No. 5599-NGE-11/328-59, dated 7<sup>th</sup> December, 1959).

**525. Maintenance of Service Book-** In all cases in which a service book is necessary under Government of India, Supplementary Rule 197, such a book shall be maintained in form No. MSO (T) 27 for a Government servant from the date of his first appointment to Government service it must be kept in the custody of the Head of the office in which he is serving and transferred with him from office to office.

G.O.I., Ministry of Finance No. F-12(6)-E-IV/54, dated 1<sup>st</sup> July, 1954 and CAG's letter No. 1013-Admn.II/314—53, dated 4<sup>th</sup> August, 1954 S.R. 198 amended by C.S. No. 488).

All service books will be kept in a locked box or almirah in the charge of the Assistant Audit Officer Admn.I/Entt.III Section who will be responsible for their safe custody.

(G.O.I. Letter No. F-13 (68)/ES.II./38, dated 11<sup>th</sup> October, 1938 copy received with CAG's Endstt. No.492-Admn.I/160-38, dated 19<sup>th</sup> October, 1938).

Note: The cost of the service book to be maintained for a Government servant is not to be recovered from him. The forms of the service book will be supplied to the indentors by the Manager, Government of India Forms Store., Calcutta in the same manner as other standard forms.

The service books are not to be returned to the Government servant on retirement, resignation or discharge from service even in cases where he might have paid for it already.

(CAG's letter No. 17-Admn.II/314-53, dated 10<sup>th</sup> January, 1955 and Government of India, Ministry of Finance letter No. F-12(6)-E IV/54, dated 13<sup>th</sup> January, 1955, received with CAG's Endst. No. 226-Admn.II/314-53/dated 22<sup>nd</sup>/23<sup>rd</sup> February, 1955).

**526.** Every step in the official life of member of the office establishment must be recorded in his service book by the Administration branch and each entry must be attested by the Branch Officer incharge of the Administration branch concerned who is authorised to attest the entries.

(G.O.I. Finance Department letter No. 35 IR-II, dated 2<sup>nd</sup> March, 1929, copy received with the Auditor General's Endstt. No. 563-NGE-713-29, dated 15<sup>th</sup> March, 1929).

(a) The AAOs incharge of Entitlement section may attest the entries in the service books of non-gazetted staff other than those on the first page of the service book and annual verification of the service. These powers will not however, be exercised by them in respect of entries in their own service books and will be subject to the condition that the Gazetted officers who are delegated powers to attest entries on the first page of the service books, continue to inspect 10 percent of the service books and initials them in token of their having done so and provided further that:-

(i) Entries regarding increments, fixation of pay, etc. should be based on the increments certificates, pay fixation statements, etc., duly approved by the B.O.

(ii) In the case of leave, the title of leave should be verified by the Branch Officer Incharge Admn. before the sanction of leave is accorded.

(Authority: G.O.I.M.O.F letter No.3(3)-B-6-1/67, dated 20<sup>th</sup> April, 1967 received with CAG's Endst No.1334-Tech., Admn.1 698-66, dated 3<sup>rd</sup> May, 1967).

(b) In order to watch that the inspection of service books to the prescribed extent is carried out, Admn. Sections will maintain a Register of selection of Service books for review by the B.O.s incharge Admn. which will be submitted to them by the 5<sup>th</sup> of each month. All service books of the staff which are maintained in the sections in alphabetical order will be divided into ten equal groups and one group will be selected for review every month. A review register will also be maintained in the section wherein the results of review and necessary reports will be put up regularly.

(Authority: AG's order, dated 14<sup>th</sup> June, 1967).

(c) In order to ensure that the requirements of the Government of India letter No. 3(3)-NGE1/67, dated 20<sup>th</sup> April, 1967 in regard to the review of entries in the service books are complied with, the service books of all such officials as are transferred to other offices may be reviewed and the entries recorded therein, in the month in which the transfer takes place as also in the preceding month should be inspected by the Branch Officer concerned before sending the service books to the new office. It may, however, not be necessary to inspect the entries in cases where the entries were inspected on an earlier occasion during the year.

(Authority: G.O.I. Ministry of Finance letter No. 3(3)-61-67, dated 20<sup>th</sup> April 1967 received with the CAG's Endst No. 1384-TECH. Admn.I/698-66, dated 3<sup>rd</sup> May, 1967) (DAG/Ws., orders dated, 1<sup>st</sup> July, 1968).

**527.** Every period of suspension from employment and every interruption of service must be noted with full details of its duration in an entry made across the page of the service book and must be attested by the attesting officer. It is the duty of the attesting officer to see that such entries are promptly made.

**528.** Personal certificates of character must not, without the special permission of the Principal Accountant General, be entered in a service book, but if member of the office is reduced to a lower substantive post, the reasons of the reduction must be briefly, shown.

**529.** The Branch Officer-in-charge of the Admn. branches will see that all entries are duly made and attested and that the service book contains no erasure or over-writing, all corrections being neatly made and properly attested.

(Government of India, Supplementary Rule 199).

**530.** It is duty of every member of the office to see that his service book is properly maintained in order that there may be no difficulty in verifying his service for pension. The

Branch Officers-in-charge of the Administration branches will permit any, member of the office to examine his service book at any time desires to do so. If he finds that the book is not carefully kept up or that any necessary entry has been omitted or wrongly made, he should at once report the matter to the Branch Officer-in-charge of the Administration branch and have the mistake rectified or the defects removed. Also see F.R.s and S.Rs (recognise private publications)

**531.** All changes of appointments, leave, etc. occurring in a month should be noted in service books and attested before the pay bill of that month is drawn up and signed.

**532.** At the time of opening service book, entries regarding date of birth will be made after comparison with the University/Board Certificates, extracts from Municipal Register, Baptism certificate or other authentic evidence of age in support thereof which may be produced.

**533.** The entries in the opening page of each service book should be renewed or reattested at least every 5 years. Similarly, when another service book is opened in continuation of the previous one, all the entries on the first page of the new service book should be made afresh and attested.

( Para 4 of the Inspection Note No. 26 dated 12<sup>th</sup> april,1938 )

**534. Register of service books.-**Register of service books is maintained by Administration 1/III Sections. This should be kept up-to-date and once a month all the service books should be compared and checked with this register. Any service books which are missing should be traced. The report of the above verification should be submitted to the Branch Officer incharge of the Administration branch by the 15<sup>th</sup> each month.

**535. Attestation of entries in the service books.-** On receipt of an application for leave, the leave account of the applicant should be made up to the date preceding that from which he wishes to proceed or has proceeded on leave. After the columns 'leave earned' and "leave at credit" have been written up and the certificate to title to leave recorded on the application by the official concerned and the A.A.O. in charge the leave application will be put up to the B.O. concerned who will deal with the same under the relevant rules on the subject. Entries in column 9 to 18 of the leave account (FORM A.T.C.2) and column 6 to 9 and 15 to 27 of leave (FORM No. A.T.C.2-A) will be made when the Government servant returns from leave and these entries will then be initialled by the Assistant Audit Officer Admn. Branch in case of non-gazetted establishment and by Branch Officer in charge Admn. Branch in the case of Gazetted Officer.

(Authority: AG's orders, dated 14<sup>th</sup> August, 1962).

**536. Annual verification of service.-** The following decisions have been arrived at by the Government of India-Consequent upon the discontinuance of the Annual Establishment

Return with effect from 1<sup>st</sup> March, 1962 in respect of the offices under the Central Government, the pay bills be preserved for 35 years. Before the bills are destroyed the periods of service should be verified under the G.F.R.81 by the heads of offices from the pay bills concerned and the fact of verification recorded under proper attestation in the service books. The service books should be taken up for verification, (vide G.F.R.81) at a fixed time in the year say March by the Head of office who after satisfying himself that the services of the Government servant concerned are correctly recorded in his service book should record in it a certificate in the following form over his signature;-

“Service verified up to \_\_\_\_\_ (date) from the record from which the verification is made.”

After the annual verification is made, 25 Per cent of the total number of Service Book will be test-checked by the Internal Test Audit Section every year by the end of September. The service books of the staff of the Internal Test Audit Section will, however, be test-checked by the E.P.A. section.

(Authority: CAG of India Endst. No.928-Admn.II/349-61, dated 10<sup>th</sup> May, 1962 and letter No. 2468-Admn.I/558-62 dated 17<sup>th</sup> September, 1962) and AG’s order dated 19<sup>th</sup> May, 1968.

Note 1: A certificate of verification of services for the financial year should be furnished to the CAG by the end of July, each year.

**537. Joining Report on return from Leave.-** Joining reports submitted by men returning from leave should not be filed until the entries regarding leave taken by an absentee with the dates of commencement and termination have been duly noted in his service book and entries in the relevant columns of his leave account have been made under the dated initials of the Assistant Audit Officer, Branch Officer Administration Branch.

**538. Transfer of Leave Account.-** If a member of this office is transferred to another Government or to another office under the Central Government, his leave account complete in every respect should be forwarded to the new office along with his last pay certificate, service book and other personal documents. If transferred to another Government, the duty of opening the additional leave account along with the maintenance of the main leave account, would devolve upon the new office to which he is transferred. The transmission of the leave account and other documents should not be unnecessarily delayed.

**539.** When a Government servant subject to the Revised leave rules is transferred permanently to another Government his leave account should be completed showing the amount of “earned leave” at credit on the date of permanent transfer and sent to the head of the office to which he is transferred. A copy of the leave Account should also be sent at the same time to the pay and Accounts Officer to enable him to accept the payment on account

of leave salary for “Earned Leave” up to the extent indicated in the leave account, as and when the Government servant takes leave.

(Para 34 of App. of F.R. Vol.II)

**540. No additional Leave Account in Respect of Foreign Service.-** In the case of transfer of a member of this office to foreign service in India, no additional leave account need be opened nor should the leave account be transferred to the foreign employer. In such a case the charge for leave salary will be dealt with under Fundamental Rule 116 and no leave will be sanctioned until certificate from the Branch Officer of this office specifying the amount of leave due and the leave salary admissible has been obtained by the authority competent to sanction it (see supplementary Rule 219 A).

**541. Check of leave account.-** The check applied by the Inspection Assistant Audit Officer to the leave accounts of the establishment of the Audit Offices inspected by him is sufficient and need not be supplemented by a further check by the nominated Audit officers/Sr Audit Officer of those Audit Offices.

(Auditor General’s no. 1359-Admn. 583-26, dated 28<sup>th</sup>/29<sup>th</sup> September,1927).

**542. Bills for Advance.-** Bill for other advances, e.g. advance of pay and traveling allowance bills relating to advances for purchase of conveyance (e.g. for cycle) etc. are required to be pre-audited by the P.A.O.

**543. Sanction to advance from the G.P. Fund.-** The copies of sanctions to advances from the General Provident Fund granted in civil Audit Offices together with a statement of the reasons for which and a reference to the rule under which such advances have been sanctioned should be communicated to the Pay and Accounts Officer in the case of this office establishment.

A statement in the following form embodying the above information in respect of advances sanctioned during a month will be sent by Admn. 11 Section to the PAO by the 5<sup>th</sup> of the month following that in which the advances have been sanctioned.

Date of sanction	Name	Pay	A/c No.	Amount of advances sanctioned & installments in which recoverable	Reasons for which granted	Rule under which granted	Designation of sanctioning authority	Remarks



1	2	3	4	5	6	7	8	9
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CAG's Letter No.926-Admn. No. 328-29, dated 28<sup>th</sup> June, 1929).

**544. Calculations of interest of Motor Car and other Advances.-** The CAG has decided that the method of calculation obtaining in the office of the AG CR (now DACR) viz to work out the interest bearing balances of motor Car, etc. advance in the case of Government servant whose pay or leave salary remains undrawn, with reference to the month in which pay, or leave salary was due to be disbursed, is correct.

(ARG's No. T-71-72-Admn.1/68-35, dated 2<sup>nd</sup> May, 1935).

**545. Deleted**

**546. Deleted**

**547. Surety Bond in respect of Advances.-** No temporary Government servant can be granted an advance of Pay T.A. medical, Festivals. etc. without the production of an adequate surety, in prescribed form from a permanent Government servant of a comparable or higher status. Such surety bonds duly completed in all respects shall be accepted for and on behalf of the President of India by the sanctioning authority and placed in the safe custody of B.O. (A). These surety bonds may be cancelled after the advance along with interest if any, is fully repaid by the applicant.

(*Authority:* G.O.I. Ministry of Finance O.M. No. F-16 (B)11/-R-II(A) 57, dated 16<sup>th</sup> May 1957, No. F-16(10)-E,II (A)/55, dated 8<sup>th</sup> August, 1958, read with GOI Ministry of Law notification No. GSR 1161, dated 1<sup>st</sup> December, 1958, as modified,--vide CAG of India letter No, 1639-Admn.II/79/Admn.III/61, dated 18<sup>th</sup> September, 1963 and DAG (A)'s orders dated 21<sup>st</sup> January, 1964).

**548. Attachment orders against the pay of Employee.-** When an attachment order against the pay of an employee is received it should be posted in a special register known as the "Attachment Ledger" and submitted through the Branch Officer in charge on the Admn. branch to the Group Officer (Admn.) for orders. The ledger will be in the charge of the AAO Admn section concerned and. in addition to its submission with every new order of attachment and with every remittance to court it should be submitted to the Branch Officer on the 15<sup>th</sup> of each month for review.

