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CHAPTER 1

INTRODUCTORY

1.1 Authority, Scope and Application

Consequent on the restructuring of Indian Audit and Accounts Department, two new independent offices for auditorial functions namely Accountant General (Audit) I, Tamil Nadu and Pondicherry and Accountant General (Audit) II, Tamil Nadu were formed on 1st March 1984. The Manual of General Procedure mainly dealing with the office procedures and general matters of common interest has been compiled and issued under the provisions of Paragraph 2.1 of the C& AG's Manual of Standing Orders (Administrative) Volume I. The scope and application of this manual is confined to the above two Audit Offices only.

1.2 Allocation of work between the two Audit Offices

The allocation of work between the two offices after restructuring is as follows:

(a) Office of the Accountant General (Audit) I, Tamil Nadu and Pondicherry

- (i) Audit of expenditure, non-tax receipts and accounts of the Union Governments, Government of Tamil Nadu and the Union Territory of Pondicherry.
- (ii) Scrutiny and formal clearance for printing of the Finance Accounts and Appropriation Accounts of Government of Tamil Nadu and Pondicherry (UT) and forwarding to the CAG for eventual certification.
- (iii) Submission of Audit Reports (other than Revenue Receipts and Commercial) relating to Government of Tamil Nadu through CAG of India to the Governor under Article 151 of the Constitution of India.
- (iv) Submission of the Audit Report relating to the Government of Union Territory of Pondicherry through the CAG to the Administrator under Section 49 of the Government of Union Territories Act, 1963.
- (v) Assisting the Committee on Public Accounts and the Committee on Public Undertakings of the Tamil Nadu Legislature in considering the paragraphs including in the Report of the C&AG - Government of Tamil Nadu, (Civil) and paragraphs relating to Non-Tax Receipts included in the Report of C&AG - Government of Tamil Nadu (Revenue Receipts) and the Committee on Public Accounts of the Legislative of the Union Territory of Pondicherry in considering the accounts / paragraphs included in the Report of C&AG - Government of Pondicherry.
- (vi) Sending materials to Headquarters for inclusion in the Audit Reports relating to the Union Government.
- (vii) Furnishing Audit Certificates relating to World Bank and other externally aided projects, centrally sponsored schemes and central / State plan schemes.
- (viii) Audit of the accounts and transactions of bodies and institutions under Section 14, 15, 19 and 20 of the CAG's (DPC) Act, 1971.
- (ix) Audit of pension payments by Public Sector Banks.

(b) Office of the Accountant General (Audit) II Tamil Nadu.

- (i) Audit of central receipts relating to (a) Income-tax Department (b) Central Excise Department (c) Customs Department and Submission of materials for the CAG 's Report thereon.
- (ii) Audit of Revenue receipts of the state of Tamil Nadu and Union Territory of Pondicherry and preparation of the Audit Report thereon.
- (iii) Audit of Revenue receipts of the Union Territory of Pondicherry and furnishing of materials to Headquarters for inclusion in the Report of C&AG - Government of Pondicherry.
- (iv) Audit of Accounts of Government Companies, statutory corporations and Departmental Commercial undertakings in the State of Tamil Nadu and Union Territory of Pondicherry and preparation of the Audit Report thereon. (Commercial)
- (v) Certification of annual accounts of Government companies and corporations coming under the State of Tamil Nadu and Union Territory of Pondicherry.
- (vi) Assisting the State Public Accounts Committee in the examination of Audit Report (Revenue Receipts excluding Non-Tax Receipts) and the Committee on Public Undertakings of the Tamil Nadu Legislature in the examination of Audit Reports (Commercial)

1.3 Branch offices and Resident Audit Offices

1.3.1 Branch Offices

A branch Audit Office has been opened at Madurai and functioning with effect from 07.02.1986. This branch covers the audit of civil and works departments in the districts of Kanyakumari, V.O. Chidambaranar, Kattabomman, Pasumpon Muthuramalingam, Kamarajar, Ramanathapuram, Madurai, Mannar Thirumalai and Veeran Azhagumuthu Districts. The Tour Programme is chalked out by ISC I/WM (C) Sections and edition of Draft Inspection Reports are done by respective ISC/WAD Sections at Chennai. The edited Draft Inspection Reports of ISC/AA Cell Groups are typed, issued and pursued by the Branch Office.

A Branch Office headed by a Group Officer is functioning at Pondicherry from September, 1979. This office covers the audit of transactions of all departments of Union Territory - Government of Pondicherry.

1.3.2. Resident Audit Unit

The existing Concurrent Audit Units have been renamed as Resident Audit Units.

1.4 General organisational set up of office

1.4.1. The primary functional unit of the above two offices viz. Audit I and Audit II is a "Section" for central audit and an "Inspection Party" for local audit. A Section consists of a small number of Auditors and Clerk(s) placed under the immediate charge of a Section Head. Generally, an Inspection party will comprise of two Sr. Auditors / Auditors with one

Section Officer / Assistant Audit Officer or one Sr. Auditor / Auditor with two Section Officers / Assistant Audit Officers.

1.4.2 One or more sections are placed under the charge of a Branch Officer. One or more inspection parties are supervised by an inspecting officer. A number of such branch officers with the sections under their charge, or Inspecting Officers with Inspection parties, grouped on a functional basis (Revenue/Commercial/ Civil/ Works etc.) is placed under the supervisory charge of a Group Officer who function under the respective Accountants General. As an exception to this general set up, certain important sections (Reports, ITA, ECPA etc.) and their Branch Officers are placed under direct charge of the Accountant General.

- 1.4.3**
- (i) Group Officer denotes DAG/ Sr. DAG
 - (ii) Branch Officer denotes Sr.A.O./AO/AAG.
 - (iii) Inspecting Officer denotes Sr.AO/AO.
 - (iv) Section Head denotes S.O./AAO/Supervisor.

1.5 Group wise distribution of work in Audit I and Audit II is indicated in Annexure I and II.

1.6 CONTROL AND COORDINATION SECTIONS

To control and coordinate the work in different sections in a group certain sections have been nominated as control and coordinating sections vide details indicated below :

Audit I Office		Audit II Office	
Section	Control / Co-ordinating Section	Section	Control / Co-ordinating Section
Administration Sections I to IV A Hindi Cell, SC/ST Cell Vigilance & Con. Cell Office Management, Stationery, Old Records, Correspondence, Typing/ Despatch	ADMN I	Admn. Claims I Claims II Claims III, Cash OM, Typing Corr./Sty.	ADMN I
CAP/ CASS	Co-ord. Cell	Co-ord. Cell	Admn.
WAD I to VI FAD I to III Highways, TWAD	WM (Coord)	CERA ITRA	CERA (HQ) ITRA (HQ)
RAOs North, South, East, Secretariat, Corporation, Pension & Madurai	Co-ord. Cell		
ISCI II IV V VI VII AA Cell I & III (incl. Mdu. Branch)	ISC I (HQ)	CRA SR I	CRA HQ I
AA Cell II RAOs MPT. TPT & MSD PACS & PAPs	PACS	AA Cell II (Central)	[SRA(ISR II to V)ISR II]

1.7 STAFF WELFARE

To look after the Welfare, Recreational, Cultural Activities of the Staff Members of these two offices, a full time Welfare Officer (Group A) assisted by two Welfare Assistants and other staff is functioning in the Office of the Accountant General (Audit) I. He will give personal hearing to individual staff members on their difficulties and grievances and take steps to secure the help of administration to alleviate the distress of the individual as far as practicable. He will also render necessary assistance to the extent possible, to members who suddenly take ill or chronically sick, to secure admission in hospitals, nursing homes or other places of treatment.

1.8 TRAINING

1.8.1 With a view to enabling the staff to acquire the necessary expertise in the various branches of work and improving their performance standards in day to day work as well as in the examinations conducted by the Department, several training programmes viz., induction training for all newly recruited Auditors and clerks (both promotes and direct recruits) are given.

CAG's Circular No.458/08M/138-81 dt.20.5.82 No.207/08M/42-84 dt.27.8.87 and No.398-08M/63-84/No.14.5.84 and para 6.3.1. of MSO(Admn.)

1.8.2 REGIONAL TRAINING INSTITUTE

A Regional Training Institute is functioning in the Office of the Principal Accountant General (Accounts & Entitlements) to impart in service training to Audit Officers, Accounts Officers, Assistant Audit Officers, Section Officers, Sr. Auditors, Accountants, Supervisors in Audit & Accounts Offices in Southern Region. The Institute aims at familiarising the participants with modern management technique in organisation and methods, Finance Accounts, Audit and Administration. For this purpose the Institute conducts Refresher Course, Induction Course, Specialisation Courses to Auditors/Sr. Auditors, Section Officers/Assistant Audit Officer, Audit Officers/Sr. Audit Officers

1.8.3 IN-HOUSE TRAINING

In order to have more active role in training their own staff by organising regular in-house training courses which would meet their own specific training needs and priorities all the field officers were instructed by H.Qrs. to commence in house training from 10/96. Some of the courses currently conducted at RTI, have been transferred to In-house Training. The R.T.I. is free to conduct fewer but highly value added courses on Audit Methodology & Modern Audit Techniques.

(Hqrs. Lr. 3650/Trg. Div/HOD/95 dt. 7.3.96)

Annexure I
ACCOUNTANT GENERAL (AUDIT) I

DAG(Admn)	DAG(CA)	Sr. DAG(Pondy)	DAG (ISC) I	DAG (ISC) II	SR. DAG(Works)	W.O
Admn. Vigilance SC/ST Cell Legal Cell Con. Cell Hindi Cell Claims Cash Office Manage- ment & Training including in-house training	Co.ord. Cell Central Audit Parties and Central Audit Support Sections Resident Audit Units Corporation, (Bldg.)(South), North, East, Sect., Pension Madurai PACS PAPS	Pondicherry Branch office And Inspection Parties Attached to Branch Off. And ECPA Parties For review of Schemes imple- mented by UT Govt.	Headquarters and Programmes of ISC/ECPA Audit Parties DP Cell, all matters relating to Local Audit / Scheme Review Madurai Branch Office	Headquarters Inspection parties Scheme Reviews Audit under Section 14, 15, 19 & 20 other than works RA Units MPT, TPT and MSD, MDLB Audit EDP Audit Madurai B.O.	Headquarters Programme of Works parties WM Coord (including Scheme reviews) DP Cell WAD, FAD RA (Highways) TWAD, MMWSSB TNHB & TNSCB	Welfare Cell
Cadre Control of Group "B", "C" & "D" officers of the offices of AG(Audit) I and II Madurai B.O.						

Secretary

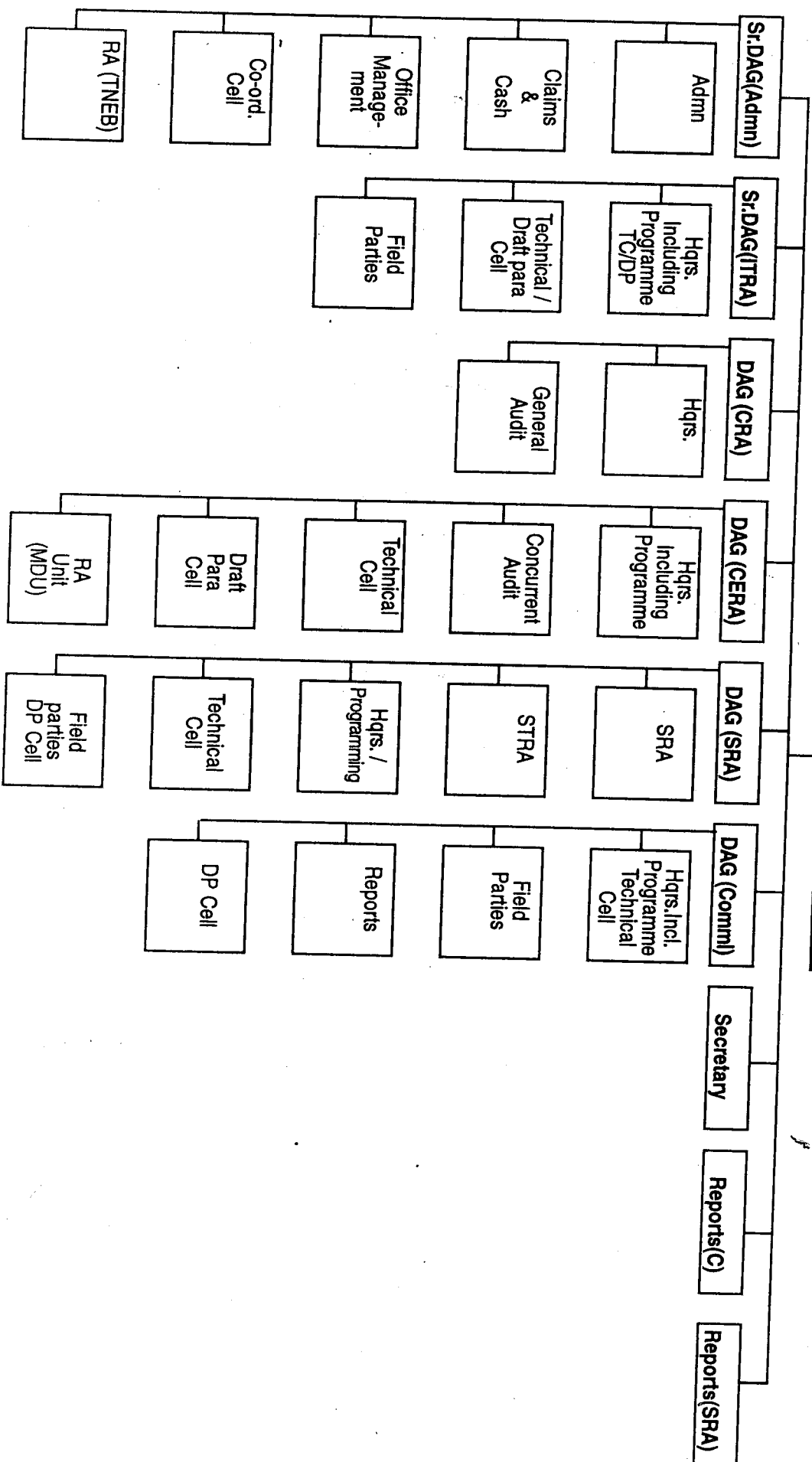
ITA

Reports
Tamilnadu
& Pondicherry

ECPA I & II

ANNEXURE II

ACCOUNTANT GENERAL (AUDIT) II



CHAPTER 2

ATTENDANCE AND DISCIPLINE

2.1 OFFICE HOURS

2.1.1 The hours of working of the office including Residence Audit Units will be from 09.15 A.M. to 5.45 P.M. on all working days with lunch interval of half-an-hour from 1.00 PM to 1.30 PM. The office will remain closed on Saturdays, Sundays and other declared holidays. The Branch Office at Madurai will also follow the above timings. However, the Branch Office at Pondicherry will follow the hours of working and holidays applicable to the Government of Pondicherry. The Resident Audit Units at Tuticorin Port Trust will follow the working hours and holidays applicable to the Tuticorin Port Trust. The Resident Audit Units of Tamil Nadu Electricity Board located at Tuticorin (TTPP), Mettur (MMTPP) and at Achipattu (NMTPP) will follow the hours of working and holidays applicable to the Tamil Nadu Electricity Board Offices.

AO.O. No. AG(Au)/SO(O)/IV/86-87/109 dt.14.11.86 AG's order dt.7.12.90 Admn./OMB/IV/4-45/90-91)

2.1.2 The audit parties will observe the working hours, lunch interval and holidays of the offices they inspect or in which they conduct local audit. They should avail holidays as indicated in their Tour Programme.

2.1.3 The duty hours of certain categories of staff shall be as detailed below:

Category of staff	Duty Hours
Telephone Operator	9 a.m. to 6 p.m.
Staff Car /Transit Van Drivers	8.45 a.m. to 6.20 p.m.
Caretaker / Asst. Caretaker	7.30 a.m. to 4 p.m.
Group 'D' Staff Attached to officers and Sections	8.45 a.m. to 6.15 p.m.
Safaiwalas and Malis	6.15 a.m. to 10.30 a.m. 2.00 p.m. to 6.15 p.m.
Security Staff (Regular Staff of Office) (A weekly off of one day for every 6 days of work will be allowed).	in 3 shifts 6 a.m. to 2 p.m. 2 p.m. to 10 p.m. 10 p.m. to 6 a.m.

(GOI MF(D.E.)OMB F3(18)-EII(L)/86 dt.10.12.86)

2.2 ATTENDANCE AND PUNCTUALITY

2.2.1 Strict punctuality and regularity in attendance is to be maintained by all the members of the office.

2.2.2 An Attendance Register (Form SY 302) will be maintained in each section and by each audit party. Each member of the section, including Group 'D' Staff, as soon as he comes to office, set his initial in the appropriate cage in the register. The Section Head also will set his initial in the register at the appropriate cage. He will close the register at 9.25 AM and submit it immediately to the B.O./I.O. when there is supervision, after making a circle in red ink against those who had not come till then.

