



सर्वोदय संकल्पित  
Dedicated to Truth in Public Interest

कार्यालय महालेखाकार (लेखापरीक्षा-II), तमिलनाडु और पुदुचेरी  
लेखापरीक्षा भवन, 361, अण्णा सालै, तेनामपेट, चेन्नै-600 018.

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-II), TAMILNADU &  
PUDUCHERRY 'LEKHA PARIKSHA BHAVAN', 361, ANNA SALAI, TEYNAMPET,  
CHENNAI 600 018.

No. 46 AG (Audit-II) TN & PY/Legal Cell/7M-15/2020-21

Date: 13/07/2020

**CIRCULAR No.2**

Sub: Compliance to CCS (Conduct) Rules, 1964 and Code of Ethics by all the  
Staff members of this office – Reg

\*\*\*\*\*

Administration had time and again issued Circulars, emphasising the need to strictly adhere to the norms prescribed in the Code of Ethics and CCS (Conduct) Rules, 1964 by the staff members. It had been reiterated that the staff members should strictly follow the norms prescribed in Code of Ethics and CCS (Conduct) Rules, 1964.

The CAG's Auditing Standards also envisages that the fundamental principles of ethics are integrity, independence, objectivity and impartiality, confidentiality and competence. The Standard requires to ensure transparency and legality of the operations of the Department and to actively promote ethical behaviour throughout the organization.

A comprehensive statement of values and principles has been enumerated in Code of Ethics. Government of India has also felt that Ethics and Values of Civil Services play a vital role in our present environment and Rule 3 of Central Civil Services (Conduct) Rules, 1964 was amended during 2014 to incorporate the need for Ethics and Values of Civil Services, the expected standards of the Civil Services and provide for "accountability" to ensure good governance and better delivery of services to citizens of the country.

Despite these instructions and guidelines, it has come to the notice of the Administration that some Field Audit Parties are accepting hospitality provided by the auditee units. In this regard, Staff members are once again advised that they should not accept hospitality as the office had been providing them enough allowances to take care of their expenses.

Failure to adhere to the instructions and guidelines prescribed in Code of Ethics and Auditing Standards while performing audit would be viewed seriously as breach of Code of Ethics and appropriate action would be taken for such violations.

This issues with the approval of Accountant General.

*Signature 13/7/2020*  
SENIOR DEPUTY ACCOUNTANT GENERAL/ADMN.

To

1. All Group Officers
2. All Branch Officers
3. All Sections
4. Notice Board
5. ISTC: For posting this Circular in the Official Website and forwarding the Circular to all staff members.