Note: A list of debtors in the office prepared from the “Attachment Ledger” should be submitted to the Principal Accountant General on the 15<sup>th</sup> April/July/October and January.

(AG’s orders, dated 19<sup>th</sup> May, 1966).

**549. Register of recoveries.-** Register of recoveries are maintained by the bill official in the Admn.II section in which are entered in detail the amount on account of advances of pay, T.A. Cycle, Festival, etc. as well as the recoveries effected each month., These registers are submitted to the Branch Officer in charge of the Admn. Section each month. These registers should invariably be consulted by the bill Auditors/Senior Auditors when drawing up the pay and traveling allowance bills of the office establishment.

**550. Deleted**

**551. Supply of uniforms to M.T.S.-** Under serial No. 35 of Scheduled V to the DFP Rs., all heads of offices; are empowered to sanction the expenditure on uniforms of M.T.S

(2) The uniforms and washing allowance of M.T.S of the ‘Central Government offices should be regulated in accordance with the provisions, of Hand Book of Uniforms of Group ‘C’ & ‘D’ (GOI Publication).

**552. Preparation of office Budget.- (1)** The budget estimate of the office is prepared according to the instructions laid down in paras 281 to 290 of the CAG’s manual of Standing orders and other instructions issued from time to time which be strictly followed in preparing the budget estimate.

(2) The budget is a very important document and the CAG desires that the whole budget should be carefully scrutinised personally by the Principal Accountant General himself before it is sent to his office.

(i) CAG’s circular letter No. 71-BE/519-BF/53, dated 19<sup>th</sup> April, 1954).

(ii) CAG’s letter No. 818-BE/74-50, dated 1<sup>st</sup> May, 1950.)

3. Special responsibility in respect of control over expenditure rests on the Heads of Audit Offices and the CAG desires that to avoid large variations the DAG in the charge of administration should devote his personal attention to this important work and exercise the fullest care and foresight in the preparation of the monthly statements and memoranda of review of expenditure, submitted to his office.

(Authority: CAG’s circular letter No. 778-BE/58-50,dated 26<sup>th</sup> April 1950).

**553.** See CAG’s MSO. (Admn). Vol 1 3<sup>rd</sup> edition and instructions received from HEadquarters office each year.

**554.** For format in which the budget estimates sent to Headquarters officer refer to Annexure VI to Para 11.13 and 11.14 of CAG's M.S.O (Admn) Vol. 1 3<sup>rd</sup> Edition and Headquarter's office instructions issued each year.

**555. Nominal Rolls.-1.** It has been decided to dispense with the practice of preparing Nominal Rolls for arriving at the provisions required under pay, Allowance, etc. The estimate of the funds required under the Head "Salaries" in the Budget, will hereafter be framed on the basis of trends over the preceding three years, taking into account other relevant factors like changes in rates of pay, allowances, number of posts and their filling and the economy instructions issued by this Ministry from time to time.

2. With this modification in the preparation of estimate of Salaries there will be no need to prepare details in Form GFR.2 and the form is hereby abolished.

3. The Financial Advisers of each Ministry/Department should, however, arrange to obtain from the Heads of Departments the details of posts included in these estimates in order to furnish the statement showing the "Estimated strength of establishment and provisions therefor" to be appended to the Detailed Demands for Grants.

(Authority: Government of India, MOF (Dept. of Expenditure letter No. F.23(3)-E.11(A)/86, dated 22<sup>nd</sup> September, 1986, copy received with CAG's letter No. 3982 BRS/315-86-1/Dated 27<sup>th</sup> October, 1986).

**556-558 . Budget and Expenditure Monitoring System(BEMS)**

***BUDGET AND EXPENDITURE MONITORING SYSTEM (BEMS) To monitor the Budget in IA&AD on continuous basis, BEMS a Web based application has been developed by NIC in consultation with the Budget section at Headquarters Office from the financial year 2014-15. The application has been designed to capture office-wise Budget allocation, creation of Organisation by DDO including Branches, Booking of expenditure by DDO, Passing of expenditure by PAO and Additional demand by DDOs etc. The application is capable of capturing data on daily basis. Proposals for RE and BE may also be posted through BEMS from F.Y. 2014-15.***

***(Headquarters letter No. 1985/Budget/ BEAMS Workshop/ 2014-15 dated 26.05.2014 and 2433/152/ Budget/ BEMS/ 2013-14 dated 16.07.2014)***

**Objective:**

*The objective of BEMS is to build a transparent and effective process for budgetary allocation & control over expenditure. The application also aims at enforcing financial discipline to create effective Management Information System & to develop a decision support system for monitoring the day to day financial position. The BEMS application is equipped with proper input & output validation controls, restricted privileges & the data available in the system & the information generated through the system would be complete, accurate & reliable.*

*It is a tool for exercising control over expenditure on day to day basis so as to keep the expenditure within the prescribed norms/limit. The system does not permit booking of expenditure if there is no allocation of funds available under particular head of expenditure. The system is designed to capture expenditure figures up to two levels below the Object Head level for better budgetary control. The system has obviated the need for re-entering the monthly expenditure figures received from DDOS, thus, minimizing the chances of error by avoiding duplication of expenditure data entry work. The budget allocation & expenditure booking could be done up to micro level budget head which would help in monitoring the utilization of funds on real time basis.*

**Frequently Asked Questions:**

**Q1. If any DDO/PAO has not received his UserId /Password, How to get it?**

*Ans :Write e-mail to sa06brs@nic.in or pc.mallik@nic.in giving Name, Designation, e-Mail address, Mobile no. and Office name. The userId and password will be informed by e-mail and SMS after verifications.*

**Q2. If any DDO having branch Offices, How Branch Offices can use this System?**

*Ans :If any DDO having branch Offices, then the DDO becomes now Parent DDO. The parent DDO has to create his Branch DDO users including his main office as one of the branch by using menu option "User Management" and then "User Maintenance". In the User maintenance Screen, UserId has to be assigned and Username, E-mail address, Mobile No., password has to be fed by DDO for creation of Branch DDO users. While creating branch DDO, select the concerned Branch Office to assign against DDO Code. Then Branch Office DDO has to login to use this system.*

**Q3. How Branch Offices will get Budget?**

*Ans :Branch Offices will get budget from his Parent DDO. The Parent DDO has to distribute the budget which has received from Budget Section, CAG Hqrs, among his Branch Offices by using menu option "Budget","Branch Budget" and then "Branch Budget Allocation". The parent DDO has to select the concerned Branch Office as DDO while allocating the budget to branch offices.*

*Q5. How to proceed to enter Expenditure Bill after login to the System?*

*Ans: Expenditure Entry has to be done by DDO's operator/Dealing user. So DDO/Branch DDO has to create his operators/Dealing users by using menu option "User Management" and then "User Maintenance". In the User maintenance Screen, UserId has to be assigned and Username, E-mail address, Mobile No., password has to be fed by DDO/Branch DDO for creation of his operators/Dealing users. Then his operators/Dealing users have to login to initiate Expenditure Bill entry by using menu option "Expenditure" and then "Expenditure Entry".*

*Q6. Where to enter recovery and refunds in the System?*

*Ans :Recovery which is being through salary has to be entered using expenditure entry of Salary bill under the Recovery of Pay ( ROP ). Recovery or Refund which are through Challan has to be entered using option "Refund Entry" available in menu option "Expenditure" of in the system. These are to be initiated by DDO's created operators/Dealing users.*

*Q7. How to enter the Expenditure Bills which are already passed by PAO ?*

*Ans :The earlier bills which are already passed by PAO has to be consolidated and the expenditure amount has to be entered in the system giving any dummy bill no. and the same has to be passed through PAO to reflect the expenditure amount in the system.*

*Q8. Who will pass Expenditure bill of P&T, Railway and Overseas Offices?*

*Ans :As PAO of P&T, Railway and Overseas Field offices are not under IA&AD, So Field Office itself has been defined as PAO to pass the Expenditure bill. PAO userID and Password has been created by Administrator too.*

**Q9. Is there any option to transfer budget from One head to another ?**

**Ans :Option "Budget Reappropriation" is available for DDO on the menu link "Budget" to transfer budget from one subhead/sub-subhead to another allowed subhead/sub-subhead for object head – Salary and Office Expenses.**

**Q10. Is there any specific Guidelines or Instructions to be followed?**

**Ans :Yes, Please follow the instructions as defined below.**

**1. Use Browser Google Chrome/Mozilla Firefox to open the application.**

**2. For Department Canteen, select Minor head - 800 and Sub Head – 02.**

**3. REs-BEs data to be feed by Parent-DDO only, not by branch offices.**

**4. For Loans and Advance (Major Head 7610), Select Grant No. 37**

**a. For HBA (Long Term Adv. Case) - Send your request to Sh. Rajkumar, AAO (Rajkumar7610)**

**b. For Short Term Adv. Cases like, MCA, Computer Adv. etc.- Send your request to Sh. Devender, AAO (Devender7610)**

**Q11. Where to find if any communication has come from Hqrs. Office?**

**Ans :A menu option "Communication" is available on the menu to find if any specific message for DDO has come from Hqrs. office. When DDO user confirms the receiving of message, it disappears from pending screen.**

**Q12. How to submit ROE online ?**

**Ans :Option "ROE Preparation" is available for DDO on the menu link "Budget" to prepare ROE to submit online. Following two sub-options are there .:**

**I. Statement on Internal control – To prepare statement on internal control(i.eAnnexureV) by entering data in corresponding input box. Enter 'Nil' if no data to be entered.**

***II. Expenditure Review and Certification – To View and Certify the progressive expenditure report generated by the system as per expenditure bills passed by PAO/CDDO in BEMS on or before last day of the previous month. DDO can export progressive expenditure report generated by the system into Excel/PDF to print/view for checking and confirmation. If there is any difference of amount in any head or adjustment/transfer of amount is there, the same has to be mentioned giving details in the remarks. Then certify and submit ROE.***

***Q13. Where and whom to contact for any query or clarification?***

***Ans :For any Query or Clarification, Please contact: Budget Section, Phone No.- 011-23509338, E-mail– a06brs@cag.gov.in , NIC Cell, Phone No.- 011-23607318, E-mail– beams@cag.gov.in***

**559. Deleted**

**560. Creation of Deputation Reserve.-** The number of duty posts are not to be effected by the creation of the deputation reserve sanctioned. No monetary provision is, therefore, necessary in respect of these posts in the Budget Estimates.

2. The number of posts sanctioned are to be operated only to the extent of number of substantive permanent men actually on deputation from the respective cadres to offices outside the IA and AD No officiating arrangements would, henceforward, be permissible in respect of the persons on deputation outside the Indian Audit and Accounts Department, so long as the number of deputationists does not exceed the sanctioned reserve.

3. The reserve sanctioned is a temporary addition of permanent posts to the cadre, such addition ceasing from the date the number of permanent Sr. Audit Officers/Audit Officers/Asstt.Audit Officer on deputation becomes less than the deputation reserve and to the extent of this difference. Officiating men can be confirmed against this deputation reserve in accordance with the usual procedure.

4. If on a subsequent occasion, any permanent man at present on deputation, reverts the position may be met immediately by making a corresponding reduction in the number of temporary posts as the total number on duty posts is not to be increased. The deputation reserve which becomes surplus should be wiped off by not filling further permanent vacancies.

(CAG's letter No. 3441-NGE.1/15/NGE/60, dated 7<sup>th</sup> September, 1953 (ii) No. 139-GE/484-53, dated 8<sup>th</sup> January, 1954 and (iii) 50007-GE/484-53, dated 2<sup>nd</sup> September, 1954).

Note: It has been decided by the CAG that (i) the orders creating a deputation reserve in the cadre of Senior Audit Officer/Audit Officers do not in any way effect the normal benefits accruing from the application of F.R. 14. There is, therefore, no objection to the suspension of the liens of permanent Senior Audit Officers/Audit Officers on deputation outside the department under F.R. 14 and provisionally substantive arrangements being made against them. But this should be subject to the condition that the total number of deputation reserve posts operated for the purpose of confirmation plus the number of provisionally substantive arrangements made against the suspended liens of permanent Senior Audit Officers/Audit Officers on deputation outside should not exceed the number of permanent Senior Audit Officers/Audit Officers actually on deputation. In other words, if a permanent Senior Audit Officer/Audit Officer is on deputation outside the department, either a substantive arrangement may be made by operating the deputation reserve post or a provisionally substantive arrangement may be made against his suspended lien under F.R. 14(b), but not both.

(ii) In the case of permanent Sr. A.O./A.O. within the IA&AD the deputation reserve posts are not operated. Their liens can, however, be suspended and provisionally substantive arrangements made against such suspended lines subject to the provisions of F.R.14 (b).

(CAG letter No.4445-GE-11/207-59, dated 5<sup>th</sup> December, 1959).

**561. Returns.-** The Administration/Welfare Sections will be responsible for the correct preparation and punctual submission of the returns given in Appendix D to this Manual (Vol.II).

**562 a. Scale of Office Accommodation.-** Office accommodation at the following scale is admissible to the various categories of the staff of the Government of India:-

Sr. No.	Categories of Officers	Entitlement of Office accommodation
1.	Officers drawing Gr. Pay of Rs.10000/- in PB-4 and above	360 sq.ft (33 sq.mt.)
2.	Officers drawing Gr. Pay of Rs.7600/- in PB-3 and above but less than the Gr. Pay of Rs.10000/-	240 sq.ft (22 sq.mt.)
3.	Officers drawing Gr. Pay of Rs.6600/- in PB-3 and above but less than the Gr. Pay of Rs.7600/-	120 sq.ft (11 sq.mt.)
4.	Officers drawing Gr. Pay of	60 sq.ft (5.5 sq.mt.)