When Section Head is on leave, Senior most member of the Section will close the register and submit to the B.O. Should the Section Head himself be absent till 9.25 A.M., the B.O. will call for the attendance at 9.25 A.M. and mark late attendance against those who had not come till then, by a circle mark in red ink if it has not already been done by the Section Head. The BO/IO will also set his initials in the register at the appropriate cage, in token of having exercised check over attendance of staff working under him. All late comers will mark their attendance at the BO/IO's room in his presence noting the actual time of arrival. The BO/IO will send back the register at 10.15 AM to section. While the rule provides for marking late attendance/absentees by making a Circle in red by the Section Head, the B.O. has greater responsibility viz. to ensure that crossing is done by the Section Head and the Attendance Register closed in time.

A sheet containing the full residential address of each member, may be attached with the Attendance Register, so that he can be contacted at his residence, in case of necessity.

2.2.3 The Group Officer will conduct daily surprise check of attendance of one or two sections under their charge.
(CAG's 2825-NGE I/12-73 dt.04.10.74) (AG's orders dt.25.7.80)

2.2.4 Each section will also maintain an Evening Attendance Register. This Register should be sent to the BO daily at 9.25 AM along with Morning Attendance by the staff before they leave office. He should also scrutinise this register daily and call for explanation from the staff concerned who have not signed the Evening Attendance Register on the previous day and take further action.

2.2.5 The telephone operator, staff car driver, caretaker and other special categories of staff shall mark attendance in the Register in OM Section indicating time of arrival/departure. These registers will be scrutinised by Section Head (OM) and Branch Officer (OM) daily. The staff car driver is permitted to initial the attendance register even when he comes to office late after performing driving duty and leaves office early to perform driving duty. Such occasions will not be counted as late attendance, or early departure, provided the absence is supported by log book entries of duty performed.

2.3 ✓ **LATE ATTENDANCE**

2.3.1 No Government servant shall come to office late or leave office early on the ground of his community or religion. Previous instructions or orders permitting such concessions are treated as having lapsed.

(Headquarters letter NO.30-NGE/211-66 dated 17.2.67 case R2/S7-68)

2.3.2 Prior permission to attend office late or for early departure shall not be given in any case. However, late attendance upto an hour on 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 like sudden illness in the family, late running of trains/buses, cycle puncture, traffic jam, etc. In all other cases of late attendance/early departure half-a-day's Casual Leave shall be debited to the Casual Leave Account of the official for each such late attendance/early departure.

If a Government servant frequently attends office late or leaves office early and there is no Casual Leave at his credit, suitable disciplinary action shall be taken.

(HQ. Letter NO.2078 NGEI/12-73 dt.7.7.75)

GOI M.H. Affairs Memo 60/17/64-EST(A) dt.4.8.65

GOI Dept. of P&AR Memo No.28034/10/75 EST(a)dt.27.8.65

GOI M.H. Affairs Memo No.46/4/68 Est. (A)dt.23.4.68 and

GOI M.H. Affairs (Dept. of P&AR)Memo 28016/13/78 Est.(A) dt.22.4.78

2.3.3 Persistent or habitual late attendance is highly objectionable and will amount to lack of devotion to duty, attracting the provisions of Rule 3 (i)(ii) of the Central Civil Services (Conduct Rules) 1964. Accordingly, if a Government Servant attends office late frequently and if forfeiture of half-a-day's Casual Leave does not ensure punctual attendance in him suitable disciplinary action shall be taken, in addition to forfeiture of half-a-day's Casual Leave on each such occasion of late attendance.

(CAG's Lr.No.2078 NGEI/12-73 dt.7.7.75 read with OM dt.4.8.65).

2.3.4 Late attendance on not more than two occasions in a month may be condoned by the authority competent to sanction Casual Leave. To debit half-a-day's Casual Leave towards late attendance, on the third or subsequent occasion formal application need not be insisted. It may be done on the same day and the official informed orally. The noting in the Attendance Register will also satisfy the requirement of information to him. In CL Account also suitable noting may be made at once.

2.3.5 Application for condonation of late attendance should be submitted on the same day, to the authority competent to condone. The competent authority also shall pass orders immediately either condoning or forfeiting half-a-day's casual leave.

(O.O.Estt.I/GI/7-276/67-68/79 dt.4.5.67)

2.3.6 Whenever an official is transferred from one section to another, the number of occasions of late attendance condoned till then during the month of such transfer, shall be communicated immediately along with particulars of Casual Leave/restricted Holiday availed to the section to which he is transferred. There should be no delay in communicating this.

2.3.7 Permission to leave office early shall not be granted. If a member desired to go in the afternoon, half-a-day's Casual Leave may be granted to him if he has Casual Leave at credit.

Departing from office in the afternoon early before the time for closing of office, should be treated like late attendance and half-a-day's Casual Leave should be debited to the Casual Leave account of such persons for each such early departure.

(GOI, Cabinet Secretariat OM No.28034/10/75 Est.(A)dt.27.8.75. OO No:Estt 1/7-276/75-76/102 dt.22.9.75)

2.3.8 On fifth of each month the Attendance Register should be closed for the previous month in the manner indicated below.

The daily columns in the Register should be carefully gone through for each member and the number of days of CL/RH availed during the month and the number of CL forfeited for late attendance during the month should be counted and entered in the columns provided in the right hand page of the register. The adjoining columns provided for the progressive total of CL and RH should also be filled in for each member of the section and tallied with the CL and RH account. The closing shall be submitted to the BO with the certificate of agreement with the CL/RH account and details of condonation of late

attendance. Care should be taken that there is no blank cage of unauthorised absence against any member in the Attendance Register.

2.4 PUBLIC HOLIDAYS

2.4.1 The total number of public holidays to be observed (apart from Saturdays, Sundays) will be seventeen in a calendar year. The list of holidays to be observed in each calendar year is intimated by the Central Government Employee's Welfare Coordination Committee, Chennai. The Branch Office at Pondicherry will follow the holiday pattern as observed by the UT Government of Pondicherry.

AG's orders dated 7.12.90 in Admn.I/OM IV/4-45/90-91

2.4.2 In addition to seventeen closed holidays each employee will be permitted to avail himself of any two days as holidays to be chosen by him from out of the list of "Restricted Holidays" which will also be declared every year by the Central Government Employee's Welfare Coordination Committee.

(GOI MHA (Dept. of P&AR) OM NO.9/37)82 JCA dt.11.11.82, No.12/20/87-JCA dt.19.5.88 and NO.12/8/91-JCA dt.11.10.91)

2.4.3 The Ministry of Home Affairs have advised that it would not be proper or correct for Central Government Offices outside Delhi to change office hours, or the pattern of holidays without prior approval of the Ministry. However, if it is desired to close the 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 shall be made to the Ministry of Home Affairs through the CAG's Office.

(HQrs.Lr.No.1588 NGEI/295-65 dated 2.7.66 case R2/66-67/Corr.I)

2.4.4 On receipt of information about the death of high dignitaries, action should be taken to close the office according to the instructions contained in GI DP&AR OM NO.12/15/82 JCA dt.15.5.82 reproduced in Appendix I.

2.4.5 Government of India have ordered that chowkidars (including staff with different designation but performing duties similar to those of chowkidars), sweepers, watermen Bhishtis and Hamals shall be allowed 9 holidays (excluding 3 national holidays) in a calendar year. In this office, these orders have been made applicable to chowkidars (watch and ward staff) only. For the purpose of availing of the nine holidays other than the 3 national holidays, chowkidars would have to apply to the competent authority atleast a week in advance and the authority would grant the permission subject to exigencies of service.

Where, however, such permission is not granted and the Government servant concerned actually works on that day he may if he so desires, at his option choose another holiday from the list of approved public holidays applicable to the office (where he is employed) subject to the aforesaid annual limit of nine days (other than the 3 National holidays). If he does not choose another holiday subject to the aforesaid limit he may be paid overtime allowance for that day. In any case the total number of such holidays in a calendar year (other than 3 national holidays) which are availed of and the holidays in lieu of which OT is granted as above should not exceed nine in a calendar year.

(GOI, Dept.of Per.OM 14-12/71 Est(c) dt.17.6.72 and No.49019/2-86-Estt(c) dt.17.12.90)

2.4.6 Chowkidars who work on the three national holidays will be paid overtime allowances in addition to the weekly off. In cases where the weekly off coincides with a national holiday, the holiday shall be deemed to have been availed of, and the weekly off allowed separately.

2.4.7 Closing of office on Polling Day

2.4.7.1 In connection with General Elections to Lok Sabha or a State Assembly, or Bye election to Lok Sabha a local holiday is usually declared by the State Government on the date of polling if held on a day other than Sunday or other closed holiday. When such a holiday is declared, the Central Government offices located in such places should also be closed on the Polling Day in accordance with the practice adopted by the State Government.

(GOI Min. of personnel, PGP(Dept. of Personnel & Trg. OM 12.4.86/JCA dt. 9.3.87)

2.4.7.2 For bye-elections to State Assemblies, Central Government offices should not be closed. It would be sufficient if only those Central Government employees who may be placed on Election Duty are permitted to be absent themselves from office on the polling day and all other employees should be given facility to exercise their franchise.

(GOI Min. of Home Affairs, DP&AR, New Delhi OM 12/15/82 - JCA dt 15.5.82)

2.4.7.3 In respect of Elections to Panchayat / Corporation/Municipalities or other Local Bodies the Central Government Offices should not be closed. The Government employees who are bonafide voters and who desire to exercise their franchise should however be offered reasonable facility, subject to the normal exigencies of service, either by permitting them to attend office late or to leave office early or short absence on that day (Authority Government of India, Training OM No. 12/4/86 JCA dt 9/3/87).

2.4.7.4 Facilities for officials on election duty

Officials placed on election duty may be permitted to absent themselves from office on polling days and also on the days required for journeys necessary to perform such election duty.

(GI DP&AR OM No. 12/15/82/JCA dated 15.5.82)

2.5 COMPENSATORY LEAVE

2.5.1 The staff who are required to perform duty on Saturdays, Sundays or on weekly or fortnightly off days or public holidays for the full prescribed hours of work without the benefits of overtime allowances will be granted compensatory leave in lieu of the duty performed. In cases where an employee is required to work for half-a-day or less, two such half-a-days should be taken as equivalent to one full day of duty for the purpose of grant of compensatory leave. Where necessary, half-a-day's compensatory leave may also be given. Cash Compensation in the form of OT for duty on such days can be granted only in very exceptional circumstances if the competent authority certifies that it is not possible to grant compensatory leave.

(Art 308 of Civil Service Regulations Vol.I)

2.5.2 Sanction of Group officer in charge of Administration should be obtained to engage Group 'D' staff to work on holidays etc. subject to granting compensatory leave under paragraph 2.5.1

2.5.3 Sanction of the Group office concerned should be obtained to engage staff other than Group 'D's to work on holidays etc. subject to granting compensatory leave under paragraph 2.5.1.

2.5.4 In the cases of staff mentioned in paragraph 2.5.2 and 2.5.3 compensatory leave can be availed of with the prior permission of the authority competent to sanction casual leave. An account should be kept for such compensatory leave sanctioned/availed of in the following form.

Name of the Official	Date of Holidays worked	Date of Sanction of Sr. DAG(A)/ Group Officer	Date on which compensatory leave was availed	Remarks

(Authority: Orders dated 8.5.2000 of Principal Accountant General)

2.5.5 The accumulation of such compensatory leave will not be subject to any limit, but, it shall be allowed to be availed of by the Government Servant concerned within a month of its becoming due. This condition may, however, be relaxed by the AG as the head of the Department, in exceptional circumstances, if he is satisfied that a serious dislocation of current work would be caused if it is granted to all the staff within a month and also that not more than two days of such leave is allowed to be availed of at a time.

(GOI MOF (OE) OM NO.1501/a/Eii/b/76 DT.11.8.76)

Compensatory leave can not ordinarily be earned over to the next calendar year except in respect of such leave earned towards the end of the year i.e. for the work done during October to December.

2.5.6 If on a working day, the office is closed after the prescribed opening time but before prescribed closing time for special reasons, such as demise of a dignitary, it shall be treated as a holiday only from the time the orders for closing the office reach the office.

If an official is required to work full office hours on such a day he shall be allowed compensatory leave for full day if the office has been closed at or before 1.00 P.M. and for half-a-day if the office has been closed after 1.00 PM.

2.6 SECURITY MEASURES

2.6.1 IDENTITY CARD

2.6.1.1 In order to ensure that no unauthorised person secures entry into the office building, members of this office are provided with Identity cards containing their photographs and signature. Each member of Staff should carry this card with him. This will help them even outside the office and enable easy identification.

2.6.1.2 Security staff may require any person whose identification they are not sure about, to produce the card for perusal. Staff members on demand, should show their Identity cards so that they are not unnecessarily hindered. Pending issue of formal Identity card, a staff member will be supplied with a temporary pass. The temporary pass should be surrendered when the Identity card is issued.

2.6.1.3 Loss of Identity card should be reported immediately with details of the circumstances of the loss to BO/OM. A complaint should be lodged with the local police. A copy of the complaint lodged with the police and an undertaking to the effect that the lost

card if traced later, will be surrendered to BO/OM should also be furnished. Duplicate cards will be issued on production of challans for the remittance of a fine of Rs.10/- at the SBI, Thousand Light Branch, Chennai - 600 006 "Under the Head" 0070-Other Administrative Services - 800 Other Receipts" or the cash receipt of cash section along with two copies of stamp size (2.7 cms x 2.2 cms) colour photograph taken at their cost

2.6.1.4 Fresh Identity cards will be issued when the original cards damaged or mutilated are surrendered after collecting Rs.10 as fees and two copies of stamp size colour photographs.

(O.O AG(AU)/OM/1/87-88/71 dt.27.8.87)

2.6.1.5 The Identity card should be surrendered to B.O./OM, on retirement or resignation, deputation/foreign service, failing which a fine of Rs.10 will be collected.

2.6.2 ENTRY INTO OFFICE

2.6.2.1 As a measure of security, no person will be allowed to enter or remain within the office premises between 7.30 PM and 8.00 AM on any day. Exceptions will, however, be for maintenance staff (Gardeners whose duty hours commence at 6.15 AM) watch and ward staff, officers charged with the duty of surprise inspections and such of the members of the office who are specially authorised for specific purposes by the Group Officer in charge of administration.

2.6.2.2 ENTRY BY MEMBERS OF OFFICE ON WORKING DAYS

Members of office entering the building must produce their identity cards when called upon to do so by the watch and ward staff at the entrance to the building, failing which they must otherwise prove their identity and record their names, designation and section legibly in block letters, indicating the time of arrival in the register kept at the gate for the purpose. They should also sign in the register after recording these particulars.

2.6.2.3 ENTRY BY MEMBERS OF OFFICE ON HOLIDAYS

The members of the office (other than Branch Officers and Group Officers) who intend working in the office on holidays should seek prior permission of the Group Officer concerned indicating the nature of work, hours of work, etc. The permission, when granted, should be communicated, in writing, to the Caretaker/Security on the working day preceding the holidays.

When they attend office on holidays on official business, they should sign in the register kept by the security noting therein the name, designation, section and time of arrival. This entry should be closed by the member by noting the "time out" while leaving the office with his signature. This register should be closed by the caretaker and submitted to BO/OM on the next working day.

2.6.2.4 ADMISSION OF OUTSIDERS

No outsider will be allowed to enter the office on a working day, except on business and with the permission of the Receptionist/Caretaker. The Security at the entrance will direct every visitor to the Receptionist/Caretaker, who will issue a temporary pass to the visitor, requesting him to meet the Branch Officer of the Section concerned in this connection. The visitor has to surrender the pass at the time of leaving the office.

A register of temporary passes will be maintained by the receptionist/caretaker with particulars of each pass entered in it serially. The entries in this register should be tallied at the close of the day with the passes surrendered in order to ensure that all outsiders who were permitted to enter the office have left the premises. Cases of non-surrender of pass should be reported to the BO/OM for necessary action. This Register should be submitted to BO/OM every Monday and to the Group Officer (Admn.) on the first day of each month.

Visitors desiring to meet the members of the office for non-official purpose should not be permitted entry into office. If necessary, they may be asked to wait at the Reception Counter, and the staff member sent for to meet the visitor at or near the reception counter.

No visitor will be allowed to enter the office before 9.15 AM or remain in the office after 5.45 PM. The visitors will not be allowed to enter office on holidays.

