

MANUAL OF GENERAL PROCEDURE

OFFICE OF THE ACCOUNTANT GENERAL (A&E), KERALA, TRIVANDRUM

Office of the Accountant General (Accounts & Entitlements), Kerala, Trivandrum

MANUAL OF GENERAL PROCEDURE

(First Edition)

PREFACE TO THE FIRST EDITION

This is the first edition of the Manual of General Procedure after the restructuring of the Indian Audit and Accounts Department under the provisions of paragraph 36 of the Manual of Standing Orders (Administrative) Vol. I of the Comptroller and Auditor General of India.

The provisions in this Manual have been drafted adopting and updating those in the Third Edition of the Manual of procedure issued by the Accountant General, Kerala of the composite office. The orders issued after restructuring have also been incorporated.

The Manual consists of two parts. Part I dealing with Office Procedure and Part II dealing with General Section and attached branches. All members of the office are expected to be thoroughly conversant with the rules and procedures laid down in this Manual.

The Assistant Accounts Officer/Section Officer, O.E(Administration) Section will be responsible for keeping the Manual up-to-date. The Assistant Accounts Officers/Section Officer of other Sections will report to O.E(Administration) Section any order of procedure found to be at variance with the provisions of this Manual or which, for other reasons require to be incorporated in this Manual.

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Trivandrum *Accountant General (A&E)*

Dated:13-7-1989 *Kerala*

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MANUAL OF GENERAL PROCEDURE

PART I

GENERAL PROCEDURE

CHAPTER I

CONSTITUTION OF THE OFFICE

1.1 Consequent on the restructuring of the cadre and the organizational set up in the Indian Audit and Accounts Department, the office of the Accountant General Kerala, Trivandrum, which was a combined audit and accounts office was bifurcated into the office of the Accountant General (Accounts and Entitlement), Kerala and the office of the Accountant (Audit), Kerala with effect from 1-3-1984. The accounts and entitlement functions which were being discharged by the combined office were vested with the Accountant General (Accounts and Entitlement) while all the Audit work was entrusted with the Accountant General (Audit).

Besides the duties and functions in relation to the accounts of the state of Kerala, the accounting of the transactions of the Union Government such as Central Civil Pensions paid in Kerala treasuries and Central transactions of the Union Government such as Central Civil Pensions paid in Kerala treasuries and Central transactions relating to the Union Territory of Lakshadweep are attended to by the office of the Accountant General (Accounts and Entitlement).

1.2 The office is divided into several sections each under the charge of Assistant Accounts Officer or a Section Officer. The sections are under immediate control of Assistant Accountants General or Sr. Accounts Officer/Accounts Officers designated as Branch Officers. The work of the branch Officers is supervised by Senior Deputy Accountant General or Deputy Accountant General designated as Group Officers under the overall supervision and control of the Accountant General (Accounts and Entitlement).

NOTE: The IAD sections is under the direct control of the Accountant General (Accounts and Entitlement)

1.3 Besides the Main Office at Trivandrum, four Branch Offices are functioning at Kottayam, Cochin, Trichur and Kozhikode. The Treasury accounts have been assigned to various braches on the basis of geographic proximity. PWD and Forest accounts are compiled at Thrissur Branch. The office switched over to computerized accounts from April 2003 accounts with the introduction of VLC. Branch offices compile accounts upto service heads and classified data in transferred to Main Office. Main Office compiles DOR heads of all treasuries in addition to compilation of three treasuries assigned to them/ Monthly Civil Accounts, Annual Appropriation and Finance Accounts are generated at main office. PF schedules are transferred to Main Office where PF accounts are maintained for further posting by the office compiling the accounts. a The allotment of work among the Main Office and Branch Offices is indicated below.

Main Office, Trivandrum	1. Accounting and Entitlement functions relating to the state as a whole except those attached to Branch offices. 2. Accounting of the Central Civil pensions paid in Kerala treasuries and central transactions relating to the Union Territory of Lakshadweep.
Branch Office, Kottayam	1. Departmental compilation of accounts relating to State transactions arising in the treasuries in Kottayam, Idduki Pathanamthitta, Chenganur, Kottarakkara, Pala and Alleppey District Treasuries. 2. Maintenance of GPF accounts of (i) Education Department (a) Education A – Pathanamthitta, Chengannur and Aleppey district/ District Treasuries. (b) Education (B & C F G H) – Pathanamthitta, Kottayam, and Pala District/Dstrict Treasuries and (ii) Water , Transport Department.
Branch Office, Cochin	1. Departmental compilation of accounts relating to the state transactions arising in the District treasuries of Ernakulam and Muvattupuzha. 2. Maintenance of GPF accounts of Education departments

	in Ernakulam, Moovatupuzha, Idduki Districts, Kollam, Kottarakkara Districts, district Treasuries, AJ Veterinary, Tourism and Ports and 3. Gazetted Entitlement functions of Animal Husbandry department
Branch Office, Trichur	1. Accounting and entitlement functions of the Public works and Forest Departments and maintenance of related General Provident Fund accounts. 2. Maintenance of GPF accounts of Education departments in Trichur, Palghat Districts / District Treasuries, Agriculture, SSW, S&D & SCT, stamps and Registration, Palakkad, malappuram, Thiruvananthapuram, Allepy and Thrissur District/District Treasuries and Housing Departments in Kottayam, Ernakulam,
Branch Office, Kozhikode	1. Departmental compilation of accounts relating to state transactions arising in the District treasuries of Kozhikode, Malappuram, Kannur , Waynad, Kasargode and Mattannur. 2. Maintenance of GPF accounts of Education in Kasargode, Malappuram, Kozhikode, Kannur, Wynad Districts, Co peration, Fisheries, Dairy, Jails, Industries, PSC, Arts and Culture, Mines and Minerals. Foods and Civil supplies, Colleges, AIT, and ST, Excise etc.

CHAPTER 2

OFFICE DISCIPLINE

2.1 Office Hours.—The administrative offices of the Central Government should observe 8 ½ hours working day (inclusive of half-an-hour lunch break) starting from any time between 9.00AM to 10.00AM as chosen by the Central Government Employees Welfare Coordination Committee where it exists or the Head of Office where such a committee does not exist in consultation with the staff side representatives. The Offices located at one place (other than Delhi/ New Delhi) should have the same office timing.

2.2 Security arrangements—(I) Entry into office.—Entry into office premises is restricted to those who possess Identity cards/Temporary pass. The cards/pass will be checked by the Chowkidars on duty at the gates.

(Office order Estt. A/V/C (14) dated 16.09.1968)

Note: Every member of the staff should take out his/her identity card and show it to the chowkidar on duty at the gate if demanded before he/she enters the premises.

(Office order Estt. A/V/C (14) 68-69/109 dated 14.11.1968)

(2) Closing of office.—All rooms in the office including Recreation Hall, Stores, etc. will be closed and locked by 7.30 p.m on all days. No one will be allowed to work, or play any indoor or outdoor games within the office premises after 7.30 pm without specific permission.

With a view to ensuring proper maintenance of the security arrangements in the office, members of the staff (excepting those on specific duties) who wish to remain in the sections or within the office premises after 7.00 pm have to obtain the written permission of the Group Officer (Administration) or the concerned Group Officer through the respective Branch Officer. Similar permission should

be obtained by the staff working on holidays and Sundays. A register giving the following information should be maintained by the Assistant Accounts Officer/Section Officer concerned for recording the details of the staff working out of office hours and on holidays:

(i) Serial number
(ii) Date of attendance
(iii) Name of official
(iv) Duration of time permitted
(v) Actual time taken indicating time of arrival and departure

(Office order No.Estt. A/IV-C (14) – 474 /316 dated 16-6-1976)

2.3 Lunch Break.—Half an hour's interval is allowed for lunch and this has been fixed as between 1.00 PM and 1.30 PM. This time limit is relaxable only in respect of those who take their lunch from office Canteen and who find it difficult to stick on to the time limit for want of adequate space in canteen. They may have their lunch break between 1.30 PM and 2.00 PM, provided they apply to the Branch Officer in writing and get his approval for the arrangement.

The arrangement should be followed as a regular feature and not varied at individual's convenience. A list of those who go for lunch between 1.30 PM and 2.00 PM should be kept by the Assistant Accounts Officer/Section Officer. In order to enforce these instructions strictly, Branch Officers should make surprise daily checks and report any laxity in the observance of instructions to Group Officer (Administration) every fortnight. Accountant General may carry out the surprise checks periodically.

(Govt. of India, Ministry of Home Affairs, O.M No 60/17/64-Estt.(A) dated 4-8-1965, Office Order No.Estt A/V/831 dated 18.11.1966 and Office Order No.Estt.A/V/461 dated 23-8-1968)

2.4 Availability of staff during office hours.—Any member of the staff found absent from his/her seat during office hours except with the permission of the

Assistant Accounts Officer/Section Officer will be called upon to explain his/her absence and if the habit persists, disciplinary action will be taken against those who are found guilty.

Note: Permission of the Assistant Accounts Officer/Section Officer need not be taken for short absence from the seat not exceeding 10 minutes provided the movements are either for personal requirements or for office work such as going to other sections, etc. In case the absence is likely to exceed 10 minutes or if any member of staff wants to go out of the office premises, permission of the Assistant Accounts Officer/ Section Officer should invariably be taken and in his absence, a chit briefly indicating the duration of absence should be placed on the table of the Assistant Accounts Officer / Section Officer.

(Special Circular dated 4-11-1963 and dated 7-11-1963)

2.5 (1) Attendance Register.—Attendance Registers should be maintained in Form S.Y.302. Every member of the staff ion arrival will initial in the appropriate page of the register. At 9.10 A.M the Assistant Accounts Officer /Section Officer (or his absence, the seniors most official present will be put in a circle in red ink against the names of those who have not arrived and submit the register to the Branch Officer. Those who arrive after 9.10 AM will initial the register in the presence of the branch Officer and note the time of their arrival.

(Office order T.M. F 11-31-51-52/723 dated 9-7-1951)

2.5 (2) The attendance Registers of Sections are to be submitted to the branch Officers concerned before 9.30 AM positively by the Section heads concerned, after following the procedure in Para 2.5 (1) of the MGP. The branch Officers concerned should keep the attendance registers with them and return the attendance registers to the sections concerned at 5 PM. The Members of the staff should mark their attendance at the time of their departure in the evening and submit the attendance registers to the Branch Officers concerned.

(Circular No. Admn IV/8-1/Discipline/2007-08 dated 29.08.2008)

NOTE : Members of the staff should be present in the office till 5.30 PM which is the closing time for the office. Branch Officers and Section Heads

should ensure adherence to the office timings by all and regulate the release of attendance registers accordingly.

2.6 Penalty for late attendance.—Half a day's Casual Leave should be debited to the casual leave account of a Government servant for each late attendance. But late attendance upto an hour, or not more than two occasions in a month may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons (e.g. illness in the family, late running of buses/trains etc.). In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action may be taken against him, in addition to debiting half a day's casual leave to his Casual Leave account on each occasion of such late attendance. (Govt. of India, Ministry of Home Affairs O.M No.60/17/64-Estt.(A) dated 4-8-1965 received with CAG's Endt. No 1940-NGE-I/194-65 dated 11-8-1965.Case Estt.I/III/16-28/Vol.IX).

Note: (1) Assistant Accounts Officer/Section Officers may condone late attendance of the staff under them upto a maximum of two days in a month.

(Office Order No. TM V/11-133/17 dated 22-3-1973)

(2) The practice of granting permission to Government Servants for leaving office early has been dispensed with. If a Government servant desires half-a-day's casual leave for the afternoon, it may be granted. The case of a Government servant who leaves office early without permission should be treated on a par with late attendance and half-a-day's casual leave should be debited to his casual leave account for each early departure.

(Office order No.DAG (A)/798 dated 24-9-1975)

(3) If an official who has no casual leave to his credit comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late attendance, but does not at the same time, propose to take disciplinary action, it may inform the official concerned that he will be treated as on unauthorized absence for the day on which he came late and leave it

to the official himself either to face the consequences of such unauthorized absence for the day on which he came late and leave it to the official himself either to face the consequences of such unauthorized absence or to apply for earned leave or any other kind of leave due and admissible for that day as he may choose. If he applies for earned leave or any other kind of leave for the entire day, the same may be sanctioned by the competent authority.

(Govt. of India, Ministry of Home Affairs O.M No.28034/3/82-Estt.(A) dated 5-3-1982 Estt (A) dated 5-3-1982 received with CAGs Circular letter No.NGE/27/1982 dated 30-3-1982)

2.7 Report of Late Attendance.—A report of late attendance for each month, with the relevant columns in the Attendance Register duly filled in will be submitted to the Branch Officer on the 5th of the following month. Forfeiture of casual leave as penalty for late attendance should be entered in the casual leave account.

(Office Order No. TMF 11-31/51-52/723 dated 9-7-1951)

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

(CAG Letter No 301-NGE1/211-66 dated 17-2-1967-Case Estt.A/VI/16-28/Vol.13)

2.9 Holidays.—The list of holidays to be observed during a year is drawn up in accordance with the instructions issued by Government of India and the CAG from time to time. To ensure uniformity in the working of all Central Government Offices in one place and to facilitate the smooth and efficient transaction of Government business in a co-ordinated manner, such a list evolved in places outside Delhi and Simla, after discussion among all the heads of offices stationed at that place.

In addition to the holidays fixed for each calendar year all Saturdays and Sundays will be holidays.

2.10 Grant of weekly and regular holidays to Group D staff.—(i) All Group D staff (including Daftries, Gestetnor operator, etc.) except who are posted for security duty are eligible for regular holidays.

(ii) The Group D staff posted as Chowkidars for security duty are eligible for nine holidays in addition to the three National Holidays. They will be given the benefit of one weekly off. The security duties are arranged in three shifts of eight hours duration.

(iii) All the Group D staff who are posted for duty on holidays will be given compensation leave and security staff who are posted for duty on holidays will be given monetary compensation.

(Letter No. OE(B) I/14-234 (A)/18 dated 24-4-1968)

Note: The sweepers employed by the office are entitled to the same number of holidays as are admissible to other regular Group D employees

(CAG Letter No 3091-NGE-I-108-66 dated 24-11-1966—Case Estt.II/I/14-324(A)).

2.11 Holidays in connection with General Elections/Bye –elections to the Lok Sabha/State Assemblies:

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

(i) The Central Govt. Offices shall remain closed in the notified areas where general elections to Lok Sabha/State Legislature Assembly are scheduled to be conducted.

(ii) In connection with Bye-Election to Lok Sabha/State Assembly, the Central Govt. offices shall not be closed. However, such of the employees who are bona-fide voters in the relevant constituency should be granted Special Casual Leave on the day of polling.

(iii) Special Casual Leave may also be granted to an employee who is ordinarily a resident of a constituency and registered as a voter, but employed in any Central Govt. organization located outside the constituency having a General/ Bye-election

(iv) In connection with the local body elections, viz; Panchayat/ Corporation / Muncipality , the Govt. employees who are bona-fide voters and desire to exercise their franchise should be offered reasonable facility, subject to normal exigencies of services, either by coming late to office or being allowed to leave office early or a short absence on that day.

(GOI Ministry of Personnel & Public Grievances & Pension DOPT OM No. 12/14/99-JCA dated 30/10/03 forwarded in CAGs Circular No.NGE/93/2003 No 615 –NGE (Entt)/60 dated 12/11/2003)

2.12 Restricted Holidays.—The list of restricted holidays during a year is published along with the list of holidays. Each employee is eligible for two restricted holidays in a year. The permission of the Branch Officer should be obtained before the holiday is availed of. A record of the restricted holidays will be maintained in each section along with the casual leave account.

Note: (1) Chowkidars are not eligible for Restricted holidays.

(2) Assistant Accounts Officers/Section Officers have been authorized to grant permission to the staff working under them to avail of restricted holidays subject to general orders regarding the grant of such permission.
(Office order No.Admn.I/13-45/73-74/249 dated 14-5-1973)

(3) Restricted holidays can be permitted to be availed of in combination with casual leave. They will not be taken into account for computing the limit upto which casual leave can be sanctioned under the delegated powers.
(Office Order No.Admn.I/13-45/73-74/735 dated 8-11-1973)

2.13 Reports or returns due for dispatch on a date which happens to be holiday should be dispatched on the previous working day.

2.14 Observance of holidays on the death of high dignitaries.

No holidays shall be declared in the event of death of any person other than the incumbent President or the incumbent Prime Minister of India.

President: In the event of death of the President

(1) All offices will be closed throughout India on the day on which the death occurs and

(2) On the day of the funeral-

(a) All offices will be closed throughout India

(b) Industrial Establishment of the Central Govt will be closed at the place where the funeral takes place; and

(c) A public holiday under the Negotiable Instruments Act, 1881, will be declared by the Home Ministry at the place where the funeral takes place, if it is not already a public holiday.

Prime Minister: In the event of death of the Prime Minister, all offices will be closed throughout India on the day of death and also on the day of funeral.

(GOI MHA OM No.3/2/97-Public dated 21/11/1997)

Note: When a particular day fixed for one or more papers of the departmental examinations of the Indian Audit and Accounts Department is suddenly declared a holiday by Government of India or the State Government, the examination scheduled for that day should not be postponed but should be conducted according to the schedule at all centres, the candidates being informed well before the commencement of such examination.

(CAGs Letter No. 460-Examinations/27-58 dated 2-12-1958-Case Estt 15-98)

2.15 Changing of Office hours or pattern of holidays.—No Central Government Offices shall change office hours or pattern of holidays without obtaining prior approval of the Ministry of Home Affairs. If a Central Government Office outside Delhi desires to close its office on a day declared as a holiday by the State Government and to work on a Saturday or a Sunday or any other closed holiday, a reference should be made to the Ministry of Home Affairs through the Administrative Ministry, etc. concerned.
(C.A.G Letter No.1588-NGE-I/295-65 dated 2-7-1966-Case Estt./VI/16-28)

2.16 Address of the Staff Members.—The residential address of staff members attached to a section should be recorded in the remarks column of Sectional Register of Incumbents. Branch Officer will ensure compliance while approving the monthly closing of the Register.

2.17 Smoking in Office.—Smoking in office is strictly prohibited.

2.18 Cleanliness.— Every employee is expected to observe cleanliness and hygienic conditions in the office. Insanitary conditions anywhere within the office premises should be brought to the notice of the General Section at once.

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

2.19 Admission of Visitors to the Sections.—Outsiders who wish to see an employee on private matters are not allowed entry into the sections. Visitors on official business will be issued temporary passes for meeting the Branch Officer concerned. Neither the section head nor other members of the section should directly deal with such a visitor unless authorized by the Branch Officer to do so.

Visitors on private visit will be permitted by the receptionist to meet officers of the rank of Accounts Officer and above in their rooms. Other officials will be summoned to the reception room for meeting the visitors.

Security staff posted at the main gate should direct all outsiders to the Receptionist who should carefully but politely ascertain the nature of the nature of the visit before issuing passes. Besides noting the purpose of the visit and name of the officer to be visited in the passes the Receptionist should specifically direct the visitors to the officer concerned. Security staff on duty at the entrance of the various buildings should check the pass and permit those possessing valid passes tom enter the building and meet the officer mentioned in the pass. In other cases the visitor should be directed to the Receptionist. While leaving office premises the visitor should surrender the pass at the gate.

(Circular No Estt A V/14-474/Vol.I dated 10.11.1976)

2.20 **Politeness.**—Employees of the office are expected to be polite and courteous in all their dealings.

2.21 **Observance of courtesies by officers of Government in their dealings with Members of Parliament/Legislature.**—The basic principle that should govern the relation between Member of Parliament and State Legislatures and Govt. servants are (1) that Govt. Servant should show courtesy and consideration to the Members of Parliament and of State Legislatures and (2) that while they should consider carefully or listen patiently to what the Members of Parliament or State Legislatures have to say, they should always act according to their own best judgement.

When a Member of Parliament or of a State Legislature comes to see him, an officer should rise in his seat to receive the member and to see him off, it should be the endeavor of every officer to help the members of parliament and of State Legislatures to the extent possible in the discharge of their important functions under the constitution. In case where an officer is unable to accede to the request or suggestion of a member, the reason for his inability to do so should be courteously explained to the member. For the purpose of interview, Member of Parliament / State Legislature must be given preference over other visitors except when a visitor has come by previous appointment and a Member of Parliament / State Legislature has come without appointment. In such a case, the Govt. servant should see the member immediately after he has met the visitor who had come by previous appointment. Any deviation from the appointment made with the

Member of Parliament/State Legislature must promptly be explained to the member of Parliament/State Legislature concerned so that the least possible in convenience is caused to him and a fresh appointment should be fixed in consultation with him.

Letters received from Members of Parliament/State Legislature should be acknowledged promptly. All such letters should receive careful consideration and should be responded at an appropriate level and expeditiously. The Officer should furnish to Members of Parliament/State Legislature when asked for such information or statistics relating to matters of local importance as are readily available and are not confidential. In doubtful cases instructions should be taken from a higher authority before refusing requests. On receipt of references from Committee of Parliament/Ministries/Departments should immediately identify a Senior Officer who should be charged with the responsibility of ensuring that the references are attended promptly.

While addressing communications to the Members of Parliament, proper protocol conforming to their position in the warrant of Precedence approved by the President should be observed. In all official correspondences, where the name of an MP is to appear along with others, the name should be listed according to the position assigned to the MPs in the warrant of Precedence. Care should also be taken to address each of them as Member of Parliament (or MP) and not as Member of Lok Sabha/ Rajya Sabha unless it is desired to be more specific about the Houses to which they belong.

It should be ensured that in a public function organized by an officer in any part of the country, the Member of Parliament/State Legislatures of the area are invariably invited and entry passes and notice regarding the date, time etc of the function are sent to them in advance to avoid inconvenience to them in this regard. Ministries /Departments are therefore requested to ensure that (i) intimations regarding public meeting/functions be sent through speedier communication devices to the Honorable Members, so that they are received by them well in time.

(ii) It may also be ensured that receipt of intimation by the Member is confirmed by the officer concerned.

Seating arrangements of MP at Public functions should be as brought out in the warrant of Precedence approved by the President i.e. above officers of

the rank of full central or equivalent Secretaries to the Govt. of India etc. When MPs are invited enbloc to a major State functions, the enclosures reserved for them should be next to the Governor, Chief justice, Speaker of Lok Sabha, Ambassadors etc. The block seats meant for the Members of Parliament/Sate Legislatures should be kept reserved to the end of the function and should not be occupied by other persons even though they may be vacant.

While the official dealings of Govt. servants with members of Parliament/Sate Legislatures have to be regulated as stated in the previous paragraphs, it is necessary to invite the attention of Govt. Servants to what is expected of them in their individual capacity in respect of their own grievances in the matter of conditions of services, Under the relevant Conduct Rules governing them, Govt. servants are prohibited from bringing or attempting to bring any political or other influence to bear upon any superior authority to further their interests in respect of matters pertaining to their service under the government. Therefore, a Government servant is not expected to approach a Member of Parliament/State Legislature for sponsoring his individual case.

(GOI DOPT OM No 11013/2/92-Estt (A) dated 21.12.92 and GOI DOPT OM No. 11013/2/2000-Estt (A) dated 25/8/2000)

2.22 Central Civil Services (Conduct) Rules, 1964.—Employees of the office are expected to be aware of the provisions of the Central Civil Services (Conduct) Rules, 1964 (reproduced in Appendix I to this manual).

Note: Every Accounts Officer and Assistant Accounts Officer should be supplied with a copy of each of the conduct rules and their acknowledgements obtained and kept on the OE file. O.E.(A) section should keep extra copies of the Rules with them. If an employee wants a copy of the conduct rules it should be made available to him and his acknowledgement obtained. Every section head should be keep one copy in each section to be handed over whenever there is a transfer of charge and it should be his responsibility to show the copy of the conduct rules to each employee working under him.

(A.G.'s Orders dated 14-1-1965 in Case Estt./13-1/64-65/Vol.III).

2.23 Acquisition and disposal off Movable and immovable property.—The provision contained in Rule 18 of Central Civil Services (Conduct) Rules regarding acquisition and disposal of movable and immovable property, etc. should be followed carefully. It has been clarified by Comptroller and Auditor General that under the proviso to rule 18(2) of the Central Civil Services Conduct Rules, 1964, prior sanction of the prescribed authority would be required in cases where a Government servant constructs a building (for his residence) and also himself supervises its construction.

(C.A.G's Letter No.1496-NGE-III/81-66 dated 20-7-1967-Case Estt.A/VI/13-1/Vol.5)

Note: The application for obtaining sanction or making prior intimation regarding construction of a house is to be made in the form given in Annexure I to this Chapter.

(GOI DOPT OM No 11013/5/75-Estt (A) dated 20.06.75)

3. Request for obtaining prior sanction and making intimation about transactions in movable and immovable property should be made in the standard form given in Annexure II and III. The prescribed authority may, if it so desires, seek any additional information / clarification about the transaction entered into by the Govt. servant depending upon the facts and circumstances of the case.

(GOI DOPT OM No 11013/18-75-Estt (A) dated 21.02.76)

4. A report should be made to the prescribed authority under Rule 18(3) of Central Civil Services (Conduct) Rules, 1964 in regard to the fixed deposits made in Banks if the monetary limits made in the rules are exceeded. Deposits made in Savings Bank account out of the salary or accumulated saving of a Govt. Servant will not come within the purview if the rule cited.

(GOI DOPT OM No 11013/12-76-Estt (A) dated 04.10.76 and OM No 11013/5/81-Estt (A) dated 04.10.76 and OM No. 11013/5/81-Estt (A) dated 12-5-1982)

5. Subscriptions to a chit fund and receiving the amount at the time of maturity would be transactions in movable property within the meaning of Rule 18(3) of

Central Civil Services (Conduct) Rules, 1964. Where the amount received is by bid before the expiry of the period upto which subscriptions are made, the amount received from a chit fund company would amount to a loan attracting the provisions of Rule 16(4).

(Govt.of India, Department of Personnel OM No.11013/12/76-Estt.(A) dated 4-10-1976 and OM No. 11013/5/81-Estt.(A) dated 12-5-82)

6. A Government servant need not obtain prior permission from the prescribed authority for taking Life Insurance Policy nor make a report thereof to him if the annual premium on the policy does not exceed the monetary limits laid down in Rule 18(3) of Central Civil Services (Conduct) Rules, 1964. He should, however, submit a report at the time of receiving the sum assured as survival benefit on maturity of the policy. If the annual premium exceeds the said limits, either as initially determined or on conversion, he should submit a report to the prescribed authority , but need not submit any report at the time of receiving the sum assured as survival benefit on maturity of the policy.

(Govt.of India, Department of Personnel OM No.11013/12/76-Estt. (A) dated 4-10-1976 and OM No. 11013/5/81-Estt.(A) dated 12-5-82)

a. **Acceptance of gifts by Govt. Servants from Foreign Dignitaries.—** Government Servants receiving gifts from foreign dignitaries (other than gifts of symbolic nature) shall report the receipt of such gifts to the Ministry/Department administratively concerned, indicating their approximate value. The Ministry/Department concerned shall, in case of doubt or in marginal cases where the estimated value borders on the prescribed limit refer the case to the Toshakhanna for valuation of the gifts and also arrange to get such gifts deposited in the Toshakhanna so that it can assess their value. If on assessment by the Toshakhanna their value is found to be within the limit the gifts will be returned to the Ministry/Department for being handed over to the recipient. Gifts whose value is found to exceed the prescribed limit will be retained in Toshakhanna and the recipients of gifts will have the option to purchase them from the Toshakhanna by paying the difference between the value as estimated by the Toshakhanna and the prescribed limit.

(Govt. of India, Ministry of Home Affairs O.M No.25/13/65-Estt. (A) dated 17-4-1967 and dated 31-5-1967—Case Estt.A/VI/13-1/Vol.V)

b. Acceptance of passage and hospitality by officers from foreign contracting firms.—Government officers should neither accept nor be permitted to accept offers of the cost of passage to foreign countries and hospitality by way of free board and lodging there, if such offers are made by foreign firms contracting with Government either directly or through their agents/representatives. The only exception to this rule will be in respect of facilities for training abroad offered by foreign firm (who obtain reimbursement from the foreign Government concerned) as part of aid programmes or as part of an agreement or contract entered into by the Government of India or a public sector undertaking with a foreign organisation.

(Govt.of of India, Ministry of Home Affairs OM No.F.25/4/67-Estt. (A) dated 3-4-1967 and 6-11-1967-Case Estt A/VI/13-1/Vol.V)

c. Acceptance of dowry by Government Servants.—Section 2 of the dowry prohibition Act, 1961 defines dowry as any property or valuable security given or agreed to be given directly or indirectly by one party to a marriage to the other party to the marriage, or by parents of either party to marriage or by any other person at or before or after the marriage as consideration for the marriage of the said parties, but does not include dower or mahar in case of persons to whom the Muslim Personal Law (Shariat) applies. For removal of doubts, Explanation I below section 2 declares that any presents made at the time of marriage to either party to the marriage in the form of cash, ornaments, clothes or other articles shall not be deemed to be dowry within the meaning of this section, unless they are made as consideration for the marriage of the said parties. Persons who are guilty of giving or taking or abetting the giving or taking of dowry or demanding any dowry directly or indirectly from the parents or guardians of a bride or bridegroom, as the case may be, are liable to the punishments prescribed in sections 3 and 4 of the Act.

In pursuance of this Act, Government of India have decided that Government servants should not be give or take or abet the giving or taking of dowry, nor should they demand dowry, directly or indirectly from the parents of the bride or bridegroom as the case may be . Any violation of the provisions of Dowry Prohibition Act, 1961

by a Government servant will constitute a good and sufficient reason for instituting disciplinary proceedings against him, in addition to such legal action as may be taken against him in accordance with the provisions of the Act.

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

(Govt. of India, Ministry of Home Affairs, OM No. 25/37/65-Estt (A) dated 30-8-1965)

d. Arrest of Government Servants.—It shall be the duty of a Government servant who may be arrested for any reason , to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have released subsequently on bail. Failure on the part of the government servant in this respect will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for, on the outcome of the police case against him.

On receipt of the information from the person concerned or from any other source, the departmental authorities should decide whether the facts and circumstances leading to the arrest of the person warrant his suspension.

e. Conviction of Government Servant in Courts of Law.—A Government Servants who is convicted in a Criminal Court should inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure on the part of any Government Servant in this respect will be regarded as suppression of material information and will render him

liable to disciplinary action apart from the penalty that may be called for on the basis of the offence on which his conviction is based.

(Govt.of India, Ministry of Home Affairs, OM No.25 / 70 / 41/ Estt. dated 26-12-1949 received with C.A.Gs Endt No.4032 / NGE.II-410-49 dated 29-12-1949).

f. Government Servant found guilty of contravention of Prohibition Laws.—By the very nature of their position, public servants are expected to obey laws, whether of the central Government or of a State Government which are in force in the area where they are serving or residing for the time being and to set an example of law-abidingness to other citizens. Contravention of prohibition laws, as also of any other Law, by a Government Servant should therefore invariably be regarded as a matter which has to be taken serious note of departmentally.

(Govt.of India, Ministry of Home Affairs, OM No.39 / 1 / 54/ Estt. dated 13-4-1954 received with C.A.Gs Endt No.1096- NGE.II/196-A/54 dated 7-5-1954).

g. Giving information to Outsiders.—(i) No employee of the office is permitted to give any information connected with office papers, nor is he permitted to communicate or correspond with any newspaper on official matters. Attention is invited to the provisions of the official secrets Act (XXIX of 1923)

Note: 1. Furnishing extracts of the history of service of an officer or the amount of leave to his credit , or details regarding arrear claims or pay slips, etc do not come under the category of supply of information to outsiders but relate to normal official correspondence with the official concerned.

2. The intention is that no information derived from official documents and not connected with the legitimate official business should be supplied to outsiders. Such information even if can not on the face of it involve a claim against Government or embarrass Government, should not be supplied.

a. A Government Servant may not, unless generally or specifically empowered by the Government in this behalf, communicate directly or indirectly to

Government servants belonging to other Departments, or non-official persons, or to press, any document or information which has come into his possession in the course of his public duties or has been prepared or collected by him in the course of his duties, whether from official source or otherwise.

b. No Government servant should quote or copy in his or her representation, appeal etc., Government circulars marked secret, notes and other information from files which he or she is ordinarily not expected to have seen or retained. Communication of such documents or information to their retention by unauthorized persons and their use in furtherance of personal interest are not only objectionable but also constitute an offence under section 5 of the Official Secrets Act.

c. A Government servant contravening the provisions of the above Act renders himself liable to prosecution and also to be dealt with departmentally under the relevant disciplinary rules.

(CAG Letter D.O No.1463 Admn.II/13-54 dated 13-8-54-Case No.TM/9-55 of 54-55 and letter No. 848-Admn.I/256-54 dated 13-5-1964—Case No. Estt. 482/54)

h. Information to the Life Insurance Corporation.—Information to the extent available from the official records may be supplied to the Life Insurance Corporation to assist in the quick settlement of claims.

i. Insolvency and Indebtedness.—Insolvency or habitual indebtedness impairs an employees usefulness and under certain circumstances renders himself liable to disciplinary action leading to dismissal. Any member of staff who enters into pecuniary arrangements with other members of the office is liable to be proceeded against under the Government Servants' Conduct rules if circumstances so warrant.

j. **Communicating with Members of Legislature.**—Members of the office are prohibited from approaching members of the Legislature with a view to having their individual grievances made the subject interpellations, as such a practice usually entails disclosure to non-official persons of information which has come into the possession of the members of the establishment concerned in the course of their official duties. Such disclosures are a breach of Government Servants' Conduct Rules.

Any communication to a member of the Legislature which involves an infringement of the said rule will be viewed seriously and the person concerned will be severely dealt with.

k. **Missing Papers.**—When official papers are found missing a report should be made in writing immediately by the Accountant/Clerk/Typist or the Assistant Accounts Officer/Section Officer to the Branch Officer and necessary action should be initiated to trace the paper and fix responsibility for the loss.

l. **Enrolment as Members of Political Associations and Participation of Government Servants in Political Activities.**—(1) Government Servants are prohibited from enrolling themselves as members of any political party or association. An extract of the orders of Government of India in regard to the participation of Government Servants in political activities is given below:-

"The expression 'political movement' includes any movement or activities tending directly or indirectly excite disaffection against, or to embarrass, the Government as by law established or to promote feelings of hatred or enmity between classes of the citizens of India to disturb the public peace. This explanation is only illustrative and is not intended in any sense to be an exhaustive definition of 'political movement'. Whether or not the aims and activities of the organization are political is a question of fact which has to be decided on the merits of each case; it is therefore, the duty of every Government servant who wishes to join, or take part in the activities of any association or organization, positively to satisfy himself that its aims and activities are not of such a nature as are likely to be objectionable under the Government Servants' Conduct Rules and the responsibility for the consequences of his decision and action must rest on his shoulders and that a plea of ignorance or misconception as to Government's attitude towards the association or organization would not be tenable. In cases where the slightest doubt exists as to whether participation in the activities of an association or organization involves an infringement of the Conduct Rules, the Government Servant would be well advised to consult his official superiors.''

(GOI MHA OM No. 25/44/49-Estt dated 17-9-1949)

(2) As to whether attendance by a Government servant at public meetings organized by political parties would amount to participation in apolitical movement within the meaning of the Government Servants Conduct Rules, the position must necessarily remain as stated in sub para (1) above.

(3) The following observations may, however, be of assistance to Government Servants in deciding their own course of action:

(i) Attendance at meetings organized by a political party would always be contrary to the spirit of the Government Servants' Conduct Rules unless all the following conditions are satisfied.

(a) that the meeting is a public meeting and not in any sense a private or restricted meeting;

(b) that the meeting is not held contrary to any prohibitory orders without permission where permission is needed; and

(c) that the Government servant in question does not himself speak at, or take active or prominent part in organizing or conducting the meetings.

(ii) Even where the said conditions are satisfied, while occasional attendance at such meetings may not be construed as participation in a political movement, frequent or regular attendance by a Government servant at meetings of any particular political party is bound to create the impression that he is a sympathizer with the aims and objection of that party and that in his official capacity, he may favour or support the members of that particular party. Conduct which gives cause for such an impression may well be construed as assisting a political movement.

(iii) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of the different political parties and to equip themselves to exercise intelligently their civic rights eg the right to vote at elections to Legislatures or Local Self Government Institutions.

(G.O.I M.H.A O.M. No. 25/44/49 Ests dated 10-10-1949)

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

(G.O.I M.H.A O.M. No. 25/44/49-Ests dated 17-9-1949 and 10-10-49)

Notes: (1) No prior permission of the Government will be necessary for the government servants to become members of the Samyukta Sadachar Samithi. But such membership should be with the knowledge of the Head of the Department concerned. The association of the Government servant should however, be without detriment to the proper discharge of his normal official duties or infringement of the government Servants Conduct Rules.