	Rs.4800/- in PB-2 and above/Section Officers in the Secretariat/Attached offices but less than the Gr. Pay of Rs.6600/-	
5	Technical Staff such as Draughtsman, Tracers, Estimates, etc	60 Sq.ft. (5.5 sq.mt.)
6	Ministerial staff such as superintendents, Head Clerk, Assistant, Clerk, MTS	40 sq.ft. (3.5 sq.mt.)
7	Ministerial staff of Audit Offices	40 sq.ft. (3.5 sq.mt.)

The total screened requirement of office accommodation determined on the basis of revised scales will be subject to the following austerity cuts;-

<u>Entitlement</u>	<u>Percentage of cut</u>
up to 30,000 sft. (up to 2700 sq. mtrs.)	10%
More than 30,000 sft. (more than 2700 sq. mtrs)	15%

(Authority: G.O.I.M.O. W & H. Directorate of Estates letter No. 11015 (2)/75-Pol.IV dated 24<sup>th</sup> November, 1976-Copy received with CAG's letter no. 28 NGE.II/5-77 dated 10<sup>th</sup> January, 1977 and No. 11015(2)/75/Pol.IV dated 20.10.1987.

(b) **Scales for special requirements of office accommodation.** - It has been decided to prescribe the following scales for special requirements of office accommodation.

<b>Sr. No.</b>	<b>Particulars of requirements</b>	<b>Prescribed entitlement of office accommodation</b>
1.	Conference Room	Conference Room should be subjected to the requirements of the Ministry/Department concerned with minimum space of 22sq.

		meters and maximum of 44 sq. meters.
2.	Visitor's Room	Visitors Room should be according to the requirement of a Ministry/Department but it should not be more than 44 sq. meters
3.	Receptionist/for Security Staff	11 sq. meters
4.	Security room at every entrance	120 sq.ft. (11 Sq. mt.)
5.	Canteen	One sq. ft.(0.09 sq meters) per person in an office including the space for Dining Hall, Kitchen , etc.
6.	Dining/Tiffin Room (for lunch)	400 sq.ft. (36 sq.mt.)
7.	Ladies Common Room	120 sq.ft. (11.00 sq.mt)
8	Class Room	According to the requirement of Department but should not be more than 44 sq. meters
9..	Library	One sft. for 25 books one sq. meter for 275 books
10.	Old Records	One sft. for 20 recorded files or one sq. meter for 220 recorded files.
11	Care taker Room	120 sq.ft. (11 Sq.mt)
12.	CPWD Maintenance Staff Room	400 sq.ft/ (36.00 sq. mt.)
13.	Stores	As per requirement of each office but should not be more than 400 sq.ft.(36.. sq.mt.)
14.	Driver room	120 Sq.ft.(11 Sq.mt.)

2. It has been decided that no separate space should be provided to the M.T.S. in rooms or Hall. On account of introduction of "Messenger system" M.T.S., normally, are not required to sit in the sections to which they are attached. However, whenever necessary, they

should be accommodated in the rooms or halls in which the sections concerned are accommodated.

3. The question of quantum of provision for future expansion of an office to be accommodated in a new building, whether in the general pool or in a departmental pool had been under consideration. It has now been decided that provision for additional space should be limited 10% of total requirement of an office for further expansion and that if any Ministry/Department want more than 10% of the total requirements as additional space for expansion, they may do so with the approval of their integrated Finance, keeping in view the need for maximum economy.

(Authority: No.11015/1/98-Pol.-1 Government Of India, Ministry Urban Development Directorate of Estates New Delhi the 20<sup>th</sup> Feb.2014 )

**563. Hiring of Buildings for use as Office Accommodation.-** The Government of India have decided that so long as accommodation belonging to the Central Government (including Commercial Departments) is available, private buildings should not be hired for use as office building.

2. It has been decided, that while hiring private accommodation for office use, the CPWD should not be called upon to furnish certificates of non-availability of Government accommodation. However, certificates regarding reasonableness of the rents should continue to be given by the C.P.W.D.

(Authority: G.I., M.O.W.R & H.O.M. No. 27/26/65-Acc.11, dated 29<sup>th</sup> April, 1966).

**564. In fructuous Expenditure due to Non-occupation of Lease Building.-** A case has come to the notice where a building taken on lease was allotted for office accommodation to Government office but remained practically unoccupied for over a year, with the result, that the Government had to incur Infructuous expenditure on rent, although the accommodation was not occupied by the office to which it was allotted. The case has revealed certain unsatisfactory features in the matter of allotment of accommodation , carrying out of additions and alterations and also default on the part of the office which was allotted the accommodation. To obviate recurrence of such cases in future, it has been decided that the following procedure should be followed strictly in future:-

(a) Before taking a decision to take private accommodation on lease, the Estate Officer will on scrutiny of the outstanding demand of various offices tentatively decide as to which of the offices would be provided with accommodation in a particular building which is available “for lease”. The building will be inspected by the Estate Officer or his representative with the representative of the Central PWD and the department or office which would be required to shift to this building. In this inspection the question about the suitability of the building as well as modification/alterations which might be necessary for

proper utilisation of the effective area in the building, should be discussed and tentative conclusions reached. The CPWD's representative will advise about the suitability of the building and the estimated expenditure for carrying out modification and alterations necessary. The additions and alterations will be carried out without delay by the CPWD in case the landlord does not accept the liability for such modifications, so as to enable the department to occupy the Building within 2 to 3 weeks of the commencement of lease.

(b) The department or office which is allotted leased accommodation should occupy it within three days of the issue of the letter of allotment, failing which the Estate Officer will cancel the allotment, utilise the accommodation by re-allocation and debit the entire expenditure, and hire charges for the period for which the building remained unoccupied to the office concerned not with-standing that the office is entitled to free accommodation, from the general pool.

(G.O.I., Ministry of Works, Housing and Supply's O.M.No. EE-27-20/59, dated 25<sup>th</sup> June, 1959, copy received with C.A.G.'s Endstt. No. 2886-JR/III/238-57, dated 13<sup>th</sup> August, 1959).

**565. Religious Structures on Government Property.-** The Government of India have laid down the following principles for dealing with questions relating to the erection of religious structure on Government Property:-

(i) As all structures used for religious purposes acquire a peculiar sanctity the erection of any such structure in a building or on land belonging to Government is undesirable.

(ii) In all cases the head of the office or when two or more offices are located in a single building the office who deals with matters relating to the building as a whole is responsible for the protection of Government property.

(iii) The cases with which officers are likely to be called upon to deal fall in the following categories:-

(a) requests for permission to erect new structures to be used for religious purposes or to modify or extend structure so used.

(b) proposals for the removal or modification for official purpose of existing structure used for religious purposes.

(c) the unauthorised erection of new structure for religious purposes or the unauthorised modification or extension of existing structures.

As regards (a), it should seldom be necessary to authorise the creation of new structures for religious purposes or the modification or extension of existing structure. When a particular building has been occupied by Government offices for many, years there is a fair presumption that the facilitate for worship which have sufficed in the past are sufficient in

the present. The Government of India desire that cases in this category should be dealt with by the Head of the Department concerned, in consultation with PWD When that Department is responsible for the maintenance of the building.

With regard to (b) it is hardly necessary to point out that any interference with the use of an existing structure may give rise to difficulty. Should it be, desired to demolish or modify an existing structure the head of office should satisfy himself of the acquiescence of the members of the community who actually use the structure and if there is any doubts as to the propriety of the proposals, or any opposition on religious grounds, should invariably consult the District Magistrate and the Head of Department before proceeding.

The cases failing under (c) are those which are likely to present most difficulty. A careful watch should be kept by the head to the office to see that no unauthorised structure are erected and that no unauthorised modifications in or extension to existing structure are made if such a watch is kept and is prompt steps are taken to stop any unauthorised construction it should generally be possible to prevent the work from proceeding beyond the initials stages. If, however, any structure has been completed or if the members of the community concerned do not agree to stop construction and it, therefore, becomes necessary to demolish the structure, the District Magistrate should invariably be consulted and should be asked to take prompt steps for its removal.

(Government of India, Department of Industries & Labour No. M.S. 115, dated 12<sup>th</sup> April, 1934)

**566.** The Government of India have ordered that in cases concerning Central Government property where permission is asked for the erection of new structures to be used for religious purposes or for the modification or extension of existing structures so used, a reference should be made to the Government of India before such permission is granted.

(Government of India, Department of Industries & Labour No. M.S. 115 dated 18<sup>th</sup> October, 1938).

**567. Dead Stock Registers.-** A dead stock register in two parts, Part I containing priced articles, (viz, articles which cost more than Rs. 25 each) and part II for the unpriced articles (viz., articles costing Rs. 25 each or less) will be maintained in the following forms:-

<b>Stock</b>				
<b>Date</b>	<b>Particulars in</b>	<b>Out</b>	<b>Balances</b>	<b>Initials of B.O. Incharge</b>

---

Note: A separate register for consumable articles may be maintained in the above form.

**568.** Each article of furniture will be noted in Dead Stock Register under the initials of the Branch Officer incharge of the Administration Section as soon as it comes into possession with such description as would be sufficient for its identification.

**569.** The following certificates should be recorded on the supplier's bill when it is being passed for payment:-

“Certificate that each article purchased has been inspected, the quality and quantity is in order and it is has been entered in the stock register at page\_\_\_\_\_”

Date\_\_\_\_\_

Senior Audit Officer/Audit Officer

**570. All articles will be numbered serially with the office die (Stamps) e.g., PAG (Audit) Haryana.**

**571.** Any article becoming unserviceable will be written off the Dead stock Register under the orders of the Competent authority and sold by public auction under the orders of the Principal Accountant General, necessary entries in the Dead Stock Register being made under the initials of the Branch Officer. Before the articles are sold by auction, the office number on the same will be suitably obliterated and when these articles are replaced, they will be assigned the old numbers.

**572. Procedure for Disposal of Obsolete, Surplus or Unserviceable Stocks.-** Apart from emphasizing the necessity for the careful observance of the provisions of para 15.4 of the GFR the following general instructions should invariably be followed by all officers entrusted with disposal of stores:-

(i) Where the articles are sold by public auction the head of the office or any other Gazetted Officer should invariably attend the auction and record the final bids.

(ii) The head of the office or any other Gazetted Officer should also be present when the articles are sold or released his presence being most essential when the release of the articles takes places sometime after the auction or when it involves processes such as weightment etc.

(iii) A report of surplus stores for disposal should be prepared in form GFR-17 given below. This report should be signed by the head of the office or other Gazetted Officer after satisfying that all the surplus stores have been correctly included in the surplus report.

(iv) A sale account should also be prepared inForm GFR-18 given below. The sale account should be signed by the Officer who supervised the auction after comparing the entries made

in the sale account with report of surplus stores. If the articles are released in the presence of an officer other than the one who supervised the auction, the entries in column 9 of the Sale Account should be attested by dated signatures of such officer.

(Government of India, Ministry of Finance O.M. o. F.11(5)-E-11 (a) – 59, dated 13<sup>th</sup> February, 1959).

Note: It has been decided that the surplus condemned typewriters lying at places other than Bombay etc. should be reported to Director General, Supplies & Disposals for disposal as and when their book value on one location exceeds Rs. 5,000. In cases where the book value is less the surplus typewriters may be disposed of by the Departments concerned under their own arrangements.

(Authority: Government of India, Ministry of Works & Supply letter No. O.M./16/15/62-Misc. ES-II, dated 23<sup>rd</sup> May, 1964). Also refer to item No. 9(i) (b) of CAG's MSO (Admn) Vol.II 3<sup>rd</sup> Edition)

**Note:-** *“Rule 124(2) – Subject to any special rules or orders applicable to any particular department of the Central Government, stores which are reported to be obsolete, surplus or unserviceable may be declared as such in accordance with the procedure laid down in Rule 124(1) and ordered to be disposed of by the authorities who are competent to sanction purchase of such stores. The respective Departments of the Central Government shall also specify the manner in which the stores are to be disposed of”.*

**Authority:-***[Reference of Headquarter Letter No. 60-Audit (Rule) 77-97/I-2002/KW(1)(48) Dated 05-08-2002.]*

### FORM GFR-17

Report of surplus stores for disposal

Item No.	Particulars of Stores	Quantity Weight	Book value/original purchase price	Conditions and year of purchases	Mode of disposal (sale) public auction or otherwise	Remarks
1.	2	3	4	5	6	7

Signature

Designation

Dated \_\_\_\_\_

**FORM GFR-118****SALE ACCOUNT**

Item No.	Particulars of Stores	Quantity Weight	Name and Address of purchase	Highest bid accepted	Highest bid rejected	Amount realized on the spot	Date on which the complete Amount is realized and credited into Try	Whether articles were actually handed over on the spot. If not actual date of handing over the articles with quantities.	Auctioneer's commission and acknowledgment for its payment
1	2	3	4	5	6	7	8	9	10

Signature

Dated-----

Designation

**573. Care of office furniture-** (i) Each section should maintain a list of furniture used in the section. This inventory should be signed by the AAO of the Section and AAO Admn. Section concerned. The AAO will be held responsible for the furniture issued to the section. A monthly verification of the articles of furniture should be conducted by the AAO of the section and the inventory submitted to the Branch Officer on 7<sup>th</sup> of the each month indicating the results of the physical verification and the fact noted in the Calendar of Returns.