2.6.2.5 If periodical or occasional repairs to the building or cleaning required to be carried out by CPWD/others on holidays prior permission of BO/OM should be obtained and communicated to the caretaker, to permit persons into office for that purpose. The staff on duty on the holidays should keep close watch of these persons to safeguard security.

2.6.2.6 In case of functions organised by the Recreation Club or any other body, prior permission of Group Officer/Admn. through BO/OM should be obtained and the details communicated to OM Section. Persons organising the function should produce the copy of the permission to the security for purposes of identification.

As a measure of enforcement of security arrangements, no person is permitted to take office records or any other article belonging to office outside the office premises. However, in exceptional cases, where it becomes essential for any member to take documents/records, etc. outside the office it may be done on the strength of a gate pass, in the form given below, made out by the Section Head concerned and signed by the BO concerned. This gate pass will be made out in duplicate, the original will be given to the member who has been permitted to take the records out, while the duplicate will be retained by the BO. The original should be shown to the Security staff at the main entrance of the building and must be surrendered to the BO when the documents taken out are brought back, with a certificate by the Section Head regarding the safe return of the documents. The BO will then file both the original and duplicate and hand over to his successor when transferred.

**OFFICE OF THE ACCOUNTANT GENERAL(AUDIT) I, TAMIL NADU AND PONDICHERRY,
CHENNAI**

SL.NO.

Dated:

GATE PASS

Shri/Smt/Kum.....whose signature is given below, is permitted to take the following documents/equipment out of office.

- 1.
- 2.
- 3.
- 4.
- 5.

Signature of member permitted
Section

Branch Officer

PS: The records have been brought back to office in safe conditions.

Date:

Section Head

Confidential and secret documents should not be taken out of office by the members of staff.

2.6.4 LOCKING OF SAFES

The Officers responsible for the custody of safes should, as far as possible, lock the safes themselves and where this is not possible, they should at least stand and look on whether the safes are locked and sealed. The duplicate keys of all safes, (working tales, almirah etc.) should be in the custody of B.O.(OM)

2.7 CLEANLINESS

2.7.1 Members should keep their seats neat and tidy. Files, registers and other records should not be kept on the floor or allowed to lie in heaps. They should be kept neatly stacked in the side racks of cupboards provided for the purpose. All old files, registers and records not required for current work should be transmitted to old records section promptly. All important records and documents should be kept under lock when the day's work is over.

2.7.2 Group 'D' Staff attached to officers and sections are responsible for the cleanliness of the rooms and sections concerned. Those attached to the officers should close the windows of the room of the officer every evening after the office closes. They should also dust the table, chairs, bookshelves, etc. in the room and keep the windows open every morning before the office commences. They should switch off the fans and lights in the section after the last member of the section leaves at the close of the office, and in the officer's room after the officer leaves.

2.8 OFFICE DECORUM

2.8.1 Members are expected to desist from making noise in the sections, indulging in idle gossip and avoid conversing across the tables. Smoking anywhere inside the office building is strictly prohibited.

2.8.2 Demonstrations, raising of slogans or other disorderly conduct is not permitted within the office premises. Disciplinary action will be taken against those found indulging in such action within the office premises. No meetings shall be held within the office premises without specific written and prior permission of the Group Officer/Admn. who will take orders of AG wherever necessary. Members participating in such unauthorised meetings will render themselves liable to disciplinary action. The term office premises includes office compound also.

(O.O. Estt.I/GLI/7-64/69-70/306 dt.20.8.69)

2.8.3 All Group 'D' employees and such of those Group 'C' employees who are issued uniforms should wear clean uniforms, while on duty. Failure to turn out in clean uniform is a breach of discipline for which disciplinary action will be taken.

The Group Officers, Bos, AAO/SOs, Supervisors should ensure that the Group 'D' employees attached to them/sections turn out in proper and clean uniforms. The names of defaulters should be reported to the BO/OM for necessary action.

(GOI/OM 23/9/70 JCA dt.4.12.71 O.O Corr. I/GI III/78-79/258 dt.28.2.79)

2.9 OTHER ACTIVITIES

2.9.1 Prior permission from the Admn. Section should be obtained by the members before they join any educational institution or courses of study for University Degree or Foreign Language Classes conducted by Indo-foreign cultural organisations even outside office hours, as the joining of educational institutions involves advance commitment about the attendance at specific hours and absence from duty during the period of examinations. When it is noticed that the government servant has been neglecting his duties for the sake of his studies, permission may be withdrawn at any moment without assigning any reason and without prejudice to any departmental action being taken where mere withdrawal of permission is considered not adequate.

(MHA OM No.130/54/Ests(A) DT.28.2.55 and MA OMB No.25/40/65 Est(A)dt.18.5.66)

2.9.2 It has been decided by GOI that ordinarily there should be no objection to Central Government servants enrolling themselves in officially sponsored auxiliary force organisations such as Home Guards, National Volunteer Corps, Prantiya Raksha Dal, etc. provided that the authority in charge of the Department or office considers that this can be done without detriment to the official duties. The grant of permission to join such forces will be subjected to the conditions that :

The period of training and duty as Home Guard etc. will be treated as special casual leave and person concerned permitted to receive in addition to their pay, such emoluments as the State Governments may offer

The GOI will not be responsible for any risks, injuries damages or other consequences arising out of or during the course of employment in the Home Guard etc. organisations.

(GOI MA OMB 25/1/49 Est.10.1.49)

Government servants may be permitted to join as volunteers in Civil Defence Service. However, Government servants holding the key posts and who cannot be released during an emergency need not be permitted to join the service. The period of training will normally be outside office hours. If, in an emergency, a Government servant enrolled as a member of the Civil Defence Service is required under Civil Defence Act 1968, or Civil Defence Rules 1968, to perform any duties and functions including training or participation in an exercise or rehearsal during office hours, the period of absence may be treated as special casual leave. They may also be permitted to receive in addition to their civil pay, such allowances as may be prescribed from time to time, under Civil Defence Regulations 1968.

(GOI MA OMB 47/7/63 Est.A dt.23.5.63)

(GOI MA OMB No.2/7/68/DGCD(CD) dt.29.10.78)

2.10 Reports on work and conduct

2.10.1 Confidential Reports are maintained on the work and conduct of the members of the office. Fitness for confirmation, to cross efficiency-bar in a time scale, for promotion to

Senior grades etc. will be judged by these reports. Should there be any adverse remark in the report for any period, it will be communicated to the person concerned. If he has any representation to make against it he should do so within one month from the date of such communication.

2.10.2 Section Heads shall bring to the notice of the Accountant General, immediately, through the Branch Officer and Group Officer concerned, for necessary action any disorderly conduct, irregular habit, insubordination or indiscipline of any kind on the part of any member of their sections or parties.

CHAPTER 3

LEAVE

3.1. ✓ Casual Leave

3.1.1 Casual Leave (CL) is granted to Government servant to enable him to stay away from office for short period on account of illness or to enable him to attend to urgent private matters.

3.1.2 All applications for casual leave except in cases where the necessity for leave cannot possibly be foreseen should be submitted so as to reach the SO/AAO or BO concerned at least two clear days before the leave is required.

3.1.3 The power to sanction casual leave to different categories of staff vests as below:

1	CL to Group 'D' & 'C' other than SO/Supr./ Manager (Typing pool)	Upto 5 days at a time In excess of 5 days but upto 8 days at a time In excess of 8 days at a time	By the Section Head/Manager (Typing Pool) under whose control they work By the BO concerned By the Group Officer concerned or AG if under direct charge.
2	CL to Stenographers / Sr. PA/PA	--	By the AG/Group Officer concerned
3	(a) CL to Section Heads/ Manager(Typing Pool) (b) Welfare Asst.	Upto 8 days at a time In excess of 8 days at a time	By the BO concerned Welfare Officer By the Group officer concerned or AG if under direct charge
4	CL to Bos	No limit	By the Group Officer concerned or AG if under direct charge

(CAG's letter no. F.4.O.S.D (P)/73 dt 6.3.73)

Note: Public holidays, weekly off, Restricted holidays, Saturdays and Sundays falling before or after or within a period of casual leave will not be treated as part of the spell of casual leave for purposes of the limits mentioned above.

(GAG's 1927 NGEI/20-60 dt 22.9.60 and 2450 - NGEI/20-60pt IV dt 2.12.60)

3.1.3.1 (Half a day's casual leave may also be granted to members of the office. A person who takes half a day's casual leave for a forenoon session will be required to attend office at 1.30 P.M. A person who takes half a day's casual leave for the afternoon session will be allowed to leave office at 1.00 P.M.)

As an exception to the general rule, an official may be permitted to combine half day's casual leave with regular leave and holidays, if any, prefixed thereto, if his absence on the next working day was due to sickness or other compelling grounds. ?

Those who have already got their regular leave sanctioned in advance, should not be allowed to combine half day's casual leave with the regular leave.

1. G.O.I.O.M. No. 60/17/64 (Ests(A) dt. 4.8.65)
2. G.O.I.O.M. No. 60/45/65 (Ests(A) dt. 4.2.66)
3. G.O.I.Min. of H.A. letter No. 5848 Ests(A)/66 dt 24.10.66

3.1.4 In regard to persons who join service in the middle of the year, the authority competent to grant leave will have discretion to grant either the full period of 12 days or only a proportion thereof, after taking into account the circumstances of the case.

3.1.5 On the point having been raised in the staff side of the National Council of JCM, Government of India have decided that such of those Group D employees, who are not allowed 17 holidays in a calendar year should be allowed 15 days casual leave in a calendar year (See also paragraph 2.4.5)

*Government of India, Ministry of Home Affairs (Department of Personnel and (Administrative Reforms)
OM 28016/3/79-Estt.A dated 10.9.79 Office Order Corr.I/GI II/R2-2/280 dated 15.11.79.*

3.2 ✓ **Restricted Holiday**

3.2.1 Section Heads/Branch Officers may allow the staff working under them to avail themselves of the Restricted Holiday. Group Officers may permit the Branch Officer under their charge to avail Restricted Holiday.

3.2.2 Members of the office desiring to avail of a restricted holiday should obtain prior permission of the authority competent to permit them. Such permission will normally be granted except when the presence of the individual employee is absolutely necessary in the exigencies of office work.

3.2.3 If any employee is required, in public interest to attend office on a day which he wanted to avail himself of as restricted holiday, it would not amount to calling him to duty on a closed holiday as entitling him to overtime allowance.

3.3 ✓ **Permission to leave Headquarters**

3.3.1 ✓ The authorities competent to sanction Casual Leave may also permit the staff to leave headquarters during casual leave and holidays. Address during such absence from headquarters should invariably be left with the office.

(CAG's 1958-NGE 1280-59 dt. 15.9.59)

3.3.2 During regular leave, leave address should be left with the office, but formal permission to leave headquarters or station of residence is not necessary.

(CAG's 2493/NGEI/280-59 dt. 21.11.59)

3.4 ✓ **Account for casual leave and restricted holidays**

3.4.1 An account should be maintained in each section, in the form given in Appendix II, for the Casual Leave and restricted holidays availed of by each member of the section during the calendar year. As soon as the casual leave or restricted holiday is sanctioned and soon after the official returns to duty, entry should be made in the casual leave and restricted holiday account of the individual, of the date(s) on which the official was on Casual Leave or Restricted Holiday, allotting for each day one block or square in the account.

These entries should be attested with dated initials by the Section Head concerned, except in the case of such entries relating to the Section Head himself, which will

be attested, with dated initials by the Branch Officer concerned. After attestation of entries in the account, the sanctioned applications should be filed separately for record and reference.

Entry relating to half-a-day's casual leave should be made, dividing diagonally or vertically, the block or square in the account.

The progressive total of the Casual Leave and Restricted Holidays availed of by each official as per this account should be tallied with the figures in the appropriate columns in the attendance register, while closing the attendance register on the 5th of each month.

3.4.2 The account for casual leave and restricted holiday availed of by Branch Officers and inspecting officers is maintained by the P.A. of the respective Group officers. Entries in the account will be attested by the Group Officer.

(Circular No. Estt.1/7-374/73-74/153 dt. 23.5.73)

The CL/RH account of Group Officers and Branch Officers working under the direct control of AG will be maintained by Sr. PA to AG.

3.4.3 To avoid disfigurement, entry may not be made in the casual leave account on first report of absence. The entry may be made on return to duty of the absentee and after the entire spell of the leave is sanctioned.

3.4.4 In the event of transfer of a member of a section to another section, the total number of days of Casual Leave and Restricted Holiday availed of by that member upto the date of such transfer should be communicated immediately to the section to which transferred, where it shall be noted in the Casual Leave account of the individual under proper attestation by the Section Head.

3.4.5 The Casual leave and Restricted Holiday account of Safaiwalas, (sweepers and scavengers) malis (Gardeners), staff car driver shall be maintained by the Section head (OM). The casual leave and holiday account of the chowkidar shall also be maintained by the Section head (OM).

3.4.6 It has been ordered in letter No. 28016/3/83-Estt(A) dt. 4.10.85 of the GOI Min. of Personnel and Training, that there should be no laxity in the maintenance of casual leave and restricted holidays accounts.

3.5 Special Casual Leave

3.5.1 General Principles

3.5.1.1 Special casual leave is sanctioned to Government servants for certain specified purposes or on specified occasions subject to certain conditions and limits as dealt with in subsequent paragraphs.

3.5.1.2 General principles governing the grant of such special casual leave are contained in Sec(V)(2) of the administrative instructions in Appx. 3 to FR&SR Vol II.

3.5.1.3 The special casual leave is sanctioned by the head of department.)

(Accountant General) vide SR 2(10)

3.5.2 Special Casual Leave for Territorial Army

3.5.2.1 It has been decided by Government of India, that the periods spent in camp by Civil Government servants permitted to join the territorial army should not be set off against the ordinary casual leave of the employees concerned by should, in all cases, be treated as Special Casual Leave.

3.5.2.2 It has been decided that the periods spent by Civil Government servants who have joined the Territorial Army, in attending a course of instruction, which will vary according to the nature of the course but will not exceed three months in duration in any case should also be treated as duty in the same way as Government servants would be treated when embodied for supporting or supplementing regular force.

3.5.2.3 In connection with the sending of personnel to attend courses of instruction, the following points should be noted.

- (i) it would be purely voluntary on the part of the Government servant concerned whethere to attend a course or not; and
- (ii) prior permission of the head of his office would be necessary before an individual gives his assent to proceed on a course and it would be quite open to the head of the office concerned to refuse such permission if he considers this necessary in the exigencies of service. Ordinarily such a permission should be granted.

(GOI MHA Memo No. 25/12/51 Est. dated 1.8.51)

3.5.2.4 In View of the fact that

- (i) Special Casual Leave for the purpose of joining Territorial Army has been granted as a special case.
- (ii) the period of absence is expected to be of long duration, and
- (iii) there is likelihood of Government servants being compelled due to reasons beyond their control to exceed the maximum limit upto which Special Casual Leave can be granted under these orders. It has been decided, as a very special case, that the Government servants may be permitted to combine Special Casual Leave either with regular leave or with Casual Leave. But combination of both regular leave and casual leave with Special Casual Leave is not permissible.

(GOI MHA 07.46/1/58 Ests. A. dt. 17.12.58 and 48/8/67 Ests (A) dt.22.7.67)

3.5.3 Special Leave for service association activities.

3.5.3.1 Special casual leave may be granted upto a maximum of 20 days in a calendar year to office bearers of a recognised service association for participation in the activities of the association. The grant of such special casual leave is, subject to exigencies of public service.

3.5.3.2 Special casual leave upto 10 days in a calendar year would be admissible to local delegates and members of executive committee of a recognised All India Association or Federation to attend its meetings.

3.5.3.3 Special casual leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognised association, unions and federations for attending meetings of the Association, Unions and Federations.

3.5.3.4 Those who would be availing of casual leave in their capacity as office bearers under above will not be entitled to avail of casual leave separately in their capacity as delegates or executive committee members. Sub-para 3.5.3.2. and 3.5.3.3. above.

(GOI MHA Memo No. 27/3/69 Estt(B) dt. 8.4.69) and CAG Endt 239/54-87 dt. 29.4.88

3.5.3.5 In cases where an Association or Federation follows a year other than a calendar year, for the purpose of its annual elections the entitlement of Special Casual Leave should be regulated in terms of the year actually followed by such Association or Federation in place of Calendar year.

3.5.3.6 In the case of office bearer coming into office during the course of a year, in casual vacancies, the competent authority may at its discretion, grant Special Casual Leave upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

(GOI Cabinet Secretariat (Department of PERSONNEL) Memo 8/13/72 JCA dt.4.9.72)

3.5.3.7 Sundays and other Gazetted Holidays should not be counted as Special Casual Leave for the purpose of the limits prescribed.