They are therefore, not to divulge the information or knowledge which they receive in the discharge of their official duties. They should also not use the forum of the Samithi to lodge complaints against Government servants or Government agencies.

(GOI MHA OM No 25/12/64-Ests (A) dt 15.7.64 and CAG Lr. No. 1338 NGE II/70-64 dt.29-9-64—Case Estt I/III/13-1 Vol.II)

(2) It is held that the activities of the Rashtriya Swayam Sevak Sangh and the Jamate-e-Islami to be of such nature that participation in them by Government servants would attract the provisions of Sub-rule (1) of rule 5 of the CCS © Rules 1964. Any Government servant who is a member or/is otherwise associated with the aforesaid organizations or with their activities is liable to disciplinary action.

(GOI MHA OM No 6/1(S)-69-Ests (B) dt 18-5-1969-File Estt/A/V/13-1-1/Vol.VI)

m. **Undertaking of private work.—(i)** The sanction of the comptroller and Auditor General is necessary to the undertaking of private work, when it relates to maintenance or supervision of accounts (vide para 3.36.1, 3.36.2 and 3.36.3 of Manual of Standing Orders (Administrative) Vol.I as also Rule 15 of the Government Servants Conduct Rules). He has, however, authorized the Accountant General to exercise the power to sanction the acceptance of private work relating to maintenance or supervision of accounts by subordinates of and below the rank of Accountant 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 any way a breach of the Government Servants' Conduct Rules. In other cases the Accountant General is competent to accord sanction provided that, if there is remuneration, it is within his powers of sanction under the Supplementary Rules issued by the government of India. The General conditions should, of course, be satisfied that the work, to undertake which permission is granted, does not interfere with the official duties of the Government servants nor involve in any way a breach of any of the Government Servants' Conduct Rules.

(Auditor General Letter Nos 1453-NGE 332-32 dated 4-7-1932 and 1324 NGE 572-34 dated 24-10-1934)

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

(Govt. of India, Ministry of Home Affairs, O.M. No. 25/4/64-Estt (A) dated 29-3-1964—Case Estt.I/III/13-1/58-65/Vol.II)

(ii) It has been decided by the Ministry of Home Affairs that in cases in which no sanction is required for broadcasting on the All India Radio, no

permission of competent Authority is necessary for Government Servants to receive the honorarium under FR 46(b). In cases where sanction to broadcast is necessary, such sanction if given should be taken to carry with it also the sanction to receive the honorarium.

(Govt. of India, Ministry of Home Affairs, O.M. No. 25/4/64-Estt (A) dated 29-3-1964—Case Estt.I/III/13-1/58-65/Vol.II)

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

i. Unearned income such as income from property, dividends and interest on securities; and

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

(Govt. of India, Ministry of Home Affairs, O.M. No. 9/22-E II (D) 56 (A) dated 03.10.1956 — Case Estt.14-96/A/56-57).

n. Sponsoring of Public Funds by Government Servants.—No Government Servant should, without obtaining the previous permission of the Government of India, ask for or accept or in anyway participate in the raising of any subscription or

other pecuniary assistance in pursuance of any object or whatsoever. (Vide Rule 12 of Central Civil Services (Conduct) Rules, 1964).

Mere payment of subscription to some charitable or benevolent fund or funds of similar nature would not by itself, amount to participation in the raising of such fund.

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

(CAG Confidential Letter No. 1298-NGE III/ 81-66 dated 23-6-12967-Case Estt.A/VI/13-1/Vol.I)

o. **Correspondence in Newspapers and Journals.**—The Central Civil Services (Conduct) Rules prohibit a Government Servant to undertake any employment other than his public duties and permit him to do "occasional work of literary or artistic character". To work as a regular correspondent of newspaper is clearly "employment". The previous permission of the Comptroller and Auditor General should, therefore, be obtained in all cases in which a member of this office staff wants to be or continue as regular or occasional correspondent of a newspaper or periodical publication.

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

2.39 Representation of Government Servants on Service Matters.—(I) Whenever in any matter connected with his service rights or conditions, a Government Servant wants to press a claim or seek redress of 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 should 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.

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

(Govt. of India, Ministry of Home Affairs, OM No. 118/52 Ests dated 30.04.1952 received with Comptroller and Auditor General's Letter No.2006-NGE.I/125-52 dated 30-06-1952 and OM No F 25/3/59-Ests (A) dated 21-4-1959 received with CAGs Circular No.2345-NGE.II/220=59 dated 21-5-1959—Case Estt.13-5/Vol.I and Vol.II)

Note: It has been decided that allotment of Government accommodation to Government Servants and recovery of rent or damages for the occupation of such accommodation are matters arising out of Government employment.

(Govt. of India, M.W.H & S.OM No. 10605/WM II/52 dated 27-12-1952 endorsement in CAGs Letter No.828-NGE II/127-52 dated 12-3-1963)

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

(Govt. of India, Ministry of Home Affairs, O.M No. 25/29/63(A) dated 26-11-1963, Comptroller and Auditor Generals Letter No.18-NGE II/242-63 dated 8-1-1964)

2.40 Use of Office Telephone.—(I) The Government of India have emphasized the possible risks attendant on the use of the telephone for confidential

conversations whether through an exchange or a private telephone line and laid down as a general principle that matters in respect of which secrecy is important should never be openly discussed over the telephone and any reference to such matters in case of necessary should be so worded as to disclose no confidential information to a third party who might overhear the conversation.

(Govt. of India, Department of Communications (P&T) No.TTL.113/39 dated 23-6-1939)

(2) While using the office Telephones for making official or private calls, the following instructions should be followed:

(i) No S.T.D calls whether official or private shall be made except from the telephones with the head of office.

(ii) No official trunk call shall be made by an officer below the level of Branch Officers. Each officer having a direct line shall maintain a register in which all trunk calls made by him shall be entered. In other cases booked through P.B.X the register shall be maintained by the P.B.X Operator

(iii) No private trunk call shall ordinarily be made from office phones. In case of urgency, however, such calls shall be permitted to be made by Branch Officer/Group Officer from the phones in his room, necessary record being kept in the register maintained by the officer or the P.B.X Operator as the case may be.

(iv) Telephones installed in the sections are meant to be used only for conversation within the office and no outside call from these phones is permitted. Official local calls should be made when necessary from the room of the branch Officer/Group Officer only. Private local calls through office telephones are not normally admissible. They may, however, be made in unavoidable circumstances through the telephones installed in the room of the Branch Officer/Group Officer.

A record of such calls shall be maintained by the officers concerned in a register with the following columns;

(a) Serial No.
(b) Date
(c) Name of the official making the call
(d) Place, telephone number and name of person called
(e) Initials of the person making the call
(f) Initials of the branch Officer/Group Officer.
(g) Remarks

(v) To facilitate realization of charges for private local calls, the officers concerned will furnish to O.E (Bills) Section by the 10th of each month an extract from the register indicating clearly the details and the amounts recoverable from the persons. OE (Bills) Section will recover the amounts due from the pay of the individuals by deduction in the pay bills.

(Circular No. G1 / R / III/ 5-12 / 76-77 dated 28-10-1977)

2.41. Supply of copies of official documents or records to members of the office.— Copies of official documents or records should not be given to any member of the office, without the permission of the Accountant General (A&E). Requisition for such copies should state clearly the purpose for which they are required.

2.42. Permission for publication of books/guides.—(i) Sanction of Comptroller and Auditor General is necessary for publication and sale of a book/guide since it amounts to engagement in private trade and employment.

(ii) For obtaining the sanction, the Government servant should submit his application through proper channel supported by the manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, number of copies proposed to be published and the monetary benefit

expected. The Accountant General (A&E) may scrutinize the application and forward it to the comptroller and Auditor General along with his remarks. In the case of Government servants seeking exemption from operation of SR 12, the application should be sent to the Comptroller and Auditor General along with the recommendation of the Accountant General (A&E) for onward transmission to the Finance Ministry in terms of Government of India decision below F.R.9 (6-A).

(iii) After obtaining sanction of the Comptroller and Auditor General, the Accountant General (A&E) may accord permission for the publication of the book/guide under Rule 8(2) of the Central Civil Services (Conduct) Rules, 1964.

(iv) The permission granted under this rule will be subject to the following terms and conditions:

(a) The permission granted should be subject to the provisions of Rules 9 and 11 of Central Civil Services (Conduct) Rules, 1964.

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

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

(d) No reference to the permission given by the Accountant General (A&E) or the Comptroller and Auditor General shall be quoted anywhere in the book.

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

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

(g) Any new condition deemed necessary in individual case.

(CAG's Confidential Letter No.428-NGE. III/1-73(I) dated 6-3-1976-File No.Estt.A/IV/14-379)

2.43. Prohibition of Government Servants from bidding at Government Auctions.—Government Servants are prohibited from bidding at auctions arranged by their own Departments.

(CAG Endt. No. 412-NGE.II/226-57dated 14-2-1958 on Govt. of India, Ministry of Home Affairs, OM No.25/12-57-Estt (A) dated 21-1-1958—Case Gl. Sn No.R-3/57-58)

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

(CAG Letter No.1459/NGE.III/81-66 dated 12-7-1967-Case Estt/A/VI/13-1/Vol.V.)

2.44. Farewell parties.—Farewell parties are in no case to be given by non-gazetted staff to officers.

(Auditor General Endt. No.435-GBE/81-38 dated 18-2-1938)

2.45. Taking papers, etc from office.—Officers below the rank of SO (with the permission of Accounts Officers) are strictly prohibited from taking home office records.

(Office order No. TM F.II- Misc. 1657 dated 15-1-1953)

2.46. Locking of Safes and Shelves.—Group D staff should not be allowed to open or lock office safes. The officers responsible for important locking arrangements should open and close locks themselves or witness the opening and closing of locks and take charge of the keys.

2.47. Misconduct of Members of Staff.—Assistant Accounts officers/Section Officers shall bring immediately to the notice of the Accountant general through the Branch Officer and Deputy Accountant General for necessary action any disorderly conduct, irregular habit or insubordination on any part of any employee in their sections.

2.48 Playing of indoor games by Government servants in Government buildings.— In the interest of security and promoting discipline in Government offices. It has been decide that—

(i) No Government employee should play cards on the lawns and such other places inside and outside office buildings;

(ii) The game cards should be confined to the recreation rooms or places approved for such purpose;

(iii) No indoor game should be played in office buildings after 7.00 p.m except on special occasions such as tournaments etc.

Persons who violate these instructions will be liable to disciplinary action.

(Govt. of India, Ministry of Home Affairs, DO Letter No.F 15/45/67-SSO dated 11-8-1967 in Case Estt. I/III/16-28/Vol.IX)

2.49 Display of the National Flag of India.—The instructions in the booklet " Flag Code—India" may be followed for display of National Flag. The National flag may be hoisted on the office building on special occasions like Republic Day (January 26th), Independence Day (15th August), Mahatma Gandhi's Birthday and National Week (6th April to 13th April) as well as on any other day of National importance.

(Govt. of India, Ministry of Home Affairs, DO Letter No. 15/14/62/Publ. II dated 19.12.1962 read with CAG Endt No .15-Admn.II/283-60 dated 7-1-1963)

2.50 Tidiness of Sections and Office Rooms.— (i) Welfare Officer will arrange for the inspection of the general condition of the rooms of the office on the 1st working day of each week. In respect of Branch Offices the inspection will be arranged by an

Accounts Officer or an Assistant Accounts Officer other than officers in charge of OE section of the respective Branch Offices. The inspection of the entire office should be got completed in a month. A register in the form given below should be maintained by the Welfare Section and submitted to the Accountant General at the close of each inspection. In the branch Office this register will be maintained in the General Section of the Branch Office concerned and submit a report to the Accountant General at the close of each inspection through the Group Officer.

Date of Inspection	Section inspected	Remarks of the official who had inspected the Section	Welfare Officers remark	DAG's remarks	AG's remarks

(ii) **Cleanliness of Officer's Rooms.**—Group D employees on duty with the gazetted Officers or in the several departments will be responsible for the cleanliness of the rooms or sections to which they are attached. They should, every evening, lock the doors and close and secure all windows of the rooms and hand over keys to the General Section. On opening the rooms next morning they should see that nothing is lost or has been tampered with. They should themselves dust the tables, book cases, etc. of the sections concerned and see that sweepers have done their work properly. Those attached to sections are also expected to remain in the section to which they are attached till the last person leaves the section. They should see before leaving office that all fans and lights are switched off.

2.51 Inspection of records, tables etc. by Assistant Acounts Officers/section Officers.—Assistant Accounts Officers/Section Officers should see that their sections are in order at all times and that as far as possible Senior Accountants/Accountants/Clerk-Typists have in their immediate custody only the files, etc. actually in use. They should also inspect in detail each week not less than two tables so that an examination of all the tables in the section is ordinarily done once a month. The result of each inspection should be briefly reported to the Branch Officer every Monday in a register maintained for the purpose.

2.52 Inspection of the General condition of the office.- The Welfare Officer will arrange for the inspection of the general condition of the rooms of the office on the first working day of each week. The inspection of the entire office should be completed in a month. A register in the form below should be maintained and submitted to the Accountant General (A&E) at the close of each inspection,

Date of Inspection	Section inspected	Remarks of the official who had inspected	Welfare Officers remark	Remarks of DAG (A)	Orders of AG
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE I
(See Para 2.23)

FORM OF REPORT/APPLICATION FOR PERMISSION TO THE PRESCRIBED AUTHORITY FOR THE BUILDING OF/ OR ADDITION TO A HOUSE.

Sir,

This is to report to you that I propose to build a house to take an addition to my house.

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

The estimated cost of the land and materials for the construction/extension is given below.

LAND

1. Location (Survey No.), Village, District and State :
2. Area :

BUILDING MATERIAL, ETC.

1. Bricks (Rate/Quantity/Cost) :
2. Cement (Rate/Quantity/Cost) :
3. Iron and Steel (.....do.....) :
4. Timber (do) :
5. Sanitary Fittings (Cost) :
6. Electrical Fittings (Cost) :
7. Any other special fittings :
8. Labour charge :
9. Other charges (if any) :
10. Total cost of land and building :

The construction will be supervised by myself /the construction will be done by.....

I do not have any official dealings with the Contractor, nor I have any official dealings with him in the past.

I have/had official dealings with the Contractor and the nature of my dealings with him is/was under :

The cost of the proposed construction	:Rs.....
The cost of proposed construction will be met as under:	
(1) Own Savings (Amount)	:Rs.....
(2) Loans/Advances with full details	:Rs.....
(3) Other sources with details	:Rs.....
TOTAL	:Rs.....

Yours faithfully,

(*) Strike out the portions not applicable.

(**) Enter the name and place of business of the Contractor.

PLACE:

DATE :

SIGNATURE:

NAME :

DESIGNATION :

ANNEXUR II

(See Para 2.23)

FORM II

FORM FOR GIVING PRIOR INTIMATION OR SEEKING PREVIOUS SANCTION UNDER RULE 18(2) OF THE CCS (CONDUCT) RULES, 1964 FOR TRANSACTIONS IN RESPECT OF IMMOVABLE PROPERTY

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1. Name and Designation :

2. Scale of Pay :

Purpose of application (sanction for transaction/prior intimation) or transaction :

Whether property is being acquired or Disposed of :

Probable date of acquisition/disposal of property :

Mode of acquisition/disposal :

7. (a) Full details about location, viz. Municipal No. Street/Survey No. Village, Taluk, District and State in which situated :

(b) Description of the property, in the case of cultivable land, dry or irrigated land :

(c) whether freehold or leasehold :

(d) Whether the applicant's interest in the property is in full or part (in case of partial interest, the extent of such interest must be indicated) :

(e) In case the transaction is not exclusively in the: name of the government servant particulars of ownership and share of each member

8. Sale/Purchase price of the property (Market value in the case of gifts) :

9. In case of acquisition, source or sources from which financed/proposed to be financed :

(a) Personal Savings :

(b) Other sources giving details :

10. In the case of disposal of property was requisite sanction/intimation obtained/given for its acquisition (A copy of the sanction/ acknowledgement should be attached) :

11. (a) Name and address of the party with whom transaction is proposed to be made :

(b) Is the party related to the applicant, if so, state: the relationship

(c) Did the applicant have any dealings with the party in his official capacity at a time or is the applicant likely to have any dealings with him in the near future? :

(d) How was the transaction arranged? (Whether through any statutory body or a private agency: through advertisement or through friends and relatives. Full particulars to be given)

12. In case of acquisition by gift, whether sanction is also required under a Rule 13 of the CCS (Conduct) Rules, 1964 :

13. Any other relevant fact which the applicant may like to mention :

DECLARATION

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

OR

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

Station :

Date :

Signature :

Designation :

Section :

NOTE

- In the above form, different portions may be used according to requirement.
- Where previous sanction is asked for, the application would be submitted at least 30 days before the proposed date of the transaction.

FORM III
(See Para 2.23)

FORM II

FORM FOR GIVING INTIMATION OR SEEKING PREVIOUS SANCTION UNDER RULE 18(3) OF THE CCS (CONDUCT) RULES, 1964 FOR TRANSACTIONS IN RESPECT OF MOVABLE PROPERTY

1. Name of the Govt. Servant :

2. Scale of Pay and present pay :

3. Purpose of application for transaction/ intimation of transaction :

4. Whether property is being acquired or disposed of :

5. a) Probable date of acquisition or disposal of property :

   b) If the property is already acquired/disposed of-actual date of transaction. :

6. a) Description of the property e.g.Car/Scooter/Motorcycle/ Refrigerator/Radio/radiogram/ jewellery/loans/insurance policies etc.) :

   b) Make, Model(and also Registration No. in case of vehicles where necessary) :

Mode of acquisition/disposal (purchase/sale, gift, mortgage, lease, or otherwise) :

8. Sale/Purchase price of the property (Market value in the case of gifts) :

9. In case of acquisition, source or Sources from which financed/ Proposed to be financed:- :

   a)Personal savings. :

   b)Other sources giving details :

10. In the case of disposal of property, was

requisite sanction/intimation obtained/given for its acquisition (A copy of the sanction/ acknowledgement should be attached) :

11. a) Name and address of the party with whom transaction is proposed to be made :

b) Is the party related to the applicant, if so, state the relationship :

c) Did the applicant have any dealings with the party in his official capacity at a time or is the applicant likely to have any dealings with him in the near future? :

d) Nature of official dealings with the party. :

e) How was the transaction arranged? (Whether through any statutory body or a private agency through advertisements or through friends and relatives. Full particulars to be given) :

12. In case of acquisition by gifts, whether sanction is also required under Rule 13 of the CCS (Conduct) Rules, 1964 :

13. Any other relevant fact which the applicant may like to mention :

DECLARATION

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

OR

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

Station :

Date :

Signature :

Designation :

Section :

NOTE

- In the above form, different portions may be used according to requirement.
- Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

CHAPTER 3

LEAVE

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

3.2. Application for leave.—Any member of the staff staying away from duty without leave duly sanctioned is liable to disciplinary action unless such action is justified. Applications for regular leave should be made in the prescribed form and forwarded sufficiently in advance of the date from which the leave is required, to OE(B) Section through the branch Officer, who will give on the application his sanction/recommendations. Extension of leave will be granted only under emergent or unforeseen circumstances and should normally applied for at least ten days in advance of the date of expiry of the leave sanctioned. The admissibility of the leave will be verified by the OE (B) Section and the application submitted to the sanctioning authority wherever necessary.

(O.O No.OE II/ IV / 488 / dated 10-8-1967)

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

a) Absences for less than six days should normally be covered by getting casual leave sanctioned. The recommending authorities should discourage the practice of availing regular leave for short spells by the staff frequently, after exhausting casual leave early in the year.

b) The leave address of the Government servant should be furnished in the application and subsequent change intimated promptly to OE (B) Section.

c) Medical certificates furnished should be in the form prescribed in Rule 19 of the central Civil Services (Leave) Rules, 1972.

d) All columns in the leave applications should be filled in.

(Cir. No.Estt.B/IV/66-67 dt 12-7-1966)

Note: Under Rule 7(2) of CCS (L) Rules, 1972, the competent authority can sanction only the leave due and applied for. The nature of leave applied for should be clearly specified in the application. Applications for the grant of 'Eligible Leave' will not be entertained.

(Cir No.OE (Bills)/GI/25 dated 14-8-1977)

3.3. Procedure for sanction of Leave.—All Leave applications received in a section should be entered in register of leave applications in Form No.1 in chronological order and put up to Branch Officer along with the register for sanction/recommendation. The sanctioned/recommended leave applications should be sent to OE (B) Section with the register and the acknowledgement of this section obtained in the register.

Note: (1) Sections which are not situated in the headquarters of OE (Bills) section may send the leave applications to that section after noting the date of transfer in column 8 of the register.

(Cir. No. OE (B)/G1 /78-79 dated 1-12-1978)

(2) The sections should note on top of each application the number assigned to it in the Register of Leave applications. On receipt of the application, OE(B) section will assign a serial number to the application and indicate it in the column for acknowledgement against the concerned item in the register.

(Cir. No. OE (B)/G1 /79-80 dated 4-3-1980)

(3) Even if leave applied for has been sanctioned /recommended, an employee shall not enter on leave unless he is properly relieved. Disciplinary action will be initiated against persons who stay away from duty after applying for leave without having been formally relieved.

(Cir. No. Estt.A/V/7-3 dated 1-9-1975)

(4) Where the leave applied for is on medical certificate the prefixing and suffixing of holidays to the leave will be permitted only to the extent indicated below:

(i) When a Government Servant is certified medically unwell to attend office, holiday(s) if any immediately preceding the day he is so certified

shall be allowed automatically to be prefixed to leave and the holiday(s) if any, immediately succeeding the day he is so certified (including that day) shall be treated as part of the leave; and

(ii) When a Government Servant is certified medically fit for joining duty, holiday(s) if any immediately succeeding the day he is so certified shall automatically be allowed to be prefixed to leave and the holiday(s) if any, immediately preceding the day he is so certified shall be treated as part of the leave.

(Govt.of India, Ministry of Home Affairs notification No. P/11012/1/77-E IV(a) dated 21.11.79 and No.P/11012/2/80-Estt(L) dated 24-8-1981)

3.4. Casual leave.—(i) Casual leave up to a maximum of 8 days is admissible to an employee in a calendar year, but not more than 5 days casual leave may be sanctioned at a time. This condition may however, be relaxed in individual cases, by the head of Office. Saturdays, Sundays or closed holidays which precede or follow a period of casual leave may be prefixed or suffixed to such leave. Such holidays falling during a period of casual leave are not counted as part of the casual leave. Restricted holidays permitted to be availed of by the concerned Government Servant falling within a period of casual leave will also not be reckoned as part of the Casual Leave.

Note: (i) Chowkidars are eligible for casual leave up to a maximum of 10 days.

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

(GOI MHA No.6/3/59 Estt.(4) dated 23-12-1959 and OM No 6/3/59 Estt.(A) dated 20-8-1960-Case Estt 16/28 and C.S No. 2 issued vide Admn III/14-452 Vol. V dated 25.9.1998 w.r.t GOI OM No.2801/3/98-Estt(A) dated 5/6/98 forwarded in CAGs Letter No.NGE /51/1998 dated 1/9/1998)

(iii) Half a days casual leave may be granted if applied for. A person who takes half a days casual leave for the forenoon session is required to come to office at 1.30 pm. Similarly, if a person takes leave for the afternoon session he can be allowed to leave office at 1.00 pm. Half a days casual leave may be granted in conjunction with full days casual leave.

(GOI MHA No 60/17/64-Estt (A) dated 4-8-1965-case Estt(A) I/III/16/28 Vol.IX)

(iv) Casual leave which is not recognized as leave under CCS (L) Rules, 1972 cannot be combined with any other kind of leave admissible under these rules

(Explanation below Rule (II) of CCS (L) Rules, 1972)

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

(GOI MHA OM No.60/45/65-Estt (A) dated 4-2-66-Case Estt.I/IV/16-28/Vol.XI)

Note : There is no objection to the grant of half a days casual leave in combination of regular leave in cases where the official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, if other conditions mentioned above are satisfied

(vi) The account of casual leave and restricted holidays will be maintained by each section in Form II. The sanctioning authority will attest the entries in the account at the time of sanctioning casual leave or restricted holidays.

(GOI MHA OM No 46/3/61 (A) dated 17/7/61 and CAG Lr No.1860 NGE. 12/56/61 dated 12-9-61—Case Estt 16-28/Vol.VI)

3.5 Powers to sanction Casual Leave.—The Branch Officers are empowered to sanction casual leave to the staff at their discretion subject to the general rules regarding grant of casual leave upto a maximum of 5 days at a time. The sanction for availing the leave should normally be obtained in advance.

Note: Assistant Accounts Officer/Section Officers have been empowered to sanction casual leave to the staff working under them upto a maximum of 3 days at a time.

(CAG Lr No 44/NGE/2000 issued with letter No.1046-NGE(APP)/96-97 dated 12/10/2000)

3.6 Grant of permission to leave Headquarters during leave or holidays etc.—The previous permission of the competent authority should be obtained for leaving headquarters during casual or other leave and holidays. The address of the Government servant during such absence from Headquarters should be left with the office. For this purpose, the powers to the subordinate officers will be the same as in the case of grant of casual leave.

(CAG Lr. No. NGE I/280/59 dated 15-9-59—Case Estt. 16-23/Vol.III)

3.7 Special Casual Leave.—(1) Court Duty. — (i) (a) Where a Government servant is summoned by a Civil or Criminal Court of Law, or by a Defense Court Martial or by properly constituted authority holding a departmental enquiry, 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 a Government Servant is summoned as a witness by the Courts or 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.

(ii) A Government servant attending Courts of Law in the circumstances mentioned bin sub-para (i) above, during periods of leave will not be given any extra leave for such attendance nor will their leave be considered to have been interrupted by such attendance.

(GOI MHA OM No F 15/5/57-Judl.II dated 26-8-1957)

(2) **Activities of Recognized Service Association.**—Special Casual Leave up to a maximum of 20 days in a calendar year may be allowed to the office bearers of the recognized Service associations/ Unions in the Indian Audit and Accounts Department for participation in the activities of the Associations. Outstation delegates/members of executive committee of recognized All India Associations /federation may be granted special casual leave upto a maximum of 10 days in a calendar year to attend the meetings of those Associations/Federations. Local delegates/Local executive committee members of all recognized associations/unions/federations may be allowed special casual leave upto 5 days in a calendar year for attending meetings of the associations associations/unions/federations. Those who avail themselves of special casual leave in their capacity as office bearers will not, however, be entitled to special casual leave separately in their capacity as delegates/executive committee members.

(CAG Lr No 726-NGE/II/10/69 dated 21-4-69 Case Estt/A/16-75/Vol.I)

Note: 1. Special casual leave granted for purposes of work connected with JCM council will not be counted against the limits specified above.

(Govt.of India, Ministry of Home Affairs OM No.27/3/69 Estt (B) dated 8-4-69)

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

(CAG Lr No 1631-NGE I/19-66 (II) dated 10-7-68)

3. In case where a Union/ Association/Federation follows a year for purpose of its Annual elections, the entitlement of special casual leave should be

regulated in terms of the year actually followed by such Union/ Association/Federation in place of a calendar year.

(GI CS (DP) OM No 8/13/72-JCA dated 4/9/1972)

(3) 1. **Interview/Medical Examination to join Indian Naval Service :-**

The period of absence from duty of civilian Government Servants occasioned by their interviews/Medical Examination etc. in connection with their joining the Indian Naval Reserve/ Indian Naval Volunteer Reserve should be treated as special casual leave. This concession would, however, be admissible in those cases where it may not be possible for the Govt. Servants concerned to attend to their Civilian duties after the interview/Medical examination etc. If a Government servant withdraws his candidature at the interview he would not be entitled to any special casual leave.

(G.I M.H.A OM No. 47/4/62-Estt (A) dated 4/12/1962 and OM No. 47/28/63-Estt (A) dated 20/6/1963)

2. **Transit time to joining and training in Territorial Army, etc. --** When Civil Govt. servant are called for training in the Territorial Army/Defence Reserve/Auxiliary Air Force, the period spent by them in transit from the date of their relief from civil posts to the date on which they report to Military Authorities and vice versa should be treated as Special Casual Leave. During such periods, which should be restricted to the minimum required for the purpose, they would be paid pay and allowances at civil rates by their parent department/ office.

(GI MHA OM No 36/15/64-Estt (B) dated 15.06.1965)

4. **For Ex-servicemen for appearing before Medical Re-survey Boards and to go to Artificial Limb Centers for treatment etc.** – Special Casual leave up to a maximum of 15 days in a year, including transit time both way may be granted to the ex-servicemen re-employed as civilians, for appearing before Medical re-survey boards for assessing their disability pension and also to those ex-servicemen who had sustained injuries during operation and are re-employed as civilians, to enable them

to go to artificial limb (s) or for treatment, on the basis of medical discharge certificates.

The power of granting special casual leave under these orders will be exercised by the Head of Department in the case of government servants under their administrative control and by the ministries/ departments of Government of India in other cases.

(GI OM No. 28016/12/75 Estt (B) dated 4/5/1976 circulated in CAGs Letter No.614 Audit 15-76/24 dated 9/6/76)

5. **Participation in Sports Events.—(i)** In the case of Central Government servants who are selected for participating in sports events of National/International importance, the period of the actual day on which they participate in events as also time spent while traveling to and from such tournaments /meets will 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, that period will be treated as duty. The Central Government servants participating in sports events of National/international importance within India may be allowed to travel by first class by train and in the case of events field outside India by economy class by air.

(GOI. Ministry of P&T, AR &PG &P, Dept of P&T OM No. 6/1/85 Estt (PAY I) dated 16-7-85)

(ii) Special Casual Leave not exceeding 30 days in any calendar year may be granted to a Central Government Servant for:

(a) Coaching /administration of teams participating in sports events of national/international importance.

(b) Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes.

(c) Attending coaching or training camps at National Institute of Sports, Patiala.

(d) Attending coaching camps in sports organized by National Sports Federation /Sports Boards recognised by All India Council of Sports.

(e) Participating in mountaineering expedition and

(f) Participating in tracking expeditions.

(GOI. Ministry of P&T, AR &PG &P, Dept of P&T OM No. 6/1/85 Estt (PAY I) dated 16-7-85)

Note : (1) The Quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed for items (b) to (f) above will cover also their attending the pre-selection trials/camps connected with sports events of National/International importance.

(GOI. Ministry of P&T, AR &PG &P, Dept of P&T OM No. 6/1/85 Estt (PAY I) dated 16-7-85)

(2) This concession will be allowed only if the government servant concerned is selected for participation as member of a team by any National Sports Federation/Association recognised by the All India Council for Sports and approved by the Ministry of Education. A list of such Federation/Association is given in the Annexure to this chapter. These Federation/Associations can be consulted to determine whether any event is of National or International importance.

(CAG Lr No. 1881-NGE I/34-68 dated 12-8-68 –Case Estt. I/III/16-28 Vol.XI)

(3) Periods of absence in excess of 30 days will be treated as regular leave of the kind admissible under the relevant leave rules applicable to the persons concerned. For this purpose, special casual leave may be combined with regular leave , but not with ordinary casual leave.

(4) Saturdays, Sundays/Holidays intervening the period of special casual leave admissible fopr sports events are counted as special casual leave and

these are not excluded from the admissible limit of special casual leave granted for the purpose of sports events.

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

(CAG Lr No. 1361-NGE I/19-66 (II) dated 30/5/68-in Case Estt I/III/16-28 Vol.XI)

(5) Members of this office should not volunteer to participate as a member of any outside team representing the Secretariat or any other institution or organisation in important tournaments which will necessitate their being on special casual leave, without taking prior permission from the Accountant General.

(Notice No. Estt. I-III/16-28/338 dated 7-7-66)

(6) It has been clarified by the government of India that grant of special casual leave is not permissible for participation in such tournaments/matches conducted by outside agencies as are of a local nature only.

(CAG.Lr.No 30-14-NGE I/19-66 dated 17-11-66 and No.1290-NGE I/19-66 dated 20/6/67-Case Estt I/III/16-28/Vol.XI)

(7) Government employees who are selected or sponsored for giving runnig commentaries over the All India Radio/Doordarshan in National/International meets by the organization mentioned in Note 2 above will also be eligible for the special casual leave mentioned in this paragraph.

(Govt.of India, Ministry of Home Affairs, DP &AR OM No. 28016/2/79-Estt (A) dated b28-11-79)

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

(Govt.of India, Ministry of Home Affairs, No.27/4/68-Estt (B) dated 6/9/69 and Govt.of India, , Ministry of Personnel and Training, AR&PG&P, Dept of P&T OM No. 28016/2/B4-Estt (A) dated 11/4/85)

(iii) The grant of Special Casual leave will be subject to the general principles laid down in section (v) (2) of the Administrative Instructions in Appendix 3 to the Posts and Telegraphs Compilation of Fundamental Rules and Supplymentary Rules Vol. II and the power of granting the leave will be exercised by Heads of Departments as defined in supplementary Rule 2 (10) .

(Govt.of India, Ministry of Home Affairs, No.46/7/50 Estt dated 15-4-54, OM No 46/20/54 Estt (A) dated 16/6/58 OM No 46/17/59 Estt(A) 1/6/60 and CAG Lr No.2496/NGE I/20-60 Pt.II dated 9/12/60 and 132/Audit /11/38/60 dated 30/1/61)

(5) For Donation of Blood.—The employees of the Government of India, both Industrial and non-industrial, who donate blood to a recognized blood bank on a working day can be granted special casual leave for that day, in order to give them rest.

(6) Departmental Promotion Examination.—(i) (a) Special Casual leave is admissible to Central Government servants who are eligible to appear at departmental promotion examinations which are neither obligatory nor entail a condition of preferment in Government service (e.g. limited competitive examinations for Section Officers Grade of the Central Secretariat Service , Departmental examination for recruitment to Group IV of IFS (B) etc.) Special Casual Leave for these types of examinations will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the headquarters station, where such examination is held outside the headquarters. No traveling allowance will, however, be admissible to the government Servants appearing at these examinations.

(b) Special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examinations held by the Union Public Service Commission e.g. Combined Services Examination , Assistant Examination etc.

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

(iii) The power of granting special casual leave under this para, will be exercised by the Head of Department/Office concerned.

(7) **Participation in Republic Day Parade.**—Central Government servants who join the Lok Sahayak Seva and win certificates of merits may be granted, when required to participate in a republic day parade held annually in Delhi special casual leave for (1) a period not exceeding 14 days required for their stay in Delhi in connection with the parade and (2) the minimum period required for their journey from the headquarters to Delhi and back.

(8) **Participation in Inter-Ministerial or Inter-Departmental Tournaments.**—Central Government servants participating in inter-ministerial or inter-departmental tournaments held in or outside Delhi, may be granted special casual leave for periods not exceeding 10 days in a calendar year subject to the following conditions:-

(a) It will be admissible only for participation in inter-ministerial or inter departmental tournaments and sporting events.

(b) The concession will be available only for those sporting events which have been duly recognised by Government and which will normally be limited to tournaments, etc., sponsored by the Central Secretariat Sports Board and other recognised Sports/Recreation Clubs of Government employees.

(c) Only those employees who have been sponsored by such Sports/Recreation Boards/Clubs of Government

employees and specifically permitted by their office to participate in such events, will be entitled to this special casual leave.

(i) The concession of special casual leave referred to above, is available also to persons serving in the Indian Audit and Accounts Department who are required to participate in tournament organised by the Department.

(CAG Lr.No.552-NGE I/20-60-I dated 17-3-60-=Case Estt 16-28)

(9) Voting in Elections.—If the polling date in the area in which a Central Government employee resides is different from the polling date in the area in which his office is located, special casual leave should be granted to him on the former day, if on that he casts his vote.

(CAG Lr.No.1101-NGE I/19-66-I dated 02-06-67 -Case Estt A/II/16-26 Vol. 13)

(10) Family Welfare Programme.—Special Casual leave in connection with sterlisation under Family Welfare Programme may be granted to Central Government employees to the extent indicated below. Such casual leave may be suffixed as well as prefixed to regular leave or casual leave. But it should not be allowed to be prefixed or suffixed to both regular leave and casual leave. The intervening holidays can however be prefixed or suffixed to regular leave as the case may be.

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

(ii) Female employees who undergo tubectomy operation whether puerperal or non-puerperal may be granted special casual leave not exceeding

10 days. If the operation is conducted for the second time due to failure of the first operation, special casual leave not exceeding 10 days may be granted again on production of a certificate from the prescribed authority to the effect that the second operation was performed due to the failure of the first operation.

(iii) Special casual leave on the day of Intrauterine Contraceptive device (IUCD) is admissible to female employees who undergo IUCD insertion.