The excesses and shortage should be reported immediately to Admn. Section concerned for investigation.

(ii) Changes in sectional list should be recorded under the joint initials of the Sectional AAO and AAO Admn. Section concerned.



(iii) On every occasion of the transfer of the sectional charge, the relieved AAO should have the list signed by the relieving AAO after the latter has satisfied himself as to its accuracy.

(iv) Last man leaving the section should get the room locked in his presence. Before getting the room locked, he should see that everything is intact and nothing is missing. The overall, responsibility lies with the AAO concerned.

(v) In April, each year a duplicate copy of the sectional list of furniture duly brought up-to-date and attested by the Branch Officer in charge should be forwarded for record in Admn. Section concerned.

**574.** The inventories in the rooms of Branch Officer shall be maintained by the Care-taker. He will also keep a list of all articles mentioned in paragraph 571 above not in use which will be kept in the godown under lock and key and submit it monthly duly verified by the B.O. incharge. Copies of the inventories should be hung in the respective rooms.

**575.** The peons attached to the B.O. are responsible for getting the rooms locked. When any article is missing or is found in excess, the fact should be reported to the AAO Admn. Section concerned at the earliest opportunity.

**576.** No furniture should be removed from a section without the orders of the Branch Officer-in-charge of the Admn. Section concerned should any necessity arise the Sectional AAO should see that the fact is noted in the sectional list by the AAO Admn. Section concerned before the furniture is removed. The Sectional AAO will be held responsible that the list shows article actually in the section. Correction in the sectional list can only be made by the AAO Admn. Section concerned under the orders of the Branch Officer-in-charge. For this purpose , wherever a new supply of furniture is made to any section or an article is returned as surplus, the sectional list of furniture should be sent by the concerned section for necessary correction.

**577.** The annual verification of stock will be conducted by one of the OAD parties headed by the B.O. Any discrepancy at the time of verification should be brought to the notice of Group Officer (A)/PAG.

**578. Scale of Office Furniture-** The following scale of office furniture has been laid down for officers of the different categories by the CAG of India.

**1. Principal Accountant General.-**

Woollen carpet 1, Cotton Duty 1, table 1 (Size will depend upon the size of the room), Side table 1, Chair armed 6

Chair armless	1
---------------	---

Easy chair	1
Door mat	1
Side rack	1
Hat stand	1
Book case revolving	1
Book case revolving or glazed	1
Foot rest	1

**2. Senior Deputy Accountant General/Deputy Accountant General**

Woollen carpet	1 (size 12'x 9')
Cotton durry	1
Officer table	1
Side table	1
Chair armed	3
Chair armless	1
Door mat	1
Hat stand	1
Book case revolving glazed	1
Foot rest	1

**3. Assistant Accountants General/Audit Officers/Sr. Audit Officer**

Officer table	1
Side table	1
Side rack	1
Chair armed	2
Chair armless	1
Cotton durry	1
Book case	1

#### 4. Section Officers/Assistant Audit Officers

Table SO/AAO	1
Side rack	2
Chair armed	2
Chair armless	1

#### 5. Auditors/Sr. Auditors/Steno/PAs /Daftries---

Auditors/Sr. Auditors table	1(For Auditors/Sr. Auditors/Stenos and to such clerks in the P&T 1 who are required to do audit work)
Auditor/Sr. Auditor chair	
Side rack	

#### 6. Sorters (P &T)

Table	1
Chair armless	1

**7. Typist**

Table typist	1
Clerks chair	1

**8. MULTI TASKING STAFF**

One Stool each

(Authority: CAG's No. 80-NGE-1026-65, dated 15<sup>th</sup> January, 1965)

Note: The side rack not admissible to the Clerks, Typist or Stenographers etc. Although a side rack has been included the scale of furniture, this does not mean that each and every Auditor of Accounts and Audit Offices has necessarily to be provided with side rack. The requirements should be suitably assessed before recommending sanction.

(CAG's circular letter No. 64-NGE-III/182-52, dated 19<sup>th</sup> January, 1982).

**579.** While asking for the sanction of CAG of India for the purchase of new furniture, a statement in the following form will be sent to him.

Statement showing the furniture in stock in the office of the  
 \_\_\_\_\_  
 \_\_\_\_\_ as on \_\_\_\_\_.

**DESCRIPTION OF FURNITURE**

<b>OFFICERS</b>				<b>AAOs</b>		<b>AUDITORS /TYPISTS</b>		<b>DAFTARI ES</b>		<b>OTHER FURNITURE ACCORDING TO SCALE</b>							
Carpet Benches	Woollen Cup Board etc.	Chair	Door	Side Hat	Book	Table	Store	Armed Tables	Chairs	Tables	Chairs	Almirahs	Steel				
	Durry Chairs Armed	Almless mat	Rack Stand glazed	case	Rack Chair												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	1	2.	3.

1. Previous stock as shown in the PAG/Copmt. letter

No. \_\_\_\_\_ Dated \_\_\_\_\_

II. Stock \_\_\_\_\_ as \_\_\_\_\_ physically \_\_\_\_\_ verified \_\_\_\_\_ by \_\_\_\_\_

Mr. \_\_\_\_\_

on \_\_\_\_\_

III. Purchase since made under:-

(i) CAG's sanction No. \_\_\_\_\_

dated \_\_\_\_\_

(ii) PAG's/ Compt. own power

Total

Deduct-	Itmes	since	rendered	unserviceable	and
written	off	the	dead	stock	register
sanction of competent authority					

---

Stock of serviceable furniture

- (i) Certified that the stocks was verified on \_\_\_\_\_ by Mr. \_\_\_\_\_
- (ii) Certified that the stock of furniture as shown above agrees with that shown in the dead stock register
- (iii) Certified that the items of unserviceable furniture shown above were inspected by a responsible officer and were found to be beyond economic repairs. They were/are proposed to be disposed of by sale/auction on \_\_\_\_\_ (CAG's letter No. 4298-NGE-II/128-52, dated 29<sup>th</sup> September, 1952).

(b) The Ministry of Works, Mines and Power have stated that the furniture required for the general use of the office such as Almirahs, Racks, Iron, Safes, etc., may be provided with proper sanction according to requirements of each office without reference to any particular scale. As regards furniture for Group 'D' servants the Ministry of Works, Mines and Power have agreed that Daftries may be provided with ordinary tables and chairs and peons with benches or stools.

(Comptroller and Auditor General's Circular No. 3036-NGE-II/192-49, dated the 14<sup>th</sup> September, 1949).

**580.** It has been decided to introduce steel furniture in Government offices in future, instead of wooden furniture being used at present, as it would be more advantageous. Moreover, there is running rate contract of DGS and D for various items of steel furniture and Government Departments can take advantage of Central Purchasing Agency.

(*Authority:* G.I.M.O.W.H. & R. (Department of WGH) No. 4(1)64-ACC-11, dated 10<sup>th</sup> January, 1964). Received with CAG's No. 175-NGE.III/ 19-64, dated 14<sup>th</sup> January, 1964).

**581. Refer to Rule 21 of Delegation of Financial Power.**

**582. Supply of Office Furniture at the Residence of Officers for doing Office Work.-**

The question regarding the supply of office furniture at the residence for office work has been under consideration for sometime past and it has been decided in consultation with the Accountant General, Central Revenues (now DACR) that such items of furniture as may be essential for doing office work may be provided free of rent under the orders of:-

(a) an officer not below the rank of a joint Secretary in respect of officers of the Ministry concerned of the Heads of Departments under it ; and

(b) the officer who exercises the powers of Heads of Departments in respect of other officers. In both these cases, the authorities competent to sanction the supply of furniture at the residences will also be competent to prescribe the scale and items of furniture which may be supplied;-

(i) Each office should take a receipt of inventory from the allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).

(ii) No non-essential items of furniture such as Sofa Sets, Clocks, Electric lamps, Carpets/Durries, etc, should be supplied.

(iii) In-cases in which the competent authority issued an order for the supply of furniture in his own favour, a copy of such orders should be sent to Audit Office. In other cases the

order should not be sent to the Audit Office, but should be preserved in the respective offices and shown to audit at the time of local inspection, if necessary.

(iv) All such furniture will be borne on the inventory of the office which should prominently show in red ink, the items of furniture issued to officers at their residences.

(v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.

(vi) The competent authority should review his orders at least once in two years to see that the number of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

2. The supply of furniture will not entitle the officers in question to claim (i) any rent for the portion of their residence used for office work (ii) light charges and any other connected expenditure that they may have to incur.

(Government of India, Ministry of Finance's office Memo No. P.1(7)-EGI/54, dated 15<sup>th</sup> June, 1954 and CAG's Circular letter No.1927-Admn. IKW 19-54, dated the 15<sup>th</sup> October, 1954).

**582-A-**From the details of furniture issued to the residence of the officers, as ascertained from the various field offices, it has been observed that even in offices where a definite scale for issue of furniture to the residence of offices has been prescribed, the furniture actually supplied is in excess of the scale. In many other offices the articles of furniture, like, almirahs, dining tables, takhats, beds, carpets, reclining chairs, etc., have also been supplied at the residences of the officers, which obviously are not essential for doing office work at home. In order to follow the Government orders in this regard, the following instructions are issued for guidance of the field officers;-

(i) In offices where a definite scale has been prescribed, furniture in excess of the prescribed scale should not be issued. In cases where excess furniture has already been issued, the same should be taken back immediately.

(ii) Non-essential items of furniture such as sofa sets, clocks, almirahs, electric lamps, carpets, durries, beds, takhats, dining tables, central table Bunkharies, heaters, etc., should not be supplied. This list is not exhaustive but it may please be ensured that minimum items of furniture essential for doing office work at home need be issued.

Note 1: The matter has been reviewed and it has been decided that Principal Accountants General and other Heads of Department can decide about the essential items of furniture required at residence of officers notwithstanding the non-essential items of furniture mentioned at Para 2 in Headquarters Officer circular dated 13.3.1990.



(Authority: C.A.G.'s office No .555-NGE III/25-83 dated 16.2.1988)

**Note 2 :** In reference to Headquarter office letter 16.2.1988 CAG office has intimated as under;-

Keeping in view the need for economy the question of supply of furniture at the residence of officers for doing office work has been reviewed. It has now been decided to prescribe the following scales of furniture for doing office work at residence:-

Sr. No		Office Table	Chairs	Side Rack
1.	Director General of Audit/ Principal Accountant General/Accountant General/Pr. Director of Audit	1	4	1
2.	Sr. Dy. Accountant General/Director of Audit	1	4 (ordinary)	1 (wooden)
3.	Dy. Accountant General/ Dy. Director of Audit	1	2 (ordinary)	1 (wooden)

2. Non essential items of furniture such as Sofa Sets, dining table, carpets, beds, takhats, etc. should not be supplied. However a steel almirahs for keeping confidential papers, etc. may be allowed where necessary. The instructions contained in Paras 2 (iii), (iv), (v), and (vi) of this office circular No.644-N.I./45-79 dated 13.3.1980 also remain in force. Wherever it becomes absolutely necessary to provide additional items of furniture due to special circumstances, as in the North-east, prior approval of the Headquarters may please be obtained.

3. In cases where furniture in excess of the scales prescribed above has been issued, the same should be withdrawn and utilised in the office i.e. for furnishing the guest room(s), etc.

(Authority: CAG's office letter No. 690-N III/68-91 dated 12.4.1991)

(iii) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are according to the number borne on the inventory of the office.

(iv) The competent authority should review his orders at least once in two years to see that the number of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

(v) In respect of officers who retire or are transferred or otherwise quit service, the items of furniture issued to them should be then taken back immediately on the occurrence of the above events.

(vi) Officers under suspension are not eligible for retaining furniture at residence.

*(Authority: CAG's letter No. 644 NGE.1/45-79, dated 23<sup>rd</sup> February, 1980).*

**583.** Whenever an article is required to be repaired an estimate will be submitted by Welfare Assistant for the sanction of Welfare Officer who will see that the charges are reasonable and the repairs are absolutely necessary. The approval of the Group Officer (Administration)/ Principal Accountant General should be obtained when any charge proposed to be incurred exceeds Rs. 20 and Rs. 500 , respectively.

**584.** Before an article is given out for repair it will be noted in a separate register which will be maintained in Form B attached to these rules. The Sections when giving out their articles to the Welfare Section for repairs should satisfy themselves that the necessary entry has been made on their register (Form B).