(CAG's letter No.2319/NGE/19-66(II) dt.25.10.76)

3.5.3.8 Special Casual Leave will be available to local delegates and local members of the executive committees of all recognised Unions etc. for attending only the meetings of the Association, Unions, or Federation and not for attending the meetings of the Executive Committees.

3.5.3.9 Special Casual Leave is admissible to office bearers only. The office bearers would be those who are specially defined or mentioned in the approved constitutions, bye-laws and Rules of the Association and Unions which have been accorded 'defacto' recognition by the Comptroller and Auditor General of India.

(CAC's circular No.477-NGE ZII/10-71 dt.25.2.72)

3.5.3.10 An Auditor, outside the executive committee elected by the General Body to audit the accounts of the Association is not treated as an office bearer and no Special Casual Leave is admissible to him for compiling and auditing the accounts of the Association.

(CAG's 1924 NGE I/102-78 DT.11...6.80)

3.5.3.11 Staff side members of the Departmental Council (JCM) may be allowed one day's Special Casual Leave for each meeting of the Departmental Council and in addition two day's duty period, preceding the day of each meeting of the Departmental Council for consultation.

(GOI Cabinet Secretariat (Dept. of personnel) Memo No.8.6.70-JCA dt.30.10.70 and GOI MHA 8/17/78 JCA dt.5.6.79)

3.5.3.12 Special Casual Leave granted for purposes of work connected with JCM councils should not be debited to the annual Special Casual Leave entitlement for association activities. This is in addition to the Special Casual Leave allowed (Please refer para 3.5.3.1 to 3.5.3.3) for participation in the activities of the Association.

(GOI MHA Memo 27.3.69 Ests(B) dt.8..4.69) and CAG's Endt. 239-4/54-87 dt.29.4.88)

3.5.3.13 The facility of 20 days Special Casual Leave is available for office bearers of all recognised associations (All India or otherwise).

Each such association should have been separately accorded recognition as a full-fledged association for all purposes. A local association should not be confused with a 'Branch' or 'Unit' of a recognised association.

((GOI Cabinet Secretariat (Dept. of Personnel) letter No.8/1/71 JCA dt.12.10.71)

3.5.3.14 Special Casual Leave in terms of Ministry of Home Affairs O.M. No.27/3/69 Est(B) dt.8.4.69 has to be applied for and got sanctioned in advance i.e. the Special Casual Leave cannot be claimed as a matter of right and it is open to the competent authority to refuse the Special Casual Leave if it is satisfied that the leave is not for taking part in the activities of the recognised Associations. The term 'activities of the recognised Association' cannot be construed, for the purposes of the aforesaid O.M. as including absent from duty for participation in a hunger strike.

3.5.3.15 Casual leave, in case Special Casual leave has been exhausted, has also to be applied for in advance and granted before it could be availed of and it is open to the competent authority to satisfy itself that the leave asked for is for genuine purpose of casual nature.

3.5.3.16 The above clarification will equally apply to cases where Special Casual Leave has been asked for, for observing 'Dharna' during office hours.

(CAG's letter No. 644/54-PP(73/I dt.7.7.73)

3.5.3.17 It has been clarified that it is left to the sanctioning authority to satisfy itself on the genuineness of the grounds on which special casual leave has been applied for by the office bearers of the association.

(CAG's letter No.80-NGEII/40-70(71-72) dt.20.1.73)

3.5.4 Special Casual Leave for Sports

3.5.4.1 Special Casual Leave may be allowed to a Government servant for a period not exceeding 30 days in any one calendar year for taking part in sporting event, tournaments, and matches of national and international importance. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the relevant leave rules applicable to the person concerned.

Special Casual Leave for Sporting events

Special Casual Leave may be granted to Central Government employees in the following circumstances.

(i) Sports Events Admissible upto a maximum of 30 days in a calendar year for,

1. Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes;
2. Attending coaching or training camps at the National Institute of Sports, Patiala
3. Attending coaching camps in sports organised by National Sports Federation/Sports Boards recognised by Government (Department of Youth Affairs and Sports)

4. Attending the pre-selection trials/camps connected with sport events of National/International importance;
5. Participation in sporting events held on an inter-zonal or inter-circle basis, when the employee takes part as a duly nominated representative on behalf of the State/Zone or Circle but not in his personal capacity.

Admissible upto a maximum of 10 days in any one year for participating in inter Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

Any period in excess of 30/10 days in any year will be treated as a regular leave.

NOTE 1 Central Government employees who are selected for participating in sporting events of national/international importance will be treated as on duty

- (i) during the days on which they participate in the events;
- (ii) the period spent in travelling to and from such tournaments/meets; and
- (iii) any pre-participation coaching camp which the employee is required to attend.

These provisions are applicable to sportsmen/sportswomen participating in the events and also to Managers/Coaches/Masseurs/Doctors approved or required by the Federations under rule to administer/coach/manage the teams participation in such events. However, the technical officials concerned with the administration of the tournaments will not be treated as part of the teams but will be given the special casual leave for 30 days.

NOTE 2 The following are recognised as events of national importance

- (i) National Championships being conducted by the recognised National sports Federations in individual disciplines;
- (ii) National Games conducted by Indian Olympic Association; and
- (iii) Tournaments conducted by the Central Civil Services Board.

NOTE 3 The events recognised by the International Sports Bodies in the concerned disciplines and in which participation has been with the prior approval of the Government (Department of Youth Affairs and Sports) are treated as sporting events of international importance.

3.5.4.3 A list of recognised national sports federation is given in Appendix III.

(GOI Min. of Per & Trg. AR & Public Grievance and Pension Dept. Per. & Trg. OMB.6/2/85 dated 30.01.1989).

3.5.4.4 Government of India have decided that Government servants participating in mountaineering/treking expeditions may be granted Special Casual Leave not exceeding 30 days in any one calendar year, subject to the following conditions:

- (a) that the expeditions has the approval of the Indian Mountaineering Foundation;
- (b) That there will be no change in the overall limit of 30 days of Special Casual Leave for an individual Government servant for one calendar

year for participation in sporting events of national or international importance; and

- (c) The period of absence in excess of 30 days shall be treated as regular leave of the kind admissible under the Leave Rules applicable to the Government servant concerned.

3.5.4.5 Central Government servants who participate in dancing and singing competitions organised by Government of India/Government sponsored bodies at Regional, national or international level may be granted special casual leave not exceeding 15 days in any calendar year but this concession will not be admissible for practice in connection with such cultural activities.

The term Govt. sponsored body referred to above denotes institution and organisation substantially controlled by Govt. and which received substantial assistance from the Govt. in the form of grants-in-aid.

P49GF GOI MHA OM 27/3/68/Estt (B) dt.28.6.69 - CAG Endt. 1149-Audit I/65-87/195 dt.20.11.87

3.5.4.6 Central Government servants participating in the inter-Ministry or inter-Department tournaments held in or outside Delhi may be granted special casual leave not exceeding 10 days in any one calendar year subject to the following conditions.

- (a) 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 only by the Central Secretariat Sports Control Board set up by the Secretariat Staff Welfare and Amenities Committee and other recognised Sports or Recreation Clubs of Government employees.
- (b) Only those Government employees who have been sponsored by such Sports or Recreation Boards and Clubs set up under the general control of the Secretariat Staff Welfare and Amenities Committee or other recognised Sports or Recreation Clubs of Government employees and specially permitted by their offices to participate in such events will be entitled to such special casual leave.
- (c) The period of absence in excess of 10 days should be treated as regular leave of the kind admissible under the relevant leave rules applicable to the persons concerned.

(GOI MHA OM NO.46/20/54/Estt(A) DT.16.6.58 received with CAG's Endt. No.1573 A/168.58 dt.25.7.58)

3.5.4.7 Special Casual leave granted for sports may be combined with either ordinary casual leave or regular leave, but combination of both casual and regular leave with special casual leave is not permissible.

3.5.4.8 Sundays and other holidays can be prefixed or suffixed to such special casual leave; and can also be allowed to be sandwiched. Sundays and holidays intervening the period of special casual leave are excluded from the total limit. Where special casual leave is combined with regular leave, the Sundays and Public Holidays thus intervening the two kinds of leave will have to be counted as Special Casual leave if it is due, otherwise as regular leave if special casual leave is not due.

(CAG's letter No.132 Audit II/380-60 dt.30.1.61 899 Audit/67 dt.1.8.67 & 1361-NGE I/19-66 II dt.30.5.68 P51GF CAG Lr.94-WP/Sports/19-94-95 dt.3.2.95).

3.5.4.9 It has been decided in consultation with the Ministry of Home Affairs and Finance that the concession of special casual leave not exceeding 10 days in any one calendar year, may be extended to the persons serving in the Indian Audit and Accounts Department, who are required to participate in tournaments organised by the Department.

(CAG's letter NO.2496-NGEI/20-60 Pt.II dt.9.12.60)

3.5.4.10 It has also been specifically clarified that the inter-zone tournaments of the Indian Audit and Accounts Department in different games do not fall within the category of sporting events of national importance and therefore, special casual leave is admissible for 10 days only for participation in these events.

(CAG's letter No.96-NGEI/6-70 dt.13.1.71)

3.5.4.11 Special casual leave is not admissible for participation in tournaments conducted by outside agencies i.e. District Cricket Associations and other local agencies.

(CAG's letter No. 3014 NGE I/13-66 dt. 17.11.66 filed in 7-51/60-67).

3.5.4.12 Government employees who are selected or sponsored for giving running commentaries over the All India Radio or Doordarshan in National and International Meets by any National Sports Federation or Association recognised by the All India Council of Sports and approved by the Ministry of Education are also eligible for special casual leave subject to a maximum of 30 days in any one calendar year.

(Authority - Govt. of India, Min. of Home Affairs letter No. 28016/2/79 Estt.(A) dt. 28 communicated in C&AG's letter No. 1191-NGE I/102-78 dt. 5.2.80 filed in Estt. I/7-276/79-81).

3.5.4.13 Special Casual leave for purposes of sports can be granted to an individual Government servant upto a maximum of 30 days only in any one calendar year, even if the Government servant participating during the course of the year in all sporting events like, events of international importance, events of national importance, inter-ministerial, inter-departmental tournaments, mountaineering expeditions, partakes in cultural activities, attends coaching camps and training courses and serves as coach or manager of a team participating in an international or national event. Thus the overall limit for special casual leave for sports is 30 days in a calendar year.

(GOI Memo 27/3/70 Est(B) Cabinet Secretariat - Department of Personnel dt. 14.6.71)

3.5.5 Special Casual leave for ex-servicemen

3.5.5.1 Special casual leave for a maximum period of 15 days in a calendar year, including transit time both ways may be granted on the basis of the medical discharge certificate.

- (i) to ex-servicemen boarded out of service and re-employed as civilians, for appearing before the Medical Resurvey Board for reassessment of their disability pension; and
- (ii) to disabled ex-servicemen who have been provided with artificial limbs as a result of injuries sustained in operations and re-employed in civil capacity when they report to artificial limb centre and stay in hospital in connection with the replacement of their limbs or treatment.

(GOI Cabinet Secretariat - Department of Personnel and Administrative Reforms O.M. No.28016/12/75 Ests(b) dt. 4th May 1976).

GOI Ministry of Defence Memo 11 (57)/85D (Civ.11) dt.10.10.66 and NO.11(5)/72/3399/D dt.11.4.72)

3.5.6 Special Casual Leave for St. John's Ambulance work.

3.5.6.1 When members of the office, permitted to join St. John's Ambulance Brigade, are required to undergo training during office hours, such period of training will be treated as casual leave to the extent such leave is due and as special casual leave to the extent such leave is not due.

3.5.6.2 When such members are detailed by the Brigade for special duties, special casual leave not exceeding three days per annum may be allowed to them to cover their absence on special duties subject to the condition that

- (i) such duties are performed during office hours on working days and
- (ii) if the duties so performed extend only to half-a-day, only half-a-day's special casual leave should be allowed.

(GOI Cabinet Secretariat (Department of Personnel) OM No.f.27/5/70-ests(B) dt.12.1.71 and No.25/21/49-Ests dt.31.5.49)

3.5.7 Special Casual Leave for Hindi Parishad Work.

3.5.7.1 Government servants may be granted special casual leave to the extent indicated below for work connected with the various meetings etc. of the Kendriya Sachivalaya Hindi Parishad.

- (a) in connection with the general body meetings and prize distribution functions of the Parishad, an office bearer of the Parishad may be granted special casual leave upto a limit of 5 days in a year including the time taken on journey subject to the condition that the special casual leave will be confined to the days on which the meetings or ceremonies are held and the time actually taken on the journeys.
- (b) for participation in the meetings of the Central Committee at Delhi, an office-bearer travelling from an outstation may be granted special casual leave upto a limit of 5 days depending on the distance of his place of duty from Delhi.
- (c) office bearers working in the Central Secretariat at Delhi and going to different places for attending to the activities of the Parishad other than those mentioned in (a) and (b) above, may be granted special casual leave upto a limit of 20 days in a year for the outward and return journeys subject to the condition that (i) the special casual leave will be restricted to the time actually spent on journey, and (ii) for reckoning the 20 days limit special casual leave taken in terms of (a) and (b) above will be taken into account.

Total limit of special casual leave that can be granted to an individual during any one year for any or for all the purposes mentioned in (a) (b) and (c) above taken together, is not to exceed 20 days.

(GOI MHA OM 46/22/63-EST(A) dt. 14.1.64 forwarded in CAG's 163 Audit 365-63 dt. 30.1.64)

3.5.8 Special Casual Leave for Lok Sahayak Sena

3.5.8.1 Central Government servants, who, having joined the Lok Sahayak Sena, have won certificates of merit and who are required to participate in the Republic Day Parade held annually in Delhi may be granted special casual leave as follows:

- (i) for a period not exceeding 14 days required for their stay in Delhi in connection with participation in the Republic Day Parade.

Plus

- (ii) for the minimum period required for their journey from their Headquarters to Delhi and back.

(GOI MHA O.M. No. 46/5/58-Ests(A)-I No. 20.6.58 forwarded in CAG's Endt. No. 1427-A/261-58 dt. 7.7.58 Estt. Case 7-59/59/60).

3.5.9 Special Casual Leave to Central Government employees who under go sterilisation operation under Family Welfare Programme

Special Casual Leave under Family Welfare Programme may be granted to Central Government employees in accordance with the provisions detailed in the following paragraphs.

1. Male Govt. servants who undergo vasectomy operation may be granted special casual leave not exceeding six working days. If any employee undergoes vasectomy operation for the second time on account of the failure of the first operation special casual leave not exceeding six days may be granted against 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. Special Casual Leave granted to male Govt. employees who undergo vasectomy operation for the first time may be counted in terms of working days only. Sundays and closed holidays intervening, should be ignored while calculating the period of Special Casual Leave.
2. Female Govt. servants who undergo tubectomy operations whether puerperal or non-puerperal may be granted special casual leave not exceeding 14 days. On account of failure of the first operation, special casual leave not exceeding 14 days may be granted again on production of a medical certificate from the prescribed medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.
3. Female Govt. servants who have insertions/re-insertions of intra-uterine contraceptive devices (IUD) may be granted special casual leave on the day of IUD insertion/re-insertion.
4. Female Govt. servants who undergo Selpingectomy operation after Medical Terminations of Pregnancy (MTP) may be granted special casual leave not exceeding 14 days. But this benefit is not available to those who have availed maternity leave.

Female Govt. servants whose husband undergo vasectomy operation may be granted special casual leave for one day on the day of the operation.

5. Male Govt. servants whose wives undergo either puerperal or non-puerperal tubectomy / or laproscopy operation for the first time or for the second time due to the failure of the first operation (under the family Welfare Programme) may be granted special casual leave for 7 days subject to the production of a Medical Certificate stating that their wives have undergone tubectomy / llaproscopy operation for the second time due to failure of the first operation. It shall not be

necessary to state in the certificate that the presence of the Govt. servant is required to look after the wife during her convalescence.

6. Male Govt. servants whose wives undergo tubectomy/Selpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave upto 7 days subject to the production of medical certificate stating that their wives have undergone tubectomy/Selpingectomy after MTP. It shall not be necessary to state in the certificate that the presence of the Govt. servant is required to look after the wife during her convalescence.
7. A Govt. servant who requires special casual leave beyond the limits laid down for undergoing sterilisation operation owing to the development of post-operation complications may be allowed special casual leave to cover the period for which he or she is hospitalised on account of post-operational complications subject to the production of a certificate from the medical authority / institution concerned. In addition, the benefit of additional special casual leave may also be extended to the extent of 7 days in case of vasectomy operation and 14 days for tubectomy operation to such Govt. Servants who after sterilisation operation do not remain hospitalised, but at the same time, are not found fit to go to work, subject to the production of a medical certificate from the appropriate authority.