(iv) Female employees who undergo salpingectomy operation after medical termination of pregnancy may be granted special casual leave not exceeding 10 working days. Special casual leave is not admissible when salpingtectomy operation is done along with MTP, as facility of maternity leave for six weeks under Rule 43 of CCS(Leave) Rules, 1972 is availed.

(v) Male Govt. servants When wife undergoes puerporal / non-puerporal tubectomy including sterilization performed through laproscopy for the first time or for second time, 3 working days special casual leave may be granted subject to the production of a medical certificate to the effect that their wives have undergone puerporal / non-puerporal tubectomy including sterilization.

(vi) Male employees whose wives undergo tubectomy/salpingectomy operation after medical termination of pregnancy may be granted special casual upto 7 days subject to the production of a medical certificate to the effect that their wives have undergone tubectomy / salpingectomy operation after medical termination of pregnancy.

Special casual leave has to follow the date of operation:-- The grant of special casual leave to a male govt. servant whose wife undergoes Tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will necessary have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(vii) A Government employee who requires special casual leave beyond the limits laid down for undergoing sterlisation operation owing to the development of post operation complications may be allowed special casual leave to cover the period for which he /she is hospitalised on this account subject to the production of a certificate from the hospital authorities /an authorized medical attendant. Commuted leave may be granted if necessary, as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave.

(viii) Government employees who undergo operation for re-canalisation may be granted special casual leave upto 21 days or actual period of hospitalization as certified by the authorized medical attendant, whichever is less. In addition special casual leave can also be granted for the actual period of to and fro journeys performed for undergoing the operation. These concessions are admissible (without any commitment to the re-imbursement of medical expenses) to a Government employee who (a) are unmarried or (b) have less than two children or (c) desire recanlisation for substantial reasons such as loss of all male children or female children after the vasectomy/tubectomy operation.

(C.S. no.8 dated 12.3.2008 w.r.t. GOI, DoPT OM no. 28016/02/2007-Estt(A) dt.4-1-2008)

11. Appearing at Proficiency test conducted by Staff Selection Commission for Stenographers.-

The period of absence by the candidates who appear for the proficiency test conducted by the subordinate service commission for grant of advance increments to stenographers (ordinary grade) may be treated as Special casual leave. Such leave may be permitted to be combined with ordinary casual leave but not with regular leave.

(Govt. of India , Ministry of Home Affairs, DOPT And AR OM No. F 28016/80-Estt (A) dated 23-12-8- circulated in Lr. No. 416-NGE I/1-81 dated 12/2/81)

12. Dislocation of traffic due to natural calamities, bandhs etc.-- Where the Ministry/Department concerned is satisfied that the absence of a Central Government

Employee was entirely due to reasons beyond his/her control, eg. due to failure of transport or disturbances or picketing or imposition of curfew etc., special casual leave may be granted to regularize the absence. In case the absence is due failure of transport facilities, however , special casual leave will be admissible only in cases where the government servant had to come from a distance of more than 3 ~~Kms~~ miles (5 Kms) to his place of duty. Such leave can be sanctioned by the head of the Department. All cases where special casual leave is sanctioned by the Head of the department should be reported to the Ministry/Department/CAG as the case may be.

Note : 1) Where the Govt. servant had applied for leave for genuine reasons e.g Medical grounds, of which competent authority is satisfied, leave of any kind due and admissible, including casual leave may be granted.

(Govt. of India , DoPT OM No 27/6/71 Ests (B) dated 1-1-11-71 and Govt of India Ministry of Home Affairs, DOPT And AR OM No. F 28016/1/79-Estt (A) dated 28-5-79).

2) The report of special casual leave sanctioned by the Accountant General (A&E) to regularize absence due to dislocation of traffic should be sent to CAG half yearly on the 10th July and 10th January every year covering the period upto June/December.

(CAGs letter No.1747-NGE I/56-78 dated 20-06-79)

(13). For looking after work of co-operative societies formed exclusively with the Central Govt. employees.

Members, delegates of members, Managing Committee Members and office bearers of Co-operative societies (formed exclusively with Central Govt. Employees) who are posted outside the Headquarters of the societies, may be granted special casual leave upto a maximum of ten days in a calendar year plus the minimum period required for the journeys to attend such meetings.

Members of the Co-operative societies whose bye-laws provide for attending the Annual General meetings/ special general meeting though delegates of members will not be eligible for special casual leave and in such cases only elected delegates will be eligible for special casual leave. However, if the members are required to

participate in any meeting outside the headquarters of the society for any purpose of electing their delegates, they may be granted special casual leave.

(G.I. M.H.A. OM. No.46/22/63-Estt(A) dated 14.1.1964)

3.8 Combination of special casual leave with ordinary casual leave:-

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

(GOI.MHAOM No. 46/8/67-Estt(A) dated 22-7-1967 endt in T.M.I/12-38/XXVII/126 dated 14-8-1967)

Note: The special casual leave for Government servants undergoing sterilization operation cannot be granted or combined with ordinary casual leave or regular leave in cases in which Government servants undergo the operation while on regular leave.

(C.A.G. Lr.No. 1525-A/55-66 dated 18.10.1968-Case Estt/A/V/16-28 Vol.XI)

3.9 Compensation Leave :- Compensation leave may be allowed to Government servants who have been required by a Gazetted Officer to attend office on Saturdays and Sundays or other holidays in order to attend to urgent work arising from the absence of another clerk or from circumstances beyond the control of the clerk concerned.

Overtime allowance should on no circumstances be paid for work on Saturdays and Sundays or holidays to non-industrial employees and only compensatory leave should be allowed for such work. In case, however, the employees are required to work on Sundays and holidays beyond the normal working hours, there is no objection to the payment of overtime allowance in accordance with the provisions contained in para 3(b)(ii) of G.O.I. Min. of Finance OM No.15011/2/E.II(B)/76 dated 11-8-1976 for work done beyond the normal working hours. It may be seen that compensatory leave is granted to the extent available in relaxation of the limit of 2 days at a time provided for in the OM referred to above.

(G.O.I. Min. of Fin. OM No.15011/2/E.II(B)/76 dated 8-5-1978, CAG's letter No.1256-NGE I/78-78 dated 5-6-1978)

Note: (1)(a) As a rule the compensation leave should be granted within one month of its becoming due. This condition may be relaxed in exceptional circumstances when the Head of the Department is satisfied that the grant of compensation leave to all the staff within a month would cause serious dislocation of current work, provided that not more than two day's compensatory leave is allowed to be availed of at a time.

(G.O.I. M.F No.F9(17)E.II(B)/65 st.20.3.1967 recd with CAG Lr No.342/7-65 dated 28.3.1967-case Estt.II/IV/14-342)

(b) Group Officers may sanction compensation leave beyond the one months limit, subject to the other conditions

(Order of the AG dt.6-1-1976 in file Estt AIII/14-452)

(2) Compensation leave may be treated as a holiday for the purpose of prefixing and suffixing holidays to regular leave.

(Note below Rule 22 of C.C.S.(Leave)Rules, 1972)

(3) Compensation leave cannot ordinarily be carried over to the next calendar year except such leave earned towards the end of the year viz., during the period from October to December.

(Comptroller's orders dt. 19-8-1959 – Case Estt.16-28 Vol.III)

(4) When Clerical or Group D staff are required to attend office on Sundays and holidays for the receipt and distribution of dak, as a regular feature, by rotation, such persons should normally be granted compensation leave as early as possible and when it is not feasible to grant the compensation leave in any exceptional case, overtime allowance in lieu thereof may be granted.

(CAG Lr.No.1132-NGE.I/213-61 dt.27-6-1962)

ANNEXURE

{See para 3.7(4)}

List of Recognized National Sports Federation approved by the Dept. of Youth Affairs and Sports

1. Honorary Secretary, Indian Hocky Federation, Room No.186, National Stadium, New Delhi – 110 001
2. Honorary Secretary, Board of Control for Cricket in India, Cricket Association of Bengal, Dr.B.C. Roy Club House, Eden Gardens, Calcutta
3. Honorary Secretary, All India Women's Hocky Assocaition, 23, Sector-7 Chandigarh
4. Honorary Secretary, Swimming Federation of India, Parash Kunj Society-1, Satallite Road, Ahmedabad, Gujrat-380 015
5. Honorary Secretary, Ameteur Athletic Federation of India, Room No.1148, Gate No.28, Jawaharlal Nehru Stadium, New Delhi
6. Honorary Secretary, All India Football Federation, Green Lawn, Talap, Kannur, Kerala- 670 002
7. Honorary Secretary, Volleyball Federation of India, 6, Nehru stadium, Madras – 600 003
8. Honorary Secretary, Badminton Association of India, Jackson's Hotel, Jabalpur
9. Honorary Secretary, Wrestling Federation of India, South Plaza, Under Pylon 3, I G Stadium, New Delhi
10. Honorary Secretary, All India Lawn Tennis Association, B-7/3, Asaf Ali Road, New Delhi -1
11. Honorary Secretary, Table Tennis Federation of India, R.No.1144-A, 1st Floor, Gate No.28, Jawaharlal Nehru Stadium, NewDelhi
12. Honorary Secretary, Basket Ball Federation of India, A/66, Derawala Nagar, Delhi- 110 031
13. Honorary Secretary, Kabaddi Federation of India, 119/A, Harish Mukherji Road, Calcutta
14. Honorary Secretary, Indian Waitlifting Federation, 2/2 Bajeshibpur Road, 2nd Bye Lane, Howrah -711 102.
15. Honorary Secretary, Gymnastic Federation of India, No.68, Sector 10/4, Chandigarh, 160 010
16. Honorary Secretary, Indian Polo Association, c/o President's Body Guard, Gate No.24, Rashtrapathi Bhavan, New Delhi
17. Honorary Secretary, Indian Golf Union, Tata Centre, 3rd floor, 43, Chowranghee Road, Calcuuta – 700 071
18. Honorary Secretary, Indian Amateur Boxing Federation, 158-A, Gate No.28, Jawaharlal Nehru Stadium, New Delhi 110 003
19. Honorary Secretary, Squash Rackets Association of India, C/o the Calcutta Racket Club, Near St.Paul's Cathedral, Chowranghee, Calcutta - 71
20. Honorary Secretary, All India Chess Federation, III/37, Nana Manzil, Post Nallalam, Calicut-673 027

21. Honorary Secretary, Ball Badminton Federation of India, 23, Thanthai Periyar Nagar, Erpillai Chavady, Pondichery- 605 005
22. Honorary Secretary, Cycling Federation of India, Yamuna Velodome, Indira Gandhi Stadium Complex, New Delhi
23. Honorary Secretary, Billiards & Snooker Federation of India, C/o the Bengal Bonded Workhouse Association, 25, Netaji Subhash Road, Calcutta-700 001
24. Honorary Secretary, Indian Style Wrestling Association of India, NIS, Wrestling Coach, House No.1335, Sector-17, Defence Colony, Gurgaon, Haryana
25. Honorary Secretary, Bridge Federation of India, 125, 6th Main Road, Malleswaram, Bangalore -560 003
26. Honorary Secretary, National Rifle Association of India, Room No.46, (1st Floor), Raghu Sree Complex, Ajmeri Gate, New Delhi
27. Honorary Secretary, Yatching Association of India, Room BNo.33,Directorate of Nawab Training C Wing, Sena Bhavan, New Delhi
28. Honorary Secretary, Aero Club of India Ltd, Safdarjng Airport, Aurbindo Marg, New Delhi 110 003
29. Honorary Secretary, Cycle Polo Federation of India, Dundlod House, Hawa Sarak, Civil Lines, Jaipur - 302 006
30. Honorary General Secretary, Judo Federation of India, Sepowala Bldg, 2nd Floor, 65, Bombay Samachar Marg, Mumbai 23
31. Honorary General Secretary, Kho-Kho Federation of India, 14/1-A, Pottery Road, Calcutta 700 015
32. Honorary Secretary, India Olympic Association, Jawaharlal Nehru Stadium, New Delhi 110 003
33. Honorary Secretary, Federation of Motor Sports Club of India, Mc Dowell House, 2nd Line Beach, P.B. No.1256, Madras 600 001
34. Honorary Secretary, Achary Association of India, Ambapeth, Amravati Maharashtra
35. Honorary Secretary, Soft Ball Association of India, Rawaton Ka Bas, Jodhpur -420 001
36. Honorary Secretary, Tennikoit Federation of India, Room No.159, Ground Floor, 3rd Cross, 2nd Main, Dattatreya Extension, Bangalore – 560 019
37. Honorary Secretary, Women's Cricket Association of India, 174, Ramesh Dutta Street, Calcutta – 700 006
38. Honorary Secretary, All India Sports Council of Deaf, 8, North End Complex, Shri Ramkrishna Ashram Marg, New Delhi – 110 001
39. Honorary Secretary, Women's Football Fedration of India, Behind Head Post Office, Main Bazar, Gorakhpur, U.P
40. Honorary Secretary, Throwball Federation of India, 29, Raja Ram Mohan roy Road, Bangalore - 560 027
41. Honorary Secretary, All India Karate Do Federation, 9, Sunshine, 156 M Karve Road, Mumbai - 400 020
42. Honorary Secretary, Rowing federation of India, Secretariat, 9- Arch Bishop Mathias Avenue, Madras – 600 028
43. Honorary Secretary, Taekwondo Federation of India, 33/26, BN Chai Lane, Lal Bag, Lucknow- 226 001

44. Honorary Secretary, All India Carrom Federation 1997, Sona Bazar, Bhagirath Place, Chandni Chowk, New Delhi – 110 006
45. Honorary Secretary, Atya Patya Federation of India, Nagpur Shawik Shikshan Mahavidyalaya, Dr. Moonga Marg, Dhantoli, Nagpur - 12
46. Honorary Secretary, Indian Power Lifting Federationm 98, New Ranikudar, Jamshedpur -831 005
47. Honorary Secretary, Amateur Handball Federation of India, 27, Parede Ground, Jammu Tawi – 180 001
48. Honorary Secretary, Equestrian Federation of India, 764-B, Gate-29, Jawaharlal Nehru Stadium, New Delhi 110 003
49. Honorary Secretary,Indian Body Building Federation, 5, Retna Nagar, Teynampet, Madras 600 018
50. Honorary Secretary, Indian Kayaking & Canoeing Assn, 606, Akash Deep, 6th Floor, Barakhambha Road, Canaught Place, New Delhi 110 001
51. Honorary Secretary, Roller Skating Federation of India, 14/2, Clive rRoad, Calcutta -1
52. Honorary Secretary, Shooting Ball Federation of India, S-28, Green Park Extension New Delhi
53. Honorary Secretary, Amateur Baseball Federation of India, 112/14 Omkar Nagar -8, Tri Nagar, Delhi 110 035
54. Honorary Secretary, Indian Mountaineering Foundation, Benit Juarez Road, Anand Niketan, New Delhi 110 021

(G.O.I D.O.P.T O.M No.6/1/91-Estt.(Pay-I) dated 10-4-1991 and GOI DoPT OM No.6/1/91-Estt (Pay-I) dated 4-6-1992)

CHAPTER 4

SYSTEM OF CORRESPONDENCE

4.1 General: - The General Section is responsible for the receipt, registration and distribution of the inward correspondence. The tapals received in the office will be examined by the AAO/SO (GL Sn) who should arrange to send to the A.G. all covers received from the CAG and the Government of India for being opened in his presence. All other letters and bundles, will be opened in the presence of AO(GL) and then sent to the correspondence Branch of the General Section.

4.2 Registration in General Section: - All papers and documents received in the General Section shoulkd be stamped with the office stamp showing the date of receipt. Letters received from the CAG, the Government of India and the State Government, registered letters received by post and U.O. reference are diarised before distribution, by the General section in Separate Index Registers in Form Sy.318A. Ordinary letters not falling under any of the above categories are not diarised in the general section. In assigning numbers to letters diarised by General Section, abbreviations indicating the category should be prefixed eg. G.I. for Government of India, Ar.Gl. for Comptroller and Auditor General of India, G.F. for Government of Kerala, Finance Department, G.R for Govt. of Kerala, Revenue Department, Reg. for letters received by registered post etc.

Note: In the ,main office, the Central Index Register of letters received from CAG is maintained in AG's Secretariat.

4.3 Circulation of Dak: - All letters from the CAG and the Govt. of India, important orders of the State Government, important communications from the departmental officers, all references containing complaints of delay or expressing dissatisfaction with the office and other references of importance should be collected and sent for the perusal of the A.G/Group Officers before distribution among concerned sections. Important papers should be circulated among other Gazetted Officers also who should note the time of return in the circulation slip (S.Y.241).

Note: References containing complaints should be dealt with as laid down in para 4.16.

4.4. Distribution of letters: - (i) The letters and documents received in the General Section are marked according to sections, and sorted out section wise. Dak Transit Registers, one for each section in Form Sy.Spl.K.47 are made use of by General Section for distribution of dak among the sections. The registers should be collected from the sections concerned by the Group D attached to the General Section daily before 1.00pm for this purpose. The General Section will enter the total number of letters under each category in the columns provided for in the register and send the register along with the papers to the sections through the Branch Officers before 4.00pm every day. The letters thus sent should be accepted by the Asstt. Accounts officer/ Section Officer of the section by setting his initials in the DAK Transit Register. The Asstt. Accounts officer/ Section Officer should generally examine the papers in the dak and if he/she finds that any letter received does not pertain to his section, he should deal with it in accordance with the instructions contained in para 4.13.

(ii) The Asstt. Accounts officer/ Section Officer of the receiving section should actually count the papers under each category, viz., Government of India letters, State Govt. letters, registered letters, ordinary letters etc. as shown in the dak register before acknowledging them in the register. If there is any shortage it should be indicated in the register over the initials of the Asstt. Accounts officer/ Section Officer.

Note: (i) While entering the number of registered letters, Govt. letter etc. in the dak transit register, the General Section will indicate index numbers assigned to them also in brackets for the sake of identification eg. Registered letters 3 (No.R 1842, 1937, 1938) Govt. of Kerala letters 5 (GF 1237,1238,1253, GM 437,463)

(ii) Regarding distribution of other important documents like service books, S.B. Passbooks etc. see Para 4.10.

(iii) In order to ensure timely diarising of the inward papers for their distribution to the unit concerned and also to assess the stage of delay, AAOs /SOs of the section should put the dated initial while examining each paper on register or transit register or through any other means. The Branch Officers will test check a few inward papers received in the section with the corresponding entries in the purport register and ensure that there

is no delay in diarizing the papers with reference to the dated initials of AAO/SO on the paper.

(Correction slip no.1 issued vide no.Admn III/14-452/vl.IV dt. 31.10.1997)

4.5 Purport Registers: - (i) Every section will maintain a purport register in Form Sy 318-A wherein all ordinary inward letters and documents received in the section should be diarised in serial order. Separated purport registers will be maintained for diarising urgent letters, bills for pre-check and service books. The Asstt. Accounts officer/ Section Officer should specially see that letters received through the dak register or otherwise through the sectional urgent transit registers are diarised immediately on receipt. The Asstt. Accounts officer/ Section Officer should also ensure that papers etc. are distributed by the Clerk/Typist on the same day they are received and dated acknowledgments obtained in the purport register. In the absence of the Clerk/Typist, proper arrangements should be made by the Asstt. Accounts officer/ Section Officer so as to dislocate the work of diarising and distribution of papers.

After the clerk of the Section has registered the papers of a day in the Sectional Purport Register an abstract should be prepared at the end of the days entries in the following form:

1.	Papers received through Dak Register	
	i) Government of India letters	
	ii) State Govt. letters	
	iii) Registered letters	
	iv) Ordinary letters	
	v) Transit letters	
II	Papers received direct in the section	
	Total papers diarised	
	AAO/SO	**AO**

The register should be scrutinized by the Asst. Accounts Officer/Section Officer to satisfy himself /herself that all papers acknowledged in the Dak register of

the day under various categories and other papers received in the Section have been diarised. The purport register together with the papers should then be put up to branch officer for perusal.

Branch officers should check at least once a week the records kept with the Clerk/Typist of the sections in their charge to ensure that there is no delay in diarising and distributing the dak in the sections.

(Circular No. Admn III dated 23.06.1989—File No.Gl/Inward/Misc.89.90)

ii) The AAO/SO should see that enclosures to the letters etc have been received completely. Action should be taken promptly for missing documents; if any.

iii) In the case of letters received from Comptroller and Auditor General, Govt. of India, State Govt. etc, for which separate index registers are maintained by A.G's Secretariat/the General Section, the index numbers alloted therein should also be indicated in the Section purport register just below the regular serial number.

iv) The Inward Registers of ordinary letters, urgent letters, bills and Service Books should be closed on 7th, 14th, 21st and 28th of every month and submitted to the branch officer. If any of these days is a holiday, the registers should be closed and submitted on the immediately preceding working day. The monthly arrear report may be prepared with reference to the closing of the diaries on 7th showing the position outstanding papers, bills, etc received upto the last working day of the preceding month. The closing of the registers on the 14th, 21st, and 28th of each month should indicate the position of outstandings of letters etc received upto 7th, 14th and 21st respectively of the month. The closing should clearly analyse and exhibit the outstandings under three categories viz. (i) papers/bills/service books outstanding for over one month, (ii) those outstanding for less than two weeks or more but not more than one month and (iii) those outstanding for less than two weeks. AAO/SOs are expected to analyse all cases pending for 2 weeks or more and arrange for their prompt disposal. Letters outstanding for over one month should be personally reviewed by the Branch Officers who shall arrange for their immediate disposal.

(v) Disposals marked in the registers should be checked by the AAO/SO and test checked by the Branch Officers.

4.6 **Inward Demi –Official Letters.**—All ordinary (ie. Non confidential letters addressed to the A.G/DAG by name will be entered in separate registers maintained by their stenographers and sent with the register, through the B.O concerned to the AAO/SO of the respective sections who will give necessary acknowledgement in the register. DO letters received from Branch Officers will also be handed over to the AAO/ SO. These are then diarised in the Section purport register and taken up for disposal with utmost promptitude.

4.7 **Inward Un-official (U.O) References.**—All the un-official references should first be shown to the AG before they are centrally diarised by the General Section and distributed among sections. Whenever a UO reference is received by a Branch Officer or a Section direct from AG and if it does not show that it has been registered by the General Section, it should first be sent to the General Section for registration and return.

4.8 **Secret and confidential letters.**—(a) Detailed instructions regarding handling of secret and confidential letters are contained in the Departmental Security Instructions. All confidential letters received in the General Section whether addressed to the AG or a Group Officer or a Branch Officer by name or received by the office direct with outer cover addressed by designation but inner cover marked 'confidential' will be delivered personally by the AAO/SO of General Section to the officer concerned. The inner cover marked 'Confidential' should be opened by the addressee himself. Confidential covers should not be opened in the section nor should confidential papers be received in the office in the usual course. All transfers of confidential letters should either be made personally by a reliable and responsible person or through the confidential box.

(b) 'Secret' and 'Confidential' letters should remain in the custody of a responsible officer. At the same time the office also should be aware of the existence of such a confidential letter on particular subject so that the section

may be responsible for inviting reference to the letter in question whenever a case to which such confidential order relate, is put up. To this end, as soon as a 'secret' or a 'confidential' letter is received, the section should be notified by the officer. This should be done by issuing a memo in the following form and the fact that such a memo has been issued should be noted in the secret or confidential communication itself.

Secret

Confidential Letter

No.....Date..... from the .....on the subject..... is in my personal custody. (filed in .....)

Please note and diarise.

AO/DAG/

AG

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

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

(CAG Endt. No. 1618-Admn.I/2252 dated 10-10-1952)

4.9 Inward Reminders.—The General Section, while sorting out the inward letters, should collect all reminders and submit them to AG for perusal. On receipt of the reminders, the AAO/SO should investigate the causes of delay and make immediate arrangements to expedite the disposal. All second and subsequent reminders should be submitted to the AG with explanations for delay.

4.10 Service Books, Savings Bank Pass Books, etc.—Service Books, Savings Bank Pass Books etc. are to be entered in a separate transit register (in form SY 244) maintained by the General Section and acknowledgements of AAO/SO concerned obtained in the register.

4.11 Service of court Summons.—Summons to attend a court should be served on the person concerned without any delay under the personal responsibility of the AAO/SO of General Section. The summons misdirected to this office, should be dispatched to the Head of the office concerned the same day under intimation to the court.

4.12 Unsigned and incomplete Letters.—If any document is received unsigned or incomplete in any respect or is not required by this office, the section to which it is marked should take action on it and not the General Section. In cases where a letter or a paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable prima facie, the General Section should at once send that letter or paper to the proper office or call for a copy of the letter to which attention has been drawn.

4.13 Transfer of Letters, Papers etc. from one section to another.—(i) All sections should maintain two types of transit registers Urgent Transit Register and Cell Transit Register. While the Urgent Transit Register will be carried from one section to another by Group D official attached to the section, the Cell Transit Register with the papers, letters etc intended for transmission to other sections will be handed over to the Transit Cell functioning in the Despatch branch. The Transit Cell will record its dated acknowledgement in the Cell Transit Register itself for all the letters received through it after assigning transit numbers by means of a numbering machine against

each of the letters therein. Further enquiries regarding receipt, delivery etc of the letters will be made with reference to this transit number.

(ii) All references made by the sections to the Transit Cell in regard to letters transferred through it should invariably indicate the machine number.

(iii) The transfer of the documents detailed below should not be routed through the transit cell:

1. Suspense slips, Transfer Entries and Alteration Memos.
2. Vouchers and Schedules.
3. Service Books
4. Pension case files.
5. Valuables.
6. Registers, Classified Abstracts, Consolidated Abstracts etc and
7. Confidential papers.

(iv) All AAOs/SOs will arrange to send the Cell Transit Resisters to the Tansit Cell on all working days in the afternoon. The transit papers will be distributed by the Transit Cell through the Dak Transit Register.

(v) Letters mismarked to the section by the General Section should be collected in a folder and put up to the Branch Officer next morning who will give the correct marking on each letter. In case there is a difference of opinion between sections so as to who should initiate action on any paper, the Branch Officers of the concerned sections should discuss the matter between themselves and decide the issue immediately instead of tossing the paper from section to section. Such remarked letters should be sent to the correct sections as follows:

(a) If the letter is marked to another section in the same group it should be transferred through the urgent

transit register (not the Cell Transit Register) without routing through the General Section and

(b) If the letter is marked to another section in a different group, the AAO/SO should return it to the General Section while returning the DAK Transit Register indicating therein the number of letters so returned. Then it will be the responsibility of the General Section to ensure that the letters with the correct markings are sent immediately to the concerned sections through their respective Dak Transit Registers.

(vi) The Clerk/Typist in the section should enter all papers marked for other sections in the appropriate transit register and hand them over to the Group D official attached to the section for delivery to the sections concerned or to the Transit Cell as may be appropriate.

The AAO/SO should review the urgent and cell transit registers daily to see that the inter- sectional papers are distributed within 24 hours of their entry in the registers.

(vii) The Urgent and Cell Transit Registers should be closed and submitted to Branch Officer every Monday showing the number of undelivered letters with reasons for the delay.

(viii) The Branch Officer should test check the entries to see that these requirements are compiled with, when the transit registers are closed and submitted to him weekly.

(ix) If the section to which a paper has been transferred declines for some reason or other to accept it, the section which initially

received the paper should refer the matter to the co-ordination Section only after the Branch Officer have examined the case.

(x) If transfer of a paper becomes necessary for note or obtaining remarks of another section it should also be sent through the Urgent Transit Register and dated acknowledgement obtained. It is the duty of the section which first receives and which is responsible for eventually filing it, to see that it is returned by the section to which it is transferred, without avoidable delay. Till the paper is received back and action completed under proper file order it should be shown as outstanding in the section purport register.

(xi) All papers of an urgent character that may be sent by an officer or section to another should have urgent slips attached to it in a conspicuous place as that these may receive precedence over others.

(OO NO. TM V/11-32/37 dated 7-11-63 and circular No. Estt.A.III/14-452 dated 7-9-1974)

4.14 Valuables.—(a) Receipt and custody.—All registered covers and local sealed letters containing valuables are opened by the Branch Officer (General) and the valuables contained, therein are kept by him in a safe until they are required for disposal. He will write the word 'received' with his initial and date on the letters or covers with which the valuables are received. If the particulars of valuables have not been clearly given in the covering letter or cover, he will also record those particulars over his initials. The letters or covers will then be entered with register of valuables (Form No. Sy 249) which will be submitted to the AO (Gl) for initials with the least possible delay. The covering letter or cover, will then be sent to the concerned section. The clerk concerned in the section will acknowledge receipt of the letter or cover as the case may be in the register and in due course obtain the valuables from the AO (Gl) while disposing of the covering letter.

(b) Review of Register of valuables.—The AO (Gl) will review the register of valuables on the 15th of every month and initial in the last page so reviewed after satisfying himself that all the valuables have been properly disposed of.

(c) The sections which handle a good number of valuables should open separate registers in form sy 249 and mark disposals in the relevant columns of the register. The AAO/SO will ensure the disposals of the valuable articles received by them are watched through this register. The Branch Officers will also keep a close watch over this item of work in the section under their charge.

(Cir No. Gl.Sn/1/1-18 dated 16-6-67)

4.15 Disposal of papers.—(i) Letters received in a section should be taken up immediately for disposal by the Senior Accountant /Accountant/Clerk-Typist. In the absence of members of staff on leave, etc, the AAOs/SOs are expected to make suitable arrangements for disposal of papers.

(ii) When the Dak is examined by the Branch Officer daily they should give proper guidance and indications for disposal of the papers themselves before passing them on to the sections.

(AGs letter No. 1935 Admn. I/604-68 dated 26-12-60 in Estt 13/24 Vol.II)

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

(OM No. TM IV/11-179/43 dated 27-6-57)

(iv) Letters received direct by the Branch Officers or through Dak Transit Register which are of an urgent nature should specially marked by them and got diarised in the Urgent Inward Register. All Government orders having a bearing on pay and allowances, General Provident Fund, Pensions or intergovernment adjustments should be diarised in the Urgent Inward Register. The prompt disposal of all such urgent letters should be the personal responsibility of the AAO/SO. The Branch Officers should also ensure this.

(v) Incoming reminders which invite reference to letters bearing dates more than a month earlier should be treated as urgent and diarised accordingly. The disposal of such reminders should be personally watched by the Branch Officer. The Branch Officers may maintain a personal diary to record all such reminders and watch their clearance.

(vi) The AAO/SO of each section should ensure that orders, circulars etc. of a general nature are circulated among the Senior Accountants/Accountants/Clerk-Typists of the section as soon as they are received.

(O.O No.TM VIII/12-23/Pay/65-66/21 dated 13-10-65)

4.16 Disposal of complaints.—In pursuance of the general directions received from Headquarters in their Circular No. 17/1988 issued in letters No1231-O&M/172-84 dated 20-12-1988, the following procedure is prescribed for dealing with complaints involving grievances/allegations relating to various functions of the A&E wing appearing in the media or received in the office as written complaints:

(i) All complaints received from the media (viz. All India Radio, Doordarshan and Newspapers) and representatives of people (Member of Legislative Assemblies, Member of Parliament etc.) involving grievances and allegations relating to any of the functions of this office, should be segregated at the Dak stage by the General Inward Section and sent to the Secretary to the Accountant General for submission to the Accountant General.

(ii) All Branch Officers should carefully peruse the dak received from the General Section and segregate papers in the nature of complaints or potential cases which are likely to become complaints to Accountant General or Comptroller and Auditor General of India, unless remedied urgently. For instance entitlement claims pending with this office for unusually long periods, say 6 months and above. Such papers should be sent to the Accountant General's Secretariat for submission to the Accountant General at dak stage.

(iii) Complaints addressed to Accountant General or Group Deputy Accountant General by name should also likewise be put up immediately to deputy Accountant General/Accountant General for perusal.

(iv) Complaints falling under the three categories mentioned in sub paras (i) to (iii) will be indexed in Accountant Generals Secretariat in the "Compliant Register".

(v) The compliant in original with Accountant Generals' orders thereon will be sent to the section concerned through the Group Officer for necessary action and their disposal watched as per existing procedure.

(vi) The section dealing with the case in question shall register the case in the complaint register maintained in the section and put up final disposal/reply

and submit the case file to the Accounts Officer/Group Officer *within Five days of receipt of complaint*.

(vii) The Group Officer will put up the case for Accountant General's perusal. In important cases the Group officer may get the replies vetted by the controlling sections if considered necessary.

(viii) While drafting the reply, the facts of the case should be brought in without expressing any opinion. To illustrate, if a pension case received in the Pension one year after the retirement of the employee, simply say that the case was received in this office on such a date, without commenting on the delay on the part of the State Government. or other departmental Officers in sending the case.

(ix) Final reply as approved by the Accountant General will be issued by the section concerned under intimation to Accountant Generals Secretariat to enable it to note the disposal of the compliant in its register a per existing procedure. A monthly abstract of complaints pending disposal will be prepared and submitted to the Accountant General by the Accountant Generals' Secretariat (in the proforma annexed) on the 10^{th} of each succeeding month. The position of complaints received will be reported to Headquarters by Accountant General's Secretariat.

PROFORMA

Accounts GA	Entitlement GA	Admn GA	Total

Complaints pending at the beginning of the month

.....

Received during the month

.....

Disposal during the month

.....

Complaints pending at the end of the month

.....

(It should also be possible to analyse the complaints source-wise)

Note : G—Grievance A—Allegation

(O.O No.Coord. II/ 12.28 / Complaints / 277 (Gl. No.125) dated 6-1-1989)

4.17 **Queries by Gazetted Officers .—(a)** Queries by the A.G or other Gazetted Officers on any inward paper should be answered within three days of receipt of the paper in the section. If a complete reply cannot be given within that time, the letter must nevertheless be put up to the appropriate level before finally disposing the case.

(Circ.No.TM V/II-332/61-62/394 dated 13-12-61)

4.18 **Disposal of D.O.Letters addressed to the AG/DAG.**—Disposal of letters addressed to these officers by name should invariably be shown to them even if they have not specifically called for the papers. Prompt attention should be paid to DO letters which express or suggest dissatisfaction with the work of

this office and notes submitted should contain a clear statement of the circumstances leading to the complaint.

4.19 **Unofficial (UO) References .**—All UO references should be treated as very urgent and normally disposed of within a week of their receipt.

4.20 **Return of Letters and Documents in original.**—Inward letters and documents which are to be returned in original should not be defaced by any writing or initials. Such entries should be confined to the covering sheet attached by the General Section. Before these are returned with the remarks of this office or transmitted to another office, a typed photocopy of the original references should be kept in the relevant file for subsequent reference, if necessary. Redirection of letters obviously missent to this office is a permissible exception to the above procedure.

4.21 **Remarks on Letters.**—Inward papers must not be defaced by notes or queries by AAO/SO. Short directions such as 'previous papers', File, 'make up case', etc., may, however, be entered. Other directions or remarks should be recorded only in separate slips. Writing drafts on inward papers is strictly forbidden.

4.22 **Writing of Office Notes.**—(a) Orders of Branch Officers should invariably be obtained on doubtful points through office notes. The notes should be brief and state the question at issue and give reference to the rules and precedents having a bearing on it and also give suggestions for action.

(b) It must be remembered that every official, dealing with a case will read or has read the paper under consideration and a note should never repeat its contents. In some cases perusal of the paper under consideration will be sufficient and nothing is required beyond a brief suggestion for action.

(c) Notes should be worded in moderate and courteous language and free from personal remarks. Notes should as far as possible be written in third person. Abbreviations should not be used unless they are generally understood.

4.23 **Oral Consultations.**—Each Senior Accountant/Accountant/Clerk is expected to aquire an expert's knowledge of the work entrusted to him. He should be able to give a definite opinion on ordinary cases and not merely raise doubts. If he has doubts, he should consult the AAO/SO orally before writing notes. Personal discussions may also be resorted to between Branch Officers and AAO/SO with a view to avoid lengthy notes and to facilitate seedy disposal, especially in urgent cases.

4.24 **Submission of notes.**—(a) All office notes should be written on sheets supplied for the purpose using both sides of the paper and leaving sufficient margin for the officer, who has finally to dispose of the case, too record his orders.

(b) Notes written by the Senior Accountant/Accountant/Clerk should be scrutinised and submitted to the Branch officer by the AAO/SO after recording his own views thereon. In important cases, which would better be dealt with initially by the AAO/SO, the papers duly referenced should be put up to the AAO/SO with a brief notes stating the facts. The main note in such cases will be prepared by the AAO/SO. Facts and arguments given in the note should not be repeated. While submitting the file in such cases to the Accountant General only short comments need be made by the Branch officers in the margin. Longer notes, if necessary could also be given by the officers but they should be in continuation of the section note. The section last dealing with an office note should see that at least one blank page is attached for the Branch Officer to record his remarks , if any.