**FORM 'B'**

<b>Sr. No .</b>	<b>Descrip tion of Articles</b>	<b>Serial No. in the Stock Book</b>	<b>Section from which received</b>	<b>Estimated Cost</b>	<b>Orders of Welfare officer/Group Officer/P AG in case the estimate exceeds Rs.20/- Rs 500/-</b>	<b>Name of the shop or firm to which given for repairs</b>	<b>Acknowled gment of the Ministry in token of having received the articles for repairs</b>	<b>Date on which sent out for repairs</b>	<b>Date on which returned by the shop keeper</b>	<b>Initial of the SO/AAO of the section in token of his having received the articles duly repaired</b>	<b>Date on which the bills is paid number of vouchers</b>	<b>Remarks</b>
1	2	3	4	5	6	7	8	9	10	11	12	13

**585. Expenditure on Committees, Periodical Inter-Departmental/Inter State Conferences/Meetings etc.**

(a) Expenditure on committees periodical inter-departmental/inter-state conferences/meetings should be reduced to the absolute minimum. Such meetings should be called sparingly and only when considered absolutely necessary. Expenditure on entertainment at such meetings/conferences should be avoided, as far as possible and that on light refreshments kept at the minimum. The monetary limit of Rs. 2.50/- per head meeting laid down in GIMF notification No. F (51) E (A)/87 dated 3.11.1988 published as SOM 3581 in Gazette of India dated 1.12.1988 note under schedule VI in DFP Rules Swami Publication 1991 Edition, should in no case be exceeded. Further, the hiring of private accommodation for holding such conferences/meetings or of taxis to provide transport to participants should, as far possible be avoided.

(Authority: G.I.M.O.F. (Department of Exp) O.M. No. F-4-(6)-E, II (A)/E.11/66, dated 3<sup>rd</sup> August, 1966).

(b) While arranging official entertainments in hotels, etc., the Departments should ensure austerity in the meals served by indicating cost Limits, departments should observe in this connection, instructions, issued from time to time, regarding the type of meals, number of course, etc., and also avoidance of participation of Government officers in public functions, including dinners, etc., involving extravagance or ostentitious display of food.

(c) As regards light refreshments, it has been decided that it should be restricted to tea, coffee or a cold drink only-and biscuits, etc., should in no case be served.

(Authority: G.I., M.O.F. (DE) O.M. No. 5(2)-E-II (A)/67, dated 6th February, 1967, received with CAG's No. 351-Tech. Admn. 11/47-65, dated the 14<sup>th</sup> February, 1967).

**586. Leave Travel Claims (LTC)**

*The rules and procedure for claiming LTC have been laid down in CCS (Leave Travel Concession Rules) 1988, as amended from time to time.*

*Scope- The leave travel concession will cover the Central Govt. servant himself and his dependent family members.*

*(Swamy's Compilation of CCS LTC Rules, Rule 3)*

*Definition of Family- Family means Govt. Servant's wife or husband, two surviving unmarried children or step children wholly dependent on the Govt. Servant irrespective of whether they are residing with the Govt. servant or not, unmarried daughter,*

*parents, unmarried minor brother, etc. ( For more details please refer to LTC Rules Book).*

*(Swamy's Compilation of CCS LTC Rule 4(d))*

*LTC when both husband and wife are Government servants and are residing together.*

*Where husband and wife both are Govt. servants, they could, at their option, choose to declare separate hometown and both of them may claim the concession separately. All other conditions for admissibility of the LTC shall continue to be applicable as per normal provisions of the scheme.*

*Authority: (DOPT's OM No.31011/8/89-Est.(A), dated 8.5.1990)*

*Family members may travel independently in any number of batches- The return of each group must be completed within six months from the commencement of that group's journey.*

*Types of LTC-(i) Home Town and (ii) Anywhere in any India*

*Hometown Concession –The concession to home town is allowed once in a block of two years. The blocks are January 2014- December 2015, January 2016- December 2017 and so on.*

*(Swamy's Compilation of CCS (LTC Rules ) Section I, sub section 10)*

*Concession to visit any place in India-Admissible once in a block of four years. The current block year is January 2014- December 2017. This concession is in lieu of one of the two home town concessions during the block of four years.*

*Grace Time –Concession not availed during a block year may be availed within the grace time period ie before the end of next year.*

*(Swamy's Compilation of CCS (LTC Rules ) Section I, sub section 12 & 13)*

*Regulation of LTC Claims when the spouse of the Government servant is employed in an office other than a Central Government office where LTC facilities are available.*

*(Swamy's Compilation of CCS (LTC Rules ) Section IV, sub section 6)*

*The Central Government servant should furnish a certificate for whom LTC is claimed by me is employed in ..... (name of the PSU/Corporation/ Autonomous Body, etc.), which provides LTC facility but he/she had not preferred and will not prefer, any claim in this behalf to his/her employer.*

*(GID 6 under Rule4)*

*Reimbursement- Both in respect of journeys to “Home Town and any place in India, the Government will reimburse 100% of the to and fro fare by rail/road/steamer, as per entitlements of the Government servant concerned.*

*(Swamy’s Compilation of CCS (LTC Rules ) Section I, sub section 15)*

***Travel Entitlement-***

***Journey by Air/Rail/Road (as per VI CPC)***

<b><i>Sr. No.</i></b>	<b><i>Grade Pay</i></b>	<b><i>Air</i></b>	<b><i>Rail</i></b>	<b><i>Road</i></b>
<b><i>1.</i></b>	<b><i>10000 and above and those in HAG+ and above</i></b>	<b><i>*Business/Club class</i></b>	<b><i>AC I</i></b>	<b><i>Travel by any means of public transport. However travel by private transport is allowed subject to guidelines issued by DOPT vide OM No. 31011/03/2015- Estt/(A.IV) dated 09.02.2017</i></b>
<b><i>2.</i></b>	<b><i>7600, 8700 and 8900</i></b>	<b><i>Economy Class</i></b>	<b><i>AC I Class</i></b>	
<b><i>3.</i></b>	<b><i>5400 and 6600</i></b>	<b><i>Economy Class</i></b>	<b><i>AC II -Tier Class</i></b>	
<b><i>4.</i></b>	<b><i>4200, 4600 and 4800</i></b>	<b><i>-----</i></b>	<b><i>AC II -Tier Class</i></b>	
<b><i>5.</i></b>	<b><i>2400 and above but Less than 4200</i></b>	<b><i>-----</i></b>	<b><i>AC III Tier Class</i></b>	
<b><i>6.</i></b>	<b><i>Below 2400</i></b>	<b><i>-----</i></b>	<b><i>AC III Tier Class</i></b>	

*(Swamy’s Compilation of CCS (LTC Rules ) Section 8, sub section 5)*

***Guidelines on Air Travel on LTC***

***In Case of Entitles Officers***

- (i) *Travel by Air India only,*
- (ii) *\*In economy class only ; irrespective of entitlement,*

*(Swamy's Compilation of CCS (LTC Rules ) Rule 12,(12-E))*

***In Case of Non- Entitled Officers***

- (i) *Restriction of travel by Air India only need not apply to non-entitled officers who travel by air and claim LTC reimbursement by entitled class of rail.*

*Authority: O.M.No. 31011/2/2006-Est.(A) Dated 11/3/2010.*

- (ii) *The reimbursement in such cases may be given at the rates applicable to Rajdhani/Shatabdi Express Trains provided the Govt. Servant is entitled to it and the headquarter of the Govt. Servant permissible/place of commencement of journey and the hometown/destination under All India LTC is directly connected by these trains and two stations between which the air travel has been performed are connected by these trains.*

*Authority : OM No.31011/2/2006/Estt(A) dt. 21 May,2007.*

***Relaxation to travel by air to visit NER, J&K and A&N-***

*Following schemes have been extended for a further period of two years w.e.f 26.09.2016:-*

- (i) *LTC for visiting NER, J&K and A&N in lieu of a Home Town LTC*
- (ii) *Facility for air journey to non-entitled government servants for visiting NER,J&K and A&N*
- (iii) *Permission to undertake journey to J&K by private airlines.*

*The above special dispensation is subject to the terms and conditions mentioned in OM No.31011/3/2014 Estt. (A-IV) dated 19.09.2016.*

***Purchase of Air Tickets- In all cases whenever a Govt. Servant claims LTC by air, he/she is required to book the Air Tickets directly through the Airlines (either at Booking Counter or website or the Airlines) or by utilizing the services of the following Authorised Travel Agents-***

- (a) *M/s BalmerLawrie& Co. Ltd.*
- (b) *M/s Ashok Travels & Tours and*
- (c) *Indian Railway Catering & Tourism Corporation (IRCTC).*

***NO DEVIATION IN PURCHASE OF AIR TICKETS THROUGH OTHER WEBSITE/AGEMCIES IS PERMITTED UNDER THE EXTANT PRODISIONS.***

*Circular No.25-staff (wing)/2013 No.946-Staff (Entt.I)68-2012 dated 8.9.2013*

*Travel by private transport/own arrangement-*

*Cases where a Government servant travels on LTC upto the nearest airport/railway station/bus terminal by authorized mode of transport and undertaking rest of the journey to the declared place of visit by private transport/own arrangement (such as personal vehicle or private taxi etc.) may be dealt with as per guidelines issued by DOPT vide ON NO. 31011/3/2015- Estt. (A.-IV) dated 09.02.2017.*

*Important checks for drawal of L.T.C claims*

*Some important checks to be exercised by the DDOs before preferring these bills to the PAO are given below:-*

- (i) L.T.C. Bill should be prepared in duplicate in form GAR-14 C (one for payment and other as office copy) and the claim should be passed keeping in view of the provisions of L.T.C. Rules.*
- (ii) The D.D.O. should examine whether the Govt. servant has completed one year of continuous service on the date of journey.*
- (iii) Whether the claim has been preferred within one month/three months of the date of completion of the return journey.*
- (iv) Whether the claim is for the journey performed within India.*
- (v) If the journey was performed by road transport or steamer service in conjunction with the railway, whether such services are recognised.*
- (vi) Whether the home town is the permanent home town recorded in the service book, or as declared by the officer for this purpose.*
- (vii) The DDO is also to examine the relationship of the members of the family and their age as has been mentioned in the claim by the government servant with reference to the official records.*



- (viii) *Whether the official is entitled to the class of accommodation by which he has travelled.*
- (ix) *Whether the claim is by the shortest route.*
- (x) *Whether the government servant has intimated to the Head of Office about availing of L.T.C.*
- (xi) *Check serial numbers of railway tickets/cash receipts/bus tickets.*
- (xii) *He is to examine whether a note of journey has been recorded in the service book.*
- (xiii) *Whether the concession has been availed only once during a block of two or four calendar years, or during its grace period.*
- (xiv) *Whether any advance taken has been adjusted in full or surplus refunded.*

*(DDO Manual by Controller general of Accounts, MOF, GOI 2.30)*

**587. Children's Educational Allowance to the Central Government Employees.-**

*Consequent upon implementation of Sixth Central Pay Commission, Children Education Allowance and Reimbursement of Tuition Fee which were previously payable separately were merged and together known as 'Children Education Allowance Scheme'. This scheme is effective from 1st of September 2008. (DoPT OM No.12011/03/2008-Estt.(Allowance) dated 02.09.2008)*

**GENERAL CONDITIONS**

**SCOPE:** *Applicable to all Government Servants without any pay limit.*

**CHILD** *means a child of a Government servant and includes a step child and an adopted child, who is wholly dependent on the Government servant.*

**RECOGNIZED SCHOOL** *means a Government School or any educational institution whether in receipt of Government aid or not, recognized by the Central or State Government or Union Territory Administration.*

*In case both husband and wife are Government servants, only one of them can avail reimbursement under Children Education Allowance.*

***DURING LEAVE/ SUSPENSION ETC.:*** *The assistance will be admissible to the Government Servant while on duty or on leave or under suspension but not admissible during the period which is treated as dies-non*

***MAXIMUM LIMIT (Number Of Children):*** *Under this scheme, reimbursement can be availed by Government Servants up to a maximum of two children. However, if the second child birth results in twins or multiple births, assistance is admissible to all the children.*

***AGE LIMIT:*** *Twenty years (other than disabled child) or till the time of passing XII class whichever is earlier.*

*In cases of physically/ mentally handicapped children, the benefits will be admissible up to twenty-two years without any minimum age.*

### ***REIMBURSEMENT***

*Reimbursement for the following items can be claimed under this Scheme: (i) Tuition Fee, admission fee, laboratory fee, Vidyalay Vikas Nidhi charged by Kendriya Vidhyalayas, special fee charged for agriculture, electronics, music or any other subject, fee charged for practical work under the programme of work experience, fee paid for the use of any aid or appliance by the child, library fee, games/sports fee, examination fees and fee for extra curricular activities. This also includes reimbursement for purchase of one set of text books and notebooks, two sets of uniforms and one set of school shoes which can be claimed for a child, in an academic year.*

*(ii) "Fees" means fee paid directly to the school by the parents/ guardians for the items mentioned above. Reimbursement of school bags, pens/ pencils etc. are not allowed. There is no item wise ceiling.*

*(iii) Reimbursement will be applicable for expenditure on the education of school going children only i.e., for children from class nursery to twelfth, including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education. It is clarified that classes nursery to twelfth will include classes I to XII plus 2 classes prior to class I, irrespective of the nomenclature.*

*(iv) The annual ceiling fixed for reimbursement of Children Education Allowance is presently `18000 per child.*

### ***OTHER IMPORTANT INSTRUCTIONS***

*(i) Under this scheme, reimbursement can be claimed once every quarter. The amount that can be claimed in a quarter could be more than `4500, and in another quarter less than `4500, subject to the annual ceiling of `18000 per child being maintained.*

*(ii) Hostel subsidy will be reimbursed up to the maximum limit of `4500 per month per child subject to a maximum of two children. However, both hostel subsidy and Children Education Allowance cannot be availed concurrently.*

*(iii) It is clarified that a Government servant is allowed to get 50% of the total amount subject to the overall annual ceiling in the first quarter and the remaining amount in third and or fourth quarter. Frontloading of the entire amount in the first and second is not allowed.*

*(iv) The reimbursement of Children Education Allowance shall have no nexus with the performance of the child in his class. In other words, even if a child fails in a particular class, the reimbursement of Children Education Allowance shall not be stopped.*

*(v) Development fees in lieu of tuition fees may be reimbursed subject to production of certificate to the effect that tuition fee has not been charged by the school.*

*(vi) The maximum limit of the reimbursement for the child with disability will be at double the normal rates.*

*(vii) Reimbursement should be made on the submission of original receipts on the basis of self-certification by the Government servant.*

**588. Orders relating to the National Anthem of India.-** The instructions issued by the Government of India about the singing and playing of the National Anthem are contained in Appendix 'K' of this Manual (Vol. II).