It is clarified that special casual leave in case of post-vasectomy / tubectomy operation complications not requiring hospitalisation should be restricted to 7/14 days respectively as per the period of special casual leave in such cases cannot be unlimited.

8. Govt. servants who undergo operation for recanalisation may be granted special casual leave upto a period of 21 days or actual period of hospitalisation, as certified by the Authorised Medical Attendant whichever is less. In addition, special casual leave can also be granted for the actual period of the to and fro journey performed for undergoing his operation. The grant of Special Casual Leave for recanalisation operation (without any commitment to the reimbursement of Medical expenses) is subject to the following conditions.

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

The concession indicated in para 8 above is admissible to Govt. servants who

- (a) are unmarried or
- (b) have less than two children or

- (c) desire recanalisation for substantial reasons (eg) a person has lost all male children or all female children after vasectomy / tubectomy operation performed earlier.
9. Special casual leave connected with sterilisation/recanalisation under Family Welfare Programme may be suffixed as well as prefixed to regular leave or casual leave. However special casual leave should not be allowed to be prefixed both to regular leave and casual leave. Special casual leave may be prefixed either to regular leave or casual leave and not to both. Similarly special casual leave may be suffixed either to regular leave or casual leave and not to both. The intervening holidays /and or /Sundays may be prefixed / suffixed to regular leave as the case may be.

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 necessarily 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.

(1)(DGIM Home Affairs (Dept. of P &AR) Memo No. 28016/3/78-Estt (A) dt. 6.8.79 (2) OM 28016/1/80 Estt(A) dt. 30.4.81 (3) CAG OR 636-Audit / 109-82/1-82(92 dt.12.11.82).

3.5.10 Special Casual Leave for Blood Donation

3.5.10.1 Government servant who donates blood to a recognised blood bank on a working day should be granted special casual leave for the day.

(GOI MHA OM No.46-11-56 Ests(A) dt 8.10.56 forwarded in CAG's Endt. No. 1894-NGEI-208/56 dt. 23.10.56 & GOI MHA OM No. 46/11/56 Ests(A) dt. 30.1.59)

3.5.11 Special Casual Leave for Work connected with Co operative Societies.

3.5.11.1 Members, delegates or members and managing committee members and office bearers of Cooperative Societies (formed exclusively with Central Government employees) who are posted outside the headquarters of the societies, may be granted special casual leave upto a maximum period of ten days in a calendar year plus the minimum period required for the journey to attend the meetings of Cooperative Societies.

3.5.11.2 Members of Cooperative Societies (where the bye laws provide for attending annual general meetings and special general meetings through delegates of members) will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for the special casual leave. However, if members are required to participate in any meeting outside the headquarters of the society, for the purpose of electing their delegates, they may be granted special casual leave.

3.5.11.3 Special Casual Leave, under these orders will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays and Holidays intervening the period of special casual leave will not be ignored, but will form part of special casual leave.

(GOI MHA OM No.46/22/63-Ests(A) dt. 14.1.64 forwarded in CAG;s Endt. No. 163 Audit 365-63 dt. 30.1.64 Ests. Case 7-29/1/63-64)

3.5.12 Special Casual Leave for casting vote in general election

In order to provide facilities to Central Government employees who reside at a place where the date of polling is different from the place where their office is situated, one

day's special casual leave will be allowed on the day of polling at their place of residence, provided, that day is not a public holiday or closed holiday.

(GOI MHA DP&AR OM No. 12/15/82-JCA dt. 15.5.82)

3.5.13 Special Casual Leave for absence due to Bandh, natural calamities etc.

In Govt. of India Ministry of Home Affairs (Department of Personnel and Administrative Reforms) OM No. 27/6/71 Ests(B) dt. 1.11.71, all heads of departments were authorised to grant special casual leave, with the concurrence of the Ministry or Department administratively concerned, to employees who stay at places far from headquarters, as a result of which they have to commute a long distance to their office and due to dislocation of traffic arising out of natural calamities, "Bandh" etc., they are not able to undertake the journey and report for duty. In view of the genuine difficulty felt in exercising of powers by Heads of Departments with the prior concurrence of Ministry or Department, it has been decided that.

- (a) Special Casual Leave wherever admissible under the provisions in the regard may be granted by the Heads of Department.
- (b) all such cases where special casual leave has been granted should be reported to the Comptroller and Auditor General of India.

(GOI. MHA. (DP&AR (OM. No. 28016/1/79-Ests(A) dt. 28.5.1979)

3.6 Regular Leave

3.6.1 Applications for regular leave should, as far as possible, be submitted to the Section Head concerned, well in advance (Similarly the Section Heads will submit their applications for leave well in advance, to the Branch Officer concerned). If the leave applied for is for a period upto 30 days and if no substitute is required, the Section Head will forward the application to Administration Section for reporting eligibility to leave applied for. On receipt back of the application from Administration Section with eligibility report, the Section Head will submit it to the Branch Officer concerned, with his recommendations indicating clearly the state of work and extent of arrears in the seat of the applicant. The Branch Officer may then sanction the leave applied for.

3.6.2 The Branch Officer have been empowered to sanction regular leave upto 30 days to Group 'D' and Group 'C'. In case of AAOs, the Group officer is empowered to sanction regular leave upto 30 days provided no substitute is required.

3.6.3 If the leave asked for is for a period in excess of 30 days and / or a substitute is required, the Section Head / will submit the application to the Branch Officer with his recommendations indicating clearly the extent of arrears and state of work in the seat of the applicant. The Branch Officer may then forward the application to Administration section for sanction of leave and posting a substitute.

3.6.4 In sanctioning leave or in recommending leave to Administration section the Branch Office is expected to exercise his discretion with due regard both to the requirements of the office and to the reasonable interests of the members of staff.

3.6.5 The applicant should avail of leave only after it is sanctioned and he is actually relieved. He should hand over the work in his seat to his successor and in urgent cases to another auditor nominated by B.O. pending arrival of a substitute. He should give in writing

the stage of work in his seat in regard to correspondence, audit, filing etc. and this report should be submitted to the Branch Officer or Group Officer for information.

(See para 11.14.1. to 11.14.5. also)

3.6.6 No member of the office should absent himself from duty, on the assumption that the leave applied for will be sanctioned as a matter of course,. If he does so, it will be at his own risk.

3.6.7 Absence from duty without sanction to leave may be necessitated by serious illness or accident or an unforeseen event. In such cases, leave applied for at the earliest opportunity by post or telegram and the leave may be sanctioned if it is proved to satisfaction of the sanctioning authority that the absence from duty was necessitated by sudden and serious illness, accident or the occurrence of some unforeseen event. The official should however, attend office at the earliest possible, and hand over charge. Staff members are informed that staying away from duty without proper sanction to leave is fraught with the risk of such absence being treated as unauthorised in addition to the institution of disciplinary proceedings against him.

3.6.8 Except for special reasons, no extension of leave will be allowed and members are advised to ask for as far as possible all the leave they require, in the first instance itself. When extension of leave is inevitable, it should be applied for at least a week before the expiry of the leave already granted. On return from leave, joining report should be given. This will be countersigned by the immediate superior and send to Claims Branch.

In the cases of leave taken on Medical Certificate, fitness Certificate should be insisted upon while rejoining for duty.

CHAPTER 4

CONDUCT RULES

4.1 All members of the office are expected to be conversant with "The Central Civil Service (Conduct) Rules, 1964". Some important provisions in the Rules are given in the following paragraphs for general information. Members are advised to go through the Conduct Rules to know whether any act of omission or commission on their part would contravene the provisions of Conduct Rules.

4.2 General

4.2.1 Rule 3 of the CCS (Conduct) Rules, 1964, enjoins on all Government servants to maintain, at all times, absolute integrity, devotion to duty and to do nothing which is unbecoming of a Government servant.

4.2.2 Sub-letting of Government Accommodation by Government Servants - Departmental action.

It has been decided that in all cases where a Government servant has been found guilty of letting out the Govt. residential accommodation allotted to him/her the Directorate of Estates will intimate the details of the case to the administrative authority concerned and action taken against the employee under the Allotment Rules and the concerned disciplinary action under the Disciplinary Rules for imposition of a suitable penalty on grounds of unbecoming conduct of the Govt. employee involving violation of Rule 3(1)(iii) of the CCS Conduct Rules, 1964 or any other Rules governing them. Similarly disciplinary action may be taken in those cases also where the accommodation in question is controlled by an authority other than the Directorate of Estates.

(GOI Min. of PPG and P(Dept. of P&T) OM No. 11013/14/85/Estt.(A) dt. 6.3.86 and CAG's Endt. No. 2520 Audit I/98-85/I-86(44) dt. 1.4.86)

4.2.3 Need to maintain independence and impartiality by Government Servants in the discharge of their duties.

In the Min of Home Affairs OM No. 41/2/55/II Est. (A) dt. 23.4.55, instruction were issued emphasizing the need of Government Servants, specially where holding positions of trust and responsibility remaining not only honest and impartial in the discharge of their duties but also having the reputation of being so. While reiterating the instructions issued in the Ministry of Home Affairs referred to above it is again stressed that a Government Servant must be impartial and must not show undue favour or ill will in his official dealings. If a Government servant is found misusing his official position or to abet and connive improper and illegal acts, he would render himself liable for disciplinary action for violation of **Rule 3 of the CCS(Conduct) Rule, 1964**

(GOI, Min. of Personnel, PG & P (Deptt. Of P&T) OM No. 11013/10/93-Estt.(A) dt.6.10.93 and CAG's Endt. No. 517/Audit I/15-93/III-93(78) dt. 8.11.93.

4.2.4 According to Rule 22 of the CCS (Conduct) Rules 1964, a Government servant shall 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 and shall not be under the influence of any intoxicating drink or drug during the course of his duty and shall 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. He shall also refrain from consuming any intoxicating drink or drug in a

public place and from appearing in a public place in a state of intoxication. Violation of any of these provisions would constitute a good and sufficient reason for taking disciplinary action against the Government servant.

(Rule 22 of Conduct Rules and C.S. Department of Personnel - OM No. 11013/17/75-Estt. (A) dt. 28.11.75).

4.2.5 A Government servant is expected to maintain a reasonable and decent standard of conduct in his private life and not bring discredit to his service by his misdemeanours. In cases where a Government servant is reported to have acted in a manner unbecoming of a Government Servant may be regarded as a good and sufficient reason to justify action being taken against him under Rule 11 of the Central Civil Services (classification control and Appeal) Rules.

4.3 Marriage

4.3.1 Rule 21 of the Central Civil Services (Conduct) Rules 1964, enjoins that no Government Servant shall enter into or contract a marriage with a person who has a spouse living and no Government servant, having a spouse living, shall enter into or contract a marriage with any person.

4.3.2 The Government may, however, permit a Government Servant to enter into or contract any such marriage if it is satisfied that such a marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage and there are other grounds for so doing.

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

4.3.4 With the coming into force of the Dowry Prohibition Act, 1961, Government servants should not, give or take, or abet the giving or taking of dowry. They should not also demand directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be.

4.3.5 Any violation of the provisions of the Act would constitute a good and sufficient reason for instituting disciplinary proceedings against the Government servant in addition to such legal action as may be taken in accordance with the provisions of the Act.

4.3.6 Presents in the form of cash, ornaments, clothes or other articles made at the time of marriage by one party to other party shall not be deemed to be dowry for this purpose, unless they are made as considerations for the marriage.

Rule 13A of CCS(Conduct) Rules 1964 and Govt. of India M.H.A.O.M No. 25/37/65-Est. (A) dt 30.8.65)

4.4 Taking Part in Elections

4.4.1 According to Rule 5 of the Central Civil Service (Conduct) Rules 1964 a Government Servant should not canvass or otherwise interfere or use his influence in connection with or take part in any election to a legislature or local body. There is, however, no bar against a Government Servant who is qualified to vote at such election, exercising his right to vote, provided that, if he does so, he does not give any indication of the manner in which he proposes to vote or has voted.

4.4.2 The Rule clearly prohibits a Government servant from proposing or seconding a candidate for election or acting as a polling agent as such action would constitute taking part in election.

GOI MHA Memo. No. 25/59/52 Ests (A) / dt. 30.4.55).

4.5 Taking Part in Politics

4.5.1 Under Rule 5 *ibid*, no Government servant shall be a member of or be otherwise associated with any political party or any organisation which takes part in politics. He shall not also take part in, subscribe in aid of or assist in any manner, any political movement or activity.

4.5.2 No Government servant shall join or continue to be a member of an association, the objects of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality. (Rule 6 of Conduct Rules, 1964). In cases of doubt whether participation in the activities of an association or organisation involved / would involve infringement of the provisions of Conduct Rules, the members of the office should consult Branch Officer (Administration) / Group Officer (Administration).

JAG's Circular No. 57-N 2/24-91 dt. 25.2.91)

4.5.3 Under Rule 7 of the Conduct Rules, 1964, no government servant shall engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign states, public order decency, or morality or which involves contempt of court, defamation or incitement to an offence or resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other government servant.

4.5.4 Government servants who resort to cessation of work by indulging in "strike" are liable for disciplinary action. Demonstrations and activities are prejudicial to public order and also involve criminal offences like criminal trespass, or incitement to commit offences. They are also subversive of discipline and harmful to public interest, and participation in them by government servants tantamounts to conduct wholly unbecoming of government servants and would constitute good and sufficient reason within the meaning of Rule 11 of the Central Civil Service (classification control and appeal) Rules 1965. Serious view will be taken of such acts on the part of public servants.

MEA O.M. No. 2567/11/67(Ests(A) dt. 13.4.67).

4.6 Collection of Funds

4.6.1 Rule 12 of Conduct Rules lays down that no Government Servant shall except with the previous sanction of 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.

Exception : Flag day collections

4.6.2 The members of a Union can collect subscriptions among themselves for welfare activities of the Union. So long as their appeal is confined to members, no permission is necessary. If any approach to the public is made, whether directly or indirectly permission should be obtained. Where a matter affecting the general interests of the members of the Union is in dispute and the rules of the union permit spending its fund over such matter, its members are free to collect funds for that special purpose from amongst its members.

MEA O.M. No. 24/20/55 - Ests (B) dt. 10.8.55)

4.7 Communication or connection with Press / Radio.

4.7.1 According to Rule 8 of the Conduct rules no Government Servant shall, except with previous sanction of Government, own wholly or in part, or conduct or participate in the editing or management of any newspaper or periodical. He shall not also, except with prior sanction or in the bonafide discharge of his official duties.

- Publish a book himself or through a publisher, or contribute an article to a book or compilation of articles.
- Participate in radio broadcast, contribute an article, write a letter to a newspaper or periodical either in his own name or anonymously or pseudonymously or in the name of any other person.

However, no such prior sanction would be necessary, if such publication, contribution, broadcast is of purely literary, artistic and scientific character and published through a publisher.

4.7.2 No Government servant shall in any radio broadcast or in any document published in his own name or anonymously or 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 or State Government.
- (ii) Which is capable of embarrassing the relations between the Central Government and any State Government or the Government of any foreign state.

Exception: Statements made or views expressed in official capacity or in due performance of duties assigned to him.

(Rule 9 of Conduct Rules)

4.7.3 Rule 11 of the Government servants Conduct Rules, 1964 lays down that no Government Servant shall, except in accordance with any general or special order of 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.

4.7.4 Retention of any document or information by Government servant in his personal custody for use in furtherance of his personal interest, for instance in making representations to authorities concerned is objectionable and constitutes an offence under Section 5 of the Official Secrets Act 1923.

4.7.5 Quotation by a Government servant in his representation to the Head of Office, Head of the Department, President etc. of or from; any letter, office memorandum, Circular, or from notes on any file to which he is not authorised to have access, or which he is not authorised to have in his personal custody, shall also amount to unauthorised communication of information, and also amount to unauthorised communication of information, and will render the Government Servant liable for prosecution for breach of

Section (5) of the Official Secrets Act, 1923 and for departmental action for contravening the provisions of Conduct Rules.

Only Ministers, Secretaries and other officers specially authorised by the Minister are permitted to give information or to meet the representative of the Press.

(MHA O.M. No. 25/54/58 Ests dt. 12.4.54. MHA O.M. No. 25/55/57 -Ests(A) DT 4.7.67)

4.8 Political influence and outside influence in service matters.

4.8.1 Rule 20 of the CCS(Conduct) Rules, 1964 strictly prohibits Government Servants from bringing any political or other outside influence to bear upon any superior authority to further his interest in respect of matters pertaining to his service under Government. Accordingly members of the Office are forbidden from approaching members of Parliament and Legislatures with a view to have their individual grievances made the subject matter of interpellations.