(c) Papers submitted .....by the AAO/SO and Branch Officers clearly indicating his /her name below the signature.

(d) All the letters issued from this office should clearly disclose the name of the officer signing the letter.

(O.O No.477/51 dated 28/11/51 and OO No.189 dated 13/8/90)

4.25 Method of Drafting.—(a) Drafts should be written in moderate language and courteously worded. Even if intentional breach of a rule is directed, the attempt should be to explain the rule convincingly without giving any offence.

(b) Drafts should be divided into paragraphs which should be numbered, devoting a fresh paragraph for each new point. A short title stating the subject should also be given at the head of the draft letter.

(c) A draft should be brief, clear and complete; it should be sufficiently intelligible in itself without having to refer to other papers; free from ambiguities and brief to ensure that its reading may occupy the least possible time.

(d) The use of colloquial expressions and abbreviation should be avoided. The object to be kept in view in drafting letters is to express the meaning or covey the instructions of the superiors with utmost possible exactitude and as completely and tersely as is consistent with the courtesy and lucidity.

(e) Indiscriminate scribbling on the margins of drafts should be avoided as also writing between the lines. If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph on a blank page than to write between the lines. When many corrections are required for a draft it should be recopied and submitted to the Branch officer. Office copies of drafts need not be typed except when required by the DAG.

(f) Figures and references should as far as possible be embodied in the text and not relegated to appendices or margins.

(g) When a draft has to pass through several sections before submission to AG the Branch Officer of all the sections concerned should see it. Queries from one AAO/SO to another and unofficial or intersectional notings not intended for the Branch Officers information should be made on separate sheets.

(h) In cases where accounting objections or remarks are conveyed to or information is called for from local authorities by this office no mention should be

made in the letters so addressed that the objections are raised or the remarks or references made are at the instance of the CAG even if they may have been actually made on suggestions from him.

(i) Reference to the Manual of Standing orders (Tech) should not be made in correspondence with the Government and the Departments as the book is intended on only for the guidance of the Accounts Officers.

(j) Address should be written in full without using abbreviations. Official communications to the State Government should invariably be addressed to the Secretary of the Department concerned.

(k) Letters whether addressed to officials or to members of the public should end with the words 'yours faithfully'

(GO IMHA OM No. 34/5/48 Public dated 14-6-48)

(l) All drafts should bear the prescribed initial letters of the section and the number of the concerned file which will be entered when the draft is put up followed by the dispatch number entered after the draft is passed by the officer concerned.

(T.M 3-137/62-63 dated 1-7-61)

4.26 Responsibility for Drafts.—(a) The AAO/SO is not required to draft letter himself except in important cases. But he should ensure that the drafting is accurate and complete. All letters, cases, etc., must pass through him to B.O.

(b) If the Accountant General himself or any Branch Officer drafts a letter or modifies a draft, the AAO/SO concerned is responsible to ensure the correctness of facts stated in the modified draft and he should bring to notice any orders of Government or other authority which the A.G or B.O might have overlooked in redrafting.

4.27 Simultaneous submission of Notes and Drafts except in doubtful cases.—In submitting U.O references and cases to the A.G, draft reply may be submitted along

with the note when there are no doubtful points or points requiring specific orders, so that the case may be disposed of finally.

4.28 Submission of papers to Branch officers and their return.—(a) In submitting papers/cases to the Branch Officer and to the Accountant General., it should be seen that all connected papers are also sent in complete shape duly arranged and referenced by page numbers. In office notes and drafts where reference is made to papers which are in files/cases, the page number and the file/case number should be quoted in the margin, the file itself being flagged, e.g. page c/17-T.M.3-7/62-63.

(b) Flags bearing the words 'For signature', 'Note for orders', etc., should invariably be employed so that time may not be wasted in finding out what exactly is required.

(c) All papers submitted to the A.G and returned by him should go to the sections concerned through the Branch Officer concerned.

4.29 Official Language.—(i) As per the provision in the Official Languages Act, 1963, English language may continue to be used in addition to Hindi for all official purposes of communication between the Union and a State which has not adopted Hindi as its official language. The Act requires that communications in English/Hindi to offices the staff of which has not required working knowledge in Hindi should be accompanied by a translation in Hindi/English. As more than 80% of the staff possesses the working knowledge in Hindi, the office of the Accountant General (A&E), Kerala has been notified under the provisions in the Official Languages (use for official purpose of the union) Rules, 1976 as an office whose staff have acquired working knowledge of Hindi.

(2) (a) The Official Languages (use for official purposes of the Union) Rules, 1976 divides the territory of India into three regions—

Region A: Comprising the states of Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan and the Union Territory of Delhi.

Region B: Comprising the states of Gujarat, Maharashtra and Punjab and the Union Territories of Andaman and Nicobar Islands and Chandigarh.

Region C: Comprising the other states and Union Territories.

All Communications from the office of the Accountant General (A&E) Kerala which falls in region C to a State or Union Territory in Region C or to any office other than Central Government office or person in such state shall be in English. Communications to a State or Union Territory of Region A or Region B or to any office other than Central Government office or a person in such state may either be in Hindi or in English. In such cases, if the communication is in English, it should be accompanied by a Translation in Hindi except where it is addressed to a person in Region B. Communications by Central Govt. Offices in any of the three regions or between the offices in Region B and Region C may either be in Hindi or in English. In such cases if the communication is to an office in Region C a translation of it in other language should be provided.

(b) The provisions in sub para (a) above are not applicable to replies to communications received in Hindi. Such replies should be in Hindi.

(c) Applications, representations or appeals may be either in Hindi or in English. Replies to such documents made or signed in Hindi should be in Hindi.

(d) Notes or minutes on a file may be either in Hindi or in English

(e) Subject to any exception authorized by Govt. of India all Manuals, Codes and other procedural literature relating to Central Govt. Offices are to be printed or cyclostyled, as the case may be and published both in Hindi and English in Diglot form.

(3) All circulars, sectional orders, office orders, instructions etc, issued from the various sections of this office should as far as possible be both in Hindi and English. Wherever it is not possible to issue these documents in diglot, the orders, circulars etc. should indicate that 'Hindi version will follow' and a copy thereof sent to Hindi Cell for issuing the Hindi version.

[The official Language Act, 1963 Official Languages (use for official purposes of the Union) Rules, 1976].

(4) The Officers signing letters should ensure before signing that letters, circulars etc. required to be issued bilingually are issued accordingly.

Note: (i) For issuing communications in Hindi, services of the Hindi Cell may be made use of wherever necessary.

(ii) Translation units for Hindi Translation of Departmental Codes/Manuals of IA&AD have been set up in the offices of the Accountant General (A&E) Rajasthan, Jaipur and Accountant General (A&E) Uttar Pradesh, Allahabad, Material for translation should be forwarded to the office of CAG for arranging translation by these units.

(CAGs Letter No.368 HA/52-85/23-7-86)

4.30 Incomplete and piecemeal References.—(a) Incomplete and piecemeal references involve waste of time besides causing inconvenience to the officers to whom they are addressed. Special care should therefore be taken to see that references are complete in themselves which in turn means that every case should be dealt with fully before a reply is drafted.

(b) References to outside offices should be made only when absolutely necessary. Unnecessary references merely to reduce the pendency of letters should be strongly discouraged. No information should be called for from office if it can be gathered from this office records.

(c) Copies of letters challenging the sanctions of an authority should not be sent to a subordinate authority. Nor should the latter be asked to get the orders of a higher authority rectifying any defect notified in such sanctions.

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

(D.O. Letter No. Law Secretary 3141/67 dated 25-11-67 of law secretary to CAG—Case Estt. A/V/1-17)

4.32 Ad Interim Disposal.—Ad interim replies should be sent when delay is anticipated in sending final replies. In such cases, the inward papers should not be marked as disposed of in the Purport Register, except in cases where the interim disposal is for want of certain documents or information to be obtained from outside source. All cases of the exempted category should be entered in the register for watching the final settlement of interim disposal in Form No.III in this Manual. The register should be closed and submitted to the Branch Officer on every Monday and the outstanding items in the Register shown in the Monthly Arrear Report of the section.

(O.O No. TM I/II-130/25 dated 30-4-74)

Note: Acknowledgement in respect of the communication received from the CAG should invariably be issued within seven days of the receipt of the letter, circular, etc., pending disposal of the communication. Acknowledgements for Secret/Confidential communication should not go on simple open acknowledgement cards. The procedure prescribed in respect of security classification should be followed in such cases.

(CAG Lr.No.724 NGE III/50-63 dated 3-4-65 and Cir No. TM III/12-8/65-66/II dated 20-4-65)

4.33 Intersectional Memoranda.—Memoranda and notes addressed from one section to another either by the AAO/SO through the Branch Officer should receive as much importance as other correspondence. These should be treated as inward receipts and disposed of promptly.

4.34 Outward Telegrams.—(a) Government of India have stressed that in view of the rise in the telegram and telephone rates special care should be taken in regard to expenditure under these heads so as to ensure maximum possible economy. Ordinarily no telegram should be necessary if a letter superscribed with the appropriate priority marking or an express letter can serve the purpose. Telegram should be issued only on occasions of extreme urgency. The use of trunk telephone calls in preference to telegrams or express letters should never be resorted to unless it is clearly unavoidable. As far as possible trunk calls may be avoided and express letters issued in preference to telegram.

(Cir.No.Estt-II/VII/67-68/143/4-9-67)

(b) Abbreviated addresses published by the Telegraph Department should be used in State Telegrams.

(c) Telegrams should be precise and brief and at the same time free from ambiguities.

(d) In all telegraphic communications sent to the CAG numbers should be expressed in words rather than figures as the letters are liable to errors in signaling.

(e) As a rule state telegram are generally sent as 'ordinary' telegrams. These should be classed as 'express' only in cases of great urgency.

(f) No telegram may go out of the office marked 'Express' except under the signature of the Branch Officer who will obtain orders of the DAG if necessary. Fair copies of ordinary telegrams approved by the officer can be signed by the AAO/SO concerned.

(g) Post copies of telegrams should be dispatched on the same day.

(h) No message regarding leave, pay, promotion, appointment or other matters, private and personal should be sent as 'State' telegrams unless it is perfectly clear that public interest will be affected if the telegraph messages are not sent.

(i) The Government of India have decided that in regard to private telegrams irregularly labeled as 'state' and challenged by the Telegraph Check Office, it is left to discretion of the authority concerned to decide whether the actual cost should be recovered or not. No surcharge or penalty should be levied, but such disciplinary action as may be considered necessary may be taken against the defaulting officer.

(j) The Telegram Department no longer accepts service postage stamps towards payment of telegram charges. The following procedure, is therefore prescribed in this regard:

(1) The word 'State' should invariably be written on all official telegrams together with the words 'Ordinary' or 'Express' as the case may be.

(2) The section is desirous of sending an official telegram should prepare four typed copies of the telegram and after approval by the Branch Officer concerned, send three copies to the Despatch Section. The fourth copy will be retained by the Section as office copy.

(3) The Despatch Section will affix the seal with the account number in one of the copies of the telegram and will then arrange to send the telegram. On receiving the telegram receipt from the telegraph office, paste the receipt on the second copy of the telegram and file it in a separate file. The third copy will then be dispatched to the addressee as post copy of the telegram.

(4) On receipt of the monthly bill from the Telegraph Office, the charges will be checked by the Despatch Section with the various receipts filed by them and pass the bill for arranging payment by OE(Cash) section.

(5) Any correspondence with the Telegraph Office regarding bills etc. will be done by General Section only.

4.35 Uniformity in the use of capital and small letters in the official publications.— The broad principles to be adopted to ensure uniformity in the use of capital and small letters for the various terms and expressions used in the departmental publications are given below.

i. As a general rule, capital letters at the beginning of words occurring in the middle of the sentences should be avoided; the general preference should be to use small letters.

ii. Capital letters should be used wherever a term is used to refer to a specific object such as particular fund, department, document, scheme etc.

iii. The terms 'grants', appropriations etc should begin with letters of the lower case (small letters). However, when any specific grant or appropriation is mentioned, capital letters should be used, e.g. Grant No 42 Roads and Buildings.

iv. The usage of capital and small letters as shown in the constitution of India, budget documents, demands for grants etc of the Central and State governments should be adopted.

v. Capital letters should be used for Government, only when referring to the full legal title, used a proper noun or as a political decision making unit eg. Government of India, Government of Bihar.

vi. The names of Acts passed by Parliament and Legislatures should be used exactly as notified in the gazettes, with capital letters at appropriate places.

(Cir.No.8-O&M/87 in letter No. 931—O&M/72-87 dated 17-11-87 of CAG)

4.36 Signing of papers.—(a) No communications of the following kind should issue except with the approval of the Accountant General or of his Senior Deputy:

1. Letters implying dissatisfaction or censure;
2. Letters to Government, state or Union;
   - (i) bearing on important questions on accounting
   - (ii) challenging decisions or orders
   - (iii) questioning the validity of any sanction, 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 Senior Deputy. In the alternative the letter should indicate that it is being issued under the direction of the A.G.

(b) All communications addressed to Heads of Departments of Central Government (e.g. Commissioner of Income Tax, Collector of Customs, etc.) both demi-official letters and official letters issued to the Heads of Departments by name shall not issue over the signature of officials lower in rank to D.A.G. Routine communications regarding Provident Fund accounts and personal claims of such Heads of Departments may however, issue over the signature of the Gazetted Officers in charge of the sections.

(Cir.No.OAI/4-2-57/67-69/556 dated 19-7-68)

(c) All letters to the C.A.G other than those on routine matters should ordinarily issue over the signature of the A.G. Whenever under a statutory provision C.A.G is required to certify any figures and they are based on figures or returns furnished by the A.G such statements should be signed and their correctness certified by the AG himself.

(C.A.G Lr.No. 1253—Comp/79-50 dated 16-11-50)

(d) The AAOs/SOs of sections have been permitted to sign routine papers enumerated in Appendix II. In doing so they should sign merely 'for Deputy Accountant General', 'for Assistant Accountant General' or 'for Accounts Officer' as the case may be.

(e) The signature typed should be legible. If any one is unable to sign legibly, his name should be typed or handwritten below signature.

(f) The designation of officers signing fair copies should be noted below their signature. All letters should issue as from Accountant General (A&E), Kerala. No one should sign a letter for the A.G unless the draft has been approved by him.

4.37 Correspondence relating to Ministries, Speakers, Chief Justice and Judges of the High Court.—Correspondence relating to Ministers, Speakers, Chief Justice and Judges of High Court emanating from this office should be issued only after the cases are seen by the A.G. It should be ensured that no communication relating to these dignitaries is issued without the prior approval of the Accountant General.

(Cir No. TM V/II-Misc/Vol.II/1237 dated 30.03.67)

4.38 Signing of Urgent papers.—In the case of drafts marked 'urgent' or out today branch officers should ensure that the fair copies are signed and issued that day. If, however, the Officer concerned has to leave office, they may be got signed by another Gazetted officer and if no such Officer is present, the fair copies may be signed by the AAO/SO of General 'Section by order'.

4.39 Procedure relating to Communications with Foreign Governments.—(a) The proper channel of communication with Foreign Governments is through the Government of India, Ministry of External Affairs and/or the Indian Mission in the country concerned. Questions requiring discussions with a foreign Government should in all cases be referred to the External Affairs ministry for necessary action.

4.40 Despatch of Outward Correspondence. — A record of all outward correspondence should be kept by the section in their Despatch registers in Sy 318. The first four columns as well as column (9) of the Register should be filled in first and letters together with the register made over to the General Section. The latter will then arrange for the Despatch of the letters to the correct addressees, in proper envelopes and using service postage stamps wherever necessary. The despatch register should be returned to the sections after filling in columns (5) and (6) of the register.

Note: (i) Memoranda and notes sent from one section to another should also be registered in the despatch register. The number and date of entry in the transit register should be noted in the column (5) and (6) of the despatch register. Receipt of replies to these memoranda and notes wherever applicable should be watched through the despatch register in the same manner in which replies to communications sent to outside authorities are watched.

(ii) As soon as despatch registers are received in the sections, the date of despatch in the register must be noted by the unit concerned in the approved drafts

(orders of Accountant General dated 23/4/75 in file Estt A III/1-452)

4.41 Instructions to despatchers.—(a) Only clothlined covers should be used in transmitting to addressees residing out of India, important documents such as last pay certificates, Government Promissory Notes and other valuables sent by post.

Bulky parcels, insured articles etc., containing character roles, court cases, etc., sent to the CAG should invariably be packed in clothlined covers or cloth bundles.

(CAG Lr No.2432/NGE III/9-67 dated 20/11/67 –case GS/RS/Misc/67-68)

(b) Economy slips should be used on envelops for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. Economy slips are not to be used for covers addressed to private individuals, firms or to foreign countries.

(c) All covers received from other offices should as far as possible be used again, by removing the old economy label pasted to the flaps and pasting new ones.

(d) The dispatcher should be careful to see that the address is fully and correctly written on envelopes. All covers sent by post should also be franked under his signature.

(e) The despatcher should be careful to see that the enclosures to every letter are correctly forwarded. He should also write in the cover of each letter the name of the section at which it is to be delivered and not merely the official title of the person addressed.

(f) Urgent communications may be sent by special messenger if absolutely necessary in public interest. Letters and packets meant for offices situated in the city are entered in local delivery books and sent through messengers posted for local delivery duty. Packets meant for valuables should, however be sent only through trustworthy messengers. The despatchers should ensure that all communications so sent are duly acknowledged in the local delivery books.

(g) The despatcher should see that all covers despatched from the office using postal stamps contain the office stamp and his own signature.

4.42 Precautions for ensuring correctness of address.—(i) Change of address of offices will be intimated to the despatcher who should note them for guidance and keep a record where considered necessary. He will be responsible for seeing that deliveries are made to the correct address only.

(ii) Primarily it is the duty of the section from which letters or other communications issue, to enter the correct address with the destination in the office copies of drafts even before they are submitted for approval.

(iii) Abbreviations should never be used unless these are generally understood and have been included in the list of recognised abbreviations.

(iv) Drafts etc, with incomplete address should be returned to the respective sections to be completed before despatch.

4.43 Closing of Despatch.—The Despatch Register not only serves as a record of all outward correspondence but also affords facility to watch receipt of replies, wherever necessary. As and when replies are received their inward current numbers and dates of receipt should be noted in Col. (ii) against original entry. So also the number and date of reminders when issued should be noted in Col. (10). The register should be closed after abstracting the outstanding letters in the form given below and it should be submitted to the Branch Officer on the 18th of every month. While doing so, the despatch numbers of all outstanding letters should be indicated year-wise in the abstract. It should also be ensured that reminders have been issued to all letters for which replies are due.

Abstract of closing upto the end of .....20.....

Opening balance.....

No. of outward issues during the month.....

Total.....

No. for which replies have been received

or are not necessary.....

Closing Balance.....

Details of Balance.....

4.44 Outward Reminders.—Reminders should be issued at regular intervals, if replies due are not received. Reminders should not, however, issue as a mere routine without verifying that a reply has not been received. When no reply is received from any office for some length of time, action as indicated below should be taken:-

(i) Treasuries.—So far as treasuries are concerned, the Accountant General has got a very effective means of control and therefore, the Treasury Officer should be told that the delay will be noted as a treasury irregularity against him. If even after this, the delay persists a reference should be made to Director Treasuries indicating the delay that has happened in the receipt of returns or a reply to a specific reference.

(ii) Other Officers.—In the case of other officers, the attempt should be to get a reply by direct correspondence. A report to the Head of the Department should be made only if there is chronic delay in several cases taken together. In doing so, a list of all references pending with the particular office should be furnished to the Head of the Department, indicating therein the extent of delay in each case. If, however, no reply is received from the Head of the Department, two Demi Offical reminders be issued by this office then the fact should be reported to the Government.

(iii) Heads of Departments.—A report should be made to the Government regarding non receipt of reply to a reference from a Head of a Department only after the issue of two D.O reminders addressed to him by name over the signature of the Branch Officer or the Deputy Accountant General. In this case also the instances of delay in all the pending cases should be reported together if considered necessary.

The basic idea is that unnecessary correspondence with the Government by reporting isolated cases should be avoided because such reports may not get any effective response.

The report to the Government is bound to be more effective if habitual dilatoriness and delay on the part of a particular officer or department is reported, giving instances in support. Such a reference should always be got approved by the DAG who will bring such cases as he considers necessary to the notice of the Accountant General.

(O.O. No .PA 96/dated 30-11-1955 in case Estt No.14-96-A/55-56).

4.45 Instructions for use and Accounting of Stamps.—(i) Requisitions for service postal stamps will be made by the AAO/SO Despatch. After the indents are passed by the Branch Officer/Gl, necessary bills will be drawn by the OE/Cash section and sent to the pay and Branch Officer for obtaining cheques for the value of stamps, in favour of the Post Master. On receipt of the cheques through OE (cash) section, Despatch section will present it at the post office and obtain postal stamps for the amount.

(ii) A stamp account in Form IV of this Manual will be kept by the AAO/SO Despatch showing the opening balance, the value of stamps expended and the balance remaining in hand at the end of each day. The register should be submitted for review to the BO (Gl) along with the Register of Contingent Bills maintained by the OE (Cash) Section periodically. The AAO/SO Despatch will check this account daily and initial the entries in token of correctness of the account. He will also count the balance in stock at the commencement of each day. The AAO/SO Despatch will receive back from the despatcher at the close of the day's work, the balance of stamps left with them. If it is necessary to carry on dispatching work on holidays, he should, (if not present at the office) supply only the estimated requirements for these days.

(iii) Postal articles, on which the amount of postage is very heavy, are not to be stamped using a large number of service postage stamps of small denominations; as this practice causes inconvenience to the postal department and entails wastage of stationery and printing charge. An adequate stock of service stamps of large denominations should be kept for use on such postal articles.

4.46 Franking Machine.-- (1) A Franking machines installed in the Despatch Section to facilitate speedy stamping of outward letters. The franking system should be adopted in all cases where this could be done conveniently. The

instructions regarding its custody and use, as indicated below should be strictly followed:

i. The machines should be locked up in an almirah after use.

ii. It will be under the safe custody of the AAO/SO of Despatch Section.

iii. The keys of the machine should be in the personal custody of the BO(GL). The AAO/SO Despatch should obtain keys at the commencement of the days work and return them after use the same day. The duplicate key will be with the AG.

iv. No unauthorized person should be allowed to handle the machine.

v. All franking works should be done under the direct supervision of the AAO/SO Despatch so as to prevent the possibility of misuse.

vi. The accounts and registers should be maintained by the Despatch Section as per instructions and rules contemplated in the conditions of 'licence for the use of franking machine' and appropriate action taken by the Despatch Section as and when necessary.

vii. The register should be submitted to the BO daily and his initials obtained in the columns provided for the purpose against the entries showing the days opening balance, receipt, total and closing balance.

(O.O No.Estt 74/56-57 dated 21-4-11956 in case Estt No. 14-96-A/56-57)

(2) A rebate of 3% on the value of the impressions used is allowed by the P&T Department whenever the machine is reset. Despatch Section has to claim the rebate periodically from the post officer and remit the amount received to the Cash Section. A register may be maintained to watch the receipt of rebate.

4.47 Filing of Correspondence—File order on Papers.—(a) No inward paper should be filed without a file order by the Branch Officer or the AAO/SO.

Important letters and all letters from the state Government, the Government of India and the CAG should not be filed except under orders of the BO. Particulars of action taken and the particulars of the file or case in which the paper is filed should invariably be recorded on all letters as under:

Reply issued Letter No.....dated .....File case No.GE I/1-8/07-08

(b) The particulars of disposal of a letter as well as the file order should be noted in the relevant columns of the purport register and initialed with date by the official concerned. The disposal should also got attested by the AAO/SO against the current number in the purport register. The AAO/SO should see that this is done before the list of pending papers is prepared weekly.

4.48 File and Cases.—(a) The unit of recording correspondence is the 'file'. A list of authorized files for different branches of the office is given in Appendix III. The file heading shown therein indicate the general and broad subjects dealt with and the numbers assigned therein should on no account be altered.

(b) Cases are formed under a 'file' according to necessity in order to keep together the papers connected with a subject, either on account of its importance or for facility of reference. Thus, correspondence on matters of temporary interest and routine papers only will go into the 'files proper without being cased. AAOs/SOs should ensure that cases are made up at the appropriate time on all important subjects especially when correspondence is likely to be protracted or when important orders from the Government of India and the CAG on certain subjects are dealt with for the first time in the office. A paper which by its nature requires the opening of a new case may be specially marked by AAO/SO or the Branch Officer by noting the word 'make up case' on it.

(c) Notes and correspondence should form separate sections in the file or case, the notes always preceding the correspondence section. The papers in each section should be arranged in strict chronological order and the pages numbered affixing distinguishing letters 'N' for notes and 'C' for correspondence. Only odd

numbers need be marked on the papers but both sides should be reckoned, whether there be writing on a page or not.

(d) Office notes, demi-offical and 'unofficial' papers, telegrams, express letters and telephone messages relating to a case should be put in their places in the case itself and should not be filed separately.

(e) All pins, tags etc., should be removed when papers are made into a case. Whosoever inserts a paper in a case should give it a page number and should also number the previous pages, if they had not been numbered.

4.49 Register of Cases.—(a) Each section should maintain a register of files and cases in Form SY 255, one or more pages in the register being allotted to each file for noting the cases opened under it.

(b) The columns in the register are self-explanatory. As each case is formed, the first three columns of the register should be written up and entries attested by the dated initials of the AAO/SO who will be personally responsible for the proper upkeep of this register.

(c) The index number of each case should comprise (i) the section initials (ii) the file number (iii) the case number (iv) the year or years during which current.

(d) All cases should as soon as the correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But cases in which correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But the cases in which correspondence is not complete but continued after the close of financial year, should immediately be brought forward to the newly opened register under the same numbers which they had in the previous year. While doing so, the year reference for the New Year should also be added in the case cover. Thus, if 10 cases are formed under any particular file

during a year and all except cases 3 and 8 are closed before the end of the year, the numbers 3 and 8 should be brought forward as cases 3 and 8 of the new case register and fresh cases formed in the new year should be numbered as 1,2,4,5,6,7,9, etc.

(e) Personal cases in Gazetted Entitlement Branch will not be closed as long as an officer continues under the entitlement control of this office; so also the case in the Pension Section until a pension payment order is issued and in the Establishment Section until the person ceases to be borne on the establishment of this office. In all other essentials these personal cases should get same treatment as ordinary cases.

(f) Every section will be responsible for the custody of its files and cases whether closed or not till they are sent to old records. After the closing of each financial year all closed cases should be arranged and transferred to Record Section through the section records transit register and suitable noting made in the register of cases.

4.50 Cross referring of cases.—Whenever a paper dealt within a case has reference to one or more of other cases, necessary cross reference should at once be made by dealing clerk on the respective case covers as 'Previous Reference' or 'Later Reference' as the case may be.

4.51 Filing of confidential documents.—AAOs/SOs of sections should take requisite steps, with due regard to circumstances of each case to ensure that confidential papers filed in the section are kept confidential. If a confidential file or a file containing confidential papers is sent to records, the forwarding officer should specially inform the Record Keeper so that proper arrangement would be made by him for its safe custody.

4.52 Record of important circulars issued by the Comptroller and Auditor General of India and the Government of India.—(a) The CAG has decided that the attention of Gazetted officers, on their return from leave should be drawn to circular letters of general interest which have been issued to Accounts Officers

during their absence on leave. To ensure this being done, it will be the duty of Gazetted Officers who give the file order on important communications from the Government of India and the CAG to order copies being given to the AAO/SO of General Section for record in a 'stock file' maintained by him. When a Gazetted officer returns from leave the 'stock file' should be put up to him for perusal and return within a fortnight. The AAO/SO will also ensure the prompt return of file after perusal by the Officer.

(b) It has been decide that copies of the orders, amendments etc. may be supplied to all officers who actually want them during the leave, deputation etc. Any officer who wants to avail of this facility may register his name with General Section when he proceeds on leave/deputation giving his correct postal address so that copies of such orders etc may be sent to him. General Section will also maintain a suitable register to record the names of officers who want copies of the orders etc. Sufficient number of spare copies of all important orders, circulars etc. will be made available to General Section by the sections issuing circulars etc to enable the former to send copies to the officers on leave/deputation.

(Cir No. TM I.15-233/163 dated 29-10-1974)

A report of submission of the stock file to Gazetted Officers returning from leave should be submitted by the AAO/SO of General Section to the AO(Admn) monthly on the 15th.

4.53 Report of Arrears in correspondence—Report of Outstanding Letters and Bills—(i) A report of outstanding letters and bills should be prepared with reference to the purport register and submitted to the BO on the 7th, 14th, 21st, 28th of every month. The report should be in the following form:

WEEKLY/MONTHLY REPORT OF UNANSWERED LETTER

No in the purport register	Date of receipt	From whom received	Subject	Reason for delay	Remarks
1	2	3	4	5	6

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

Letters received during the week/month

Letters disposed of .....

Closing balance .....

The reminders received and those disposed of and outstanding, should also be detailed separately.

The outstanding should be analysed into three categories as indicated in para 4.5. A certificate in the following form should also be furnished at the foot of the report; 'certified that necessary file order has been given on all letters finally disposed of and that the file or case number has been noted against the entries of letters in the purport register.

Certified further that all letters entered in the purport register up to the last week but one, and finally disposed of have been filed or cased as the case may be, and that all cases formed have been entered in the Register of cases then and there'.

(ii) In addition to the above, each section should submit to the Secretary to the Accountant General on the last working day of every week, a list showing the details of letters received from the CAG in that section up to Tuesday of that week. Papers transferred from other sections should also be included in the list. The list should be prepared in two parts, Part I showing the letters disposed of and Part II those pending disposal, giving details of the General index No., No. & Date of letters and Details of the disposal/stage of action.

If there are no letters, a 'Nil' report should be sent.

(iii) All letters, files etc., received in a section, which have to be dealt with on a priority basis should be entered in separate inward register. In this register all letters received from the CAG should also be registered. Pending lists in respect of these items should be prepared and submitted to the Branch Officer every five days.

(O.O No.TMJ/11-32/61-62/38 dated 7-8-1961)

(iv) All sections should keep a separate record of U.O references received from the CAG in a register which should be closed and put up to the Branch Officer concerned on alternate days. Such references should be disposed of within a week or 10 days of their receipt.

(O.O No.(AGPA) 147/157 dated 15-4-1967)

(v) When submitting the monthly report on the state of work in the section on the 7th of every month, the section should send to the Secretary to the AG a separate list of outstanding letters and bills classified as shown below:

	Over 3 months	Over 2 months	Over 1 month	Less than 1 month	Total
(a)	References From:				
	(1) The Govt.of India				
	(2) The CAG				
	(3) The state Govt.				
(b)	References from other sections				
(c)	Other References				
	Total				

Letters received up to last woreking day of the preceding month and pending disposal should be included in the report. Details of the outstanding and the reasons for their non-disposal, etc., should be clearly indicated. The Secretary to AG will consolidate the reports and submit a consolidated report to the Accountant General on the 10th of the month.

Note: The pendency of letters etc shown in the pending lists and the Monthly Reports should be correlated to the outstanding as per the purport register. In order to ensure that there is no omission in this regard a test check of the disposals of selected sections may be conducted after the monthly reports are submitted.

(Cir.No.T.M.VI/11-83/18 dated 3-5-1965)

CHAPTER 5

CONTROL OVER GENERAL STATE OF WORK

5.1. General.—The procedure for effective control over the state of work in the office is stated in paragraphs 1.15.1 to 1.16.7 of the CAGs MSO (A) Vol I. Reports and returns of a general character to be submitted/ maintained commonly by all sections are dealt with in this chapter. Reports and returns special to different sections/branches are dealt within the respective manuals.

5.2. Calendar of returns.—The AAO/SO of each section will maintain a calendar of returns in the prescribed forms showing all returns, statements, reports etc. due to/from outside offices or other sections of the office or due for submission to the AG/DAG/BO.

The calendar of returns should be examined by the AAO/SO daily to see that the returns , reports etc due on the dates are submitted /issued promptly. The calendar should be submitted to the BO on every week on Tuesdays indicating latest position in respect of the returns issued or submitted together with an abstract of the arrears upto the end of the previous week. A set of pages should be set apart at the end of the calendar of returns for preparing the weekly abstract of arrears. The Branch Officers should ensure the punctual submission of the returns, reports, etc on due dates by reference to a copy of the returns, pertaining to their sections, which will be supplied to them. The calendar of returns should be submitted to the DAG in supervisory charge on the 7th of every month along with the monthly arrear report for the preceding month.

The following arrangement should be adopted in the form of the Calendar.

SECTION I : All returns of the permanent or recurring nature due to authorities outside office.

SECTION II: All items of accounts, returns, registers, etc of a recurring nature due for submission to the offices or other sections within the office.

SECTION III: All returns accounts, reports etc of a recurring nature due from either outside offices or other sections of the office.

SECTION IV : Occasional returns, reports etc to be taken up for disposal or due from outside offices or other sections.

Each section of the calendar should be subdivided into (a) Annual (b) Half yearly (c) Quarterly (d) Monthly (e) Fortnightly and (f) Weekly. Entries in each of the sub-division being arranged in the order of the dates on which they are due for submission /issue, leaving sufficient space under each subdivision for new items if any, to be introduced during the course of the year. The first five columns should be entered at the beginning of each year from the previous year's calendar.

The AAO/SO of the sections will be held personally responsible for seeing that the section calendars are complete and kept up to date and all entries are copied from the previous calendar correctly. A certificate to the effect that all the current items of the previous years calendar of returns were carried forward to the calendar for the current year should also be recorded by the AAO/SO on the first page while opening the calendar of returns every year. They should also see that all the Units in the section are properly detailed in the calendar of returns for the purpose of noting the dates of submission of registers etc kept by different Units.

Note: 1. The abstract of arrear should be prepared in a tabular form indicating –

i. Part of the calendar
ii. Periodicity
iii. Name of return
iv. To/from whom due
v. Due date and
vi. Reasons for pendency

2. The monthly closing on the 7th should cover the returns to be submitted or issued / received up to the last day of the previous month.

3. The Branch Officer test check the entries against one or two returns and attest those entries when the calendar of returns is submitted to him. The test check should cover all the returns in the course of the year.

(O.O No.TM V / 12-8/Vol VI/15 dated 13/10/71—File Estt.A III / 14-452 Vol III)

5.3 Monthly Reports:- (i) In order to present to the Accountant General, a complete picture of the state of work as a whole the AAO/SO of each section should prepare a monthly report (in the form supplied to sections separately) which should be submitted to the Accountant General through the Branch Officer and Deputy Accountant General in supervisory charge on the 7th of the following month. The report is intended to show the degree of control and management of the work exercised by the AAO/SO concerned.

(ii) For the purpose of monthly report the closing of the diaries on the 7th (or on the immediately preceding working day) be made showing the position of outstanding of papers, bills etc. received upto the last working day of the preceding month. The outstanding letters, bills etc should be analysed and shown unit wise in the following proforma:

Unit No.	Name of incumbent	No. of letters outstanding	No. of letters more than one month old

(iii) For arrears under accounts and broadsheets also, such unit wise analysis should be furnished in the arrear report.

(iv) The Branch Officer should review the report carefully and submit it to the Group Officer in supervisory charge with his remarks, if any. On approval by the Group Officer, the report should be sent to the controlling section concerned such as TM,OE(Admn), W.M, Gazetted Entitlement I, Funds Miscellaneous, Pension I etc. for analysis of the arrears and preparation of summary reports. The report showing the state of work of each group as a whole and the arrear position is submitted by the Group Controlling Section to the Accountant General through the Group Officer concerned.

Note: 1. In the case of sections under the direct control of the Accountant General, the report will be submitted to him after approval by the BO.

2. In the case of sections in the Branch Offices, a summary of the report will be sent to the Group Controlling section for consolidation.

(File No. Estt.A.III/ 14-452/ Vol.IV)

5.4. Quarterly Report on the state of work to the Comptroller and Auditor General:- A quarterly report on the state of work in this office showing the position as on 31st March, 30th June, 30th September and 31st December should be compiled for the whole office by Co-ordination section to be sent to the Comptroller and Auditor General so as to reach his office on or before 15th of the month following the quarter to which the report relates. The sections should send their reports in the prescribed form to Co-ordination section approved by the DAG by the 5th of the month following the quarter and Co-ordination section should consolidate them and put up the draft quarterly arrear report to the AG by the 10th of the month following the quarter.

Note: The sections in PF, GE, Pen, FA, WA and LA groups should send their reports to the respective co-coordinating sections for consolidation, edition and transmission to Co-ordination section.

The report should be in the form of a descriptive memorandum reviewing briefly and critically the state of arrears in respect of all the different branches in the office. The prominent arrears such as those in accounts, items held under objections, suspense items, disposal of correspondence, etc. should be clearly brought out in the report.