**589. Advance to Temporary Government Servants-** The various kinds of advances are granted to the Government servants in accordance with the instructions contained in the GFRs. However, such advances admissible to temporary Government servants are granted against an adequate surety; which should be obtained on the standard form.

*(Authority: Government of India Memo no. F-16(10)-E-II-A-55, dated 23<sup>rd</sup> November, 1955 and T.M. Section's endorsement No. T.M./II-2957, dated the 15<sup>th</sup> December, 1955).*

**590. Instructions regarding Travelling Allowance Claims**

**Types of T.A.**

**A T.A. on Tour**

**B T.A. on Retirement**

**C T.A. on Transfer**

**T.A. on Tour-** *T.A. on tour is from duty point /residence at Headquarters to temporary duty point at outstation station and vice versa. It comprises of the following-*

*(i) Fare for journey by air/rail/road/sea,*

*(ii) Road Mileage for travel within city,*

*(iii) Daily Allowance (D.A.) for the entire absence from Headquarters including journey period.*

**Authority: (Swamy's Handbook 2016, Para 3 of chapter 26)**

**Components of T.A. /D.A.**

**On acceptance of the recommendations of the 6<sup>th</sup> CPC, the TA/DA on tour which was admissible upto 30.09.2008 has been revised and trifurcated into following three distinct components:-**

- (a) Reimbursement of Hotel Accommodation,**
- (b) Reimbursement of Travel within city,**
- (c) Reimbursement of Food Bills.**

**D.A. in monetary terms is no longer admissible.**

**Authority: CAG's Circular no. 220-135-6cpc/GE II/2008(III) Dated 3.2.2010 & O.M.No.19030/3/2008-E.IV/GOI/MOF,DOE Dated 23.9.2008**

**Admissibility of T.A. /D.A.**

**The maximum amount of the reimbursement of the above three components are dependent upon the Grade Pay of the individual.**

**It has been clarified that Rates of Daily Allowance on Tour may be regulated either in accordance with the provisions of OM dated 23.09.2008 (6<sup>th</sup> CPC) or as per the old rates (5<sup>th</sup> CPC), whichever is claimed by the employee. The option to claim will be available as a complete package for a particular tour and not by taking part of either order.**

**Authority: OM NO. 19030/3/2008-E.IV dated 22.01.2009.**

**Travel Entitlement-**

**Journey by Air/Rail/Road (as per VI CPC)**

<b>Sr. No.</b>	<b>Grade Pay</b>	<b>Air</b>	<b>Rail</b>	<b>Road</b>
<b>1.</b>	<b>10000 and above and those in HAG+ and above</b>	<b>Business/ Club class</b>	<b>AC I</b>	<b>Actual fare by any type of public bus including airconditioned bus OR At prescribed rates of AC Taxi when the journey is actually performed by AC Taxi OR At prescribed rates for auto-rickshaw for journeys by auto rickshaw / own scooter, motor cycle, moped etc</b>

2.	7600, 8700 and 8900	Economy Class	AC I Class	Same as at (i) above with the exception that journeys by AC taxi will not be permissible.
3.	5400 and 6600	Economy Class	AC II -Tier Class	Same as at (i) above with the exception that journeys by AC taxi will not be permissible.
4.	4200, 4600 and 4800	-----	AC II -Tier Class	Same as (ii) above
5.	Below 4200	-----	AC III Tier Class	Actual fare by any type of public bus other than airconditioned bus. OR At prescribed rates for auto rickshaw for journeys by auto rickshaw /own scooter / motor cycle / moped, etc

*Authority: G.I.,M.F.,O.M.,F.N.19030/3/2008-E-IV dated 23<sup>rd</sup> Sep. 2008*

**Guidelines on Air Travel on Tour**

*In Case of Entitled Officers*

*Travel by Air India only,*

*Authority: G.I.,M.F.,O.M.,F.N.19024/1/2009-E-IV dated 13<sup>th</sup> July. 2009*

*In Case of Non- Entitled Officers*

*Restriction of travel by Air India only need apply to non-entitled officers who travel by air and claim T.A. reimbursement by entitled class of train.*

*Authority: DOPT OM No.31011/2/2006-Estt.(A) dated 11.03.2010*

*Purchase of Air Tickets- In all cases whenever a Govt. Servant claims T.A by air, he/she is required to book the Air Tickets directly through the Airlines (either at Booking Counter or website or the Airlines) or by utilizing the services of the following Authorised Travel Agents-*

*(d) M/s Balmer Lawrie & Co. Ltd.*

*(e) M/s Ashok Travels & Tours and*

*(f) Indian Railway Catering & Tourism Corporation (IRCTC).*

**NO DEVIATION IN PURCHASE OF AIR TICKETS THROUGH OTHER WEBSITE/AGENCIES IS PERMITTED UNDER THE EXTANT PROVISIONS**

*Authority: CAG's circular No.25-staff (wing)/2013, no.946-Staff (Entt.I)/68-2012 dt6/9/2013*

*Daily Allowance on Tour (w. e .f. 01.09.2008)*

<i>Sr. No.</i>	<i>Grade Pay</i>	<i>Entitlement</i>
<i>1</i>	<i>10000 and above</i>	<i>Reimbursement for hotel accommodation/guest house of upto Rs. 5000/- per day, reimbursement of AC Taxi charges of up to 50 kms for travel within the city and reimbursement of food bills not exceeding Rs.500 per day</i>
<i>2</i>	<i>7600-8900</i>	<i>Reimbursement for hotel accommodation/guest house of upto Rs. 3000/- per day and reimbursement of non AC Taxi charges up to 50 KM per diem for travel within the city and reimbursement of food bills not exceeding Rs.300 per day.</i>
<i>3</i>	<i>5400-6600</i>	<i>Reimbursement for hotel accommodation/guest house of up to Rs. 1500/- per day and reimbursement of Taxi charges up to Rs. 150 per diem for travel within the city and reimbursement of food bills not exceeding Rs.200 per day</i>
<i>4</i>	<i>4200-4800</i>	<i>Reimbursement for hotel accommodation/guest house of up to Rs. 500/- per day and reimbursement of Taxi charges up to Rs. 100 per diem for travel within the city and reimbursement of food bills not exceeding Rs.150 per day.</i>
<i>5</i>	<i>&lt;4200</i>	<i>Reimbursement for hotel accommodation/guest house of up to Rs. 300/- per day and reimbursement of Taxi charges upto Rs. 50 per diem for travel within the city and reimbursement of food bills not exceeding Rs.100 per day</i>

*Authority: G.I.,M.F.,O.M.,F.N.19030/3/2008-E-IV dated 23<sup>rd</sup> Sep. 2008*

**Note: - Mileage allowance for road journey shall be regulated at the following rates where no specific rates have been prescribed either by the Directorate of Transport of the concerned state or of the neighbouring States:-**

- (i) For journeys performed in own car/ taxi:-Rs. 16 per km,
- (ii) For journeys performed by auto rickshaw/own scooter, etc.: -Rs. 8 per km  
( SR46 GIO (1)(a))

**T.A. on Transfer:- It comprises of the following four components:-**

- (i) **Travel Entitlements- Same as T.A. on Tour**
- (ii) **Composite Transfer Grant**
  - (a) If transfer more than 20 km , one month's pay as defined in para 3 of the OM dated 23.09.2008,
  - (b) If transferred within 20km, one-third of the composite transfer grant will be admissible, provided a change of residence is involved,
- (III) **Transportation of Personal Effects (w.e.f. 01.09.2008)**

<b>Sr. No.</b>	<b>Grade Pay</b>	<b>By Train/Steamer</b>	<b>Rate per km for transport by road (Rs. per km)</b>
1	=>7600	6000 kg by goods train/4 wheeler wagon/1double container	30(Rs. 0.005 per kg per km)
2	4200-6600	6000 kg by goods train/4 wheeler wagon/1single container	30 ( Rs. 0.005 per kg per km)
3	2800	3000 kg	15 ( Rs. 0.005 per kg per km)
4	<2800	1500 kg	7.50( Rs. 0.005 per kg per km)

**The rates shall automatically increase by 25% whenever the D.Apayable on the revised pay structure goes up by 50%.**

**Authority:[ G.I., M.F., O.M. No. F.19030/3/2008-E-IV, dated 23<sup>rd</sup> September, 2008 Read with G.I., M.F., O.M. No. F.19030/3/2008-E-IV, dated 8<sup>th</sup> June, 2010]**

- (IV) **Transportation of Conveyance**

<b>Sr. NO.</b>	<b>Grade Pay</b>	<b>Scale</b>
<b>1</b>	<b>=&gt;4200</b>	<b>One Motor Car etc. or one Motorcycle/ Scooter ,etc.</b>
<b>2</b>	<b>&lt;4200</b>	<b>One Motorcycle/ Scooter/ Moped or one bicycle.</b>

**Authority:[ G.I., M.F., O.M. No. F.19030/3/2008-E-IV, dated 23<sup>rd</sup> September, 2008]**

**T. A. on Retirement:-**

**(a) Transportation of Conveyance: -Transportation of conveyance will be regulated as per SR 147,**

**(b) Composite Transfer Grant: - Composite Transfer Grant on retirement will be regulate as in the case of serving employees (Transfer T.A.)**

**T.A. for local journeys**

**Local Journeys mean journey on duty on any day beyond 8 km from the duty point at Headquarters and within the limits of suburban or other Municipalities, Notified Areas or Cantonments contiguous to the Municipality/ Corporation of the Town or City in which the duty point is located. Journeys performed within the limits of an Urban Agglomeration within which the employee's headquarters is located will also be treated as local journeys.**

**( SR 71,GIO(2))**

**Admissibility of T.A. (mileage allowance)for local journey:-**

- (i) For the purpose of reimbursement of claims pertaining to Mileage Allowance under SR-46(6), the term HQ station shall include Panchkula, being a contiguous municipality.**
- (ii) The staff is permitted to use their own conveyance for traveling to the duty point and back. However, if the distance to the duty point and back is less than 16 km, no mileage allowance will be admissible.**
- (iii) If the distance to duty point and back is less than 16 km and journey is performed by public conveyance, then the fare spent for journey would be reimbursed.**
- (iv) For the journey beyond 16 km performed by own conveyance, mileage allowance would be reimbursed. The officers/officials drawing Grade Pay of Rs. 4200/- and above can travel by Own Car for travelling to the duty point and back. However, the official must produce a self-signed certificate to the effect that he/she performed the journey by his /her own vehicle which is registered in his/her name or in the name of his /her family member. Except in the case of**



*Sr.A.O.s/ A.O.s, the certificate should be countersigned by the controlling officer of the claimant.*

- (v) In addition to this, they have to submit a copy of driving license and certificate to the effect that they have actually travelled in their “own car”*
- (vi) The journey should be performed normally in the same way as the Govt. Servant perform the journey to the duty point i.e. by bus or his on conveyance.*
- (vii) In case more than one Govt. servant are deputed for duty at the same point, they should, as far as possible, perform the journey together by sharing the hire charges of the taxi or scooter or other conveyance, if necessary by assembling at the normal duty point.*

*Authority: Office Order No.Admn.-II/TA/71 dated 28.01.2008 & Office Order No.Entt.ii/TA/264 dated 21.03.2013*

*Time limit for submission of TA claim on Tour*

*(i) The bills of Government servants proceeding on tour should be presented at convenient intervals during the period of their tour immediately on return to the headquarters and, as far as practicable, before 31st day of March if the tour has been completed before that date.*

*(II) T.A. claims not preferred by a Government servant within one year from the date on which it became due, should be dealt with in accordance with the provisions of SR 194 A and the Government of India orders thereunder.*

*[Rule 90(3) of CGA(R&P)*

*Some of the important checks to be kept in mind by the DDOs before submission of T.A. bills (both tour or transfer) to P&AO are given below:-*

- (i) TA bills have been prepared in duplicate (one for payment and the other for office copy).*
- (ii) A copy of tour programme duly approved by the competent authority has been attached with the bill. In absence of the tour programme, it should be ensured that the bill has been countersigned by the competent authority.*
- (iii) The official has performed the journey according to his entitlement. The claim should be restricted to the entitled class unless travel by higher class has been allowed by the competent authority*
- (iv) That the travel by air to non-entitled officers has been as per the extant provisions.*
- (v) That in case of travel by road between places connected by rail, the road mileage is linked to rail mileage by entitled class.*
- (vi) If the official has stayed in a hotel while on tour, the claim for hotel rate of DA has been supported by vouchers for payment of lodging charges.*

*(vii) The DA for the total period of absence from Headquarters should be worked out as per SR 51.*