4.8.2 Some employees are under the misapprehension that their 'grievances' would receive sympathetic consideration only if they are taken up through Members of Parliament of Legislatures or other high dignitaries. Such a course of action apart from resulting in infringement of Rule 20, constitutes breach of Rule 11 also, as it usually entails disclosure to non-official persons, of information, which the Government servant has come into possession in the course of his official duties, and the employee therefore, renders himself liable for disciplinary action.

4.9 Receiving and Accepting Gifts

4.9.1 Rule 14 of the Central Civil Service (Conduct) Rules, 1964, prohibits Government servants from receiving any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in honour or in honour of any other Government Servant. There is, however, no objection to his accepting gifts at the time of his retirement from the members of staff, subject to prior permission of Government where necessary.

4.10 Private Trade or Employment

4.10.1 Rule 15 of the Conduct Rules lays down that no Government servant shall, except with the previous sanction of the Government engage directly or indirectly in any trade or business or negotiate for or undertake any other employment.

Private Work

Honorary work of social or charitable nature in occasional work of a literary, artistic or scientific character may be undertaken by an officer without the special permission of the CAG who should however be consulted before any very important or onerous unpaid duties are assumed.

(Para 3.36.1. of MSO(Admn.) Vol)

4.10.2 Canvassing by a Government servant in support of the business of insurance, agency, commission agency, etc. owned or managed by his wife or any other member of his family shall be deemed to be a breach of this rule.

4.10.3 No Government servant shall accept any fee for any work done by him for any public body or private person without the sanction of prescribed authority.

4.10.4 Acceptance, by Government servants, or regular part time employment in other government, quasi-government or private institutions is contrary to the principle embodied in Rule 15 of the Central Civil Services (Conduct) Rules 1964, even if such employment is outside office hours. If he does par-time work outside office hours in addition to his full working hours in his office, he may not get sufficient time for rest and recreation and will, therefore, be unable to give undivided attention to his official duties. Thus while a government servant may be permitted under SR 11 to undertake work of casual or occasional character, no such permission can be granted for regular part time work, even if it be outside office hours.

4.10.5 Participation of Government Servants in competitions / events organised by private companies etc. with the objective of promoting their products.

The social events and competitions promoted by various private companies can be put into different categories:

- (i) where the social events are organised purely with an intention to promote the business interests of the company and the competitiveness against the participants is not relevant.
- (ii) where the competition by way of games and sports are sponsored by private companies and the spirit of the competitiveness amongst the participants is very much evident

The nature of events referred in item (i) above are quite distinct from those referred to in item (ii) as in the later case it is the competition of the event which remains in the forefront and not the sponsored and as such the involvement of the private companies as sponsors cannot be taken as solely for the purpose of promotion of their business interests.

The Government servants are advised not to take part in any competition or social event referred to in item (i) above organised by private companies or organisations, the primary objective of which is only to promote their business activities or their products without the prior sanction of the Government. Such a participation without the previous sanction is liable to be constructed as a violation of the provisions of Rule 15 of the Conduct Rules - However the participation in the events referred in the (ii) above does not require any previous sanction of the Government.

(GOI Ministry of Personnel, PG & Pensions (DP & T) OM 11013/2/89 / Est.(A) dt. 28.3.89 and CAG's Endt. No.312 Audit I/128-85/I-89(45) dt. 5.5.89)

4.10.6 Contesting in election to Sport bodies etc.

Previous sanction of the Government is required as per Rule 15(1) or the CCS (Conduct) Rules 1964 for a Government Servant to hold an elective office, in any body, whether incorporated or not. The following principles should be followed while considering requests from Government Servants for seeking elections to or holding elective offices in sports federations associations.

- (i) No Government Servant should be allowed to hold elective office in any sport association / federation for a term of more than 4 years or for one term whichever is less.

- (ii) While seeking office (for which prior permission of Government should be obtained) or supporting the candidature of any person for election to sports bodies, a Government servant should not indulge in conduct unbecoming of a Government servant.
- (iii) A Government Servant must refrain from raising of funds or other collections from official as well as non-official sources for the promotion of sports at any level.
- (iv) Prior clearance from the Government of India must be obtained for any travels abroad in connection with the works or others activities of any sports federation / association. While seeking such clearance the officers must indicate the source of funding and other expenses and when permitted to go he must do so by availing of leave due admissible to him.

(GOI. Min of Personnel & Public Grievances & Pensions (Department of P&T) OM F 11013/9/93 Est.(A) dt. 22.4.94 and C&AG Endt. No. 170 - Audit (Rules) 16-94(27) dt. 1.6.94.

4.10.7 The Government of India decided that permission to undertake practice in any system of medicine should not be granted unless they hold recognised qualifications. Only persons holding recognised qualifications in any system of medicine, and registered under the relevant law in force in the state or Union Territory concerned should be allowed to undertake such practice. Heads of Departments (i.e. The Accountants General) may grant the required permission provided that the practice is undertaken during spare time, on a purely charitable basis and without detriment to the official duties of the Government Servant concerned.

(MHA OM No. 25/4/64-Esttst(A) dt. 29.9.64)

4.10.8 There is provision for registration of practitioners in Homeopathy on qualifications as well as on experience basis. In view of this a Government servant who has registered as a practitioner in Homeopathic system of medicine under the relevant law of the state concerned may be granted permission to practice, even though he does not possess recognised qualification, subject to the condition that the practice is done during spare time, on charitable basis and without detriment to official duties.

(C.S.Dépt. of Personnel O.M. No. 11013/3/77 - Ests (A) Dt. 22.3.77)

4.11 Lending / Borrowing and Insolvency

4.11.1 Rule 16 of the Central Civil Services (Conduct) Rules 1964 forbids government servants from

- (i) speculating in any stock, share or other investment
- (ii) making, either by himself or through his agent or members of his family, any investment which is likely to embarrass or influence him in the discharge of his official duties.
- (iii) Lending, borrowing or depositing money as a principal or as an 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 placing himself under any pecuniary obligation to such person, firm or private limited company and

- (iv) Lending money to any person at interest or in a manner whereby return in money or in kind is charged or paid.

4.11.2 Purely temporary loans, free of interest, can be taken by Government servants without prior permission, from personal friends and relatives.

4.11.3 Where a Government servant stands surety for loans taken by his official superiors, or their friends or their friends or their relatives, it might create an impression that official pressure has been exerted for this purpose. Apart from this, the superior officer will be putting himself under obligation to the subordinate and such a situation is not conducive to efficient office management and maintenance of discipline. All officers are, therefore, advised not to approach their subordinates for standing surety for loans taken from private sources either by them, or by their relatives or friends.

(MHA OM No. 25/6/66 - Ests(A) dt. 25.5.66)

It is not the intention of Government of India that Government servants should be prevented from standing surety for members of the same or different establishment for loans obtained from cooperative credit societies.

4.11.4 Rule 17 of the CCS (Conduct) Rules, 1964 requires every Government servant to so manage his private affairs, as to avoid habitual indebtedness or insolvency. It also requires the Government servant against whom any legal proceedings has been instituted for the recovery of any debt due from him or for adjudging him as an insolvent, to report to Government forthwith, the full facts of the legal proceedings. Such a report should be submitted by the Government servant to his immediate superior who will forward it to the authority competent to remove or dismiss the Government servant from service, who will decide upon the question of taking disciplinary action against the official concerned, if he considers that,

- (i) the official's efficiency has been adversely affected by his indebtedness and that
- (ii) the official can no longer be entrusted with any important or responsible public duties.

No formal permission to file an insolvency petition in a court of law is necessary.

(GOI MHA OM No. 25/40/55-Ests(A) dt.22.2.66 CAG's Edt. No. 3761 NGE II/235-55(I) dt.22.9.56)

4.12 Acquisition / Disposal of Property

4.12.1 In terms of Rule 18 of the Central Civil Service (Conduct) Rules, 1964, no member of the office shall 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, except with the prior knowledge of the Accountant General, in case of Group 'B' Officers and that of the Group Officer (Administration) in case of Group 'C'; and Group 'D' staff.

4.12.2 In respect of the expenditure incurred on repairs and minor additions to an immovable property by a Government servant an intimation shall be necessary to be given to the prescribed authority only if the estimate exceeds Rs. 10,000/-. However prior sanction of the prescribed authority should be obtained in all cases regardless of amount involved, where the transaction regarding the material purchased or contract for such repairs

or minor construction, is with a person with whom the Govt. servant concerned has official dealing.

(GOI, Min. of Personnel & Public Grievances & Pensions 28, (Department of P&T) OM No. 11013/9/89 Est.(A) dt. 27.11.90 and CAG's Endt. No. 808 - Audit I/28/90/I/II - 90(160) dt. 1.1.91.

4.12.3 Similarly, where the staff member enters into any transaction in respect of a movable property either in his own name or in the name of a member of his family, he shall within one month from the date of such transaction, report the same to the Accountant General if he be a Group 'B' Officer and if the value of such property exceeds Rs. 10,000/- and to the Group Officer (Administration) if he be a Group 'C' or Group 'D' Official and the value of the property exceeds Rs. 5,000/-. (**Rule 18(3) of CCS(Conduct) Rules**)

4.12.4 Transactions in sale as purchase of share and debentures etc.

It has been brought to the notice of the Government that a number of employees are investing in shares, securities and debentures etc. frequently. With a view to enable the administrative authorities to keep a watch over such transactions, it has been decided that an intimation may be sent in the prescribed proforma to the prescribed authority in the following cases.

- (i) **Group 'A' and 'B' Officers** : If initial transactions in shares, securities, debentures or mutual funds scheme etc. exceeds Rs. 50,000/- during the calendar year.
- (ii) **Group 'C' and 'D' Officers** : If the total transactions in shares, securities, debentures or mutual funds scheme etc. exceeds Rs. 25,000/- during the calendar year.

It is clarified that since shares securities debentures etc. are treated as movable property for the purpose of **Rule 18(3) of the CCS(Conduct) Rules 1964**, if an individual transaction exceed the amount prescribed in Rule 18(3) the intimation to the prescribed authority would still be necessary. The intimation prescribed in the para referred to above will be in addition to this, where cumulative transactions (i.e.) sale, purchase or both in shares, securities, debentures or mutual funds etc. in a year exceed the limits indicated above.

(GI. Min of Personnel, PG&P (Dept. of P&T) OM No. 11013/6/91 Estt.(A) dt. 8.4.92 and CAG's Endt. No. 182- Audit I/38-91/II-92(32) dt. 18.5.92)

CHAPTER 5

RECEIPT AND DISTRIBUTION OF DAK IN OFFICE

The Central Registry (Dak Branch) in Office Management Section is responsible for receipt of dak and its distribution to sections.

5.1 RECEIPT OF DAK

5.1.1 Dak is received in Central Registry through (i) Post-Letters, Telegrams, Registered

- (i) Letters / Parcels, Insured letters/parcels, Speed Post etc.
- (ii) Messengers - Local tapals from city offices and
- (iii) The papers, pads and other records sent by sections housed in other buildings to sections in Min building vice versa are sent through Van Transit / Despatch Rider.

5.1.2 All tapals and telegrams received during office hours will be acknowledged by the Central registry.

Tapals and Telegrams received out of office hours and on holidays shall be acknowledged by the Security / Group 'D' staff on duty and shall be handed over to the Central Registry as soon as the office opens on the next working day.

5.2 OPENING OF COVERS

5.2.1 The covers shall be examined immediately on receipt and before opening, and segregated into:

- (i) those from the office of the CAG of India, as is evident from the despatcher's seal on the cover.
- (ii) those addressed to Accountant General by name
- (iii) those addressed to other officers by name
- (iv) those sealed and marked "Confidential" or "Secret"
- (v) other correspondence relating to sections.

The first four items shall not be opened in the Central Registry but dealt with as follows:

5.2.2 The covers from CAG's office and those addressed to Accountant General by name shall be handed over to Secretary to Accountant General immediately who shall cause them open in the presence of Accountant General or according to his directions and submit them to Accountant General in a closed folder. After perusal by AG they are diarised and distributed by the Accountant General's Secretariat itself to the Group officers concerned. Their disposal is also watched by the Accountant General's Secretariat (Vide para 6.20.1)

5.2.3 Covers addressed to Group Officers by name shall be handed over to the PA to the Group Officer who shall cause them open in the presence of the Group Officer or according to his directions.

Covers addressed to other officers by name shall be sent to the respective officers through a transit register.

5.2.4 In respect of covers marked 'Confidential', 'Secret' and sealed items, if the outer cover contained the name of the officers or bears indication to the section to which it is to be delivered they shall not be opened in the Central Registry, but shall be delivered the same day, through a transit register to that officer or section.

If the outer cover is addressed merely as "The Accountant General" and is not sealed, though marked "Confidential" or "Secret" it may be opened and the sealed cover inside may be taken out. It shall then be delivered without opening, through a transit register to whom it is addressed. In case the sealed inner cover also does not contain the name of the officer it shall be handed over to BO(OM) who will open it, examine its contents and deal with it suitably depending upon the nature and seriousness of the matter. Sealed / Confidential / Secret covers delivered to the PAs will not be opened by them directly. They should hand over the covers to the Group Officer / AG who will cause them open in his presence or according to his directions.

5.2.5 Other covers relating to various sections of the office shall be opened in the Central Registry. All the covers received in a day should be opened before the close of the day. The registered packet number and post office of origin noted on the cover shall be noted at the top corner of each letter etc. taken out from the cover. They shall be noted in a Register vide para 5.6.2 below.

5.2.6 While opening covers and emptying its contents, care should be taken to see that nothing is left within the cover and no letter is damaged in the process of opening. The Section incharge of Central Registry should conduct surprise test check of empty covers.

5.3 STAMPING

Every inward dak should be affixed with the date - stamp of the office. The letters received in a day should bear the date stamp of that day.

(Para 2 (I) of O.O IAD/8 - Misc. / 66-67/45 dated 27.8.66)

5.4 SUBMISSION OF DAK FOR PERUSAL BY ACCOUNTANT GENERAL

After affixing date-stamp, dak received from the Government of India and the State Government are segregated and sent to Secretary to ACCOUNTANT GENERAL. This segregation of Government dak may be done even before opening the covers, if possible, so that those covers may be opened separately and dak sent to ACCOUNTANT GENERAL quickly. After perusal by ACCOUNTANT GENERAL the dak will be returned to Central Registry for further distribution.

5.5 MARKING

5.5.1 After affixing date-stamp, the dak shall be handed over to the marking units to decide the sections to which they relate, with reference to the previous correspondence quoted in the current dak, or with reference to the distribution of work among sections. Section thus decided should be indicated on the right hand top corner of the dak in red ink.

Marking of letters should be done with great care and attention so as to reduce mis-marking to the barest minimum.

(Para 1.02 Corres III/I-2/67-70/646 dt. 21.1.71)

5.5.2 To facilitate proper marking at every stage, a list of detailed distribution of work section-wise should be prepared and supplied to the members in marking units in the Central Registry. Copies of the distribution list should be dsupplied to Group Officers, Branch Officers and section heads also. A Master list of this distribution of work among sections should be maintained up-to-date by section nominated for coordinating the activities of other sections.

(Para 15 of Corres. III/I-2/47-70/646 dated 25.1.71)

5.5.3 Enclosures to letters are usally indicated at the left hand bottom corner of the letter ad "Encl.". While marking letters it should be examined whether in such cases the items indicted as enclosed have all been received. If there be any omission, the fact of non-receipt of any of or all the enclosures shall be indicated by the marking unit, on the top corner below the section marking, so that the sections might call for enclosures immediately.

5.6 DIARISING

Certain categories of dak are diarised in the Central Registry to serve as a primary record of reference as stated below;

5.6.1 Letters with cheques and drafts :

These will be diarised in a 'Register of Valuables' with the following columns. A single register shall be maintained for all the units and all columns shall be filled in.

Sl. No. and date	Regd. Pocket Pack No.	Post office of origin	Letter No & date	From whom received	Subject in brief	Details of endorsements	Section to which delivered
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

5.6.2 Other Registered / Insured / Letters

These shall be diarised in a register with the column same as for Register of Valuables except that in col.7 the details of enclosures should mentioned instead of the particulars of cheques / drafts. This register shall be maintained separately for each Registered Dak unit. The serial number of the entry and the unit number shall be indicated on the letter also. If however, the letter is a complaint, it shall be entered in the respective register and not in this common register.