The arrears as far as possible should be computed in terms of man-days in each group or branch and exhibited in the report. The number of inspection report and objections remaining outstanding for more than three months should also be exhibited specifically.

5.5. Register of incumbents with detailed particulars of duties assigned to each:- A register giving a permanent record of the names of Branch Officers in charge of the section and the AAO/SO/Sr.Accountants/Accountants and Clerk/Typists working in

the section and the duties assigned to them should be maintained in each section. One register should be used for at least five year and should be preserved for another period of ten years from the year in which it gets exhausted. The register should open with an index page as below.

Particulars	Page
1. Sanctioned strength of the section	-----
2. Branch Officers in charge	-----
3. AAOs/SOs in charge	-----
4. Other staff	-----
Unit I	
Unit II	
Unit III etc.	

A few pages should be set apart for each unit in the section and for furnishing the particulars of the AAOs /SOs and Branch Officers in charge of the section from time to time. The details of work done by each member of staff should be entered in the page set apart for the particular unit. Whenever there is a change in the incumbency of the staff it should be noted in the register and immediately and specimen signature and initials of the new incumbents obtained against his or her name. The register should be submitted to the Branch Officer on the 5th of each month.

Note 1: In order to facilitate identification and serve the purpose of maintaining the incumbent register better, the designation of the staff manning each unit / diarizing work may also be noted against each name in the incumbent register. Residential address of the staff members attached to the section should be recorded in the remark column of incumbent register.

(O.O No.TMV/11-36/59-60/68 dated 5-3-1960 and CS No. VI issued vide Admn III/14-452/IV dated 25.06.2001)

5.6 Interpretation of rules, orders etc.-- The AAO/SO of each section should see that the same rule or order is not interpreted differently by different unit in his section. If he has got any doubt on the interpretation of any rule or order, he should obtain the

orders of the BO. The Branch Officer should ensure that the different sections under their charge do not give different interpretations to the same rules or order. They should particularly note that when they do not agree with the views of predecessors, orders of DAG/AG should invariably be obtained in every case before giving effect to their views.

When a section feels that an interpretation of a rule or order is to be modified, it should prepare a note detailing the existing interpretation, its defect, the proposed interpretation and the reasons for modifying the existing interpretation and get the orders of DAG/AG through the BO.

(O.O No TM VIII/12-28/Pay/65-66/21 dated 13.10.65)

5.7 Office orders.—(a) Instructions relating to the work of the office, matters of office discipline etc. which have to be incorporated in one or another of the office manuals are issued in the form of office orders. Office orders may be issued only after approval from the Accountant General.

(b) The sections which are authorized to issue office orders are indicated below with particulars of the subject on which they may issue office orders:

(1) OE (Admn.) -- Matters relating to administration and establishment including Pay and Accounts Office and Hindi Cell.
(2) GE 1 -- Matters relating to the gazetted entitlement sections.
(3) P 1 -- Matters relating to the Pension sections.
(4) Funds Miscellaneous -- Matters pertaining to Provident Fund sections.
(5) Book -- Matters relating to accounts, account current and debt head transactions.
(6) AAD -- Matters relating to Appropriation Accounts.
(7) IAD -- Matters relating to internal inspection of sections and inspection of the office by the Director of Inspection.
(8) W.M -- Matters relating to works Accounts and Forest Accounts.
(9) TM -- Matters relating to the accounting sections.
(10) Co-ordination -- All general matters relating to the procedure of accounting , matters affecting more than one group or of the office as a whole and the subjects not specifically allotted to any other section.

(c) Any section other than those mentioned above which requires the issue of an office order will send the relevant file with the draft office order to the authorised section concerned for processing the issue.

(d) The procedure for issuing office orders is indicated below:

(1) Each authorized section will keep a Register of Office orders in the following form to record the details of the office orders issued by it.

Sl.No	Date	File No.	Subject	Initials of BO	General Office order No. assigned	No. and date of correction slip to Manual
1	2	3	4	5	6	7

(2) In addition to the register of office orders maintained as prescribed above, the co-ordination section in the main office and WM section in the Branch Office at Trichur will keep an office order book in the following form to regulate the numbering and issue of office orders by the sections in the main office and the branch office at Trichur.

General number	Section/Unit	File No.	Subject	Date of issue	Initials of BO	No. and date of correction slip to Manual
1	2	3	4	5	6	7

(3) After getting the draft office order approved by the Accountant General, the authorized section will record the details of it in its Register of Office orders, assign the serial number and forward it to the Co-ordination section or WM section as the case may be.

(4) Co-ordination/WM section will on receipt of the office order from the authorized section or on receipt of the Accountant General's approval for any office order proposed by itself, enter it in the officer order number book, assign the general office order number in a single series for each year commencing on the 1st April and return the office order to the authorised section or issue the office order as the case may be.

(5) On receipt of the office order from the Co-ordination/WM section, the authorised section will issue the office order with copies to all officers and sections.

(6) Three copies of the office order will on issue be sent to Co-ordination/WM section for record. Co-ordination/WM section will paste two copies of the office order in a Master Guard file and keep third copy separately in a general file.

(7) Simultaneously with the issue of the office order in English the authorized section will take action for issuing the Hindi version of the Office Order in consultation with Hindi Cell.

(8) Immediately after the issue of the Office Order the authorised section will intiate action for manualising the Office Order and forward copies of the correction slip to the officers and sections concerned including Co-ordination.

(9) Before the end of May every year, the authorised section should conduct a review of the Office Orders issued by it during the previous financial year to see that all office orders have been manualised and that orders requiring modification have been suitably modified and those which are absolute have been cancelled.

(O.O No.Co-ord VII/15-247/4 dated 16.5.78 File Estt.A I/14-452 Vol.III)

5.8 Sectional Orders:- All orders and instructions not requiring incorporation in office manuals eg. transfer orders, posting orders etc. which are issued in the course of regular work in the office are termed sectional orders.

5.9 Issue of Circulars:- Circular letters pertaining to a particular department should be issued from the section dealing with that particular department in consultation with other affected section, if any. All circular letters of general application pertaining to Treasuries, Departments, etc. should be issued from

the section authorised to issue orders and the instructions in regard to the issue of Office orders will apply mutatis mutandis to the issue of Circulars etc.

(O.O No.T.M. 14/ dated 10-7-1953)

5.10 Office Manuals:- (1) The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 to 2.5 of CAG's MSO(A) Vol. I. Instructions and decisions of a permanent nature of the Government of India, the State Government, the CAG and AG or other authorities should be incorporated in the appropriate office manuals, if suitable for inclusion therein, with full reference to the case letters etc.

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

CS No.	Para affected	Purpose of correction	Date of approval by AG	Initials of BO	Date of transfer to General Sn for printing
1	2	3	4	5	6

Proposals for correction to office manuals should be submitted with a note by the section initiating the correction through the section responsible for keeping the relevant manual up-to-date. On approval of AG, the correction slip should be entered in the register of Correction Slips and the correction slip number assigned. Simultaneously correction slips should be typed out and copies furnished to the sections work of which is affected by the correction. Copies of all approved correction slip to a manual should be furnished to General Section quarterly on the 5th of January, April, July and October for getting them printed and supplied to all officers and sections to whom copy of the manual has been supplied.

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

(3) AAO/SOs will be responsible for incorporating all the corrections in the books supplied to the sections and keeping them up-to-date.

5.11 Strict observance of procedure prescribed in office Manuals:- (i) It is the duty of the AAO/SO to see that the procedure prescribed in the books and manuals are strictly adhered to in their section, and that no departure is made without specific orders.

(ii) 'Convention' or 'old practice' is no authority for departure from the authorised procedure as laid down in the codes and manuals. If any such departure comes to the notice it should be brought to the notice of the Branch Officer with recommendations either to amend the instructions in the manuals so as to conform to the practice or for the immediate discontinuance of such unauthorised practice.

5.12. Report of handing over and taking over charge:-

(a) Branch Officers:- Whenever there is a change in the BOs either within the office or on transfer outside the outgoing officer should hand over to his successor all keys, valuables, secret papers and other confidential documents, if any, and report the fact of having done so to the AG. The report should be prepared in triplicate in respect of each section separately in the form given in Annexure I to this chapter and should indicate important cases or items of work which are pending and likely to call for the successor's special attention or scrutiny. Mention may also be made of serious defects, if any, existing in the sections. After the successor has taken over charge, one copy each of the report will be put up to the Group Officer for perusal and orders, if any, and to the AG with the remarks of the Group Office. This copy should be filed in a separate file to be handed over to the successor who will take suitable action wherever called for.

(b) AAOs/SOs:- When AAOs/SOs relinquish charge, they should prepare report of their handing over charge in triplicate in the form given in Annexure II to this chapter. The report should clearly specify the state of work in the section. After the relieving officer has signed the report, one copy each will be retained by the relieved and the relieving officers and the third copy put up to the BO for perusal

and orders, if any, and to the Group officer with the remarks of the BO. The third copy of the report should be filed in a separate file o be handed over to the successor.

(Enst.No.O&M/1-29/84-85/4 dated 10-5-84 on CAG's circular No. 5-O & M / 84 in letter No. 223-O&M/23-81 dated 6-4-1984)

(c) **Senior Accountant/Accountant/Clerk-Typist**:- Every Sr.Accountant /Accountant/Clerk-Typist relinquishing charge of the unit held by him should prepare a memorandum of cases, papers etc which are pending disposal and items of work which are in arrears and which require special attention of his successor. This memorandum together with a list of files, papers, bills etc. handed over should be submitted to the Branch Officer through the AAO/SO in charge of the section for information and orders if any.

Whenever a vacancy arises in a section either due to the relief of an incumbent on short spell of leave without substitute or due to abstention of an incumbent, it shall be responsibility of the AAO/SO to take stock of the state of work in the seat and bring the arrears, if any, to the notice of the Branch Officer for such action as he seems fit. The AAO/SO should also suggest alternate arrangements for looking after the work of the seat so long as the seat remains vacant. The Branch Officer is responsible to bring to the notice of the Group Officer habitual abstention of Senior Accountant/Accountants and Clerk-Typists and the arrears that are accumulated on account of such abstentions.

(O.O No.TM VI/11-83/4 dated 3-6-1976 File Estt A III/14-452 Vol..I)

5.13 Powers of the AAOs/SOs in regard to Section work.-- The AAO/SOs shall exercise the following powers for the expeditious disposal of business and smooth running of the office:

(i) Giving file orders on all letters except hose from the CAG and Central and State Governments.

(ii) Communications of important orders received for circulation and those issued by the AG/DAG to other sections, BOs etc.

(iii) Examination of petty and minor registers other than pending reports, progress reports, etc. They should however, be submitted to the Branch Officer

quarterly. The selection of registers which are to be treated as petty and minor should be made under the orders of the AG.

(iv) Passing all transfer entries not exceeding Rs.10, 000/- under any head of account, other than journal entries, supplementary entries and transfer entries relating to adjustments proposed by Government and other annual adjustments.

(v) Attestation of entries of repayment of loans to municipalities, etc.

(vi) Granting of Casual Leave to staff working under them upto a maximum period of 3 days at a time.

(vii) Checking of classification of vouchers for Rs.10,000/- and less.

(viii) Condonation of late attendance of staff under them for a maximum of two days in a month.

(ix) Attestation of opening and closing balance in provident fund

(x) Waiver of objections upto Rs.25/- **

(xi) Closing of Broadsheets with nil balances

(xii) Closing of Broadsheets with nil differences between the broadsheet and ledger figures.

(xiii) Attestation of entries in Pension Authorisation Branch relating to transfer of pension within the same circles of account with monetary value of Rs.100/- PM or less.

(xiv) Attestation of entries in the service books of NGOs (except first page of service book which will be attested by the Branch Officer.

(xv) Testing the eligibility of subscribers and allotment of account numbers and attestation of entries in the Ledger and General Index Register in PF

(xvi) Issue of accounting objections and half margin memos conveying routine remarks such as calling for certificates, receipt, schedules and other wanting documents.

(xvii) Attestation of events recorded in the Gazetted Entitlement Registers.

(xviii) Attestation of all notings and entries in the various cages and columns as for recovery of long term advances and the columns dealing with date of birth, scale of pay etc. in the Gazetted Entitlement registers. (Money columns will be attested by BOs who will continue to issue pay slips etc.)

(xix) Issue of leave admissibility reports except in cases of LPR / Terminal leave.

(xx) Issue of annual statements of Provident Fund accounts to subscribers.

(xxi) Acceptance and noting of sanctions for part final withdrawals from Provident Fund. (If the sanction is not fully in order, the AAO/SO will have the power to convey the objections)

(xxii) All routine correspondence calling for details of missing credits and details of adjustment of unposted items in the Provident Fund sections.

(xxiii) Issue of advices to loans for prompt payment of installments.

(xxiv) Calling for acknowledgement of balances in the case of loans and advances.

(xxv) Signing of routine acknowledgements and also reminders under their own designations (except to Hqrs office)

(O.O No.TM V/11-133/17 dated 30-8-1960)

NOTE: 1. The powers detailed in item no.(ii) are exercisable only by the AAO/SOs of Controlling Sections.

(CAG Lr no.2729-Admn.I/360-60 dated 30.8.1960)

2. The power of giving file orders delegated to the AAO/SO under (i) above should be confined to cases where appropriate action has been taken under the orders f the BO/DAG/AG as may be necessary. The AAAO/SO should ensure that the action is complete before recording the file order on a letter.

(CAG Lr no.3966-Admn.I/360-60 dated 27-12-1960 in case Estt.14/6-A)

3. The Supervisors will have the same powers and duties as the AAOs/SOs in the capacity of section heads.

5.14 Inspection by the Director of inspection:- (a) Object of Inspection-

The inspection of the office of the AG through the Director of Inspection not only enables the CAG to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharged but it also enables the AG to ascertain whether his primary responsibility for the efficient working of the office/department of which he is the head, is being properly and consistently fulfilled. In order, therefore, to enable the Director of Inspection to discharge his functions in an effective and constructive manner the office should help and co-operate fully with the Director of Inspection in the process of inspection. While it is open to the AG to suggest to the Director of Inspection any particular account or process of accounting

which he would like to be examined or any class of charges deserving of particular attention, or points of suspected weakness to which he would like the inspection to be directed, this privilege should be sparingly used as the AG has his own Internal Inspection Section and it is primarily the duty of that section to undertake such special investigations as the AG may suggest.

(b) Supply of records etc. to the Director of Inspection:- The supply of documents, registers and other records to the Director of Inspection for his examination should be made expeditiously in order to enable him to complete his work according to planned programme. The heads of offices should therefore, make adequate arrangements to supply the documents required by the Director of Inspection within 24 hours from the time they are asked for. The records will be obtained by Inspection Accountant by issuing requisition therefore, to the Section concerned or by personal contact with AAO/SO. If the records, etc. cannot in any case be supplied promptly, orders of the DAG(A) should be taken to supply them after a specified interval and the Director of Inspection should be informed of the fact and the reasons for delay.

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

The Inspection Accountant will during the course of his scrutiny of the various documents, take note of the points arising out of scrutiny, discuss them with the AAOs/SOs concerned to ensure the correctness of the facts. The rough memo or a collective summary in respect of the same type of irregularity pertaining to different sections, as may be convenient, should then be shown to the BO concerned and the points discussed with him. The result of the discussion will then be incorporated in the memo, which will be initiated both by the BO and Inspection Accountant. Wherever the BO does not agree with the point raised in the rough memo, he will

indicate his views against the item concerned. This memo or the summary will then be submitted by the Inspection Accountant to the Director of Inspection who will bring the points to the notice of the DAG and settle them by discussion with the DAG/AG as may be necessary. If the Director of Inspection notices any point in the course of his own scrutiny, he will discuss them similarly at the appropriate level. Where any further action is necessary, the results of the discussion will be recorded then and there by the DAG/AG who will arrange for the issue of necessary orders for the rectification of the defects or implementation of the decisions, under intimation to the Director of Inspection.

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

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

The draft inspection report will be discussed by the Director of Inspection with the head of the office before closing the inspection.

(e) Issue and disposal of Inspection Report:- The Director of Inspection will send 2 copies of his inspection report to the head of the office inspected within seven days of the completion of the inspection. On receipt of the inspection report from the Director of Inspection, the AG will consider the points with reference to the available records and documents and one copy of the report with replies given in juxtaposition

should be returned to the Director of Inspection within 15 days of the receipt of the report. The Director of Inspection will settle by direct correspondence with the AG all such points as do not involve any question of major policy or any important decision of a general nature. In cases of points involving major policy which cannot be settled without the orders of the CAG and matters of general interest concerning various offices will be referred to the office of the CAG by the Director of Inspection in the form of memo for decision.

(Endt. No.HA 3-120/54-55/21 dt.1-2-1955)

ANNEXURE -I

(See para 5.12)

Handing over report of Branch Officer

(To be prepared in quadruplicate in respect of each section separately)

Handing over report of Shri/Smt/.....

Assistant Accountant General Accounts Officer.....

Section dated .....

1. (a) Name of Branch Officer:

   Handing over.....

   Taking over.....

   (b) Event for handing over:

2. Name of the Group.....
3. Name of the Controlling / Coordinating section.....
4. Brief narration of the work attended to by the section.....
5. Position of staff **AAO/SO** **Accountants** **Clerk/Typist**

   (i) Sanctioned strength

   (ii) Men in position

   (iii) Shortages, if any,

6. Comparative position of Arrears:

   (in terms of mandays)

Particulars	At the time of taking over charge on		At the time of handing over charge now		Increase (+) Decrease (-)		Reason for increase with action taken and / or suggestions for overtaking the arrears
	Internal	External	Internal	External	Internal	External	

(a) At Branch Officers level:

(i) Reviews

(ii) Any other item

Total (a) .....

(b) In the section:

(Item as per monthly/quarterly arrear report to be specified)

Total (b) .....

Grand total (a + b) .....

7. Internal Test Audit / Director of Inspection Reports pending

Year	Total no. of paras	No. of paras pending disposal	Suggestions for expeditious disposal of outstanding paras.

(a) Internal Test Audit Reports

(b) Director of Inspection Reports

8. Important letters/ cases pending disposal (together with action/suggestion if any)

Year upto which due	Year upto which sent/ done	Reasons for arrears and action taken so far

9. (a) Position of consignment of old records to Record Section

(b) Position of physical verification of dead stock (specific mention may be made of excess/shortages noticed and action taken thereon)

10. Books/Pamphlets/Files etc. handed over.

Note: Specific mention may be made of MSO (T), MSO (A) etc.

11. Valuables: (Cash, service postage stamps, calculators etc if incharge)

12. Furniture (including Keys and locks) etc.

13. Confidential papers/cases (including a confidential note on appraisal of work and dependability of staff) handed over.

15. Special remarks:

(a) A summing up of the state of work in section, non closing of calendar of returns, areas of weakness and other issues which need personal attention, sanction of long period of currency, cases of investigation by field parties etc

Handed over /Date.....Taken over/Date.....

Relieved Branch Officer.....

Remarks of Group Officer.....

Remarks of Accountant General.....

Relieving Branch Officer

ANNEXURE -II

(See para 5.12)

Handing over report of Asstt. Accounts Officer/Section Officer

(To be prepared in triplicate)

Handing over report of hri/Smt/Ms.....

Assistant Accountant General Accounts Officer.....

Section dated .....

1. (a) Name of (AAO/SO) Officer:

   Handing over.....

   Taking over.....

   (b) Event for handing over:

2. Name of the Group.....

3. Name of the Controlling / Coordinating section, if any.....

4. Brief narration of the work attended to by the section.....

5. Position of staff **Clerk/Typist** **Accountants**

   (i) Sanctioned strength

   (ii) Men in position

   (iii) Shortages, if any,

   (iv) Action taken to fill up the shortges

6. Comparative position of Arrears:
   (in terms of mandays)

Particulars	At the time of taking over charge on		At the time of handing over charge now		Increase (+) Decrease (-)		Reason for increase with action taken and / or suggestions for overtaking the arrears
	Internal	External	Internal	External	Internal	External	

(a) At Branch Officers level:

(i) Reviews

(ii) Any other item

Total (a) .....

(b) In the section:

(Item as per monthly/quarterly arrear report to be specified)

Total (b) .....

Grand total (a + b) .....

7. Internal Test Audit / Director of Inspection Reports pending

Year	Total no. of paras	No. of paras pending disposal	Suggestions for expeditious disposal of outstanding paras.

(a) Internal Test Audit Reports

(b) Director of Inspection Reports

Important letters/ periodical adjustments/cases pending disposal (together with action/suggestion if any)

Year upto which due	Year upto which sent/ done	Reasons for arrears and action taken so far

(a) Position of consignment of old records to Record Section

(b) Position of physical verification of dead stock (specific mention may be made of excess/shortages noticed and action taken thereon)

10. Books/Pamphlets/Files etc. handed over.
(a list may be appended)
Note: Specific mention may be made of MSO (T), MSO (A) etc., Memo of secret instructions etc)

11. Valuables: (Cash, service postage stamps, calculators etc if incharge)

12. Furniture / Keys and locks etc.

13. Confidential papers/cases (including a confidential note to the successor regarding quality of Accountant under his 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. Machine, Computer(s) , typewriters, calculators, duplicating machines etc. if any in charge

16. Any other item requiring special mention

17 (Heavy pendency in particular areas, action taken for missing books/files/keys/machines etc sanctions of long period of currency cases of investigation etc.

Encl: As mentioned above.

Handed over /Date.....Taken over/Date.....

Relieved AAO/SO..... Relieving AAO/SO

Submitted to Branch Officer .....

Remarks of Branch Officer.....

Remarks of Group Officer.....

Part II

GENERAL SECTION AND ATTACHED BRANCHES

CHAPTER

GENERAL SECTION

6.1 The General section is under the direct charge of BO/General with the AAO/SO as the section Head.

6.2 Duties and Responsibility of the Section Head

(a) . Arranging the daily tapals being opened in the presence of the BO(Gl) and preparing the daily dak of important orders, letters etc for circulation among the officers.

(b). Marking on the inward letters , the section to which they should be sent for disposal and arranging for the distribution of letters to the section concerned without delay.

(c). Maintaining the following registers, accounts etc.,

(i) Register of valuables (Form No.Sy 2&9)

(ii) Index Register of confidential letters received in the office (Form No. Sy 318 A)

(iii) List of Unoffical references outstanding for more than seven days (Form No.Sy 25)

(iv) List of indexed letters for which file orders are not noted by the section for more than a month.

(v) Register of dead stock (Form No. 4 of this Manual)

(vi) Calendar of returns of the section

(vii) Arranging for sale the sale of unserviceable articles and remit the sale proceeds thereof to the govt.

(viii) Arranging for the supply of furniture and other articles required in the office.

(ix) Cleanliness of the office premises

(x) Deployment of casual labourers

(xi) Supervision of Care Taker and Office security

(xii) Liaison/interaction with CPWD authorities in routine maintenance and repair matters.

6.3 **Duties and responsibilities of Caretaker.**—The caretaker is attached to the General Section and will work under the control of the AAO/SO and Branch Officer/ General. The duties and responsibilities of the Care Taker are detailed below:

(i) **Care of the Gardens and Premises.**--He should ensure that –

(a) All untidy growth of weeds is removed in time
(b) All the pathways are neatly cut periodically and kept clean always;
(c) All the weeping of dry leaves and plants are removed to manure pit and paper sweepings are stored intact;
(d) The garden is maintained neat and health by removing all dead flowers and twigs, and carrying out periodical trimming and removal of weeds;
(e) The plants are watered adequately and the aquarium is well maintained;
(f) The gardeners do their work properly by general supervision and report any laxity on their part to BO(Gl)

(ii) **Care of Buildings.**—The Caretaker should ensure that—

(a) The part-time sweepers attend to their work in time and do the cleaning work satisfactorily.
(b) The sweepers are supplied with brooms and baskets according to requirements and these things are kept safely.
(c) The scavengers attend to their duties and all the lavatories and bathrooms are cleaned at least twice a day at 8 am and 2 pm applying the disinfectants properly.
(d) Sufficient quantity of disinfectants is stocked and issued according to requirements.
(e) The dining halls and the waiting rooms are properly looked after
(f) The mosaic cleaners clean the flooring and also remove the cobwebs from all the buildings, fittings etc.
(g) The leakages or other repairs required for the building and the installations therein are reported to BO (Gl) for immediate action.
(h) The furniture and fittings are maintained with care and early action is taken to carry out repairs or replacements.
(i) The various sections and officer's rooms are supplied with required furniture, water pot etc. as and when required by them.
(j) There is no waste of electric current on account of the misuse of lights and fans in the buildings.
(k) The turn keys attend to their duties properly and all the doors and windows are securely closed by 7 pm except where the staff get permission from the BO to remain in office; and that

all the doors and windows are securely closed and locked after the last person has left the section.

(iii) Security arrangements: In respect of security arrangements the Caretakers responsibilities include inter alia the following:

(a) To see that the Chowkidars are on duty in time and a duty register is maintained for them in order to keep on record any dereliction of duty noticed on their part.

(b) To make arrangements to ensure that no unauthorized persons are allowed to enter the premises at any time.

(c) To bring to the notice of the AG cases of non-observance of the orders regarding the security arrangements fir the office.

(d) To see that no article is taken out of office premises by any one without a gate pass issued by the AAO/SO (Gl) and

(e) Effective arrangements exist for the prevention of outbreak of fire

(iv) Supervision of Group D staff:- The Caretaker's duties include the following:

(a) To see that the Group D employees attached to the sections keep the tables, racks etc. of the respective sections, clean, tidy and free from dust.

(b) To see that the Group D employees are on duty during office hours and to furnish weekly reports on Mondays in that regard to ensure this, surprise check should be made twice a week and the results recorded in a register.

(c) To ensure that the Group D employees who have been given uniforms wear them while on duty.

(v) General Supervision: - The Caretaker is responsible to see that

(a) The keys of the buildings are kept safely and no one opens any rooms or removes anything without his knowledge and permission.

(b) The weeded out records are removed from the record building promptly. It should be specially ensured by him that the weeded out records are properly torn before they are packed for sale and

(c) Re-arrangements of section, if ordered, are done under his supervision according to the directions given to him by the AAO/SO (Gl) engaging coolies for the purpose if necessary.

(vi) The caretaker is also responsible for carrying out urgently any other work entrusted to him by the AAO/SO (Gl) or OE(A) section.

(vii) He shall be present in the office premises at all times except from 12 noon to 3 pm and 8 pm to 10 pm.

At all other times especially during the night after 10pm he should be available in the office premises.

(O.O No Gl/R/CT/63-64 dated b7-12-1963)

6.4 **Duties of Group D Staff (Peons).**—The following are some of the more important duties of the group D servants:

(i) Taking papers to the Branch Officers and to the section;

(ii) Taking outward mail to the Despatch Section and bringing back the transit register after obtaining acknowledgements for the deliveries;

(iii) Pasting in the respective files all letters, labels, etc after they have been arranged by clerks and pasting the index slips in the bundles to be transferred to records;

(iv) Bringing stationery articles from the stationery clerk for distribution in the section;

(v) Stitching objection statements (files, voucher bundles, etc);

(vi) Carrying voucher bundles from the section into records and bringing voucher bundles from records to the sections;

(vii) Carrying out incidental items of work which may be entrusted to them from time to time by the Section Officers or Gazetted Officers.

Note: 1. In order to perform the duties enumerated above, Group D servants should reach Office by 8.45 am on all working days. During Office hours they are expected to be at their place of duty at all times (except during the lunch break).

2. Group D staff should note above all, that politeness is excepted of them in their relations with the members of the office and with the outsiders; if any charge of incivility is proved against them, disciplinary action will be taken.

3. AAOs/SOs to whom the Group D servants are attached for purpose of control will instruct the group D Servants on their duties listed above and bring to the notice of the AAO/SO OE(A) section any cases of dereliction of duty by the group D staff.

6.5 **Posting of Group D staff.—(i)** The group D staff to the Branch officers and for the section under their charge will be placed under the control of the Branch Officer concerned who may distribute the work among those Group D staff in such a way as to increase the efficiency of work in the sections and to meet his own requirements.

(ii) Separate attendance registers should be maintained for the Group D taff posted under each Branch Officer. The maintenance of the attendance register may be entrusted by the BO to one of the sections under his control.

(iii) Substitutes will normally be posted in casual leave and restricted holiday vacancies; subject to availability. If more than one Group D is absent on a particular day, substitute will be made by General section from leave reserve available.

(iv) The Branch Officers should exercise strict control over the Group D staff posted to their group by watching their attendance, assigning definite jobs, laying down time schedules and directing the Group D Officials to report as soon as a job is done. They should ensure that the procedure detailed above results in effective utilization of the Group D staff posted under them.

(O.O No. OE (B)/I/67-68 dated 11-7-67)

6.6 **Duties of Daftries.**—The duties of Selection Grade Daftries should be broadly as under:

(i) Seeing that stationery racks of Gazetted officers are adequately filled with forms, flags, slips etc.

(ii) Opening of important dak before the head of Office.

(iii) Stitching of files, closing of bags and sealing of parcels, bags and letters of an important/confidential nature etc.

(iv) Attending on gazetted officers and looking after the general requirements of the office.

(v) Attending to any other items of the normal work of daftry which the AAO/SO may require him to do.

(CAGs letter No.1306 NGE III/70-69 dated 14-7-1970 – File Estt A/IV/7-3/Gr.d/76)

6.7 **Other branches** – Instructions regarding the working of the other branches i.e., Library, Stationery, Furniture and other stores and old Records are contained in Chapters 7, 8, 9 and 10 of this Manual.

6.8 **Attendance on Holidays** – The Group D servants detailed for duty on holidays should report to the office at the time fixed for the purpose and attend office during the office hours. The Group D servants are allotted holiday work in rotation and the General Section will make the necessary arrangements in this respect.

6.9 **Liveries to Group D Staff** – Group D employees are supplied with liveries in accordance with the scales prescribed from time to time. They should observe the livery rules strictly.

Group D servants who are supplied with uniforms will be paid washing allowance at the rates prescribed by Govt. for keeping their liveries clean. No washing allowance is payable during periods of regular leave. They are expected to keep their liveries clean and tidy. The OE(B) section will ensure that the allowance is actually spent for the purpose for which it is granted.

CHAPTER 7

LIBRARY AND PUBLICATIONS

Library

7.1. Control and Up-keep.--The Library is attached to the Administration section. The Librarian is responsible for the up-keep and proper performance of the work connected under the super vision of the BO/ Admn.

The books received in the office are entered in a register of books in form S 48. When new books are received, AAO/ SO of General Section will transfer them to the Librarian, the copies intended for the Library and distribute the other in accordance with the orders obtained for the purpose.

7.2 As soon as new edition of a book is received, the Librarian will take orders of the BO/Admn about the number of copies of the previous edition to be maintained as stock in the Library and the disposal of the extra copies, if any over and above the number to be retained. On the 31st July every year, the surplus copies of the old editions will be examined and orders of the BO/Admn obtained regarding their disposal by sale or otherwise.

When almanacs, calendars, establishment lists, etc are distributed in the office, a copy of the edition immediately preceding shall be retained in the library and the remainder disposed of under the orders of the BO/ Admn.

7.3 Distribution of publication – Publications like audit bulletin / RBI bulletin etc are circulated among the group officers and thereafter sent to the library for taking into stock register.

Note: Journals of exclusive interest to a particular wing will be transferred to controlling section by the Librarian after circulation among group officers for further

Study and to facilitate the circulation of excerpts among other sections. These sections shall produce the periodicals thus transferred when required for reference.

(Note: G1 R III / 1-6/67-68/TR no.470 dated 20.1.1968.)

7.4 **Kerala Govt Gazette.**—The copies of Kerala gazette are supplied free of costs by the state government. One copy of each is given to GE I and Co-ordn sections for scrutiny and filing on completion of necessary action. 3 copies are sent to Branch Office Thrissur for the use of that Branch. One copy is kept in the Library for reference.

7.5 **Guides.**—The General section will obtain copies of the following publications as and when they are issued and distribute them in the office as indiacted below :

1	Southern Railway	One copy each to all branch officers and sections of GE group, TM, OE(B) and General.
2	Indian railway Guide	One for Library and one for GE Branch
3	Indian postal and telegraph guide	One for the AG and one for the Library

7.6 **Catalogue.-** The Librarian will maintain a catalogue in which the books grouped publication-wise will be so arranged that the books of the same publication appear at one place. Books on computer, general topics by different publishers/authors shall also be kept separately. Each book will bear a general Index No and a subsidiary no. with its publication code. No entry in the catalouge should be scored off except under the dated initial of BO/Admn with reasons breifly recorded.

7.7 **Issue of Books. (i)** Books will be issued on requisition in writing signed or countersigned by an AAO/SO or a Branch Officer. When a book is supplied, the requisition slip will be endorsed furnished under the dated initials of the Librarian. An acknowledgement should also be obtained from the persons receiving the book in an Issue Register.

(ii) On return of a book the requisition slip relating to it will be returned to the signatory indicating the receipt of the book back in the library.

(iii) The books taken from the Library should be returned as early as possible and in any case within one month unless the issue is renewed. The Librarian should send reminders in cases of day in returning the books.

iv) Failure to return the book, in time to the library leads to unnecessary work and hence in cases where the books are indefinitely retained the administration will be constrained to deduct the price of the book from the persons concerned without notice.

(Cir. No. G1 / Library dt. 23-4-68)

7.8 Recovery of cost of unpriced departmental publications lost by officers through negligence etc - In cases where the cost of a particular publication lost by an officer is not available with the Government of India Presses, a reference should be made to the Manager of Publications (Publications Branch) who will make an average calculation of the cost of the lost publication on the basis of cost of a comparable priced publication and assess the amount after deducting 60% therefrom.

(GOI M.W.H. & S. Lr No. 44/20/67-P 11 dated 7-9-67- Case GI. R III /1-3/67/68 Vol. V)

7.9 Scrutiny and verification.-The AAO/SO in charge of the Administration Section is responsible for seeing that the catalogue of books is properly prepared and kept uptodate. He should see that the books marked in the 'Register of Books' are entered in the catalogue in the proper place and should initial the register in token of having done so.

7.10 Annual Verification.-The annual verification will be done by the AAO/SO TM Section in the last week of March every year and a report submitted to the AO /Admn. Surprise check by some independent officer will also be made at times.

7.11 Corrections slips to library books – The correction slips to copy of manual books etc. should be incorporated by the Librarian at the appropriate place.

Publications

7.12 Supply of Departmental Priced Publications at Concessional Rates.- Priced publications of Codes, Manuals. etc., issued by the Government of India and the CAG are supplied to the members of the Accounts Offices at concessional rates i.e., at 50%, of the price, 25% of the balance being met from the contingent grant of the office and balance 25% representing the discount-allowed by the Publishers. In case the publishing department is not prepared to supply the copies at 25% discount, whole balance of 50% of the cost price should be met out of the contingent grant of the office.

The requirements of such publications are ascertained and consolidated by the General Section and an indent sent for the supply. The office will take delivery of the parcel of publications after paying the charges from contingencies, the amount being recouped later on by recovery from the staff.

Note: The indents submitted by the members of the Staff for codes, manuals, etc., at concessional rates should be supported by a declaration as below:

(i) I have no objection to the deduction of 50% of the price of the books indented for by me, being made from my pay.

(ii) I am not in receipt of any of the books in this indent at concessional rates.

(Cir. No. G. R. III/ 1-14/67-68/669 dated 24-2-68)

7.13 Rules governing priced Publications.- The Ministries, Heads of Departments and minor administrations under the Central Government have separate monetary

allotment within which they will be at liberty to order from the Publication Branch the supply of their own publications or the publications of other non-paying departments whether for their own use for free distribution without reference to other departments.

Monetary allotments will be fixed all a five year basis, the saving or excess being carried forward from year to year until the end of the period of five year, when the Ministry/ Department/Office should take steps to obtain the sanction of the Ministry of Works, Housing & Supplies for regularisation of any excess over its monetary allotment. Supplementary allotments necessiated by exceptional circumstances will be sanctioned by the Ministry of Works, Housing & Supplies and this will lapse on the termination of the year.

Supplies of Publications will be regulated through the medium of (1) distribution lists, and (2) indents submitted by offices in Forms, S. 147. This form should be used for casual supplies, Gazette journals and other publications. The account number allotted for monetary allotment should be quoted in the indent. The value of the supply in each case will be debited against the appropriate account at full published price less 25 % discount.

(CAG Lr. No. 666-Admn. 11/120-57 dated 9-4-1957)

7.14. Supply of Books and Manuals for the use of Officers and Sections.-- Copies of important codes and manuals will be supplied free of cost to the Gazetted Officers and the various sections for official use. The books supplied to the sections will be in the custody of the AAOs/ SOs. A register will be maintained in each section and all the books received by the section will be entered therein. The AAO/ SO should also see-

(i) that the books are kept up to date.