*(viii) If the bill is in order, the DDO before preferring the claim to P&AO, he should calculate the total amount payable. The advance, if any, taken shall be adjusted in full or surplus got refunded from the employee.*

*(ix) In case of TA bill on transfer, whether the claim for transfer grant, packing allowances, personal effects, transportation of conveyance etc. has been prepared in terms of provisions of S.R. 116.*

*(ix) In case of TA on retirement whether the claim has been prepared and preferred in terms of S.R. 147.*

**DDO Manual Para 2.27**

**CHECK OF TRAVELLING ALLOWANCE BILLS**

*In checking the bills of travelling allowance the under mentioned checks may be exercised in order to see:-*

- (i) that the journey was actually performed;*
- (ii) that it was necessary, and authorised by general or special orders;*
- (iii) that no bill has been submitted for it before;*
- (iv) that the amount drawn is correct with reference to rates and general conditions.*
- (v) In this connection it may be added that it is the duty of the Controlling Officer before signing or countersigning a travelling allowance bill, to scrutinise carefully the distances entered therein, but the amount claimed for the journey performed by railway and air where authorised specially, should be checked by the PAO with the help of the Railway time table and by the scheduled rates charged by the Indian Air Lines or Air Transport Company;*
- (viii) that the bills are prepared strictly in accordance with the provisions of Rule 90 of Central Govt. Account (Receipt and Payments) Rules 1983;*
- (ix) that the dates and hours of the commencement as well as end of the journeys (where necessary) and the purpose of journey are clearly stated in the columns provided for the purpose in the travelling allowance bill form;*
- (x) that the bills are countersigned in all cases except where specifically authorised otherwise (see S.R. 191-193); and that the prescribed certificates have been furnished by the D.D.O.; that the instructions for preparing travelling allowance bills as printed on the form of the T.A. Bill are duly complied with and irrelevant certificates scored out;*
- (ix) that the claims for the conveyance of motor-cycles, bicycles etc; during tour are supported by special orders of the authority competent to pass such orders, as required under S.R. 81(a);*

- (x) *that in case of journeys performed by road between places connected by rail, the charge for travelling allowance is supported by an order of the competent authority under S.R 31;*
- (xi) *that the claims for travelling allowance for journeys performed to give evidence in a court under S.R. 154 are supported by the necessary certificates (a) of attendance and (b) non-payment of expenses by the court;*
- (xii) *that in the case of bills for journeys on transfer, the claims are supported by:-*
  - a. *the certificates showing the members and relationship of claimant's family and the age of his children vide S.R.116(d);*
  - b. *the declaration of actual expenses incurred in transportation of personal effects, conveyances etc; vide S.R.116(e);*
  - c. *the certificate from the Controlling Officer that the charges on account of the personal effects have been scrutinized by him and that he is satisfied that these are reasonable; and*
- (xiii) *that the charges have been classified according to the principles laid down in Rule 67 of the Government Accounting Rules, 1990.*

*(Civil Accounts Manual Para 4.15.1)*

#### **GENERAL CHECK POINTS**

*The following are some points which will be useful in scrutinizing travelling allowance bills.*

##### **(A) Road Mileage**

- (i) *Is inadmissible in addition to (a) permanent travelling allowance, (b) conveyance allowance and (c) contingent charges claimed towards taxi/scooter hire charges separately for transportation of official records.*
- (ii) *Short journeys within a radius of 8 kilometers of headquarters should not be added to journeys made on the same day beyond 8 kilometers radius for the purpose of arriving at the distance travelled on that day.*
- (iii) *Fraction of a kilometer should be omitted in the total of a bill for any journey.*

##### **(B) Daily Allowance**

- (i) *See that the officer reaches a point outside the radius of 8 kilometers from his headquarters.*
- (ii) *See that the hours of departure from and arrival at headquarters are shown when daily allowance is claimed.*
- (iii) *is inadmissible in the following cases.*
  - a. *when joining first appointment*

- b. when on transfer*
- c. when on leave*
- d. in addition to permanent travelling allowance vide A(i) above*
- e. in addition to railway fare or actual expenses*
- f. within a radius of 8 kilometers vide B (i)above .*
- g. for halts at headquarters*
- (C) Conveyance Allowance:-**
  - (i) See that there is sanction of the competent authority*
  - (ii) See to the specific terms of sanction, if any*
- (D) Railway Journeys**
  - (i) Check fare with fare tables and see that they are not charged at a higher rate than admissible.*
  - (ii) Time of departure on and arrival from a railway journey should be stated on the bill when it ispreceded or followed by a halt for which daily allowance is claimed.*
- (E) Travelling allowance is inadmissible**
  - a. on proceeding on leave*
  - b. on rejoining from leave*
  - c. during leave of any kind*
  - d. on dismissal from public service; and*
  - e. in case of transfer at the officer's own request or for misconduct.*

*(Civil Accounts Manual Para 4.15.2)*

*Note:- The cancellation/reservation charges on unused air/rail tickets may be preferred by the claimants in T.A. bill form and should be classified under the head "Travel Expenses".*

*[Authority: Min. of Fin. Deptt. of Exp. O.M.No.19028/1/78-E-IV(B) dated 18.2.1981]*

## **590 A MEDICAL CLAIMS**

### **1.1. MEDICAL CLAIMS FALL UNDER TWO CATEGORIES**

*Claims relating to charges of Medical attendance are regulated according to the following:*

- (i) Central Government Health Scheme (CGHS): - The Government Servant should reside in the area covered by the scheme.*

*(ii) Central Services (Medical Attendance) Rules, 1944 (CS (MA) Rules, 1944)*

***CENTRAL GOVERNMENT HEALTH SCHEME (CGHS)***

***2.1 CGHS is available to all Central Government employees and pensioners, residing in areas covered under the scheme. Their family members can also avail the scheme, if they are totally dependent on the employee/pensioner.***

***2.2 Residence alone (and not the Headquarters) is to be considered as criterion for determining the eligibility of a Central Government Servant for availing medical facilities under CGHS.***

*(CGHS2015 book page 9)*

***3.FACILITIES UNDER CGHS***

*(CGHS 2015, page 2)*

***The facilities available under CGHS mainly include:***

***(i) Consultation with the Medical Officer at CGHS dispensary, Polyclinic or hospital.***

***(ii) X-Ray, Laboratory and other diagnostic facilities.***

***(iii) Supply of medicines etc.***

***(iv) Hospitalization facilities***

***(v) Reimbursement of cost of implant for heart ailment, hearing aids, intra-ocular lens etc.***

***(vi) Issue of Glucometer to diabetic patients suffering from diabetic gangrene.***

***4. CGHS CONTRIBUTION***

***Employees/pensioners availing CGHS are required to make nominal contribution every month depending upon their pay/pension as under:***

***(NO. S.11011/11/2016-CGHS(p)/EHS dated 09/01/2017)***

<b>GRADE PAY</b>	<b>RATE OF MONTHLY CONTRIBUTION (in Rs.)</b>
<i>Level 1 to 5</i>	<i>250</i>
<i>Level 6</i>	<i>450</i>
<i>Level 7to 11</i>	<i>650</i>
<i>Level 1 to 5</i>	<i>1000</i>

#### **5. IDENTITY CARDS**

*Persons availing CGHS are issued plastic identity cards for each member separately, on which a photograph is affixed for easy identification of the beneficiary.*

#### **6. TRAVELLING ALLOWANCE**

*In case any medical treatment involves travel within/outside the city, the conveyance/travelling expenses shall be reimbursable, besides, travelling expenses for an escort accompanying the patient are also allowed in certain cases*

#### **7. MEDICAL ADVANCE**

*Medical advance may be given to the Central Government employees in connection with the treatment of their own and dependent members of their families in Government/recognized hospitals.*

*(CGHS 2015, page 335)*

#### **7. SETTLEMENT OF MEDICAL CLAIMS**

*A CGHS beneficiary should make an application to the concerned authority for claiming reimbursement of medical expenditure and settlement of advances, if any. The claim should be filed within 6 months of discharge from the hospital.*

*(CGHS 2015, page 344, para III)*

#### **8. DELEGATION OF POWERS TO HEAD OF OFFICE/DEPARTMENT**

*Head of the department may settle claims upto Rs. 5 lakhs without referring to Internal Finance Division (IFD)*

*(No. S.11011/20/2014-CGHS (p)/EHSS dated 23.11.2016)*

**9. CENTRAL SERVICES (MEDICAL ATTENDANCE), RULES (CS (MA) RULES) 1944**

*(i) It should be seen whether the treatment has been taken from the Authorized Medical Attendant attached to the status of Government Servant at the consulting room of the Authorized Medical Attendant (AMA)..*

*(ii) The treatment at the consulting room of AMA is limited to ten days with a maximum of four consultations and normally ten injections. The number of injections may go up to fifteen depending on patient's ailment.(CSMA rules page 40)*

*(iii) Cases of medical treatment requiring hospitalization have to be referred to Government/Recognized hospital. If hospitalization is not considered necessary, but treatment is expected to be prolonged, then the patient should be referred to out-patient department of Government/recognized hospital.*

*(iv) Original prescriptions duly countersigned by AMA should be obtained for reimbursing the cost of medicines.*

*(v) In emergent cases involving accidents, serious nature of disease, etc. the patient can be admitted in a private hospital/clinic in case no Government or recognized hospital is available nearer than the private hospital/clinic and the case is one of real emergency necessitating such admission and treatment. If the controlling Authorities/Departments have any doubt, they may make areference to Director General of Health Services for opinion.*

*(vi) The claim for reimbursement should be submitted within six month from date of completion of treatment.*

*(No. S.14025/19/2015-MS dated 27.05.2015)*

**10.MEDICAL ADVANCE**

*(i) It is admissible to all Government Servants irrespective of pay limit.*

*(ii) The advance would be admissible when a Government servant or a member of his family is being treated-*

*(a) As an in-patient in a hospital under the provisions of the Central Services (Medical Attendance) Rules and Orders;*

*(b) As out-patient in case of TB/Cancer*

*(iii) Purchase/replacement, repair and adjustment of admissible artificial appliances*

*(iv) Controlling Officer should see before countersigning the claims in respect of medical expenses that the claim is genuine and is covered by rules and orders on the subject and that the charges claimed are supported by necessary bills/receipts/certificates duly countersigned/signed by the AMA.*

#### **11. CONTROL REGISTER**

*Name of patient, particulars of disease, period of medical attendance, particulars of medicines purchased including the name of shop etc, should be entered in register. Periodical review should be done and the register is to be submitted to branch officer. Periodicity of the illness should be watched. There should be reasonable gap between first spell of illness and recurrence of the same illness in case of bill submitted is of AMA. Controlling authorities may use their discretion to determine such periodicity which is normally three months.*

#### **12. TIME LIMIT**

*Bill is to be prepared and submitted within six months. Heads of the Department may however condone the delay as per the instructions contained in Government of India MH OM No. S 14025 /19/2015-MS dated 27.05.2015.*

#### **13. DEFINITION OF FAMILY**

*The term 'family' shall mean a Government servant's wife or husband, as the case may be and parents, sisters, widowed sisters, widowed daughters and stepmother wholly dependent upon the Government servant and are normally residing with the Government servant..41*



151)

**591. Grant of honorarium for setting of question paper and valuation for Aptitude Test for filling up of E.D.P. Posts.** - The question of rates of honorarium for setting of question papers and valuation of answer scripts for Aptitude Tests for filling up of E.D.P. posts has been under consideration and it has been decided to grant honorarium at the rates mentioned below:-

**1. For setting question papers:-**

**(a) For Data processor,**

Sr. Data processor,

Data Manager

and

(i) Double paper Rs. 250/-

(Theoretical and practical)

(ii) Single paper

a) Theoretical 1 Hour Rs. 100/-

b) Practical 2 Hours Rs. 150/-

**(b) For Date Entry Operator**

Console Operator

Sr. Console Operator

(i) D.E.O. only skills test (1/2 Hour)] Rs. 75/-

(ii) Console Operator

(iii) Sr. Console Operators

a) Aptitude Test (1/2 Hour) Rs. 100/-

b) Skill Test (1/2 Hour) (Consolidated)

**II. For Valuation of answer papers:**

**(a) For Data processor.**

Sr. Date processor

Data Manger

i) Upto 1 Hour Rs. 2.50 per script

ii) Upto 2 Hour Rs. 4.00 per script

(b) For Data Entry Operator

Console Operator

Sr. Console Operator

1 Hour or less Rs. 2.00 per script

2. These orders take effect from the date of issue.

(Authority: CAG's Office Circular No. 29-NGE/ENTT/95 issued vide No. 838-NGEI/61-92 Dated 25.9.95).

**592.** Maximum limit of honorarium payable:- Instances have come to the notice of this Department where payment of honorarium exceeding Rs 5000/- has been made during a year on the plea that the limit of Rs 5000/- is applicable to each item of work separately. It is clarified that the total amount of honorarium payable to Govt. Servant during a financial year is limited to Rs 5000/- under the power delegated to the Ministries/Departments/C&AG of India and to Rs 2500/- under the powers of Head of Deptt. These limits cannot be exceeded in Any case by treating different items of work or some items of work performed at different times of the year as separate for the purpose of calculating the entitlement of honorarium.

Ministries, Department should strictly follow the guidelines contained in FR 46(b) while considering the grant of honorarium.