5.6.3 Government of India references received back from the Secreatry to ACCOUNTANT GENERAL after perusal by ACCOUNTANT GENERAL shall be diarised in the Dak Branch separately in an "Index Register" (Form SY 318A) indicating the section to which it is delivered. While diarising, letters marked "urgent" or "Immediate" should be picked out and delivered to sections concerned with least possible delay, through "Urgent Transit Book". The date of receipt and diarising (which should normally be the same) should be prominently noted in the register before commencing entry for the day. Simultaneously with the entry in the register, the serial number of the entry shall be noted in the Dak at the top corner, with the suffix like "GOI" like, 45/GOI, 68/GOI, etc. The abbreviation "GOI" shall be written prominently on the register also. Separate registers may be opened for each financial year with fresh serial number.

5.6.4 State Government references shall be diarised in Index Register in Form Sy 318A. The section to which each communication is delivered should invariably be noted against each entry in the register. Separate Index Register may be maintained for each department of Government with abbreviation used as indicated below:

GOVERNMENT OF TAMILNDU

1.	Finance Department	GF
2.	Revenue Department	GR
3.	Home Department	GH
4.	Education Department	GE
5.	Agriculture Department	GA
6.	Public Department	GP
7.	Public Works /Irrigation	GW
8.	Industries Department (Social Welfare, Labour & Employment)	GI
9.	Forest Department	G.F
10.	Other Departments	GM

The date of receipt and diarising should be prominently recorded in the registers before commencing entries for the day. Simultaneously with the entry in the registers, the serial number of the entry in the register shall be noted on the Dak also, in the right hand top corner with the alphabetical suffix denoting the register in which it is diarised like 45 / GF, 34 / GM, 42 / GE etc.

The abbreviation denoting the department of Government shall be indicated prominently in bold letters on the respective registers. Fresh registers shall be opened at the commencement of each financial year with fresh serial numbers.

5.6.5 Representation / Complaints shall not be mixed up with other letters but shall be diarised in a separate "Register of Complaints" with full details including the section to which delivered. Representations / complaints etc. forwarded by the Chief Ministers Cell/Governor's Secretariat, MLAs/MPs etc. should be dealt with on priority basis.

(O.O TMI/14-118/80-81/217 dated 5.3.1981)

5.6.6 Service books received should be entered in a separate register with full details including - number of volumes and sent to the sections concerned after taking acknowledgement.

5.6.7 Letters, references etc. received from all other offices/sources (i.e., letters etc., other than those mentioned) are not diarised in Central Registry.

5.7 SORTING

The marked dak shall be sorted section-wise with the help of caging shelves provided for this purpose.

5.8 TRANSMISSION TO SECTIONS

5.8.1 The process of opening, stamping, marking, diarising and sorting should be so arranged and carried out with such speed and expedition that all Dak received upto 3.30 PM in a day, undergo all these processes and be ready for transmission to sections by 4 P.M. The dak for the day shall be sent to the Branch Officers by 4 P.M. positively.

(Para 2 of O.O. Corres I/GLB/290 dt. 18.8.70)

(Para 2 of O.O. Corres II/I-2/67-70/646 dated 25.1.71)

5.8.2 Dak shall be transmitted to Branch Officer, Section in the following manner.

5.8.2.1 Government of India Dak :

These shall be sent to Branch Officers of Sections concerned by special messengers. After having been seen by the Branch Officers they shall be delivered to the sections concerned and acknowledgment of the clerk of the section obtained in GOI Index Register itself. No separate transit register need be maintained.

5.8.2.2 State Government Dak:

These shall be transmitted through a separate transit register - "TNG Dak Transit Register" one or two such transit registers shall be maintained for each section. The Index number (GM 5, GI 15 etc.) given for the dak while diarising it in the department-wise Index Registers shall be noted in this Transit Register below an entry indicating the date of transit and the Dak sent to the Branch Officers of the section concerned along with the Transit Register.

5.8.2.3 Valuables / Cheques / Drafts

These shall be sent to the Branch Officer in the Register of Valuables itself and the acknowledgement of the auditor/clerk of the section obtained in the Register itself. No separate transit register need be maintained.

5.8.2.4 / Registered Dak:

These shall be sent to the Branch Officers of the section concerned in a separate Transit Register "Registered Dak Transit Register." The serial number of the entry relating to the letter in the Registered Dak diary shall be indicated in this Transit Register, below the entry indicating the data of transit.

5.8.2.5 Complaints:

These shall be transmitted to the Branch Officers concerned through Special Messengers like D.O. Letters and acknowledgment taken in the register in which it has been diarised in the Central Registry.

(O.O. TM IV/14-118/80-81/217 dt. 5.3.81)

5.8.2.6 Other Miscellaneous Dak

These shall be transmitted to the Branch Officers of Section concerned with 'Dak Slip' in the form given below:

Dak Slip No.	Date
Section	
Number of letters sent	
Dated initials of clerk in Dak Branch	
Hour and dated initials of B.O	
Hour and dated initials of Section-in-charge	

The Dak slips shall be prepared in duplicate. The number of letters enclosed to the Dak slip shall be indicated in the space provided. These 'Dak slips' shall be serially numbered.

(O.O Corrs II/G&I/79-80/1665 dt. 20.3.80)

5.8.3 A "Register of Distribution and Return of Dak" in the form given below shall be maintained by the Central Registry.

Section	Dak Slip No.	Date 1.1.95		Date 2.1.95		Date 3.1.95	
		No. of letters distributed D	No of letters returned R	No. of letters distributed D	No of letters returned R	No. of letters distributed D	No of letters returned R
Secretary to	1						
AG	2						
Admn I	3						
Admn II	4						
Admn III	5						
...							
Total							
Add: other Dak							
Govt. of India							
Govt. of T.N.							
Regd. Dak							
Valuables /							
U.O							
Total							
Distributd							
Returned							
No. of Dak							
register due							
Initials of Dak							
Section							
incharge							
Initials of							
Branch Officer							

First two columns viz, section and number being constant, they may be typed or removed and pasted on the left hand page of the register. Then columns (D) and ® shall be opened for each date on the left and right hand sides of the register. Simultaneously with the preparation of Dak slips entry will be made in this register under Column (D). The number assigned to section in second column shall be the Dak Slip number as well. After filling in Column (D) with number of letters distributed through Dak Slips and number of letters etc. diarised in other registers for distribution, the total for the day shall be struck and the register submitted to the B.O(OM) daily at 5.10 P.M. immediately after all the Dak Slips/ Dak Transit Register have been sent to Branch Offices. The Auditor - in - charge of Central Registry shall also give a certificate that all Dak Slips/Dak Transfer Registry have been sent

to Branch Officers. The submission of this register will, apart from indicating the volume of work turned out in the section on that day will help the B.O.(OM) to ensure that the Dak for the day have been distributed.

5.9 DAK MIS-MARKED

5.9.1 The references which get mis-marked and thus get included in the Dak Slip/Register of Registered Dak/Index Register of sections to which they do not relate will be dealt with in the following manner.

- (a) Letters relating to sections in the same building should be handed over to the section concerned the same day and acknowledgement obtained in the Dak Slip/Dak Register itself indicating the number of letters so handed over.
- (b) Letters relating to sections in other buildings should be returned to the Central Registry along with Dak Slip/Dak Register the same day or next day itself.

RECEIPT BACK OF DUPLICATE DAK SLIP/DAK TRANSIT REGISTERS

✓ **5.10.1** When duplicate Dak Slips/Dak Registers are received back from sections they should be examined in Central Registry to see that

- (i) they contain the dated initials of the Branch Officer / Section-in-charge indicating the hour of receipt of dak in sections.
- (ii) the total number of letters accepted by the section, number transferred within the building and number returned are indicated over the signature of Section Head.
- (iii) the number of letters actually returned tally with the number noted in the Dak Slip/Register.
- (iv) that the initials of the Branch Officer has been obtained by the Section on the Dak slip/Dak Register at the time of returning them.

5.10.2 Watching the receipt back of Duplicate Dak Slip/Dak Register - Before 12 noon each day, as and when the duplicates of dak slips sent to sections the previous day are received back from sections in the Central Registry, with or without "return dak" they shall be posted in column (R) of the previous day in the "Register of Distribution and Return of Dak." The posting shall be done by recording in column (R) against the section, the number of "Return Dak" actually received with the Duplicate Dak Slip. If there be no "return dak" the column shall not be left blank but a nil entry shall be made. Thus, sections against which column (R) is blank will be sections from which the Duplicate Dak Slips are due and these sections should be contacted or reminded. At 4 P.M. when the register is closed for submission to BO(OM) in regard to the day's distribution of dak the figures in Column (R) which represents the day's return out of the previous day's distribution shall be totalled up and recorded. Simultaneously, the number of returns under other categories like Government of India, Government of Tamil Nadu, Registered Dak etc. shall also be counted and indicated in Column (R) against respective items and grand total struck. The number of sections from which 'Dak Slips' are due shall then be arrived at counting the 'blanks' in column 'R' and recorded at the appropriate place. The number of sections from which Dak registers have not been returned shall also be indicated in the register. The register shall then be submitted to the BO/OM.

5.11 RETURNED DAK

5.11.1 The Returned dak shall be noted in a register in the following form:

REGISTER OF RE-DISTRIBUTION OF RETURNED DAK

Date	Sections	Returned	Redistributed	Total
		Dak		
B/F Previous day		Ordy. GOI GTN Regd..	Ordy. GOI GTN Regd.	
		Others	Others	

The following checks shall immediately be exercised.

- (i) whether the number of letters actually returned tally with the number noted in the dak slip/as having been returned and
- (ii) whether there was delay in the return of the letters.

Any discrepancy noticed be brought to the notice of the Central Registry-in-charge who will in turn take it to the notice of the BO(OM) for further action.

The duplicate dak slips and dak registers shall then be returned to the units from which received, retaining the letters alone for re-marking.

5.11.2 **Re-making:** Each "returned dak" shall be carefully gone through and remarked accurately and sent to the correct section along with the regular dak of the day. Number of such letters re-marked and sent to the sections shall be noted in the columns in the "Register of Redistribution of Returned Dak". At 5 P.M. each working day, the register shall be closed totaling up the columns and striking the balance on hand.

The balance shall be carried over to the next day's folio and the efforts should be to clear the previous day's balance first. The register shall be submitted to the BO(OM) at 5.10 P.M. who will ensure that:

- (i) the returned dak are re-marked correctly and sent to the correct sections the same day itself or with utmost expediency
- (ii) the previous day's balance has been cleared to the maximum extent; and
- (iii) that the balance on hand on any day does not contain any paper of over a week old.

5.11.3 Where there is genuine difficulty in deciding upon the section to which a returned dak relates, or where a re-marked dak is returned by the section as not relating to it, the control sections shall be consulted.

5.11.4 Report on defaulting sections :

The "Central Registry-in-charge shall keep a constant watch on the return of Duplicate Dak Slip/Dak Transit Registers and the returned dak and shall collect information on:

- (i) Sections which do not return the dak slip/dak register promptly by 12 noon the following day.
- (ii) Sections whose duplicate dak slips/dak registers are incomplete/deficient and

- (iii) Sections which return the dak after a lapse of time and report once every fortnight to Group Officer (Admn.) chronic cases of default.

(Para 8 of O.O. Corres II/I-2/72-73/1972 dt. 27.3.73)

5.12 TELEGRAMS

Immediately on receipt, Telegrams should be date-stamped and diarised in the Register of Telegrams and sent to the Branch Officer concerned. The Branch Office will set his initials, and record / issue instructions to the section concerned for disposal. The telegram shall then be delivered to the section and acknowledgment of the clerk of the section taken in the Register of Telegrams.

5.13 OTHER INWARDS

5.13.1 If any document is received unsigned or incomplete in any respect, the Central Registry shall not institute any correspondence with the office concerned. The paper will be marked in the normal course to the section to which it relates. That section should take action to get the document authenticated or completed. However, letters missent to this office shall be despatched by the Central Registry itself to proper addressee.

5.13.2 Court Summons:

Summons to attend the court should be served on the person concerned, through "Urgent Transit Book" by a special messenger, after consulting Administration I Section about the whereabouts of the person. The official in-charge of Dak branch shall be personally responsible for the service of summons on the person concerned. The fact of delivery of the summons should also be reported to the next superior officer concerned. If summons due to be received in another office has been wrongly received in this office, it shall immediately be sent to the office of which it is intended, informing the court simultaneously that the summons wrongly received in this office has been redirected to the proper office.

5.13.3 The procedure outlined in Para 5.1 to 5.13.2 should be followed in respect of Dak received direct in the offices situated in other buildings in the city and also by all RA units including Branch Offices.

5.13.4 Records, files etc. to/from other buildings in city.

VAN TRANSIT UNIT:-

Files, registers, documents etc., requiring transmission among sections in the various buildings in city are sent through Van Transit Unit attached to Central Registry and transmitted to the sections concerned.

CHAPTER 6

RECEIPT, REGISTRY & DISPOSAL OF DAK IN SECTIONS

6.1 Receipt and Registry in Sections

6.1.1 Source of Report

Letters, communications and other inward dak received in a section will be from one or more of the following sources.

Source	Nature of Correspondence
(i) Secretary to the Accountant General	a) All kinds of communications from the Comptroller and Auditor General of India b) D.O. letters received by Accountant General c) Letters addressed to AG by name d) Secret and confidential references e) Complaints addressed to AG by name
(ii) P.A. to Group Officers	a) D.O. Letters addressed to Group Officers b) Other letters etc. received by the Group Officers
(iii) Branch Officer	D.O. letters and other letters addressed to B.O. by name
(iv) Central Registry from Govt. of India	a) Letters, memoranda etc. b) Letters, memoranda etc. from Govt. of Tamil Nadu c) Letters and other communication from departmental officers and sources not mentioned above.
(v) Other section	a) Inter-sectional memos b) Letters wrongly received in one section transferred to the relevant section c) Letters requiring action in more than one section transferred from one section after action to another section for further action. d) Copies of letters etc. requiring simultaneous action in more than one section, furnished by section which received it first to other section e) Letters etc. received in one section sent to another in the course of disposal for remarks, advice etc.

6.1.2 Dak to be seen first by Branch Officer

All inward dak arising from sources (I) (ii) (iii) and (iv) indicated in earlier paragraph should be received in section only after they have been seen by the Branch Officer concerned. Letters etc. from other sections of the office (Source V) may be received in sections direct, unless they have been marked by the B.O. of that section for the other Branch Officer.

The Branch Officer will after going through each inward dak set his initials with date on the right hand top corner of the letter etc. and send them to sections concerned. He will also mark letters requiring urgent action as 'urgent', 'early' etc.

He should also set his dated initials (with hour of receipt of dak) in the space provided in the original and duplicate copies of the 'Dak Slip' received from Central Registry as a docket to the letter. He should also, wherever possible, indicate the correct section in the case of letters wrongly marked.

6.1.3 Examination of Dak by Section Heads

On receipt of the 'Dak' of all the five sources, the Section Head will go through each and every one of it, see whether it relates to his section and if so mark 'immediate' on the letter if it is to be disposed of in one or two days and 'urgent' if it is to be disposed of in 3 to 6 days. He should also mark the unit to which the letter relates over his dated initials on the right hand side top corner of the letter. He should also set his initials with date in the space provided in the original and duplicate copies of 'Dak Slip' received from the Central Registry as a docket to letters.

6.1.4 Papers not relating to the section received from Central Registry through Dak Registers and Dak Slips.

While going through the 'Dak' received from Central Registry through Dak Registers and Dak Slip if the Section Head finds any letter not pertaining to his section, he should not reject it outright. He should examine whether the letter relates to any other section in the same group or does not relate to that group at all.

If it relates to some other section in the same group, the letter shall be accepted and action taken to transfer to the correct section to which it pertains. If it does not pertain to that group at all, then the Section Head will indicate on the right hand top corner of the reference "Does not relate to Group" and set his dated initials thereunder.

(O.O. Corredp. II/I-2/67-76/122 dt. 9.2.77)

6.1.5 After the 'Dak' has been seen and marked by the Section Head, the clerk of the section will take them and check whether all the letters, references noted in the 'Dak Registers' have actually been received and the number noted is correct. He will count the number of letters enclosed to "Dak Slip" and see whether it agrees with the number noted on the slip. If any discrepancy is noticed either in the entries in Dak Register or in the number of letters noted on the Dak Slip, the clerk will immediately bring it to the notice of the Section Head who will in turn, bring it to the notice of the Official-in-charge of the Central Registry (Dak Branch) for necessary action.