(ii) that the serial number allotted to each book in the sectional register is entered in the form of acknowledgement to be given to the General Section so that the General Section may record such number in the remarks column of its stock register.

(iii) that a physical verification of the books in each section is conducted in April each year and the results recorded in the register of books and intimated to the General Section not later than 30th of April and

(iv) that whenever there is change in his incumbency the stock of books is handed over and got checked by the incoming Section Head and a certificate to that effect recorded in the handing over notes and the Stock Register.

(Orders of A G dated 15-3-1982 in IAD's file No. IAD/I 7-104/82-83 File Estt. A III/14-452 Vol. IV)

CHAPTER 8

STATIONERY AND FORMS

8.1. Stationary-The Rules of Central Stationery Office issued under the authority of the Government of India for the supply and use of stationery should be strictly followed.

The Assistant Controller of Stationery, Regional Stationery Depot, Chennai supplies the stationery. An annual indent for stationery prepared in the form prescribed by the Stationery Officer should be submitted by 1st July, completed in every respect, with reference to the estimated requirements and the annual allotments fixed for the office.

8.2. Stock Register.-An account of receipts and issue of Stationery stores should be maintained in a Stock Register in Form Sy 240. The stores received from the Stationery Office, Chennai or purchased locally should be brought to account in the Register immediately and the relative entries initialed by the Stationery clerk in token of check. Balance should be struck in the stock register weekly and the arithmetical correctness of receipts, issues and closing balance should be checked by the AAO / SO (stationery) and the stock on hand verified at the end of every month under the general supervision of the BO (GI). A certificate to that effect should also be recorded in the Stock Register. An AAO/SO should be nominated once in every year to verify the balance of stationery articles on a particular date (before 15th March).

8.3. Claims for shortage.-If the package or consignment of stationery articles is suspected to have been tampered with or damaged in transit, the weight of the package should be verified with the weight noted in the Railway Receipt by having it reweighed at the Railway station and taking 'open delivery'. After checking the contents as per the packing list a claim for shortage if any should be made against the Railway. If this procedure is not followed, the Controller of Stationery will not admit claims for short supply.

8.4. Purchase of Rubber Stamps.-Full powers have been delegated to the Accountant General for local purchase of rubber stamps and office seals vide item 17 (b) of Section A of MSO(A)-Vol II--which should be invariably bilingual in Hindi and English,

8.5. Local purchase of Stationery.-The Accountant General is competent to sanction local purchase of stationery and other allied items up to a total expenditure of Rs.100000- per annum without any limit for individual purchase. A 'No objection Certificate from the Controller of Stationery is not required when expenditure on such local purchase within the limits of his own financial powers is incurred. Expenditure in excess of Rs. 100000 per annum has to be got regularized by the Controller of Stationery, Calcutta for which a statement of purchases made each year may be forwarded to him through the Assistant Controller of Stationery Chennai annually.

(G.O.I.M.W.H. & S.O.M.No. S & P 11/61(28)/58 dated 15-1-1960 recieved with CAG Lr. No. 270 NGE 1/47-60 dated 10-2-1960 in Case Gl. Sn. RS. 11.61)

8.6. Supply of Stationery and Forms to Sections and Officers.-(i) Every section will prepare a consolidated indent every month in Form No. Sy 305 for stationery articles and in plain sheets for printed forms, and send them ,to the Stationery Section duly approved by the Branch Officer by 5th of the month. The Stationery Section should verify and satisfy itself that the quantities indented are not in excess of the authorized scale and submit the requisitions to the BO (Gl) by the 10th of the month. BO (Gl) will accord sanction on the indents

according to availability in stock. The distribution should be completed by 15th of the month. The initials of the section clerk deputed to receive the, article should be obtained in the register concerned and also in the indent before effecting delivery. In special cases supplementary indents will be entertained and Stationery Section will obtain the orders of the Group Officer (Admn) before complying with such requisitions.

(ii) The AAO/SOs of-the sections concerned will be responsible for distribution of the stationery received from the Stationery Section. They should see that there is no waste of stationery in their respective sections.

(iii) At the beginning of every month, an indent form will be circulated among all the Officers who will note their requirements of stationery. These articles will be delivered to the Group D staff attached to the Officers concerned and acknowledgment of the Group D Official obtained.

8.7 Misuse of Government Stationery.-Stationery should on no account be used by the Government officials for other than bona fide public purposes; it should not at all be used for private or personal purposes.

8.8 Account of Stationery lent to other Offices.- Articles of stationery lent to other offices and subsequently received back should also be accounted for ill the Stationery Stock Register.

8.9. Forms.-(i) Indents for forms and calendars should be prepared and dispatched so as to reach the Manager, Form Store, Calcutta before the due dates given below:

1. Standard Forms: by 1st May preceding the year of requirement.
2. Indent for calendars: by 1st July of the preceding calendar year.

The calendar indents should be prepared in the following forms:

Form S 145 for Desk Calendars

Form S 144 for Desk Calendar Refill

Form S 146 for Card Calendar

Form S 114 for Engagement Calendar

(ii) Indents for special forms should be sent to the Directorate of Printing, New Delhi by 15th July proceeding the year of requirement.

8.10. Stock of forms: Stock Books in Form Sy 240 should be maintained in the Stationery Section for the whole stock of forms. When the supply is received the items received should be checked, brought to the account in the Stock Book and noted against the invoices sent by the Forms Store. One copy of the invoice should be returned to the Manager, Forms Store duly acknowledged. Supplies against sectional demands should be noted in the various stock books and the monthly totals worked out by the first week of the succeeding month. The stock book should be closed annually and the entries totalled and balanced.

8.11. Report of obsolete Forms: The AAO / SO will bring to the notice of the Stationary Section all forms which have become obsolete or have been replaced or revised and would not be required. On the basis of this advice, necessary steps will be taken to dispose of the stock of such forms and to revise the list of forms.

8.12. Rules Regarding Printing and Binding.- The procedure in regard to the printing of forms and miscellaneous items of work and binding is laid down in the rules for Printing and Binding issued by the Government of India.

8.13. Incidence of the Cost of Printing of the Office Manuals.- The cost of printing work done in the State Government Presses or in private presses under the arrangements made by the Director of Printing and Stationery is debitable to that office. In emergent cases, where the AG wants to have printing work done at private presses (with the approval of the Director of Printing and Stationery) under arrangement to be made by himself the cost would be required to be met from his Office budget for which necessary provision should be made as a distinct item under the head 'Office Expenses' on an adhoc basis. For obtaining the approval of the Director of Printing and Stationery all relevant information including the quotations obtained from the various private presses should be furnished to him. As far as possible the papers required for the purpose should be procured from the Stationery Office of the Government of India.

(CAG Lr. No. 728-Admn K.W. III/21-52 dated 30-5-1953, No.1099-Admn. II -KW III/21-52 dated 6-8.1953 and No. 769 Admn. II /117 dated 2-5-1960).

Note: A.G., Kerala is authorized to get his printing works executed at State Government Presses. The cost of Manuals, etc. so printed is to be included by the press in the statement of accounts submitted by the Director of Stationery and Printing every month.

(GOI MWH & S Lr. No. S & P II-43(24)/58 dated 19-9-60 and CCP. & S. Lr. No. 6/6/60-P dated 21-6-1960-Case GI RS/3-1 (iii)/60-61)

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8.14. Binding Works: --Standard Account Forms should be obtained in bound registers where necessary from the Manager of the Forms Store. Calcutta. For this purpose, a requisition in Form No. S 99 B duly filled in all respect should be sent to the Forms Store along with the indent in form S 96. The instructions issued by the Director of Printing and Stationery from time to time in regard to supplying full particulars of the size of the books, etc. should be borne in mind when requisitions are submitted.

CHAPTER 9

FURNITURE

9.1. Stock Accounts.-The accounts of furniture. etc., (including locks and keys) are maintained by the AAO/SO. General Section.

The following registers are prescribed for the purpose:

(i) Register of Dead Stock (Form No. V)

(ii) Classified Abstract of the Register of Dead Stock (Form No. VI)

All articles of furniture would be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification, The following instructions should be observed in the maintenance of these registers.

9.2. Register of Dead Stock. -Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The register should be closed on the last day of each financial year and the closing balance carried forward to the following year. The articles purchased or remodelled etc., should be brought to account immediately by entry in the register under the relevant column and those condemned as unserviceable or sent out for repairs, etc., shown as 'issues', so that the closing balance arrived at on each occasion would show the actual position of an serviceable articles under each category.

NOTE: Entries in the register of 'Issues' in respect of articles condemned as unfit for further use should be attested by the AO (General).

9.3. Classified Abstract of the Register of Dead Stock.- The classified Register will be prepared with section-wise/room-wise details under separate columns for the various categories of articles of furniture based on the physical verification done at the close of each financial year and the column-wise totals should be struck and agreed with the book balance in the Dead Stock Register. The withdrawals/additions of furniture effected during the year need not be entered in the Classified Abstract. Instead, a subsidiary register called 'Furniture Movement Register' will be maintained

wherein the details such as date, names of section/worn affected (from/to) and the details of articles (name and number) have to be entered. The information recorded in this register should be utilized to ascertain the position as on any date and at the end of the year by addition to/deduction from the figures in the Classified Abstract prepared at the commencement of the year. It will also help to reconcile the figure in one years abstract with those of next year.

The Classified Abstract duly completed and agreed with the book balance in the Register of Dead Stock should be submitted to the Accountant General through the Group Officer, Administration on 30th June.

A register of machines should be kept for recording the item-wise details of all costlier items such as computers, printers, calculators, type-writers, table fans, pedestal fans, clock etc. and the full details of issue, withdrawals, transfer, repairs etc should be recorded in addition to the details of the cost of repairs and maintenance.

The AAO/SO of each section will be responsible for the safe custody of the computers, printers , type-writers, calculators etc, issued to the sections. They should be handed over to the successor in the event of relief from the section on leave/transfer and a certificate of handing over/taking over is signed and submitted to the Branch Officer.

(OO No. Wel III/5-5-/78-79 (GI/2l) dated 7-6-1979 File Estt III/14-452/Vol. III)

9.4. Annual Verification and closing of Accounts -On the 31st March of each year, a physical verification of all articles of furniture, etc., in the office should be conducted by the AAO/SO (General) and test checked by the AO/Sr. AO (Gl). A certificate to that effect should be recorded in the register concerned and a report submitted indicating the action proposed to be taken for shortage or excess, if any, found during the verification.

9.5. Powers to sanction expenditure on the Purchase and Repairs of Furniture.- The CAG has delegated powers to the AG to sanction expenditure on the purchase and repairs of furniture for the office and for officers under his administrative control, within the scales laid down from time to time subject to the availability of funds. The scales of furniture prescribed are given in the Annexure to this chapter.

The CAG has also delegated powers to the AG to incur expenditure on the purchase and repairs of non-scale items of furniture for the office up to the limit of Rs. 100,000 / - per annum. Any expenditure beyond this limit would require the sanction of the CAG. Proposals for purchasing non-scale items of furniture should be scrutinized by the AG personally and the purchase of only such items sanctioned, recommended as are considered essential and unavoidable. The purchase of costly articles like steel cup boards, steel racks, etc., should be restricted to the minimum and utmost economy observed in effecting their purchase. Steel cup boards should be purchased only to keep valuable and confidential or other important documents which are required to be stored in a secure place. In all cases, expenditure to be incurred should be subject to availability of funds.

(CAG Lr. No. 220-NGE III/329-61 dated 29-1-61 and No. 1534/NGE I/122-67 Case-Gl RS II (23) Vol. II and R III/4-12/66-67/Vol. VII)

9.6. Direct Purchase of Stores.--The direct purchase powers of various ministers/Departments of Govt. of India, Heads of Union Territories and Heads of Departments have been revised in Govt. of India, Ministry of Supply and Rehabilitation (Dept. of Supply) letter No. P 111-3(11)/80 dated 13th November, 1980 according to which they have been delegated direct purchase powers upto the limit of Rs. 1 lakhs for non-rate/running contract items, and upto Rs. 10.000/- at a time subject to aggregate of Rs. 50,000/- in a year in respect of rate / running contract items. Since handling of small indents by DGSD affects efficient handling of large value indents they should not place indents on DGSD upto the value of their direct purchase powers. If in any case, an indentor finds it necessary to place a small value indent on DGSD, it should be sent with a covering letter indicating reasons for the indentor's inability to make direct purchase himself as per the powers delegated to him and in the absence of any such explanatory letter DGSD will not entertain the indents and return the same to the indentors for direct purchase.

(Govt. of India Ministry of S&R (Dept. of Supply) letter No. P III-l(20)/79 dated 13.3-81 received with CAG's Endt. No. 1778-NGE I/25-81 dt. 26-5-81 File Gl/ R lII/6-2)

ANNEXURE 1

(Referred to in para 9.5)

Scale of Furniture

1. Accountant General

Woollen Carpet	1(size will depend upon the size of the room)
Cotton durry	1
Officer's table	1
Side table	1
Chair-Armed	6
Chair-Armless	1
Easy chair	1
Door Mat	1
Side Rack	1
Book case (revolving or glazed)	1
Foot rest	1

2. Sr. DAG/DAG

Woollen carpet (size 12' X 9') .	1
Cotton durry	1
Officer's table	1
Side table	1
Chair-Armed	3
Chair-Armless	1
Door mat	1
Side Rack	1
Book case (Revolving or glazed)	1
Foot rest	1

3. AAG/AO

Officer's table	1
Side table	1
Side rack	1
Chair-Armed	2
Chair-Armless	1
Cotton Durry	1
Book Case.	1

4. Section Officers

Table	1
Side Rack	2
Armed Chair	2
Chair-armless	1

5. Clerks / Stenographers/Daftries

Clerk's table.	1
Clerk's chair	1
Side- rack	1

6. Typists

Typist's table	1
Clerk's chair	1

7. Group D

Stool	1

(CAG Lr. No. 80-NGB 1/26-6S dated 15-1-65-Case GR/4-30/64-65).

CHAPTER 10

RECORDS SECTION

10.1. General.-All old records not required for the~ current use of sections are kept in Record Rooms' until they are destroyed. 'The Record Section functions under the direct charge Of a Record Keeper attached to Stationery Section who is responsible for the safe custody of all records that have been transferred ,to the Record Rooms.

10.2. Admission to Record Rooms.-(i) The entrances to the Record Rooms should be kept open only during office hours. Care should be, taken to see that no one gets into the Records Rooms without the knowledge of the Record Keeper or the person to whom he may tempprarily entrust the duty. (ii) Admission of strangers to the Record Rooms is strictly prohibited. Records and requisition slips should be delivered to the Record Keeper or one of his assistants and on no account should any staff member remove papers from the Record Rooms without the knowledge of the Record Keeper. If anybody wants to assist in the search for any document. permission of the .Record Keeper should be obtained.

10.3. Duties of the Record Keeper.-The Record Keeper is responsible for the custody, proper arrangement and preservation of records under his charge. He should see that the rooms are properly ventilated and kept clean, that precautions are taken to prevent the records being damaged in anyway and that no records are kept lying on the floor

The Record Keeper is not responsible for any records kept outside the Record Rooms. As AAOs/SOs are responsible for the records so long as they are in their charge, they should see that records are not retained in their sections longer than absolutely necessary.

10.4. Arrangement of files etc; before sending to old records.- The sections should ensure that the files, register or other records sent to Records Branch are page numbered and the number of pages contained in each is distinctly noted on the Index slip. In the case of voucher bundles the number of vouchers contained in each bundle

should also be distinctly noted on the Index slip. If any particular voucher or vouchers are not included in the bundle that fact should also be noted.

(GO Gl 470/63-64 dt 12-7-63 and TMV/11-39/V1/50 dated 6-5-1956)

10.5. Transfer of old records to Record Section.-The AAOs/SOs should arrange for the transfer to the Records Branch, of all surplus records which are not required for constant use in the section. These should be duly stitched, arranged and classified before being sent to the Records Branch. Index slips in Form Sy 322 C showing the name of records or register, period to which it relates and the year in which it is due for destruction should be pasted on each of the documents over the dated signature of the AAO/SO. The Records Branch should refuse to accept any record which are not complete in the above respects.

Audited vouchers for a period of three months just preceding the month of audit, should alone be kept in the sections. The due dates for the transfer of records and vouchers should be shown in the Calendar of Returns of the section. The Branch Officers should ensure that the work relating to transfer of vouchers and records is done regularly.

Appendix IV to this Manual (Extract from Annexure I to Chapter X of the Manual of Standing Orders (Admn) shows the period for which the various records and registers have to be preserved.

Note: The period of preservation of records has been changed from complete financial years to complete year to enable the continuous weeding out of records. Hence the period of preservation of records transferred to Records Branch should be indicated in complete years according to the month in which they actually become due for destruction.

(0.0. No. TM V/11-39/Vol. V/35 dated 1-3 1966)

2. Payments to aided school teachers are classified as "Grant –in-aid' Vouchers in regard to this need be preserved only for the same period as grant-in-aid vouchers , vide item 2 of section VI of Appendix V of this manual.

10.6. Record Transit Registers –Records Intended to be transferred will first be entered in the transit register (Form Cy 307) kept by each section or department. It should be ensured that full particulars of the records are entered in the Records Transit Registers, so that the record transferred under an Index No. is clearly identifiable from the Transit Registers. In the case of vouchers and account records. the head Of account and the month to which they relate should be recorded clearly. To facilitate the work of acknowledging receipt of the old records from sections and bringing them on to the Index Registers, the section should arrange to deliver to the Record Section their records periodically through the transit registers on the dates prescribed.

Note: Arranging of records section-wise would make it difficult to trace the old records on account of possible reshuffle of work among the sections. Therefore the departmental and works accounting sections should maintain transit registers of records transferred to old records by departments and divisions respectively. The Record Section should also arrange the records by departments/divisions. so that it may be easy at a subsequent date to take out records by referring to departments/divisions only.

(Cir. No. Genl/Records-4/59-60/3 dated 12-8-1959).

10.7. Acceptance of Records by the Record Keeper.-The Record Keeper on receiving the records with the transit register, will see that they agree with the particulars noted in columns (1) and (4) of the register and wil! initial in token of receipt in column (5).

10.8. Index Register of Records Received.-On receipt of the records in the Record Branch, the relevant particulars should be promptly entered in an Index Register in Form Sy 257, special care being taken to fill in correctly the column relating to the year or month in which they become due for destruction. The entries in the register should be neatly written and the items comprehensively described. The register being

a permanent record should be carefully preserved. The pages of the register should be serially numbered and the volumes brought into use from time to time, should also be numbered in a consecutive series. When a new volume is brought into use, the old volume should be closed by preparing on its fly leaf, a simple index to show in what year the records named in it, are due for destruction, as below.

Year	**page/item No.**
1963	4/39; 6/54; 58; 7/82; 86; 88 etc
1964	5/38, 7/89
1965	.....

10.9. Arrangement of Records in Racks;.- The racks will also bear the same descriptive numbers as those given in the register and the records will be arranged in the order of the numbers given to them.

The space in the racks for each class of records should be so arranged that there is sufficient room for records of the same class that may be sent to the record room subsequently.

10.10. Supply of Records from the Record Room.- When a section requires a document from the Record Room, it must send a Clerk or a Group D official to the Record Keeper with a requisition slip in Form No. Sy 301 countersigned by the AAO/SO of the section, which requires the records. The requisition slip should contain the serial number of the Register of Record requisition maintained in that section so that the record requisition slips are routed through the Register of Record requisition slips. The Record Room is open during the office hours for the purpose of complying with requisition from sections.

If the document required has already been issued, the requisition slips should be returned with a note giving the name of the section to which document was supplied.

All requisition slips should be kept in a guard file by the Record Keeper. On return of the documents the date of return will be entered by the Record Keeper under his initials and the requisitions immediately returned to the section concerned. The receipted requisition slips should be retained in the section for a year before being destroyed. The Record Keeper will examine the guard file of requisitions once in a month and call for the return of records, if any, which have been outstanding for ten days or more. If the records are not returned within three days after receipt of the reminder, a report should be submitted to the AO/Sr AO (General)

10.11. Register of Records Requisition Slips -Normally all the records taken from the Records Branch should be returned immediately after reference and at any rate within a fortnight. The AAO/SO and BOs of the sections should ensure this. For this purpose a Register of Record Requisition Slip should be maintained in each section, showing the index No. of the records indented for, the date of receipt of the records and the date of their returns to the Records Branch. This register should be closed on the 5th of each month and submitted to the BO. A certificate to the effect that the records obtained in the previous month, with the exceptions if any, noted therein have been duly returned to the Records Branch, should also be sent to General Section on the next day. Specific reasons for retaining the records for more than a fortnight should be recorded in the register as well as in the certificate. The certificates received will be reviewed by General Section and the review remarks submitted to the Group Officer (Admn) through AO/Sr.AO (General) on the 15th of each month.

10.12. Destruction of Records-The weeding out of records for destruction will be taken up monthly under the direct supervision of the Record Keeper. The index register in form Sy 257 described in para 10.6 above will facilitate this work.

No records should be destroyed except with the sanction of the Head of Office. For this purpose, a list will be made out in bound register in Form Sy 256A of all the records weeded out for destruction. The lists are then circulated among the concerned sections. The AAOs/SOs should closely scrutinize the list by reference to the objection books, half margin registers etc., kept in the sections and see that no record which will be required for reference in connection with outstanding objections or other correspondence, is proposed to be destroyed and the list will be returned to

records section within 3 days. The records relating to objections should be preserved till the objection are either withdrawn or cleared. The records connected with any case in a Court of law which has come to the notice of the section should also be preserved . In doubtful cases of the type, a reference to TM section should be made. A certificate that records due for destruction are not useful for reference purposes. should be obtained by the Record Keeper from the concerned AAO/SO. The list together with the certificates should be put up to the Accountant General and his approval for destruction of the records obtained in writing.

When the destruction of weeded out records is completed, the Clerk in charge, will under his dated initials write against the item in the Remarks column of the register; the word destroyed and also give a reference to the orders of the Head of the Office sanctioning the destruction. Thereafter the register should be preserved permanently.

Records to be destroyed, should be placed in a separate room duly torn. As and when the documents are removed for destruction a note to that effect should be made in the last column of the Index Register (Form 36-7 AG/Kerala/93 No. Sy 257). The destruction of records should be supervised closely by the Record Keeper so as to prevent vouchers or other documents being put by any change, to fraudulent use.

10.13. Destruction of Railway and Bus warrants -Railway and Bus warrants should be preserved for a period of one year. Their weeding out and destruction should take place quarterly.

10.14. Destruction of Pension Cases.-Pension cases relating to service pensioners (as distinguished from the Political and Extraordinary pension cases) may be weeded out seven years after the pensioner's death provided all claims to arrears of pension have been paid by that time.

The Pension Section will prepare a list of all deceased pensioners in September of each year and obtain from the Record Section, the concerned cases, examine them and furnish the necessary authorization for their destruction.

10.15. Inspection of Old Records.-A report on the state of Old Records will be prepared by a Senior Gazetted Officer after personal inspection and submitted to the AG for review by 15th June and 15th December every year. For this purpose, the Record Section will initiate action a fortnight in advance of the due dates, so that the AG may nominate a Gazetted Officer for the purpose.

10.16. Sale of waste paper –The AAO/SO (Stationery/Records) will submit proposal to the AO/Sr.AO (GI) periodically on the arrangements in regard to the removal and sale of waste paper from the office.

If the existing arrangements require revision or are not satisfactory in comparison with the market rates, etc., ascertained from the Stationery Department of the State Government or other sources, proposals inviting tenders should be considered and orders of the AG obtained. If it is decided to invite fresh tenders, adequate publicity in the form of advertisement in the newspapers, etc. should be arranged. On the basis of the tenders or quotations received, the AG will authorize the sale to the successful tenderer. An agreement in the standard form indicating the period of contract, etc., should be got executed from the contractor. The nearest paper mills should also be notified regarding the disposal of waste paper.

The AAO/SO SO (Stationery/Records)) will be responsible for realizing the sale proceeds and remittance of the amount to the appropriate head of account.

10.17. Arrangements for the sale of Old News Papers and Magazines- The AAO/SO of Stationery Section arrange for the sale at regular intervals, by public auction of all newspapers and other periodicals which are subscribed for at public expense, but are not intended to be preserved in permanent or semi-permanent files. The auction of newspapers should be conducted half yearly in May and November, while the magazines and other periodicals once a year, ie., in May. The bid amount should be got remitted into the cash branch of the office and newspapers etc. should be released to the bidder only after noting the fact in the receipt for the remittance produced to the AAO / SO of Stationery Section by the bidder.

(CAG Lr. No. 646 NHE 1/83-56 dated 9-4-1956 Case GL/Comp 6-4/ 56-57).

10.18. Old Book Covers and File Boards.-Old book covers and file boards. should as far as possible be utilized in the office for binding purposes and surplus stock, if any, which is not required for use in the office, should not be destroyed, but auctioned and the proceeds credited to Government.

10.19. Precaution against fire in the Record Rooms.-No match or flame of any sort, naked or covered, should ever be allowed in the Record Rooms. Only electric light with safety wiring is permitted in the Record Rooms. Smoking in the Record Rooms or in its premises is strictly forbidden.

10.20. Binders-The Binders will work in the Record Rooms under the supervision of the Record Keeper who should see that they do their work expeditiously and efficiently. The daily work done by the binders should be reported weekly by the Record Keeper, to the Group Officer (Admn) through the AO/Sr.AO (General).

10.21. Procedure for Disposal of Obsolete, Surplus or Unserviceable Stores-The provisions in the General Financial Rule should be carefully observed in the disposal of obsolete, surplus or unserviceable stores. The following instructions embodied in GOI decision (1) below Rule 124 of the GFR should be particularly noted.

(i) Where the articles are sold by public auction the Head of Office or any other Gazetted Officer should invariably attend the auction and record the final bid.

(ii) The Head of Office or any other Gazetted Officer should also be present when the articles sold are released, his presence being most essential when the release of the articles take place sometime after the auction or when it involves processes such as weighment etc.

(iii) A report for surplus stores for disposal should be prepared in Form GFR-17. This report should be signed by Head of Office or other Gazetted Officer after satisfying that all the surplus stores have been correctly included in the surplus report.

(iv) A sales Account should also be prepared In Form GFR -18. The sale Account should be signed by the officer who supervised the auction after comparing the entries made in the sale Account with the report of surplus stores. If the articles are released in the presence of an Officer other than the one who supervised the auction, then entries in column -9 of the Sale Account should be attested by dated signature of such Officer.

(G.I.M.F. OH No. 11(5)-E, II (H) /59 dt. 13/2/59 and 27/2/59

CHAPTER 11

GRANT-IN-AID FOR WELFARE ACTIVITIES

11.1. General.-Recurring grants are given by the Government of India for the provision of amenities, recreational or welfare facilities to the staff of the Central Government. The Heads of Departments in the I.A.A.D. (A.G. etc.) have been delegated with the powers of sanctioning this grant in-aid, and they will exercise the power subject to the budget provision having been made and subject to the general principles laid down in para 1 of the G.O.I.M.H.A. O.M. No. 2/167/SG-Welfare dated 10-3-1961 incorporated as G.I. decision (1) below Rule 153 of G.F.R. and to such other general orders as are issued from time to time on the subject. The power to sanction adhoc grants, so far as the I.A.A.D. is concerned, is however vested with the C.A.G. These grants-in-aid do not cover within their scope any compassionate objects such as death benefits, nor should the amount be spent on canteens or on excursion trips. The amount of grant is to be handed over to the Recreation Club and not to the Service Association, with directions that it should be spent for the purpose for which it is intended sanctioned.

(G.O.I.M.F. (D.E.) O.M. No. F. 20(1)-EGI/61 dt. 20-3-1961) CAG Lr. No. 2862 NGE III/304-61 Pt. III dt. 25-9-1961 G.O.I.M.H.A.O.M. No. 2/l4/61-Welfare dt. 7-12-1961 G.O.I.M.F.O.M. No. 1169- EGI/67 dt. 18-4-67 Case Estt/I6-25)

11.2. Categories of staff eligible for the aid.- (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 an organisation i.e. Ministry /Department etc., and its attached and subordinate offices and such statutory bodies whose budget forms part of the Consolidated Fund of India, irrespective of the fact whether any individual is a member of the staff club etc. or not.

(b) Grant-in-aid in respect of the Gazetted Officers is admissible only to that Ministry/ Department where membership of Recreation Club is open to such officers.

(G.O.I.M.H.A. O.M. No. 24/2/62-Welfare dt. 12-10-62 received with CAG Endt. No. 3498-NGE III/133-62/IV dt. 25-10-62-Case Estt/16-25/Vol. VI)

Notes: 1. Categories of staff not borne on the regular strength of an organisation e.g. staff paid from contingencies, work-charged staff. etc., will not be taken into account.

2. Such categories of staff as are eligible for similar concession under some other rules/statutory provisions e g. industrial workers will not be covered by these orders.

(G.O.I.M.H.A.O.M. No.2/167/SG-Welfare dt. 10.3-61-Case Estt/16-25/VOI V).

11.3. Amount of Grand in aid - (a) The rate of grand in aid is Rs. 10/per head per annum.

(b) Besides this, an additional grant-in-aid up to Rs. 15 per head per annum to match the subscription collected during the previous financial year by the existing staff clubs will be admissible. The matching grant should be limited to the total amount of subscriptions collected by the clubs. In the case of staff clubs, which were not in existence during the previous financial year and which are started during the financial year in which the grand in-aid is to be given, an additional matching grant-in-aid up to Rs.15/- per head per annum to match the subscriptions collected by such clubs up to the date on which the proposal for the grant is mooted, may be sanctioned.

Note : For this purpose the total strength of the eligible staff will be that existing on the 31st March of the previous financial year in the case of staff clubs, etc., which were in existence during the previous financial year. In the case of staff clubs etc. which were not in existence during the previous financial year and which are started during the financial year in which the grant-in-aid is to be given, the strength of the eligible staff will be that on the date on which the proposal for the grant is mooted.

(G.O.I.M.H.A. O.M. No. 2/167/SG-Welfare dt. 17-7-61 received with CAG Entt No. 2925-NGE III/133-62 II dated 24-8-62 Case Estt. 16-25/Vol VI) G.O.I M.F. (Exp) OH No. F14 (2)-E II (A) /89 dt. 19/9/89 and 1/3/98 – welfare dt. 14/10/98.

(c) A maximum grant of of Rs. 10,000/- hitherto for may be sanctioned (after considering) requirement on merit for setting up of a Recreation Club.

(GOM No.1/3/98-welfare dt. 14/10/99)

11.4 **Items on which expenditure can be incurred from the grant in aid-** An Illustrative list of items on which the grant- in -aid sanctioned may be expended is given below.

1. Articles of sports – outdoor and indoor games equipment.
2. Cost of uniforms, etc., supplied to teams
3. Magazines and periodicals
4. Entry fee for tournaments
5. Hiring of the grounds
6. Hiring and repair of furniture etc
7. Purchasing of furniture
8. Conveyance expenses incurred locally
9. Entertainment
10. Prizes
11. Hiring of accommodation for Clubs / Association etc
12. Film shows
13. Cultural and Sports Programme
14. Inter-Ministry meets
15. Inter -Departmental meets
16. Radio sets
17. Activities of Photographic Club

(G.O.I M.H.A. O.M No. 2/14/61 – welfare dt. 7/12/61 received with CAG LR No. 213/ NGE III /304-62 dt. 29/1/62. G.O.I. M.H.A. Lr. No. 2/2/62 –Welfare dt. 18/1/63 received with CAG Lr. No. 215 NGE III/133-62/IV dt. 29/1/63 and GOI MH A Lr. No. .....Welfare dt. 6/5/63 reced with CAG Lr. No. 1119 –NG III / 133-62 Pt IV dt. 17/5/63 Case Estt/16-25/ Vol. V and VI)

Note : It will not be appropriate to contribute any amount from the grant –in- aid to the National Defence Fund. There is however no objection to contribution being made to the National Defence Fund out of subscription paid by the members.

(C.A.G. Lr. No. 183-NGE III/133-62/IV dt. 25-1-62- Case Estt. / 16-25/ Vol V

11.5. Audit of Accounts and Submission of proposals for grant-in-aid.-

(a) The Head of the Office has to ensure that the accounts of expenditure from the grant for the previous year are submitted to him by the Recreation Clubs (duly audited by their internal auditor) immediately after the close of the financial year in the form given in Annexure- I to this chapter and this should be accompanied by all vouchers in the prescribed proforma given in Annexure –I to this chapter. Such items of expenditure which are not supported by a voucher should be certified by the President/Secretary /Treasurer of the Recreation Club that expenditure was actually incurred and it was not possible to get a receipt.

(b) The accounts of the clubs should then be examined by an Auditor appointed by the AG and signed by the Auditor concerned with in the prescribed proforma given in Annexure III to this chapter.

(C.A.G. Lr. No. 890-NGE III/114-63 dt. 23-4-63 in Case Estt/16-25/Vol. VI)

(c) The Recreation clubs should also submit the Stock Registers maintained by them for the articles purchased out of the grants-in-aid together with a list of assets in the proforma given as Annexure -IV to this chapter. It should be, audited by the

Internal Auditor and a certificate from him that physical verification of the articles in hand has been made may be furnished.

(C.A.G. Lr. No. 1285-NGE III/60-65 dated 9-6-19/65 in Case Estt/l/VI/16-25/Vol. Vll).

(d) In order that the activities of the Staff Recreation Clubs are not hampered by lack of funds in the beginning of the year before the annual grants are released, the CAG has decided that with effect from 1965.66 the grant-in-aid (excluding adhoc grants) for the first quarter of the year will be released in the beginning of each financial year. There after the balances of the grant viz. full grant admissible for the year will be released as usual..

(e) In order that the submission of the account etc., is not delayed, full grants will be released only if these accounts are submitted in a complete shape by the 31st July. Proportionate cut will be effected from the grant-in-aid admissible, if the accounts are furnished after this date. The rate of cut to be effected will be 1/12th of the admissible grant for every month's delay after 31st July.

(f) A copy each of the sanctions issued by the AG for the. payment of recurring grant-in-aid to the recreation clubs should be endorsed to the CAG as and when issued.

(C.A.G. Lr No. 1125-NGE III/163-65 dated 30..5-1967 in Case Estt/16.25 Vol. IX).

(g) Requests for adhoc grants should be recommended to the CA.G. only if such grants are absolutely essential for meeting unforeseen expenditure that cannot be met from funds of the Recreation Clubs and which are required for running the recreation activities of small offices. Any proposal for adhoc grants should invariably indicate the basis of the distribution of authorised grants-in-aid among the various organisations of the office.

(C.A.G. Lr. No. 1930.NGE III/12l-67 dated 12-9-1967 in case Estt/16-25 Vol. IX)

(h) Grants-in-aid to Recreation clubs are sanctioned for all Recreational activities. Since the Recreation Clubs are entitled to considerable amounts as grants-in-aid, it should be ensured that the amounts admissible are equitably distributed

among all the allied organisations like literary forums, libraries, dramatic and cultural societies etc., of the Recreation Clubs.

(D.O. Lr. No. 1259 NGE/16067 dated 4.6-68 from Sri A. K. Menon, Asst. CAG (N) Case Estt/16-25/Vol. IX).

Annexure 1
(Referred to in pare 11.5)

Statement of receipt and expenditure of the office of the .....for the year.....

Receipts	Rs	Ps	Expenditure	Rs
1. Opening balance on Ist April			1. Articles of sports	
(a) Cash Rs.....			2. Cost of uniform etc. supplied to teams	
(b) In bank Rs.....			3. Magazines and periodicals	
Total			4. Entry fee for tournaments	
2. Grant-in-aid for the year			5. Hiring of grounds	
3. Subscription realized			6. Hiring and repair of furniture etc.	
4. Bank interest			7. Purchase of furniture	
5. Donations			8. Conveyance expense incurred locally	
6. Entry fee for tournaments realized			9. Entertainment	
7. By sale of old newspapers/magazines			10. Prizes	
8. By sale of used articles of sports			11. Cultural & Sports programme	
9. Miscellaneous receipts			12. Miscellaneous expenditure	
(with details thereof)			(with details thereof)	
			Total Expenditure	
			Balance on 31st March	
			Cash in hand	
			In bank	
			Total balance	
			Grand total	

President	Secretary	Treasurer	Auditor
Office of the Recreation Club	Office of the Recreation Club	Office of the Recreation club	Office of the Recreation Club

ANNEXURE II
(REFERREDTO IN PARA 11.5)

List of vouchers covering the expenditure incurred by the office of ..... Recreation Club during the year.....

Sl. No.	Voucher No. and Date	Particulars of vouchers ie description of Article	Amount

Total amount should be indicated Without fail at the end of each page

ANNEXURE III

(Referred to in para 11.5)

Auditor's report on the Accounts of the .....for the year.....