( Authority: GOI M.O. Personnel, Public Grievances and Pension Deptt. of P&T O.M. No.21011/26/96-Estt (Allowances) dated 20.1.1997 copy received vide CAG;s Office letter No. 49/Audit (Rules)/25-92/IV-97(7) dated 7.3.1997.)

#### **APPENDIX**

#### **CENTRAL CIVIL SERVICES - TRAVELLING ALLOWANCE RULES**

#### **GOVERNMENT OF INDIA'S ORDERS**

<i>No.</i>	<i>Date</i>	<i>File Number</i>	<i>Subject</i>
<i>1.</i>	<i>18.02.2009</i>	<i>19030/3/2008-E.IV</i>	<i>Travelling Allowance Rules - Implementation of the Sixth Central Pay Commission - Corrigendum.</i>

2.	02.01.2009	19030/3/2008-E.IV	<u><i>Travelling Allowance Rules - Implementation of the Sixth Central Pay Commission.</i></u>
3.	19.11.2008	19030/3/2008-E.IV	<u><i>Travelling Allowance Rates - Implementation of the Sixth Central Pay Commission.</i></u>
4.	23.09.2008	19030/3/2008-E.IV	<u><i>Travelling Allowance Rules - Implementation of the Sixth Central Pay Commission.</i></u>

**Guidelines for T.A.****Rates of Daily Allowance**

Level	Grade Pay /AGP (Amount Rs)	Reimbursement (Amount Rs)		
		Accommodation per day	Charges for travel within the City	Food bill per day
		w.e.f. 1/1/14	w.e.f. 1/1/14	w.e.f. 1/1/14
14-18	10,000 and above and those in pay scales of HAG + and above	7,500	AC taxi charges upto 50 kms.	750
12-13A	7,600 to 8,900 / 8,000 to 9,500	4,500	Non AC-Taxi charges upto 50 kms.	450
9-11	5,400 to 6,600 / 6000 & 7000	2,250	Taxi charges upto Rs 225 per day	300
6-8	4,200 to 4,800	750	Upto Rs 150 per day	225
1-5	Below 4,200	450	Upto Rs 75 per day	150

**Air Travel - Outside India:****Category**

Officers drawing GP of Rs 10000 and above & those and those in pay scales of HAG +  
Others

**Entitle Class**

Business Class  
Economy Class only

**Entitlements for travel by Air/Rail/Road (From 1-9-2008):**

Level	Grade Pay / AGP (Amount Rs)	Air	Rail	Road
17-18	Apex Scale	Business/ Club Class	AC I Class	AC Taxi/Ordinary Taxi/Auto Rickshaw/Own Scooter / Motorcycle/Moped/Any Public Bus including AC Bus
14-16	10,000 and above and those in pay scales of HAG +	Economy Class	AC I Class	AC Taxi/Ordinary Taxi/Auto Rickshaw/Own Scooter / Motorcycle/Moped/Any Public Bus including AC Bus
12-13A	7,600 to 8,900 / 8,000 to 9,500	Economy Class	AC I Class	Same as (i) above, except AC Taxi
9-11	5,400 to 6,600 / 6000 & 7000	-do-	AC 2 - Tier Class	-do-
6-8	4,200 to 4,800	-do-	-do-	-do-
4-5	2,400 and above but less than, 4,200	-do-	First Class/AC 3- Tier/ AC Chair Car	Auto Rickshaw/Own Scooter / Motorcycle/Moped/Any Public Bus except AC Bus
1-3	Below 2,400	-do-	-do-	Auto Rickshaw/Own Scooter / Motorcycle/Moped/ Ordinary Public Bus

**Instruction Travelling Allowance Bills:**

- Journey of different kinds and halts should not be entered on the same line.
- Bills must be properly prepared and submitted within 7 days of completion of journey. Failure to do so may entail recovery of advance, if any drawn, in a single instalment, through the salary bill submitted thereafter.
- Money Receipts/Ticket numbers should be furnished along with the T.A. bill.
- Hotel bills should invariably enclosed when D.A. is claimed at Hotel rates.
- A certificate of attendance given by the court or authority should be attached to the bill, if traveling allowance is drawn for attending a Court under summons or otherwise.

**Admissibility of DA (When Free boarding and / or lodging is availed)**

- |                              |     |
|------------------------------|-----|
| 1. Free boarding and lodging | 25% |
| 2. Free boarding only        | 50% |
| 3. Free lodging only         | 75% |

**Boarding Pass & Copy of Tickets to be produced:**

Boarding Pass & copy of tickets are invariably required to be produced with LTC Claim Bill as a proof of journey and travel fare.

**Tatkal Seva Charges:** Reimbursement is allowed in extremely emergent circumstances

**E-Ticketing Charges:** Reimbursable for tickets booked through the website of Indian Railways

**Facilitation Fee:** Not Reimbursable. No fee / service charges (by whatever nomenclature), which are not included in the tariff charged by Air India / Airlines will be paid to the travel agents.

**Special Instruction for Air Travel:** (Applicable for all cases where the expenditure is to be made from Government Grants including R&D Projects & CPDA)

In all the cases of air travel (both domestic & international) where Govt bears the cost of travel the officials will have to travel by Air India only. If the travel destination (station) is not connected by AI, the official shall have to travel by AI upto the point closest to destination and beyond which the officials may utilize the services of another airlines which should preferably be alliance partner of AI.

**Air Tickets may be purchased from following:**

- Directly from Booking counters of Air India
- AI Website
- By utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC only.

**APPENDIX****CENTRAL CIVIL SERVICES (LEAVE TRAVEL CONCESSION) RULES, 1988****GOVERNMENT OF INDIA'S ORDERS**

<b>No.</b>	<b>Date</b>	<b>File Number</b>	<b>Subject</b>
1.	12.05.2016	31011/11/2015-Estt (A.IV)	<u>Central Civil Services (Leave Travel concession) Rules, 1988 - Admissibility of catering charges in respect of rail journey performed on LTC - Clarification.</u>
2.	18.02.2016	31011/3/2015-Estt (A.IV)	<u>Central Civil Services (Leave Travel Concession) Rules, 1988 — Fulfillment of procedural requirements.</u>
3.	28.11.2014	31011/7/2014-Estt.(A-IV)	<u>Central Civil Services (Leave Travel Concession) Rules, 1988 - Relaxation to travel by private airlines to visit J&amp;K.</u>
4.	07.10.2014	G-14019/2/13-Cash	<u>Non submission of Boarding Pass for settlement of T.A. Claims.</u>
5.	26.09.2014	FAQ	<u>Frequently Asked Questions (FAQs) on LTC entitlements of a Fresh Recruit.</u>
6.	26.09.2014	31011/3/2014-Estt.(A-IV)	<u>Central Civil Services (Leave Travel Concession) Rules, 1988 — Relaxation to travel by air to visit NER and A&amp;N.</u>
7.	24.09.2014	31011/5/2014-Estt.(A-IV)	<u>Procedure for booking of air-tickets on LTC-Clarification - reg.</u>
8.	19.06.2014	31011/4/2014-Estt (A.IV)	<u>Clarification regarding purchase of Air Tickets from Authorized Travel Agents for the purpose of LTC.</u>
9.	2013	FAQ	<u>Frequently Asked Questions on Leave Travel Concession (LTC)</u>
10.	27.09.2013	18011/05/2012-AI	<u>Air Travel on official account — relaxation of</u>

			<u>government instructions regarding.</u>
11.	09.07.2013	19024/1/2012-E.IV	<u>Guidelines on Air Travel on Official Tours/Leave Travel Concession (LTC)</u>
12.	26.06.2012	14028/2/2012-Estt.(L)	<u>Payment of Leave Encashment amount along with LTC advance.</u>
13.	15.06.2012	31011/2/2003-Estt.(A-IV)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit J &amp; K.</u>
14.	30.04.2012	31011/4/2007-Estt.(A)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit NER.</u>
15.	04.03.2011	19024/1/2009-E.IV	<u>CCS (LTC) Rules, 1988 - Guidelines on Air Travel on Tours/LTC.</u>
16.	16.09.2010	19024/1/2009-E.IV	<u>CCS (LTC) Rules, 1988 - Guidelines on Air Travel on Tours/LTC.</u>
17.	15.07.2010	19046/1/2008-E.IV	<u>CCS (LTC) Rules, 1988 - Clarification regarding re-imburement of LTC-80 fare.</u>
18.	18.06.2010	31011/2/2003-Estt.(A-IV)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit J &amp; K.</u>
19.	23.04.2010	31011/4/2007-Estt.(A)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit NER.</u>
20.	20.04.2010	31011/4/2007-Estt.(A)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit NER.</u>
21.	22.03.2010	7(1)/E.Coord./2009	<u>Expenditure Management - Economy Measures and Rationalisation of Expenditure.</u>
22.	11.03.2010	31011/2/2006-Estt.(A)	<u>Regulation of journeys by private airlines while availing Leave Travel Concession.</u>
23.	02.03.2010	14028/1/2010-Estt.(L)	<u>Encashment of 10 days earned leave along with LTC by re-employed pensioners - Clarification regarding.</u>

24.	02.12.2009	31011/6/2002- Estt.(A)	<u>LTC to Central Government Employees - Travel by tour packages operated by IRCTC.</u>
25.	24.11.2009	14028/2/2009- Estt.(L)	<u>Encashment of earned leave alongwith LTC – Clarification.</u>
26.	16.11.2009	14028/3/2008- Estt.(L)	<u>Recommendations of the Sixth Central Pay Commission relating to encashment of leave in respect of Central Government employees.</u>
27.	28.10.2009	31011/3/2009- Estt.(A)	<u>Use of own car/hired taxi on LTC journey on account of physical handicap.</u>
28.	09.09.2009	31011/2/2006- Estt.(A)	<u>Regulation of Journey by air while availing Leave Travel Concession - Clarification regarding.</u>
29.	27.07.2009	31011/2/2006- Estt.(A)	<u>Regulation of Journey by air while availing Leave Travel Concession - Clarification regarding.</u>
30.	13.07.2009	19024/1/2009-E.IV	<u>Air Travel on official account - Both domestic and international.</u>
31.	03.06.2009	14028/4/2009- Estt.(L)	<u>Encashment of earned leave alongwith Leave Travel Concession while in service.</u>
32.	03.06.2009	31011/4/2008- Estt.(A)	<u>Travel entitlement for the purpose of Leave Travel Concession.</u>
33.	04.12.2008	7(1)/E.Coord./2008	<u>Expenditure management - Economy measures and rationalization of expenditure - Guidelines related to LTC - Clarifications.</u>
34.	10.11.2008	7(1)/E.Coord./2008	<u>Expenditure management - Economy measures and rationalization of expenditure - Guidelines related to LTC.</u>
35.	23.09.2008	31011/4/2008- Estt.(A)	<u>Sixth Central Pay Commission - Recommendations relating to LTC - Acceptance of.</u>

36.	14.05.2008	31011/4/2007- Estt.(A)	<u>Central Civil Services (LTC) Rules, 1988 - Clarification regarding reimbursement of fare in respect of travel by air to visit NER.</u>
37.	02.05.2008	31011/4/2007- Estt.(A)	<u>CCS (LTC) Rules, 1988 - Relaxation for travel by air to visit NER.</u>
38.	26.03.2008	31011/6/2002- Estt.(A)	<u>LTC to Central Govt. Employees - Travel by tour packages operated by IRCTC.</u>
39.	03.12.2007	31011/2/2006- Estt.(A)	<u>Central Civil Services (LTC) Rules, 1988 - Clarification regarding reimbursement of fare in respect of air travel by non-entitled officers.</u>
40.	27.09.2007	31011/5/2007- Estt.(A)	<u>Relaxation in LTC Rules - Delegation of powers to Ministries/Department regarding time limit for the submission of the claim.</u>
41.	21.05.2007	31011/2/2006- Estt.(A)	<u>Regulation of journeys by private airlines while availing Leave Travel Concession.</u>
42.	07.02.2007	31011/3/2006- Estt.(A)	<u>LTC (All India in block of 4 years) in combination with transfer/tour TA-mode of regularisation.</u>
43.	24.04.2006	31011/2/2006- Estt.(A)	<u>Regulation of journeys by private airlines while availing Leave Travel Concession.</u>
44.	24.03.2006	19024/1/E.IV/2005	<u>Air Travel by Government Servants within India.</u>
45.	25.05.2005	31011/3/2005- Estt.(A)	<u>CCS (LTC) Rules, 1988 - Visit to Andaman &amp; Nicobar Islands instead of Home Town LTC and travel by air from Kolkata or Chennai to Port Blair and back - Relaxation thereof.</u>
46.	18.01.2005	31011/1/2005- Estt.(A)	<u>CCS (LTC) Rules, 1988 - Extension of the grace period of Home Town LTC block years 2002-2003.</u>
47.	13.03.2003	31011/3/2001- Estt.(A)	<u>Central Civil Services (LTC) Rules, 1988 - Suspension regarding.</u>



48.	02.03.2001	31011/3/2001- Estt.(A)	<u>Central Civil Services (LTC) Rules, 1998 - Suspension regarding.</u>
49.	07.10.1997	14028/7/97-Estt.(L)	<u>Recommendations of the Fifth Central Pay Commission - Decisions relating to enhancement of the ceiling on accumulation and encashment of Earned Leave in respect of Central Government employees.</u>
50.	1988	LTC Rules, 1988	<u>Central Civil Services (Leave Travel Concession) Rules, 1988.</u>
51.		Forms	<u>LTC FORMS</u>