Auditor's Report	Action taken thereon	Further remarks of the Auditor
1	2	3

Note: In case the Auditor did not raise any objections a certificate to the effect that the accounts were audited and found correct may be furnished.

President
Recreation Club

Secretary
Recreation Club

Auditor
Recreation Club

ANNEXURE IV

(Referred to in para 11.5)

..... club of Office of the .....Inventory of Articles of stock for the year 20.....20.....

Sl No	Particulars of the articles as on 1st April 20.....	Consumed / lost during the year 20.....	Purchase during the year	Closing balances as on 31st March
Consumed Lost, if any				

CHAPTER 12

MISCELLANEOUS

Building and works

12.1. Administrative approval to Works.- The AG is empowered to accord administrative approval to civil works relating to residential and Non-residential buildings required for the I.A.A.D. to the extent indicated below:

(i) Residential buildings .	Rs. 10,000 in each case.
(ii) Non-residential buildings	Rs. 20,000 in each case.

The exercise of these powers will be subject to the provisions in the C.P.W.D. Code.

(G.O.I.M.F.Lr. No. F. 20(5) EG 1/62 dated 5-12-62 received with CAG Lr. No. 3968-NGE ITI/296-60 dated 12-62- Case GI RS/III/23/Vol. III).

12.2 Scale of Office Accommodation.- The scales of accommodation laid down by the Government of India for the various categories of staff are as follows:

1. Officers drawing Rs. 5000 and above per month	22 Sq M (240 Sq Ft)
2. Officers drawing Rs. 3000 and above but less than Rs. 5000 per month	11 Sq M (120 Sq Ft)
3. Gazetted Officers drawing less than Rs. 3000 per month excluding Section Officers	5.5 Sq M (60 Sq Ft)
4. Section Officers in the Secretariat and attached offices	5.5SqM (60SqFt)
5. Technical staff such as draftsman, tracers, estimators etc.	5.5 Sq M (60 Sq Ft)
6. Ministerial staff such as Superintendents, Head clerks, Assistants, Clerks, Daftries etc.	3. 5*Sq M (40 Sq ft)
7. Ministerial Staff of Accounts Offices.	3.5*Sq M (40 Sq Ft)

*An additional 10% of the entitlement is admissible for current records.

The total screened requirements of office accommodation determined on the above basis will be subject to the following austerity cuts:

Up to 2700 Sq M 10%

above 2700 Sq M 15%

(Govt. of India, M.W. & H., Directorate of Estate OM No. 110 15-(2)/75-Pol IV dated 24-11-1976 received with CAG's letter No. 28-NE TI/5-77 dated 10-1-1977 read with GO!, Ministry of Urban Development, Directorate of Estates OM No. 11015(2) 75-Po IV dated 20-10-87 received with CAG's Circular No. NGE 4/1988 dated 29-1-38 File GIR III/4-5/76-77 and 87-88).

(ii) No separate space is to be provided for peons in or halls. Where necessary, they should be accommodated in the rooms or halls in which the sections concerned are accommodated.

(GOI, M.W. & H., Directorate of Estates OM No. 11015-(2) 75-Pol IV dated 8-6-77 received with CAG's letter No. 1146 NGE 1I/5-77 dated 16-7-77. File Gl/R III/4-5/78-80 Vol XLV)

(iii) The following scales have been prescribed for special requirements of office accommodation:

1.	Conference room	22 Sq M to 44 Sq M subject to requirements
2.	Visitors' Room	Not exceeding 44 Sq M according to requirements.
3	Reception/Security Staff	11 Sq M

4.	Canteen/Tiffin room	09 Sq M per person including space for Dining Hall and Kitchen.
5.	Telephone Exchange	22 Sq M.
6.	Class Room	Not exceeding 44Sq M according to requirements.
7.	Library .	1 Sq M for 275 books.
8.	Old Records	1 Sq M for 220 files.

Provision for additional space for future expansion to be made in a new building should be limited to 10% of total requirements. Ministries/Departments requiring space in excess of the limit may provide for that with the approval of their Integrated Finance keeping view the need for maximum economy.

(Govt. of India, Ministry of W&H, Directorate of Estates-OM No. 11015(2)-75/ Pol IV dated 8-6-77).

12.3. Hiring of Office Accommodation -When hiring private accommodation, the C.P.W.D. should be required to furnish a certificate of reasonableness of rent and non-availability of Government accommodation in places where the Department operates. In places where the C.P.W.D. does not operate, assistance of the Public Works Department, Revenue or Rent Control Authorities of the State Government should be sought for, in this behalf and the certificate of reasonableness of rent obtained from them.

(Cir.Lr.No.C 2-16668 dated 24-3-1959 from EE, C.P.W.D.Division, Coimbatore-Case No. Estt 14-96 A).

Note: The C.P.W.D. should not be called upon to furnish certificates of non-availability of Government accommodation, but the certificates regarding the reasonableness of the rent should continue to be given by the C.P.W.D.

(G.O.l.M.W.H. & U.D.O.M. No. 27/26/65-ACC II dated 29-4-66-Case Gl/R-Ill/ 4-34/Vol. IV).

12.4. Precautions against Fire.-l. Before the office closes for the night, the Caretaker will go round the office and see that no naked lights are in use and that there is no accumulation of waste paper, rags, etc., in any section; if any, it should be removed to the waste paper room.

2. No lamp or candle may be used without glass shades.

3. For sealing purposes the services of only the Head or Second Mochi should be utilized. A covered-in-lamp should be used for melting wax. A match should not be struck in the office except for authorised purposes.

4. All rags, etc., should be daily collected and deposited in the garbage pail kept outside the office.

5. For use in time of emergency the office is provided with fire extinguishers and fire fighting buckets. The buckets are distributed over the various parts of the office and they should be kept always filled with sand or dry earth.

12.5. Rules to be observed in Case of an out-break of fire.-I Immediately on an outbreak of fire, notice should be given by telephone to the Fire Brigade.

2. Pending the arrival of the Fire Engines, every endeavor should be made to confine the fire, by using the fire extinguishers, the fire fighting equipments installed in the High Rise Building and buckets to the best advantage by the members of the office. As draughts of air will tend to increase the fire, all doors and windows which are not necessary for entry or exit should be closed, beginning as near the .seat of fire as possible and all inflammable materials should be collected and removed to a place of safety.

3. Fire caused by ignited oil should at once be smothered by means of the sand in the buckets kept for the purpose. All movements should be carried out with the greatest possible silence and rapidity and special care must be taken not to crowd the passages and staircases.

12.6. Miscellaneous- Intimation of Telephone numbers to the C.A.G.-A list of office and residential telephone numbers of I.A. & A.S. Officers and the Accounts Officers who are provided with telephones should be supplied to the CAG quarterly on 1st of April/July/October/ January.

(CAG Lr. No. 1787-GEII 4-63 III ,dated 17-8-63).

12.7. Responsibility of Government Servants for Losses to Government.-The responsibility of Government servants for any loss sustained by Government is indicated in rule 21 of the Compilation of General Financial Rules (Revised), GFR 2004 of the Central Government. Any such loss should, therefore, be immediately reported by the Officer concerned to the CAG through his immediate superior.

12.8. Procedure to be followed when a Government Servant is summoned by a Court to produce official documents or to give evidence-The procedure to be followed when a Government servant is summoned by' a Court of Law to produce official documents and /or give evidence on the basis of the official documents and the instructions thereon, are contained in confidential communications issued by the Government of India from time to time.

(Endt. No. TM V/15-210(GI) 62-63f396 dated 18-1-1963).

12.9. Procedure to be followed in respect of suits in which the Accountant General is a party with Government.- The following instructions will be observed in respect of suits in which the Accountant General is impleaded as a co-respondent along with the State Government in his capacity as the Accounts Officer of the State:

(i) The Accountant General is to be defended at state cost in all cases in which he is impleaded as a co-respondent along with the State Government in his capacity as the Accounts Officer of the State. In such cases Advocate

General will arrange for defence of the Accountant General also along with the State Government.

(ii) Separate counter affidavit on behalf of the Accountant General need not be insisted upon except in cases in which it is absolutely essential to file a separate counter affidavit to effectively defend the O.P.

(iii) In case of differences between the Government and the Accountant General with regard to the contentions that -are to be advanced in the O.P., unanimity may be attempted to be achieved by discussion between the Accountant General and the concerned departments.

(iv) In all cases of dispute, where action is due on the part of the Government and pending for decision / orders/ instructions/ clarifications, urgent steps should be taken to communicate the decisions/ orders etc. to the Accountant General.

(v) The final judgement of the court with orders of Government thereon or action on the part of the office of the Accountant General shall be communicated to the Accountant General as soon as the judgement is received.

(GO(P) No. 65 dated 15-5-1978 and Circular No. 76491/M4/78/GAD dated 12-7-1978 -File Estt. A III/l4-452 Vol. III).

12.10. Procedure to be followed when incorrect or unfair comments of the activities of the office appear in the Press.--When incorrect or unfair accounts of the activities of a department or office are published in the newspapers, such matters should not be taken up direct with the Editors of the newspapers concerned as it would involve the department or office in a press controversy. Whenever it is desired to take up matters of the kind with the press the Principal Information Officer may be consulted who would. if need be arrange for publication of rectifications or clarifications without directly involving the department or office in a press controversy.

12.11. Receipt, custody and issue of cheque books.-The Central Government cheques for use, in the Public Works Department which bank with treasuries and offices having personal ledger accounts with treasuries, printed at the Security Printing, India, Nasik Road arc supplied to this office on the basis of separate annual indents submitted to the Dy. Controller of Stamps, Central Stamp Store, Nasik Road. The stock of forms of cheques thus received should be stored in strong cupboards or boxes of sufficient breadth, secured with good locks of which the keys should be kept by the AO(/Sr.AOAdmn). A stock book should be maintained and stored separately in the store cup-board or box, and also arranged in such manner that a later serial number may never be issued before an earlier one. An account of issues should also be maintained and the stock book should, on each occasion of issue, be brought to the AO/Sr.AO(Admn) for initials at the same time as the invoice is brought for signature. The AO (Admn) should obtain proper acknowledgements for all issues. Stock should be taken at least once a year and the fact noted in the Stock Book over the signature of the Stock Taking Officers.

(CAG Lr. No. 329-TA II (Codes)/41-4-65 (KW VIII) dated 4-11-1968-Case Estt (A) 14-96 AO/68-69).

12.12. Procedure for change of name by Government Servants.-l. A Government servant wishing to adopt a new name or to effect any modification in his existing name should be directed to adopt the change formally by a deed in the form given in the annexure to this chapter. In order that the execution of the document may not be in doubt it should be attested by two witnesses known to the Head of the Office where the Government servant is working. 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, the Publication being undertaken by the Government servant at his expense. For the publication of the advertisement in the Gazette of India. Government servant should approach the Manager of Publications. Government of India, Publications Branch, Civil Lines. Delhi.

(G,O.I.M.H.A.O.M. No. 60/274-48-Estts dated 3-11-48 and Lr. No. F 53/I/55-Ests(A) dt. 28-4-55-.Case Estt 14-152/55).

2. In case an addition/change in surname only of a female government employee is desired on account of her marriage / re-marriage, she should give a formal intimation to her appointing authority of her marriage and request far a change in her surname. Particulars, of the husband should be given for making necessary entries in the Service Book.

3. If deletion of surname or reversion to maiden name of a female government employee is desired, the change may be permitted if she gives an intimation to the appointing authority regarding the change in the marital status and also a formal request for reversion to her maiden name.

4. There is no prescribed form for giving the intimation/request for the changes referred to in sub-paras 2 and 3.

5. It is only after the above formalities have been complied with and a satisfactory evidence of identity and execution of the document is given by the government servant, that- the adoption of the new name or change in the existing name should be recognized officially, and entries in Government records wherever necessary amended accordingly. True copies of the relevant documents should be furnished to the .office for record.

(GOl, Ministry of Personnel, Public Grievances and Pension OM No. 19016/1/87 Estt (A) dt. 12-3-87 received with CAG's circular No. NGE/39/87, (No. 146-NGE 3/49-86 dated 17-6-87).

12.13. Utilization of document, in possession of Accounts Offices by the Police.-If an investigating officer of the State Police wants any original document in possession of the Accounts and Entitlement Offices, he should move the Inspector General of Police, who

after satisfying himself on the point will address personally the Accountant General to hand over the document to the investigating officer.

(Circnlar No. 29/75 (No. DI-85504(75) dated 11-10-75 of I. G of police, Trivandrum).

Note: Whenever original documents are to be handed ever to the investigating officer, Photostat copies thereof should be taken and kept on record. Before handing over the originals to the investigating officer, the photostat copies should be compared with the originals and certified to be correct both by the investigating officer and a Gazetted Officer.

(CAG's Letter No. C9/321/Admn1/53-Cell IV dated 18-8-55 and No. C9/321/Admn I 53-Cell- V dt. 7-11-58).

12.14. Interrogation of the staff by Police in connection with defalcation/ embezzlement cases.-(i) Whenever any police officer finds it necessary to examine/ interrogate the staff in connection with defalcation cases, he should submit a report to the Deputy Inspector General of Police concerned who would in turn send .a communication to the Accountant General. Such communication should contain details such as designation of the officers required to be examined and brief particulars of the case.

(Circular No. 29/75 (No. D1-45504/75) dt. 11-10-75 of I.G. of Police, Trivandrum).

(ii) The police staff may be permitted to interrogate and take statements from the Accountant General's office staff in the presence of an officer of the IA&AD nominated by the Accountant General. To prevent confusion, such interrogation should take place after the receipt by the Accountant General of full details of the fraud and his own investigation under the immediate supervision of a senior officer.

(CAG's letter No. 132 Admn/51 Pt II dt. 23-2-52).

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

(CAG's letter No. 446N2/5-85 dt. 8-4-65).

12.15. Suggestions award scheme.-(i) With a view to stimulating original thinking among members of staff and thereby improving efficiency and productivity in the office, a scheme for the grant of cash awards to the members of staff (including officers) for suggestions for improvement of accounting and house keeping procedures which contribute to economy, efficiency or increased effectiveness of operation was introduced in 1971. The salient features of the scheme are:

1. The suggestions should be for improvement in accounting housekeeping procedures contributing to economy, efficiency or increased effectiveness of operations.
2. Such suggestions may be of two categories-

   (a) Suggestions having local application which do not -have repercussions elsewhere and which can be implemented without orders from the CAG and

   (b) Suggestions having wider application affecting allied offices and involving changes of prescribed rules or procedures which require the approval of the CAG.

3. The suggestions will be considered by a screening committee constituted for the purpose and those coming under the category

(a) which can be accepted for implementation will be accepted under the orders of , the AG and suggestions of category

(b) and suggestions -for which the awards payable exceed the limits of the powers delegated to the AG will be referred to the CAG with recommendations for final decision.

4. The awards may be given by way of cash awards or merit certificates/ letters of commendation.

5. Wherever the improvements resulting from the suggestion are capable of being assessed in fairly precise monetary terms, the amount of the award for any single suggestion, would not normally exceed 5% of the annual savings or Rs. 1000/- whichever is less and in cases where , the results of the suggestions cannot be evaluated in precise monitory terms, but the suggestions themselves are useful for adoption, suitable monetary awards will be given, the quantum of which may be decided in each case depending upon the importance of the matter but subject to the overall ceiling of Rs. 1000/. in each case.

(Authority para 2.16.3 of MSO (A) Vol I)

6. Merit certificates/letters of commendation will be awarded for suggestions considered useful and good for adoption in case where grant of cash award is not considered justified.

7. The names of the authors, their suggestions, improvements resulting from them any monetary savings and the form and quantum of the award sanctioned will be published in the Audit Bulletin.

(ii) The following procedure will be adopted:

(a) Suggestions may be addressed to the Accountant General deposited in the suggestion box kept in the office.

(b) The notes containing the suggestion should indicate the existing procedure, citing the relevant rules / orders, reasons for suggesting a change, details of the revised procedure suggested, advantages thereof etc.

(c) Co-ordination section will call for the views of the sections concerned which should send their remarks to co-ordination within a week.

(d) The, suggestions along with the remarks of the section and the recommendation of co- ordination will be placed before the screening committee constituted for the purpose as and when suggestions are received.

(e) The suggestion will be recorded' in a suitable register and disposal watched through it and the register will be put up to the Accountant General on the 4th of every month.

(f) The details of the award winning suggestion such as the name of the author, the suggestion in brief and the award sanctioned will be displayed on the notice board specially provided for this purpose in each office building.

(Circular No. IAD/7-29/79-80/Vol. VII/39 dt 5-5-79).

(iii) The details of the award sanctioned will also be reported to the office of the CAG for publication in the Audit Bulletin.

(CAG's letter No.,259-TAI/C&M/12-78 dt 23~3-79).

12.16. Playing of National Anthem.-The instructions of the Government of India regarding the singing and playing of National Anthem/Foreign Anthem are given in Appendix V.

12.17. Quarterly Audit Bulletins -In order to provide inter alia a forum for Exhibiting the. literary talent of the members of the Audit Department for mutual benefit quarterly Audit Bulletins are released by the CAG for circulation in all the Audit Offices in India. Members of this office who have a flare for writing may, if they so desire, contribute

articles literary and technical subjects to the quarterly audit Bulletin. The contributions are to be handed over to the Secretary to the AG.

(Cir. No. AG(PA) 5 dt. 16-4-68).

12.18. 0 & M Unit in the Office of the CAG-Officers and the other members of ,the staff may put up proposals for improving audit, accounting and other procedures and methods, and reducing the labour involved, for consideration by the O&M Unit set up in the office of the CAG. Any suggestion put forth and accepted by the Hqrs. will bring credit to the individuals concerned and to the office as a whole.

(Cir.No. T.M. IV/11-84, Vol. II/III dated 21-6-66

ANNEXURE

(Referred to in para 12.12)

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 Govt. 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 there of the name of .....and so that I may hereafter be called , known and distinguished not by my former name of .....but by my assumed name of .....

2. For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions private as well as public and upon all occasions whatsoever use and sign the name of .....as my name in place of and in substitution for my former name of .....

3. Expressly authorize 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 to subscribe my former and adopted names of ..... and ..... and affixed my seal that .....day of .....

Signed and delivered by the above

Named .....

Formerly.....

In the presence of

Witness 1.

2.

APPENDIX I

(See para 2.22)

The Central Civil Services (Conduct) Rules, 1964

1. Short title, Commencement and Application

1. These rules may be called the Central Civil Services (Conduct) Rules, 1964

2. They shall come into force at once.

3. Save as otherwise provided in these rules and subject to the provisions of the Indian Foreign Service (Conduct and Discipline) Rules; 1961, these rules shall apply to every person appointed to a civil Service or post (including a civilian in Defence Service) in connection with the affairs of the Union:

Provided that nothing in these rules shall apply to any Government servant who is

(a) (i) A Railway servant as defined in section 3 of the Indian Railways Act, 1890 (9 of 1890);

(ii) a person holding a post in the Railway Board and is subject to the Railway Services (conduct) Rules;

(iii) holding any post under the administrative control of the Railway Board, or of the Financial Commissioner of Railways;

(b) A member of an All India Service;

(c) A holder of any post in respect of which the President has, by a general or special order, directed that these rules shall not apply

Provided further that Rules 4, 6, 7, 12, 14 sub rule (3) of Rule 15, Rule 16, sub rule (1) (2) and (3) of Rule 18, Rules 19, 20 and 21 shall not apply to any Government servant who draws a pay which do not exceed Rs. 500 pm and holds a non-gazetted post in any of the following establishments owned or managed by the Government, namely:

(1) posts, docks, wharves or jetties;

(ii) defence installations except training establishments

(iii) public works establishments, in so far as they relate to work charged staff

(iv) Irrigation and electric power establishments;

(v) mines as defined in clause (j) of section 2 of the Mines Act. 1952 (35 of 1952);

(vi) factories as defined in clause (m) of Section 2 of the Factories Act, 1948 (63 of 1948) and

(vii) field units of the Central Tractor Organization employing work men governed by labour laws.

Provided further that these rules shall apply to any person temporarily transferred to a service or post specified in clause (a) of the first proviso to whom but for such transfer these rules would have otherwise applied.

Explanation: For the purposes of the second proviso, the expression 'establishment' shall not include any railway establishment or any office mainly concerned with administrative managerial, supervisory, security or welfare functions.

2. Definitions

In these rules, unless the context otherwise requires

(a) 'the Government' means the Central Government;

(b) 'Government servant' means any person appointed by Government to any civil service or post in connection with the affairs of the Union and includes a civilian in a Defence Service:

Explanation.-A Government servant whose services are placed at the disposal of a company, corporation, organization or a local authority by the Government shall, for the purposes of these rules be deemed to be a Government servant serving under the Government notwithstanding that his salary is drawn from sources other than the Consolidated Fund of India;

(c) 'members of family' in relation to a Government servant include

(i) the wife or husband, as the case may be, of the Government Servant, whether residing with the government servant or not, but does not include a wife or husband. as the case may be, separated from the Government servant by a decree or order of a competent court; --

(ii) son or daughter or step son or step daughter of the Government servant and wholly dependent on him, but does not include a child ,or a step child who is no longer in any away dependent on the Government servant or of whose custody the government servant lies been deprived by or under any law;

(iii) any other person related, whether by blood or marriage, to the Government servant or to the Government servant's wife or husband and wholly dependent on the Government servant

3. General

1. Every Government servant shall at all times

(i) maintain absolute integrity;
(ii) maintain devotion to duty; and
(iii) do nothing which is unbecoming of a Government servant.

2. (i) Every Government servant holding a supervisory post shall take all possible steps ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority;

{ii) No Government servant shall, in the performance of his official duties or in the exercise of powers conferred on him, act otherwise than in his best judgment except when he is acting under the direction of his official superior.

Explanation I.-A Government servant who habitually fails to perform the task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed -to be lacking in devotion to duty within the meaning of clause (ii) of sub rule (I).

Explanation 2.-Nothing in clause (ii) of sub rule (2) shall be construed as empowering a Government servant to evade his responsibilities by seeking instructions from or approval of a superior officer or authority when such instructions are not necessary under the scheme of distribution of powers and responsibilities.

3 (a) Promptness and courtesy

No Government servant shall

i) in the performance of his official duties act in a discourteous manner

ii) in his official dealings with the public or otherwise adopt dilatory tactics or willfully cause delays in disposal of the works assigned to him

3 (b) Observance of Government policies

Every Government servant shall at all times-

i) act in accordance with the Government policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage

ii) observe Government policies regarding prevention of crime against women

3(c) Prohibition of Sexual harassment of working women.

i) No Government servant shall indulge in any act of sexual harassment of any women at her work place

ii) Every government Servant who is charge of a work place shall take appropriate steps to prevent Sexual harassment to any women at such work place

EXPLANATION -- For the purpose of this rule 'Sexual Harassment' includes such unwelcome sexually determined behaviour, whether directly or otherwise as

a) physical contact and advances

b) demand or request for sexual favours

c) sexually coloured remarks

d) showing any pornography; or

e) any other unwelcome physical , verbal or on verbal conduct of sexual nature.

4. Employment of near relatives of Government servants in companies or firms

1. No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any company or firm.

2. (i) No Class 1 officer shall, except with the previous sanction of the Government permit his son daughter or other dependent to accept employment in any company or firm with which he has official dealings or in any other company or firm having official dealings with the Government.

Provided that where the acceptance of the employment cannot await prior permission of the Government or is otherwise considered urgent, the matter shall be reported to the Government; and the employment may be accepted provisionally subject to the permission of the Government.

(ii) A Government servant shall, as soon as he becomes aware of the acceptance by a member of his family of an employment in any company or firm intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealings with that company or firm.

Provided that no such intimation shall be necessary in the case of a Class I officer if he has already obtained the sanction of or sent a report to, the Government under clause (i).

3. No Government servant shall in the discharge of his official duties deal with any matter or give or sanction any contract to any company or firm or any other person, if any member of his family is employed in that company or firm or under that person or if he or any member of his family is interested in such matter or contract in any other manner and the Government servant shall refer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

5. Taking part in politics and elections

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

2. It shall be the duty of every government servant to endeavor to prevent any member of his family from taking part in, subscribing in aid of assisting in any other manner, any such movement or activity he shall make a report to that effect to the Government.

3. If any question arises whether a party is a political party or whether any organisation takes part in politics or whether any movement or activity falls within the scope of sub rule (2) the decision of the Government thereon shall be final.

4. No Government servant shall canvass or otherwise interfere with, use his influence in connection with or take part in an election or any legislature or local authority; Provided that

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

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

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

6. Joining of Associations by Government servants

No government servant shall join or continue to be a member of an association the objects or activities of which are prejudicial to the sovereignty and integrity of India or public order or morality

7. Demonstrations and strikes

No government servant shall

(i) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, Public order, decency or morality, or which involves contempt of courts, defamation or incitement to an offence , or

(ii) resort to or in any way abet any form of strike of coercion, or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

8. Connection with Press or Radio

1. No Government servant shall except with the previous sanction of the Government, own wholly or in part, or conduct, or participate in the editing or management of any newspaper or other periodical publication or electronic media.

2. Nothing in Sub rule (1) shall apply in case of a Govt Servant in the bonafide discharge of his official duties publish a book or participate in a public meeting

(3) A Govt Servant publishing a book or participating in a public media shall at all times make it clear that the views expressed by him are his own and not that of Government.

9. Criticism of Government

No government servant shall, in any radio broadcast or telecast through electronic media or in any document published in his own name or anonymously, pseudonymously or in, the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion

(i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government:

Provided that in the case of any Government servant included in any category of Government servants specified in the second proviso to sub-rule (3) of

Rule I, nothing contained in this clause shall apply to bona fide expression of views by him as an office bearer of a trade union or association of Government servants for the purpose of safeguarding the conditions of service of Government servants or for securing an improvement thereof ; or

(ii) which is capable of embarrassing the relations between the Central Government and the Government of any State: or

(iii) which is capable of embarrassing the relations between the Central Government and the Government of any foreign State:

Provided that nothing in this rule shall apply to any statements made or views expressed by a Government servant in his official capacity or in the due performance of the duties assigned to him.

10. Evidence before committee or any other authority

1. Save as provided in sub-rule (3) no Government servant shall except with the previous sanction of the Government, give evidence in connection with any enquiry conducted by any person, committee or authority.

2. Where any sanction has been accorded under sub rule (1) no Government servant giving such evidence shall criticize the policy or any action of the Central Government or of a State Government.

3. Nothing in this rule shall apply to

(a) evidence given at an enquiry before an authority appointed by the Government, Parliament or a State Legislature; or

(b) evidence given in any judicial enquiry; or

(c) evidence given at any departmental enquiry ordered by authorities subordinate to the Government servant .

11. Unauthorized communication of information

No government servant shall, except in accordance with any general or special order of the Government or in the performance in good faith of the duties assigned to him, communicate, directly or indirectly, any official document or any part thereof or information to any Government servant or any other person to whom he is not authorised to communicate such document or information.

Explanation.-Quotation by a Government servant (in his representation to the Head of Office, or Head of Department or President) of or from any letter, circular or office memorandum or from the Notes on any file to which he is not authorized to have access, or which he is not authorized to keep in his personal custody or for .personal purposes, shall amount to unauthorised communication of information within the meaning of this rule.

12. Subscriptions

No Government servant shall, except with the previous sanction of the Government or of the prescribed authority ask for or accept contributions to or otherwise associate himself with the raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever.

13. Gifts

(1) Save as otherwise provided in these rules, no Government servant .ball accept, or permit any member of his family or any other person acting on his behalf to accept any gift.

Explanation. -- The expression 'gift' shall include flee transport, boarding, lodging or other service or any other pecuniary advantage when provided by any person other than a near relative or personal friend having no official dealings with the Government servant.

Note-: A casual meal, lift or other social hospitality shall not be deemed to be a gift.

2. A Government servant shall avoid accepting lavish hospitality or frequent hospitality from any individual having official dealings with him or from industrial or commercial firms, organisations, etc.

(3) On occasions, such as weddings, anniversaries funeral or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a Government servant may accept gifts from his near relatives or from his personal friends having no official dealings with him, but he shall make a report to the Government if the value of any such gift exceeds

(i) Rs. 7000 in the case of a Government servant holding any Group A posts

(ii) Rs. 4000 in the case of a Government servant holding any Group B posts (iii) Rs. 2000 in the case of a Government servant holding Group D posts

(iii) Rs 2000 in the case of a Government Servant holding any Group C posts and

(iv) Rs 1000 in the case of a Government servant holding and Gr. D post

(3) In any other case a servant shall not accept any gift without the sanction of the government , if the value exceeds --

(i) Rs. 1500 in the case of a Govermnent servant holding any Group A or Group B posts

(ii) Rs. 500 in the case of a Government servant holding any Group C or Group D posts

(4) Not withstanding anything contained in subrules (2) and (3), a Government servant, being a member of the Indian delegation or otherwise, may receive and retain gifts from foreign dignitaries , if the market value of the gifts received on one occasion does not exceeds Rs. 1000. In all other cases , the acceptance and retention of such gifts shall be regulated by the instructions issued by the government in this regard from time to time.

(5) A Government servant shall not accept any gifts from any foreign firm which is either contracting with the Government of India or in one with which the Government Servant had, has or liability to have official dealings. Acceptance of gifts by Government Servant from any other firm shall be subject to the

(Rule 13(2) of CCS (C) rules 1964)

13. A Dowry

No Government servant shall

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

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

Explanation.-For the purposes of this rule, 'dowry' has the SaID8 meaning as in the Dowry Prohibition Act, 1961 (28 of 1961).

14. Public Demonstrations in honour of Government servants

No Government servant shall, except with the previous sanction of the Government, receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of any other Government servant:

Provided that nothing in this rule shall apply to

(i) a farewell entertainment of a substantially private and informal character held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any Government or

(ii) the acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

Note. Exercise of pressure or influence of any sort on any Government servant to induce him to subscribe towards any farewell entertainment even if it is of a substantially private or informal character and the collection of subscriptions from Class II or Class IV employees under any circumstances for the entertainment of any Government servant not belonging, to Class III or Class IV is forbidden.

15. Private trade or employment

(1) Subject to the provisions of sub-rule (2) no Government shall except with the previous sanction of the Government.

(a) engage directly or indirectly in any trade or business, or

(b) negotiate for or undertake any other employment, or

(c) hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not. or

(d) canvas in support of any business of insurance agency, commission agency etc. owned or managed by any member of his family or

(e) take part except in the discharge of his official duties, in the registration, promotion or management of any bank or other company registered, or required to be registered under the companies Act, 1956 (1 of 1956) or any other law for the time being in force, or if any co-operative society for commercial purposes.

(f) participate in or associate himself in any manner in the making of

(i) a sponsored media (radio or television) programme ; or

(ii) a media programme commissioned by Govt media but produced by a private agency ; or

(iii) a privately produced media programme including video magazine ; provided that no previous permission shall be necessary in case

where the Govt Servant participate in a programme produced or commissioned by Govt media in his official capacity.

(Authority Rule 15 of CCS (Conduct) Rules, 1964)

(2) A government servant may, without the previous sanction of the Government

(a) undertake honorary work of a social or charitable nature, or

(b) undertake occasional work of a literary, artistic or scientific character, or

(c) participate in sports activities as an amateur, or

(d) take part in the registration, promotion or management (not involving the holding of an elective office) of a literary, scientific or charitable society or of a club or similar organization, the aims or objects of which relate to promotion of sports, culture or recreation activities and registered under the Societies Registration Act, 1860 (21 of 1860) or any other law for the time being in force, or

(e) take part in the registration, promotion or management (not involving the holding of elective office) of a co-operative society, substantially for the benefit of Government servants, registered under the co-operative societies Act, 1912 (2 of 1912) or any other law for the time being in force

Provided that –

(i) he shall discontinue taking part in such activities if so directed by the Government, and

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

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

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

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

15 A Subletting and vacation of government accommodation

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

(ii) a government servant shall, after the cancellation of his accommodation vacate the same within the time limit prescribed by the allotting authority.

16. Investment, lending and borrowing

(1) No Government servant shall speculate in any stock, share or other investment. Provided that nothing in the sub rule shall apply to occasional investments made through stock brokers or other persons duly authorized and licensed or who have obtained a certificate of registration under the relevant law.

Explanation.-Frequent purchase or sale or both of shares, securities or other investments shall be deemed to be speculation within the meaning of this sub-rule.

(2) No Government servant shall make, or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties. For this purpose, any purchase of shares out of the quotas reserved for Directors of Companies or their friends and

associates shall be deemed to be an investment which is likely to embarrass the Government servant.

(Rule 15 (A) of CCS (Conduct(rules 1964)

(3) If any question arises whether any transaction is of the nature referred to in sub-rule (1) or sub-rule (2), the decision of the Government thereon shall be final.

(4) {i}. No Government servant shall, save in the ordinary course of business with a bank or a public limited company, either himself or -through any member of his family or any other person acting on his behalf --

(a) lend or borrow or deposit money as a principal or agent, to, or from or with any person or firm or private limited company within the local limits of his authority or with whom he is likely to have official dealings, or otherwise place himself under any pecuniary obligation to such person, or firm or private limited company; or

(b) lend money to any person at interest or in manner whereby return in money or in kind is charged or paid.

Provided that a Government servant may, give to or accept from a relative or a personal friend, a purely temporary loan of a small amount free of interest, or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee.

Provided that nothing in sub rule shall apply in respect of any transaction entered into by government servant with previous sanction of the Government.

(ii) when a Government servant is appointed or transferred to a post of a such mature as would involve him in the breach of any provision of sub rule (2) or sub rule (4) he shall forthwith report the circumstance to the prescribed authority and shall thereafter act in accordance with such order a s may be made by such authority.

17. Insolvency and habitual indebtness.

A Government servant shall so manage his private affairs as to avoid habitual indebtness or insolvency. A Government servant against whom any legal

proceedings is initiated for the recovery of any debt due from him or for adjudging him as an insolvent shall forthwith report the full facts of the legal proceedings to the Government.

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

18. Movable, immovable and valuable property

1 (i) Every Government servant shall on his first appointment to any service or post submit a return of his assets and liabilities, in such form as may be prescribed by the Government giving the full particulars regarding –

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

(b) shares, debtness and cash including bank deposits inherited by him or similarly owned or held by him.

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

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

Note : 1 Sub-rule (1) shall not ordinarily apply to class IV servants but the Government may direct that it shall apply to any such Government Servant or class of such Government Servants.

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

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

(ii) Every Government servant belonging to any service or holding any post included in Group A or Group B shall submit an annual return in such form as may be prescribed by the Government in this regard giving full particulars regarding the immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person.

(4) No Government servant shall. except with the previous knowledge of the prescribed authority. "acquire or dispose of any immovable property by lease, mortgage., purchase. sale. gift or otherwise either in his own name or in the name of any member of his family:

Provided that the previous sanction of the prescribed authority shall be obtained by ,the Government servant if any such transaction is with a person having official dealings with him.

(5) Where a Government servant enters into a transaction in respect of movable property either in his own name or in the name of the members of his family, he shall, within one month from the data of such transaction report the same to the prescribed authority if the value of such property exceeds (Rs. 20,000/-) in the case of a Government servant holding any Class I or Class II post or (rs.15,000/-)in the case of a Government servant holding any Class III or Class IV post.

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealings with him.

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

5) The Government may exempt any category of Government servants belonging to Class III or Class IV from any of the provision of this rule except sub-rule (b). No such exemption shall, however, be made without the concurrence of the Cabinet Secretariat (Department of Personnel).

Explanation 1.-For the purposes of this rule (1) the expression 'Movable property' includes¬ –

(a) Jewellery, insurance policies the annual premia of which exceeds(Rs.10,000/-) or one sixth of the total annual emoluments received from Government whichever is less shares, securities and debentures;

(b) loans advanced by such Government servants whether secured or not;

(c) motor cars. motor cycles, horses, or any other means of conveyance; and

(d) refrigerators, radios, radiograms and TV sets.

(2) 'Prescribed authority' means

(a) (i) The government, in the case of a Government servant holding any Class I post, except where any lower authority is specifically specified by the Government for any purpose;

(ii) Head of Department in the case of Government servant holding any Class II post;

(iii) Head of Office. in the case of a Government servant holding any class III or Class IV post;

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

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

I8. Restrictions in relation to acquisition and disposal of immovable property outside India and transactions with foreigners etc.

Notwithstanding anything contained in sub-rule (2) of Rule 18. no Government servant shall except with the previous sanction of the prescribed authority.

(a) acquire by purchase mortgage, lease gift or otherwise, either in his own name or in the name of any member of his family, any immovable property situated outside Inside.

(b) dispose of, by sale mortgage gift or otherwise or grant any lease in respect of any immovable property situated outside India which was acquired or is held by him either, in his own name or 'in the name of any member of his family.

(c) enter into any transaction with any foreigner, foreign Government, foreign organisation or concern

(i) for the acquisition, by purchase, mortgage, lease gift or otherwise either in his own name or in the name of any member of his family, of any immovable property;

(ii) for the disposal of by sale, mortgage, gift or otherwise, or ,the grant of any lease in respect of any immovable property which was acquired or is held by him either in his own name or in the name of any member of his family.

Explanation.- In this rule prescribed authority has .the same meaning as in Rule 18

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19. Vindication of acts and character of Government servants

(1) No Government servant shall, except with the previous sanction of the Government, have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character.

Provided that if no such sanction is received by the government Servant within a period of three months from the date of receipt of his request by the Government, he shall be free to assume the t the permission as sought for has been granted to him.

(Authority - Rule 19 (1) of CCS Conduct Rules 1964)

(2) Nothing in this rule shall be deemed to prohibit a Government servant from vindicating his private character or any act done by him in his private capacity and where any action for vindicating his private character or any act done by him in private capacity is taken ,the Government servant shall submit a report to the prescribed authority regarding such action.

20. Canvassing of non -official or other outside influence

No Government servant shall bring or attempt to bring any political or other outside influence .to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government.

21. Restriction regarding marriages

(1) No Government servant shall enter into or contract a marriage with a person having a spouse living: and

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

Provided that the Central Government may permit a Government servant to enter into, or contract, any such marriage as is referred to in clause (1) or clause (2), if it is satisfied that-

(a) such marriage is permissible under the personal law applicable to such Government servant and other party to the marriage; and

(b) there are other grounds for so doing.

(3) A Government servant who has married or marries a person other than of Indian nationality shall forthwith intimate the fact to the Government

22. Consumption of Intoxicating Drinks and Drugs

A Government servant shall¬

(a) strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being;

(b) not be under the influence of any intoxicating drink: or drug during the course of his duty and shall also take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug;

(b) refrain from consuming any intoxicating drink or drug in a public place

(c) not appear in a public place in a state of intoxication;

(d) not use any intoxicating drink or drug to excess.

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

23. Interpretation

If any question arises relating to the interpretation of these rules, it shall be referred to the Government whose decision thereon shall be final.

24. Delegation of powers

The Government may by general or special order direct that any power exercisable by it or any head of department under these rules (except the powers under rule 23 and this rule) shall subject to such conditions, if any, as may be specified in the order be exercisable also by such officer or authority as may be specified in the order.

25. Repeal and saving

Any rules corresponding to these rules in force immediately before the commencement of these rules and applicable to the Government servant in whom these rules apply are hereby repealed

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

Provided further that such repeal shall not affect the previous operation of the rules so repealed and a contravention of any of the said rules shall be punishable as if it were a contravention of these rules.

[These rules were issued in Govt. of India, Ministry of Home Affairs Notification No. 15/4/63-Ests (A) dated 10th November 1964]

APPENDIX II
(See paragraph 4.37)

List of routine correspondence to be issued over the signature of AAOs/SOs

All Sections

Sl. No.	Documents	Remarks
	All Sections	
1.	Memo calling for information	
2.	Intimation that a specified return is blank	
3.	Memo asking whether recovery of a charge disallowed has been effected.	
4.	First and second reminders to all letters	Except to Heads of Departments
5.	Memo acknowledging the receipt of papers, etc., sent to this office.	
6.	Passing of proofs for printing and requisition of proof.	Except in AAD
7.	Fair copies of all telegrams	
8.	Post copy of all telegrams.	
9.	Memoranda calling for vouchers and other documents not received.	
10.	Official memoranda on routine correspondence, advices of adjustments and returning papers missent to this office.	
11.	Half margin memoranda calling for information, details, etc.	
12.	Calling for specimen signatures.	
13.	True copies of documents of this office forwarded to other offices.	

Gazetted entitlement

14. Letters asking for statement of service of officers transferred from one circle of account to another.

15. Letter forwarding memorandum of information to officer:s going on leave out of India.

Pension

16. Letter calling for return of anticipatory pension payment order.

17. Letter calling for descriptive roll of persons for whom pension has been sanctioned.

18. Printed letter intimating the date of commencement of pension on receipt of a L.P.C.

19. Printed letter calling for L.P.C

20. Printed letter calling for the disburser's half of P.P.O., if the pension remains undrawn for more than a year.

21. Printed letter calling for PPO when transfer of pension is applied for.

22. Printed letter enquiring into the cause of non-appearance of a pensioner.

23. Printed letter calling for the descriptive roll of pensioner when commutation has been sanctioned.

24. Printed letter returning the PPO to Treasury Officers.

25. Intimation that PPO or anticipatory PPO has been issued.

26. Covering slips for the issue of PPOs.

27. Intimation that pension papers have been submitted to Government with this office report. 28. Printed letter stating that any representation which an applicant wishes to make should be addressed to the Head of Office. 29. Printed letter calling for the service books. 30. Printed letter returning the S.B. and requesting acknowledgement of the S.B. 31. Printed letter calling for the pension papers submitted by the head of the Office to the Head of the Department. 32. Printed letter intimating the Heads of Departments that pension papers have been returned to the Head of the Office for certain information. **DA & E Section** 33. Memo calling for vouchers, schedules, etc., not received with accounts. 34. Letter asking for information. 35. Half margin memos regarding the reconciliation of discrepancies in the expenditure. 36. Half margin memos regarding the difference in budget allotment 37. Memos intimating excess over budget grants etc. 38. Memos calling for sub-vouchers. 39. Other miscellaneous memos of routine and general nature. 40. Memo intimating correction of accounts made in this office on the requisition of the Treasury Officers, etc.	In doubtful case submit to the BOs.

41. Signing of printed memo enquiring why no recovery has been effected from certain officers.

42. Signing of printed letter intimating the Controlling Officer that expenditure under certain head is likely to exceed the budget grant.

43. Signing of letters printed intimating the Controlling Officer that the expenditure under certain heads has exceeded over budget grant.

44. Printed half margins to the Treasury Officers for discrepancies in the particulars of Remittance Transfer Receipts.

45. Intimation that the objection statement is blank.

46. Memoranda asking whether recovery promised has been effected.

DA & E and FAD

47. Printed letters to the Treasury Officers and Forest Divisional Officers enquiring about the credits and debits in the Forest and Treasury Accounts.

48 Debit advices to District Forest' Officers for adjustment of items under Forest Remittances.

49. Alteration memoranda received for approval in this office.

50. Intimation of the passing of pre-check bills.

DA& E and Book

51 Advice of adjustment made by book entry.

Book and Deposit

52. Letter forwarding to administrators of various funds certificates of balances for acceptance.

53. Printed half margins to the Treasury Officers and District Officers to quote the correct number and date of original deposit and to reconcile the difference between treasury and district figures.	
Deposit	
54. Form returning unpassed refund bills of lapsed deposits for reasons specified in the printed list of objections on the form.	
ACCOUNT CURRENT	
55.Certified list of Fund subscription --PL I	
56. Intimation Letters of adjustment made in this office.	
FUND	
57. Memoranda forwarding admission and declaration forms communicating account numbers assigned to new accounts in the General Provident Fund.	
58. Returning declarations not in order.	
59. Intimating that a precheck bill has been passed for payment	This item includes information regarding last GPF subscription, repayment of advance, certificate from sanctioning authority, regarding last advance etc.
60. Half margin Memo issued to obtain information required to dispose of application for final withdrawals of fund money.	
BUDGET	
61. Letters and half margins of a routine nature.	
O.E and General	
62. Memorandum advising despatch of formas and books	
63. Memorandum returning papers sent to this office by	

mistake	
64. Acknowledgement of books, etc, received in this office.	
65. Intimation of grant of leave to the employees of the office.	
66. Letters to Telephone Examiner, Post Master and all other letters of a routine nature to private firms.	
W.A.C.	
67. Forwarding memorandum with vouchers to Executive Engineers for adjustment to be effected.	
68. Forwarding award statement to the Board of Revenue for record.	
69. Calling for informationin connection with the review of suspence balances.	
70. Forwarding completion reports to Executive Engineers and Suprintending Engineers for record.	
71. Forwarding debit advice of transfer and acceptance to Executive Engineer for adjustment.	Register should be put up for Branch Officers order wherever necessary.
72. Calling for vouchers or other documents not submitted with the accounts.	
73. All reminders in connection with accounts, records, etc.	Reminders in connection with letters should be issued under Branch Officers signature.
74. Letters or memoranda addressed to Executive Engineers concerning completion reports, return of award statements and other similar routine matters.	

APPENDIX III
(See paragraph 4.54)
List of files to be maintained in the section

CO-ORDINATION AND TM SECTIONS

1. TM SECTION

1. Transfer and postings
2. In-house Training
3. Reconciliation
4. Monthly Arrear Report
5. Transfer of Records
6. Director of Inspection
7. Peer review
8. Re-organization of sections
9. Quarterly Arrear Report
10. RTI Training
11. Divisional Accountants training
12. Budget Estimate and Revised Estimate
13. Objection over six months
14. Opening of new treasury
15. Annual Review of working of treasuries in kerala
16. Treasury irregularities
17. Forest department
18. Half- yearly review of consolidated abstract
19. PW department
20. Transfer of vouchers to Audit
21. OB Suspense
22. Statement of complaints
23. Review of consolidated abstract
24. Defects, Deficiencies report
25. Certificate of payment bills
26. Details of nil payments bills
27. Utilization certificates in respect of Grant in Aid paid by court
28. DAE Manual
29. Transfer of vouchers to GE/PF
30. Specimen signatures
31. O&M
32. Outstanding I A D pares
33. Treasury Inspection General (H Q)

34. Treasury Inspection – IT Audit
35. Correspondence
36. Treasury Inspection –DP
37. KSFE Excess/ ineligible payment of interest on FD
38. Half yearly report of Treasury Inspection reports pending settlement
39. Quarterly meeting of AG (A&E) and AG (AU) on matters relating to Try Inspection
40. Test check of inspection reports of major treasuries by AG
41. AG (A& E) Web site
42. Annual action plan and gazetted supervision of TIP
43. Tour programme of TIP- I&II
44. Tour diary of TIP -I & II
45. Permission to stay outside place of duty
46. V LC
47. Pre & Post V L C
48. Consolidating and strengthening VLC
49. Annual target – Accounts group
50. Monthly target – Accounts group
51. Half yearly target-Accounts group
52. Consolidation of Annual & Half yearly target of all Groups
53. Bills returned
54. Computer requirement
55. Annual Administrative report
56. Perspective plan
57. Treasury authorization – general file
58. Treasury authorization – local self government & departments
59. Treasury authorization animal husbandry
60. Treasury authorization – education departments
61. Treasury authorization –vigilance, fire force
62. Treasury authorization – DPEP Schools
63. Treasury authorization – various departments
64. Treasury authorization – judiciary and transport
65. Treasury authorization - Health department

2. CO-ORDINATION SECTION

1. Delegation of powers
2. Formation of new Districts
3. Heads of Accounts and Classification in Accounts
4. General questions on Establishment, pay, Leave allowances and contingencies
5. Office Matters
6. Codes and Manual
7. Miscellaneous

8. Scrutiny of rules and order, Acts etc
9. Statistics and strength of Sections

3. DEPARTMENT ACCOUNTS AND ENTITLEMENT SECTIONS

1. Sanctions to contingent and miscellaneous charges
2. Re-appropriation sanctions
3. Reconciliation of departmental figures under the scheme for control of expenditure
4. Grants and contributions
5. Sanction to minor Irrigation Works
6. Delegation of Powers
7. Miscellaneous

4. APPROPRIATION ACCOUNTS DEPARTMENT

Separate files should be maintained for the following subjects:

1. State Voted.
2. State Charged.
3. State Subjects.
4. Miscellaneous.

Note : The actual number of subject files for (1) and (2) is based on the number of demands voted by the Assembly and also on the number of charged items included in these demands. Separate files are also to be kept for each of the subjects noted under 3&4. Cases should be formed under each of the above files wherever necessary.

5. BOOK AND BUDGET DEPARTMENT

1. Review of balance
2. Finance Accounts
3. Charitable Endowments
4. Investment
5. Central Loans
6. Provincial Loans
7. Sinking funds
8. Miscellaneous
9. Combined Finance & Revenue accounts of central & state governments
10. State Civil Accounts
11. Correction to Accounts

12. T E Ledger and Abstract Journal and Ledger
13. State Budget

6. ACCOUNT CURRENT

1 Adjustment with Reserve Bank of India
2. Remittance Facilities
3. Accounts Outward- I. S .S
4. Accounts Outward –Adjusting
5. Accounts Outward –Settlement
6. Inward Accounts Adjusting
7. Inward Accounts Settlement
8. Inward Accounts –I S S
9. Payment Outside India
10. Foreign Payment
11. Postal Life Insurance certified list of Premia
12. Progress Register of Exchange Accounts
13. Miscellaneous.

7. DEPOSITS

1. Cash Orders
2. Verification of Departmental Figures
3. Miscellaneous
4. P D Accounts- opening, transfer etc
5. Treasury Saving Bank Accounts
6. Lapsed settlement of civil court deposit
7. Lapsed settlement of criminal court Deposits
8. Lapsed settlement RD , SD,ED
9. KSRTC working fund
10. KSEB working fund
11. Advance balance
12. Plus & Minus memorandums
13. Census
14. Operator of teakwood, pulpwood, poultry etc
15. ACBC statements
16. Verification of Deposit cheques
17. Refund of lapsed CCD
18. Refund of lapsed CRCD
19. Print-out of ledger figures
20. Submission of documents to department / through legal cell in respect of court cases

8. WORKS ACCOUNTS DEPARTMENT

1. Delegation of powers
2. Public work Remittances
3. Code and Manuals
4. Heads of accounts and classification in accounts
5. Accounts forms and their standardization
6. Administrative Accounts of Irrigation, Navigation embankment and drainage works
7. Finance Schedule
8. Miscellaneous Accounts Returns
9. Re-appropriation sanctions
10. Compilation and reconciliation of accounts
11. Office Matters
12. Miscellaneous
13. Confidential paper cases
14. Issue Treasury Authorizations
15. Externally Aided projects and centrally sponsored schemes
16. V L C
17. Checking of public works monthly accounts

9. FOREST ACCOUNTS

1. Delegation of powers
2. Pay, Leave and Allowances
3. Establishment Sections
4. Sanctions to contingencies and Miscellaneous Charges
5. Sanctions to Works
6. Form of Accounts and classification in Accounts
7. Re-appropriation of sanctions
8. Summary of Revenue and Expenditure
9. Reconciliation of Departmental Figures
10. Objections Slips and Objection Memoranda
11. Forest Remittances
12. Broad Sheet of Advances
13. V L C
14. Defalcation
15. Code and Manuals
16. Miscellaneous

10. GAZETTED ENTITLEMENT GROUP

1. The Governor
2. Staff and Household of the Governor

3 Ministers
4. Members of the Legislative Assembly
5. Judges of the High Court
6. Indian Civil Service
7. All India Service other than the Indian Civil Service
8. State services
9. Special posts
10. Pay, Leave and Allowances (General Question)
11. History of Service etc
12. Certificate of transfer of charge
13 Classification in accounts
14. Miscellaneous

11. PENSION

(I) Personal Files:- Personal files of pension applications are maintained. All documents connected with the pension claim of a particular pensioner are filed in the personal file.

(II) Subject wise general files are maintained for filing important general orders and correspondence. A list of such files is furnished below.

1. General orders on pension
2. High court judges
3. Chairman and members of KPSC
4. Lok Auktha and Upa Lok Ayuktha
5. State judicial officers
6. UGC/AICTE/ Medical Education scheme
7. Pro-rata pension scheme
8. CLR/SLR workers
9. Permanent Laborers
10. MLA pension
11. Panchayat Employees
12. Part time Contingent Employees
13. Personal staff of Ministers, Leader of Opposition etc
14. State Election Commission
15. Amendments to K S R
16. Complaint cases - common files.
17. Consolidation of MARs
18. QARs on the working of pension sections
19. Files on conducting Adalats
20. Private collage staff

12. FUNDS GROUP

1. General procedure and rules
2. Eligibility and Admission of members to the fund
3. Advances
4. Final payment of amount at credit of a subscriber to a person other than the subscriber
5. Final payment of amount at credit of a subscriber himself
6. Annual Account of subscribers and reference thereon
7. Forms
8. Miscellaneous
9. Other Provident Funds

14. OFFICE ENTITLEMENT (A) SECTION

1. Permanent Sanctions
2. Temporary Sanctions
3. Budget
4. Recruitment, Confirmation, Retirement Dismissal Resignation etc
5. Promotions, Reversions etc
6. Posting and Transfers
7. Deputation
8. Leave
9. Training
10. Examination
11. Miscellaneous
12. Returns
13. Bills
14. Separation of Accounts from Audit
15. Construction of office building quarters etc
17. Admin Wizard
18. Recognitions of Service Associations
19. Discipline (aa) Strike (ab) Dharna (ac) Walk out etc
20. Appointment to EDP posts
21. EDP Recruitment Rules
22. SO Adhoc Correspondence
23. Eligibility for IA &AS posts
24. Welfare officer /Assistant posts- correspondence
25. Preparation of deputation panel
26. Hindi posts
27. Vacancy note for preparation of panel for promotions etc
28. Departmental canteen recruitment rules

14. OFFICE ENTITLEMENT (BILLS) SECTION

1. Fixation of pay on promotion (regular)
2. Fixation of pay on Promotion (A C P)
3. Fixation of pay on appointment as D E O
4. Income Tax (General)
5. Profession tax (General)
6. Court Attachment
7. Issue of salary certificates (Courts of law)
8. Grant of take home pay
9. Budget figures (Estimates/ Actual)
10. Computerization (General)
11. Annual verification of S/B
12. Cash Equivalent of leave salary
13. Closure of CGEG IS / CGEIS
14. State of work –Arrear Report
15. Targets &Achievements
16. Grant of Allowances (SOGE, FPA, QP etc)
17. Co-operative Recovery under section 37
18. Returns
19. Important orders
20. Miscellaneous file
21. Grant of festival advance

15. GENERAL SECTION AND SATIONERY BRANCH

1. Codes and manuals
2. Office Buildings
3. Forms
4. Stationery
5. Furniture
6. Charges for water , telephone, electricity
7. DAK Management
8. Office Equipments
9. Miscellaneous

APPENDIX IV

(See paragraph 10.5)

Period of Preservation of Records

(Vide Annexure 1 to Chapter XII of Comptroller and Auditor General's Manual of Standing Orders Admn) Vo l I

SI.No	Description of Records	Period of preservation expressed in completed Account year
	I. Account Compilation	
1.	Consolidated Abstracts of Capital and Revenue Major heads	10 years
2.	Consolidated Abstracts of Debt, Deposit and Remittance Heads.	15 years
3.	Journal	5 years
4.	Ledger	5 years
5.	Departmental and Debt Head Classified Abstracts	10 years
6.	Detail Books	10 years
7.	Works Accounts Division Summaries (Monthly)	10 years
8.	Office copies of correcting sheets of combined Finance and Revenue sheets	(In the case of those containing transaction of project 10 years after the close of the project)
	II. Accounts Received	
1.	Treasury Cash Accounts, List of Payments	10 years
1A.	Departmental Schedules	5 years
	Schedules of Warrant paid and schedules of miscellaneous payments.	6 years
2.	Schedules of pension Contributions received from Officers in Foreign Service, if received separately with the Cash accounts	5 years
3.	Treasury Schedules on account of Public Works Receipts	5 years
4.	Monthly accounts of Public works Disbursing Officers with supporting schedules (except the schedules of deposits Vide item 7 below) schedule dockets, Lists of payments other then those for land taken up.	7 years
5.	Schedule of Deposit (including any subsidiary Account) for month of March in	30 years

	which any items have been credited to Government as lapsed deposits.	
6.	Account Current received from other Government and Departments. (except in the case of settlement in which case the paid of preservation is 10 years	
7.	Monthly statements of expenditure on various C.D. and N.E.S .Blocks furnished by the Block Development Officers.	5 years
8.	Stamp Returns (Accounts).	15 years
9.	Forest Divisional Accounts with supporting schedules (except the schedules of deposits) schedule dockets, list of payments and vouchers for payments other than those for land taken up.	10 years
10.	Treasury plus and minus memo of Personal Deposit Accounts.	12 years
11.	Treasury plus and minus memo of Municipal Fund Accounts.	
12.	Daily Balance register of Banks	10 years
13.	Statement of cheques realized by Banks	10 years
14.	Current Account Register of Central Bank of India Ltd., Ernakulam .	10 years
15.	Receipt and payment schedules (Treasury) under Janmikaram Collection.	10 years
16.	Monthly accounting of the RBI showing transactions Bank & transceivers	10 years
17.	File of weekly statements of Central transaction at non bank Transudes received from the treasury officer	1
18.	File of advices regarding Inter Govt; adjustments received from other accounting officers.	5
19.	Clearance memoranda received from the RBI relating to the Advices mentioned in serial No.30 of section V miscellaneous and serial No. 21 below	3
20.	Advance intimation from the Treasury Officers etc of Intere Govt. transactions originating in the accounts of march	1
21.	File of advice issued to the RBI	3

III. Returns Received

Books of Establishment ..... 40 years

IV Registers

1.	Register of Gazetted Officer's Pay and Allowances……..	8 years after the expiry of currency period of these Registers
2.	Audit Register of pension ((superannuation) ……..	10 years
3.	Audit Register of pension (superannuation)……	10 years
	Audit Register of pension (Political)……..	12 years

V. Miscellaneous Register

1.	Register of lapsed deposits bills	permanently
2.	Register of Government servants lent or transferred to Foreign Service	10 years subject to the position that necessary information Regarded in the service books or the History Cards.
3.	Registers of Pension payment order ……..	Permanently
4.	Book of Transfer entries ……	3 years
5.	Transfer Entry number and book ……	3 years
6.	Transfer Entry ledger and abstracts	5 years
7.	Deposit Register	6 years
8.	Bill Register ……..	5 years
9.	Register of Invoices ……	5 years
10.	Register of Broadsheet of special recoveries ….	5 years
11.	Register of Permanent advances	4 years
12	Register of detailed estimates sanctioned against Project	
	Estimates of Public works.	2 years, after the completion of the Project.
13.	Register of Land Charges ……	Permanently
14.	1. Provident Fund Ledger and Registers	35 years
	2. Register of temporary withdrawals……..	5 years
	3. Provident Fund Broadsheet ……..	6 years of the Close of the year to which it pertain. However, the broadsheets which have not been

		proved and balances in which have not been agreed with those in PF ledger could continue to be preserved even after 6 years and weeded out only after the proving and agreement has been affected and discrepancies and differenced, if any, fully settled.
	4. Provident Fund Declaration Forms	Follows the period prescribed for general provident fund vouchers of final payments
	5. Provident Fund Credit Schedules	5 years
15.	Register of Securities and Properties held…..	Permanently
16.	Register of contingent expenditure	5 years
17.	Cash Book maintained by the drawing and Disbursing officer's under TR 77	10 years
18.	Register of Valuables	Permanently
19.	Attendance Register	2 years
20.	Check Register of vouchers and receipt schedules	2 years
21.	Watch Register of vouchers and receipt schedules	2 years
22.	Objection Books (all outstanding items will have to be copied to the new register vide para 864 MSO (Tech.)	5 years
23.	Inward and Outward Registers	5 years
24.	Transit Register.	3years
25.	Periodical Register	2 years
26.	Registers to record sanctions accorded in relaxation of rules	5 years
27.	Register of delegation of financial powers	10 years
28.	Register for conducting review of sanction of a Permanent nature	10 years
29.	General Index Register for letters from State Government, Government of India and CAG.	15 years
30.	Register of Reserve Bank Adjustment (Part I to IV)	5 years

31.	Works – Register	Permanently or shorter period not less than 15 years, as may be fixed by the AG in consultation with the State Govt.
32.	Project Rejecter	Permanently or shorter period not less than 15 years, as may be fixed by the AG in consultation with the State Govt.
33.	Cash and Cheque Register o f the Pre-audit department	5 years
34.	(a) Office Cash Book	10 years
	(b) Register of un-disputed pay and allowance	10 years
35.	Register of response slips	5 years
36.	Register of Index to House Bulling Advances	25 years
37.	Register of Permanent Advances	4 years

VI VOUCHERS

1.	Loans to Municipalities, State, etc	To be preserved till the repayment of loans
2.	Pay Bills	3 years subject to concurrence by the State Government, otherwise 6 years - 3 years in the case of Central Government
3.	Travelling Allowance bills	3 years
4.	Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers	
	a. to minors	25 years
	b. other than minors	
	(i) not in accordance with nomination of subscriber	25 years
	(ii) in accordance with nomination of subscriber	3 years
5.	General Provident Fund vouchers of final payments other than those mentioned in item (5)	3 years
6.	Vouchers for payment on account of land taken up permanently	Permanently
7.	Assignments and compensations	5 years
8	Advances-Revenue House building – Miscelleneous	6 years
9	Deposit repayment vouchers (other than personal deposits)	7 years
10.	Pension vouchers	3 years subject to the concurrence of the State Government otherwise 5 years
11.	Account Current Vouchers	According to their Class (vouchers) received with PL A/cs to be preserved according to period prescribed for different classes

12	Bills for reimbursement of Medical Charges	3 years
13	Refund and discount vouchers	3 years
14	Stipend vouchers	3 years
15	Work bills ofd village Panchayats received as contingent bills	3 years
16	Scholarship bills	3 years
17	Personal Deposit Vouchers	5 years
18.	Municipal Fund Vouchers.	5 years
19.	Contingent bills and miscellaneous	3 years
20.	Grant bills.	Treated as contingent bill and preserved for 3 years

VII MISCELLANEOUS

1.	One copy of every printed publication issued by the Comptroller and Auditor General		Permanently
2.	Detailed Budget Estimates		5 Years
3.	Broadsheet of contriubution towards pension and leave salary		10 years provided the fact of recovery is noted in the service cards/service books of officers lent on Foreign service
4.	Broad sheet of recoveries made under Rule 127 of the F.Rs or under Article 783 or 802 of the CSRs or on account of Establishments on Foreign Service of the third kind under the old foreign service Rules.		10 years provided the fact of recovery is noted in the Service Cards/Service Books of officers lent on Foreign service
5.	Pension Reports		15 years
6.	Reports of inspection of Treasuries and Public Works Offices		5 years after all the paras are settled
7.	Correspondence:		
	a	Resolutions and circulars of Governmnet and circulars and general letters of the Comptroller and Auditor General etc.	5 years if they are fully codified or manualised otherwise 15 years.
	b	References to CAG for decision on accounts questions	20 years till they are suspended or cancelled by later orders at an earlier date at the discretion of the office if fully manualised or codified.
	c	Orders sanctioning permanent Establishment	
	d	Letters recommending or sanctioning the opening of personal ledger accounts	5 years
	e	Letters regarding budget allotments under certain heads	5 Years
	f	Letters recommending or sanctioning the opening of personal Ledger accounts	5 years
	g	Reports and orders on defalcation cases	5 years after final action has been taken on the report.

	h	Orders communicating sanctions to pensions together with the first pages of application for pensions or the descriptive rolls as the case may be.	5 years after the pensioner's death (Thereafter they are to be sent to the national Archives for permanent retension).
	i	References and orders egarding the opening of new Treasuries	5 years
	j	Orders and sanctions of a permanent character e.g. orders permanently exempting Government servants from the operation of the rule relating to halts during tour.	10 years or less subject to annual review for state.
	k	References and orders in connection with plague, famine and census.	10 to 20 years.
	l	Statement of loss or gain or Revenue due to famine	5 years
8		Office copies of-	
	a	March Final Accounts	5 years
	b	Annual Review of working of Treasuries	3 years
	c	Interest Vouchers and Lists	5 years
	d	Mortality Returns of Pensioners	5 years
	e	Appropriation Accounts and Reports	5 years
	f	Budget Estimates	3 years
	g	Copies of Monthly Accounts and subsidiary schedules sent to the RBI	10 years
		Other records (including office copies of accounts and returns sent) not specifically mentioned.	Left to the discretion of the AG.
9		Nomination relating to Gazetted and Non-Gazetted Government servants	
	a	If the gratuity and family pension are paid to minors	30 years
	b	To other than Monors	
	(i)	not in accordance with the order in which nominations have been made.	30 years
	(ii)	in accordance with the order in which nominations have been made.	6 years after the payment of DCRG or the last installment of the family pension has been paid.
10		Miscellaneous files and A.B.K. Files	3 years beyond the financial year to which they pertain.
11		Duplicate sanctions	1 year
12		Suspense slips	5 years
13		Answer papers and progress reports of trainees in this office	1 year
14		Cash orders	3 years
15		Certificate of acceptance of balance under personal deposit accounts	5 years

16		Certificate of acceptance of balance under Municipal Fund accounts	5 years
17		File od Audit Certificates	Till the next inspection of the Director of Inspection or one complete year whichever is later
18		File of statements of objections furnished by sections	
	a	for furnishing the Consolidated statements of objections to the Accountant General monthly	1 year
	b	for furnishing the quaterly statement of objection to the State Government	1 year
19		File of statements received from sections for furnishing half yearly review of savings noticed in scale check for report to Government.	1 year
20		Monthly list of outstanding under remittances	10 years
21		Chequew	6 yers from the date of issue.
22	a	Dictionary of references to TM Section	Permanently
	b	Cases entered in the Dictionary of References	Permanently
23	a	Suggestions for the improvement of accounting procedure where the suggestions have been accepted and office orders issued	Permanently
	b	Suggestions for the improvement of accounting procedure which have not been accepted	3 years
24		Digest of important and interesting cases	Permanently
25		Paper cuttings and notes thereon	2 years
26	a	Anonymous petitions in respect of which investigations is taken up	One year after the case is finally closed
	b	Anonymous petitions in respect of which investigations is not taken up	1 year
27		SOG Examination file	5 year
28		Answer books and departmental examination (confirmatory)	1 year after the declaration of result if no petition is pending
29		Arrears claim	3 years of 1 year after competition of audit which ever is later
30		Festival Advance	1 year after final recovery
31		Advance of pay on transfer	1 year after final recovery
32		General inward and outward Index Registers	5 years.

(CS No.109 dt.9/11/93 issued on the basis of Hqs Circular No.05-dt 17/1993 received with No.673/62-90 dt 15/10/93)

APPENDIX V

(See para 12.16)

Orders relating to the National Anthem of India

I. The National Anthem-The Full and Short Versions

(1) The composition consisting of the words and music of the first stanza of the late poet Rabindra Nath Tagore's song known as 'Jana Gana Mana' is the National Anthem of India. It reads as follows:

Jana-gana-mana-adhinayaka Jaya he
Bharata-Bhagya Vidhata

Punjaba-Sindhu-Gujarata-Maratha
Dravida-Utkala Venga

Vindhya-Himachala- Yamuna-Ganga
Utchchhala-jaladhi-taranga

,
Tava-su ba-name-jage, tave-subha-assisa-mage,
Gahe-tava-jaya-gatha

Jana-gana-mangala-dayaka Jaya he
Bharata-bhagya-vidhata

Jaya he, Jaya he, jaya he, jaya,
jaya, jaya, jaya he

The above is the full version of Anthem and its playing time is approximately 52 seconds.

(2) A short version consisting of the first and last lines of the National Anthem is played on certain occasions. It reads as follows:-

Jana-gana-mana-adhinayaka jaya he
Bharata-bhagya-vidatha

Jaya he, jaya he, jaya he, jaya jaya jaya
jaya he

Playing time of the short version is about 20 seconds.

(3) The occasions on which the full version or the short version will be played have been indicated at the appropriate places in these instructions.

II. Playing of the Anthem

1. The full version of the Anthem shall be played on the following occasions

(a) For the National Salute (which means the Command 'Rashtriya Salute Salami 'Shastr' to the accompaniment of the National Anthem which is given to the President on all ceremonial occasions and to the Governors, Lt. Governors and the Sadar-i-Riyasat of Jammu and Kashmir on all ceremonial occasions within their respective States);

(b) During Parades or other ceremonial functions-irrespective of whether any of the dignitaries referred to in (a) above is present or not on August 15th/January 26th. On these occasions the Anthem shall be played when the National Flag is unfurled and shall be treated as a salute to the Flag and not to the dignitary unfurling it.

(c) On all occasions when the President is present in person (including broadcasts by the President).

(d) On all occasions (including social functions eg. Mess functions and sports meets) when a Governor, Lt. Governor or the Sadar-i-Riyasat of Jammu and Kashmir is present in person within his respective State.

(e) When the National Flag is brought on Parade;

(f) When Regimental Colours are presented;

(g) For hoisting of the Colours in the Navy.

2. The short version of the Anthem shall be played when drinking toasts in Messes.

3. The Anthem shall be played on any other occasions for which special orders have been issued by the Government of India.

4. Normally the Anthem shall not be played for the Prime Minister, though there may be special occasions when it may be played.

III. Singing of the Anthem

I. On all occasions when the National Anthem is sung, the full version shall be recited.

2. The Anthem may be sung on occasions which, although not strictly ceremonial are nevertheless invested with significance because of the presence of Ministers etc. Tho singing of the Anthem on such occasions (with or without the accompaniment of instrument) is desirable.

3. It is not possible to give an exhaustive list of occasions on which the singing (as distinct from playing) of the Anthem can be permitted. But there is no objection to the singing of the Anthem so long as it is done with due respect as a Salutation to the motherland, and proper decorum is maintained.

4. In all schools, the day's work should begin with community signing of the Anthem. School authorities should make adequate provision in their programme popularizing singing of the Anthem and promoting respcect for the National Flag among students.

IV. Playing of the Foreign Anthems

I. At receptions to foreign dignitaries in India at which the giving of the National Salute has been prescribed, the full version of the National Anthem of the visiting dignitary's, country should be played first, followed by the full version of the National Anthem of India.

2. At dramatic, film or other cultural festivals organized by a diplomatic or consular representative of a foreign country in India, the National Anthem of the foreign country concerned may be played with the National Anthem of India. The foreign Anthem should be played first followed immediately by the Indian Anthem.

3. At functions arranged by foreign missions for celebrating their National Days, a National Anthem of their country may be played or sung. On these occasions the Indian Anthem will be played immediately after the Anthem of the Foreign country concerned.

V. General

1. Whenever the Anthem is sung or played, the audience shall stand to attention. However, when in the course of a newsreel or documentary the Anthem is played as a part of the film, it is not expected of the audience to stand as standing is bound to interrupt the exhibition of the Film and would create disorder and confusion rather than add to the dignity of the Anthem.

2. As in the case of the flying of the National Flag, it has been left to the good sense of the people not to indulge in indiscriminate singing or playing of the Anthem.

(GOIMHA Lr. No. 14/3/63-Pub II dated 20-1-65).

FORM No. T

(See para 3.3)

Sl.No.	Remarks	Date	Name and designation of applicant	Nature and period of leave applied for	Whether sanctioned or not (yes/no)	Reasons if not sanctioned	Dated initials of B.O.	Acknowledgement of OE (Bills) section (Dated initials of clerk)
1	2	3	4	5	6	7	8	9

Register of Leave Applications

FORM No. II (See para 3.4)

Casual Leave and Restricted Holidays account for the year. . . . . .

Ministry/Department . . . .

Section/Branch.....

SI.No.	Name and designation	Casual leave taken on (dates)								Resricted holidays taken on		Remarks
		1	2	3	4	5	6	7	8	1	2	

FORM NO. III
(See para 4.32)
Register for watching final settlement of interim disposals

Sl No.	Reference to inward No. and date in the purport register	From whom received	Subject	Interim disposal	Particulars of additional/information/ document required	Action taken to obtain the required information/ document	Final disposal
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**

FORM NO. IV

(See para 4.5)

Stamp Account

Date	Denomination	Opening Balance		Receipts		Total		Issue		Closing Balance	
		No	Value (Rs.)	No	Value (Rs.)	No	Value (Rs.)	No	Value (Rs.)	No	Value (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12

FORM NO. V
(See para 9.2)
Register of Dead Stock

Month and date of receipt & issue	From whom received	New articles and cost price	Remodelled articles	Old serviceable articles	Total	Articles sent out for repairs with date of their receipt after repairs	Articles condemned as unserviceable	Net stock of servi. ceable articles	Remarks (reference to disposal of condemned articles etc.)
1	2	3	4	5	6	7	8	9	10

FORM NO. VI (See para 9.3)

Classified Abstract of the Register of Dead Stock

Date of supply or withdrawal	Tables (AAO/SOs)	Tables (Accountants)	Teapoys and so on for each type or model of furniture	Remarks
1	2	3	4	5

Note of posting of List of corrections

CS No	Para affected	CS No	Para effected	CS No	Para effected