6.1.6 Transfer in 'Dak' of references not relating to Section

The clerk will then examine whether all the letters, references etc. in the Dak registers and Dak slip have been accepted by the Section Head as pertaining to the Section. He shall then, take action as follows:

- (a) If he finds that the Section Head has marked any letter etc. as not pertaining to the section but to some other section in the same group, he should transfer such letter to the sections concerned obtaining the acknowledgment of the section for the letter so transferred in the Dak register or the Dak slip itself.
- (b) He should then acknowledge the letters pertaining to the section in the Dak Register and indicate in the Register, Dak Slip the number of letters accepted by the section, number of letters passed on to other sections in the group, and number of letters not pertaining to any section in the group returned unacknowledged and obtain the initials of the Section Head therefor.
- (c) He should then return the Dak Registers and one copy of the Dak Slip to Central Registry (dak) by 12.00 noon the following day after ensuring that all the particulars have been filled in against all items in the Dak Slip. The initials of the Branch Officer should also be obtained on the Dak Slip or Dak Register before it is sent to Central Registry. This will enable the Branch Officer to get an idea about the promptness with which the letters are initially scrutinised and accepted by the Section and also to see whether papers returned do not justifiably relate to any section in the same group and also to suggest the section to which such a paper may be sent.

6.1.7 Dak to be diarised

Soon after verifying the Dak Slip and Dak Register with the letters as indicated earlier, the clerk will diarise the letters pertaining to that section in the Unit or Common Purport Register (See Para 7.2.2.1). All letters received in a day should be diarised on the same day or in the forenoon of the next working day in case of late receipts. Immediately after diarising, he will fill in the standard form to watch the disposal of immediate and urgent letters. The standard form will have the following columns and will run for a fortnight (1st to 15th and 16th to end of the month).

Form to watch prompt disposal of immediate and urgent letters.

Period from 1st to 15th

16th to last day of the month

A. IMMEDIATE					B. URGENT				
Date	O.B. C.B.	Unit I	Unit II & so on	C.B.	Date	O.B.	Unit I	Unit II & so on	C.B.

One form will run for the first half of the month (1st to 15th of a month) and a new form should be used for the second half of the month (16th to end of the month). The Clerk of Section, after diarising the dak in the Unit Purport Registers and Common Purport Register should indicate the purport number of the letters marked 'urgent' or 'immediate' in the respective columns in the standard form. The Section Head will watch the disposal of the

letters through this form. As soon as a reference is disposed of, the purport number of that letter should be struck off in the 'Form'. The columns 'OB' and 'CB' should be filled in for each day by counting the purport numbers noted under each unit, omitting items struck off. These entries in the form should be made by the Clerk; but the form should be in Section Head's custody.

(Para (iii) of O.O. Estt I/GII/1976 - 77/5I dt. 28.4.77)

6.2 Disposal of references

6.2.1 Time limit for disposal

The Auditors should invariably put up letters to the Section Head, with disposal, within a week from the date of its receipt in the Office (not in the section) as evidenced by the Office date stamp. The Section Head should submit them quickly to the Branch Officer wherever necessary. As a working rule all D.O. letters, all U.O references from Government should be disposed of within a week of their receipt in the office, all CAG's letters should be disposed of within 10 days of their receipt in the office, all references from Government of India or Government of Tamil Nadu should be disposed of within a fortnight of their receipt in the office.

6.2.2 Remarks on Dak by Branch Officer only

Remarks shall not, as a rule, be recorded on letters and other documents, except by an officer of the level of Branch Officer and above. This does not however, prohibit writing record order or 'noted' for the remarks of such officer. No remarks may be recorded even by such officer on letters etc. required to be returned or forwarded to other offices in original. Such letters should not be defaced or made ugly by any marking; excepting the date stamp of the office, the dated initials of the Gazetted Officers.

6.2.3 Queries to be answered at once

Queries and remarks by the Accountant General, Group officers and Branch Officers on any inward dak, should be answered or attended to by the Section Head concerned, immediately on its receipt in section. If however, the query or remark cannot be attended to or a complete reply cannot be given immediately, then a note should be put up explaining the difficulty in attending to or answering the remark or query immediately, indicating therein, the probable date by which it will be answered or attended to.

6.2.4 Transfer of Dak

Since the inward 'Dak' is scrutinised by the Branch Officer and Section Head as soon as they are received, and papers belonging to other sections in the same group transferred immediately in the 'Dak' sage itself, while those relating to sections outside the group are returned to Central Registry Dak Branch, there will not be any need to transfer papers to other sections, after they are diarised, except in the case of those requiring action in more than one section as indicated in succeeding paragraph.

6.2.5 Papers requiring action in more than one section

An inward letter, the disposal of which involves action in more than one section shall be received in the section which has to deal with it primarily. It shall be dealt with in that section in accordance with following instructions.

(a) Papers requiring urgent action simultaneously in more than one section - Copies shall be taken and communicated to other sections for action.

(b) Papers requiring action in different sections.

- (i) If there be no previous papers / file or case on the subject in the section and are not required to be retained in the section as a permanent record, the papers will be transferred to the next section for further action, obtaining acknowledgement in the Purport Register. The fact that action has been taken will be indicated on the paper and if necessary a reply to the departmental officer will also be sent. The paper on transfer to next section will be treated as finally disposed of and cleared from the Purport Register.
- (ii) If there be previous papers in the section, the paper will be transferred after action and obtaining acknowledgement in the purport register to the next section for action. The receipt back of the paper from that section after completion of action will be watched through purport register. The paper will not therefore be treated as finally disposed of until it is received back from the other section after action.

(c) References received from CAG, Government of India and State Government, requiring reply

These will be retained in the section which received it originally. Reply should issue in a consolidated form from this section. Hence copies of extracts of the reference will be taken and communicated to concerned sections request to furnish information or to take action and intimate the fact. Receipt back of these copies or extracts shall be watched and a consolidated single reply shall be sent.

(d) References, in the disposal of which other sections are to be consulted.

A note discussing the issue shall be prepared and the specific points on which the advice of other sections(s) is required shall be clearly spelt out in the note. The paper with office not, will then be sent to those sections, which will record their views or advice in the note and return them to the section which originated the note. In the section which receives the paper with note for advice, it will be treated as an 'inward dak' purported accordingly and disposed off.

6.2.6 Papers not relating to the section

If despite strict scrutiny at the dak stage both by the Branch Officer and by the Section Head, any paper not relating to the section is received by oversight and purported, the Auditor concerned shall make a transfer endorsement on the paper and get it approved by the Section Head. The Section Head should see that all the papers required to be transferred have actually been transferred under proper acknowledgement. He should ensure that such receipts are shown as outstanding in the purport register until they are actually transferred. Before approving the transfer endorsement, he should ensure that transfer is proposed to the correct section (in cases of doubt he should consult control section) so that paper is not tossed from section to section unnecessarily.

(O.O. Corresp. III/I-2/67-70/646 dt. 25.1.71)

6.2.7 Acknowledgement of communications from Headquarters

Most of the communications from Headquarters contain instructions that its receipts should be acknowledged. In all such cases, the acknowledgement will be issued over the signature of the Accountant General if the communication is a D.O. letter and over the signature of the Secretary to Accountant General, in other cases.

6.2.8 Interim Reply

Whenever delay due to any reason, is anticipated in sending a reply to a letter received in this office, an interim reply stating that the matter is receiving attention and that a final reply would be sent in due course, should be issued to the person or office from whom the letter has been received.

6.3 Disposal of U.O. references

6.3.1 All U.O. references received from the Headquarters, Government of India, Government of Tamil Nadu should be dealt with utmost care and expedition, and at the Section Head level only.

6.3.2 U.O. letters from Headquarters

In order to have an effective control over the disposal of U.O references from Headquarters, they will be diarised in the A.G.'s Secretariat, in separate register and delivered to Control Sections concerned (not to sections) for disposal. The control sections should collect the requisite details from the sections concerned and submit the draft reply to the Group Officer. The Section Heads of the Control Section should ensure that the U.O reference is disposed of within a week of its receipt and should intimate the particulars of disposal to AG's Secretariat section immediately to enable them to note it in their register. The U.O Purport Register in A.G's Secretariat section will be closed and submitted to A.G. every alternate day. If in the process of disposal, the section head of the control section anticipates any delay, then he should bring it to the notice of the A.G. in a note explaining the reasons thereof.

(Estt. I/GI/3-2/67-68/80 dt 4.7.67)

6.3.3 Copies of UO notes etc. to be kept

Since U.O. notes when disposed of are returned in original along with the back papers, it is absolutely necessary that

- a) relevant extracts of the case or file or a gist of the entire case referred to
- b) a copy of the U.O. references received and
- c) a copy of our reply are kept on the file of this office for future reference.

6.4 Demi-official letters

6.4.1 Disposal to be seen by Office to whom addressed.

Disposal of demi-official letters addressed to the Group Officer should be invariably shown to the Group Officer and the reply issued or the papers filed only after the disposal is seen and approved by the Group Officer concerned. Similarly reply to letters addressed to Accountant General by name has to be issued only after approval by the Accountant General. The Branch Office should mark such letters as 'immediate' and the Section Head should watch their disposal through the Standard form prescribed in para 6.1.7

6.5 Complaints

6.5.1 ✓ Disposal to be watched in Secretariat

Letters of complaints addressed to the Accountant General (by name) are received in A.G.'s Secretariat, and diarised in a separate register to watch their disposal. This diary should be closed every week and submitted to the Accountant General with an analysis of the complaints remaining undisposed for a fortnight or more.

6.5.2 Complaints when received from A.G.'s Secretariat, should be marked by the Branch Officer concerned as 'immediate' and the Section head should watch its disposal through complaints purport register. When finally disposed of, particulars of disposal should be communicated to Secretary to AG for noting in their diary. The disposal should invariably be submitted to the Accountant General and the papers should be filed or reply issued only after the disposal has been seen and approved by the Accountant General.

6.5.3 If any delay is anticipated in the disposal of the complaint, an interim reply starting that the complaint has been received and is receiving attention should be sent to the complainant. After completion of action, a final reply indicating the point settled should invariably be sent to the complainant.

6.6 ✓ Secret and Confidential documents

6.6.1 Instructions regarding grading, treatment, custody and despatch of secret and confidential documents are contained in the pamphlets titled "Departmental Security Instructions" copies of which have been furnished to all Section Heads and Branch officers.

6.6.2 A list of security DOs and DON'Ts are given in Appendix IV. Staff are expected to be conversant with these instructions and observe them scrupulously.

6.6.3 (Covers marked "Secret" and "Confidential" should be taken personally by the Senior PA to Accountant General to the Accountant General who will (unless he sees fit to depart from this procedure) open the covers and after retaining the letters to be dealt with personally by him, pass on the rest to the Secretary. The Secretary will diarise them in a separate purport register and pass them on to the Section Heads of the sections concerned for necessary action.)

6.6.4 Treatment of confidential papers / drafts

Approved drafts marked 'confidential' or 'Secret' (including confidential and secret files) emanating from sections should be handed over to the PAs and Stenographers to the Officers concerned by the dealing official for issue duly entered in a transit register marked 'confidential' with details of files etc. sent therewith and their acknowledgement taken therein. After issue of fair copies, the original drafts with files etc. should be returned to the sections by the PA through their confidential Transit Register and acknowledgement obtained therein.

6.6.5 Classified documents when sent by post must invariably be enclosed in double covers. The inner cover should be sealed and addressed by name to the officer for whom it is intended, with the security marking and the number and particulars of the enclosures noted thereon. The inner cover should be sealed in the section dealing with the paper and handed over to the despatching section. The outer cover should bear the official designation of the addressee and the rank of the despatcher. The secret and confidential letters should invariably be sent by Registered Post with acknowledgement due. A 'Top Secret' document

should be despatched by Insured Post only. Despatch section should not accept any inner cover handed over to them if it is not made out in accordance with above instructions. Classified documents to be despatched to the Indian Missions and abroad should not be sent by post because that involves the risk of their falling into unauthorised hands and being tampered with. They should be sent to the Ministry of External Affairs for onward transmission by diplomatic bag.

6.6.6 The following further instructions on movement of classified papers are issued for strict observance.

(i) The movement of all classified papers and files between the Main Office and the outside buildings should be either in locked boxes or in sealed covers or packets addressed by name to the person who is to receive them

(ii) Within the same building, classified files and papers must move from the originating section to the receiving section either in locked boxes or in sealed covers, unless these are handed over personally by the person dealing with the subject to the addressee. On no account, should classified papers move from section to section within the same building in closed pads.

NOTE

Movement of classified papers between group officers, group officer and AG, shall also be subject to the above instructions except that, the papers will be taken by the PA and handed over to their counterpart.

(iii) Movement of classified material between the Accountant General (Audit) I, Accountant General (Audit) II, Principal Accountant General (A & E). Member, Audit Board, Principal Director Audit, Railways, etc. should be either in sealed cover or in locked boxes. Otherwise, they should be taken personally either by the Secretary to AG or the Sr. P.A and handed over to their counterparts under proper acknowledgment.

(iv) All the outgoing and incoming files containing classified papers should be entered in a transit register maintained by Senior PA to AG or the PA to the Group Officer. This register, should be closed every Wednesday and a list of files pending with each officer for more than a week should be prepared and pursued.

(v) All the shorthand note books of the PA attached to the Group Officers and Sr. PA to AG should be treated as confidential records and destroyed by burning in the presence of the BO/OM as soon as they are fully used up.

vi) In respect of secret papers, all unapproved draft rough work, carbon papers, stencils etc. which are no longer required after the fair copy has been prepared must invariably be destroyed by the Officer dealing with them as soon as he signs the fair copy of the document etc. A note to this effect, that this destruction has been done, should be recorded on the office copy of the document in each case.

vii) The Officer in charge of confidential and vigilance cells should ensure at the end of each day or whenever there is no one in the section during office hours that all the classified materials are kept in locked almirahs and not left open on the tables.

(Authority : AG's orders dated 29.5.80 in file AGI/O&M circulated in O.O. Estt I/3-2/80-81/235 dt. 30.4.80)

6.7.1 Supply of information in connection with questions raised in the Parliament and State Legislature.

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

6.7.2 Information called for by the State Government for

- i) replying to question raised in the State legislature or
- ii) supplying it to the Central Government for replying to a parliamentary question need not, however be routed through Comptroller and Auditor General unless the matter pertains to administration of the Indian Audit and Accounts and whenever such information is proposed to be refused, prior approval of the Comptroller and Auditor General should be taken.

(Para 2.30 MSO(Admn.) Vol.I)

6.7.3 Letters from State Government / Central Government calling for information to answer questions raised in State Assembly or Parliament should be dealt with in Administration I Section if the matter relates to administration etc. of IA & AD and in the respective control sections if the matter is a technical one.

6.7.4 When references are received from Members of Parliament or Legislative Assembly seeking information on matters connected with Audit etc. they may be informed that such references may be addressed to the CAG's Office. On receipt of reply from Headquarters the matter may be finally disposed.

6.7.5 Requests received directly from private parties in foreign countries for supply of information and technical assistance should not be entertained and in any case no reply should be sent till a clearance is obtained from Government of India.

(GOI Min. of Commerce and Industry Lr. No. SI(SA)/28/61 dt. 17.8.62 TM case 11-2/60-62)

6.8 Office notes

6.8.1 When prepared : An office note is prepared to analyse or discuss the issue and for obtaining orders or directions of the appropriate authority.

- a) issue arising in the course of audit and or accounting and in the discharge of other day to day work,
- b) issue posted by departmental officers for advice or/and ruling
- c) issues involving interpretation of rules and/or orders arising in the process of disposal of inward dak.

6.8.2 An office note should be written on 'note sheets' meant for this purpose or on plain white sheets leaving one-third margin on the left. It should be written neatly and legibly and in ink leaving adequate space between two lines. An office note should be temperately and courteously worded and should be in third person.

It should be brief, clear, business-like and free from personal remarks, repetition and matters not germane to the issue should also be avoided.

Use of high sounding and archaic words and phrases should be avoided. As far as possible, use of Latin words and phrases should be avoided.

The facts, views, arguments etc. proposed to be incorporated in the note should be arranged into paragraphs which should be numbered. The arrangements should be such that there is cogency and continuity in presentation of the case.

The note should have a definite conclusion. The specific points on which approval/ orders are sought, should be clearly indicated at the end of the note.

The officer(s) to whom a note on an inward correspondence, say a letter or an order of Government, is submitted for remarks or orders will certainly go through the inward dak (the paper under consideration (PUC) first before going through the note. It is therefore unnecessary to reproduce verbatim in the note, the contents of the PUC. If however, the/ paper under consideration is lengthy and complex then a precis of its contents may be given in the note. A precis should be made when several papers (PUCs) are dealt simultaneously.

6.8.3 The head of the section or the Branch officer who deals with a note initiated by his subordinates should check the facts in the note and correct it where necessary. It would suffice if such corrections, modification, etc. are incorporated in the relevant places in the note put up by the subordinate and a separate note need not be written by the superior. If however, it becomes necessary for the superior officer, to write a separate note, then it must be a continuation of the note put up to him by the subordinate and should not be independent of it.

6.9 Drafts

6.9.1 Government correspondence is generally in the following forms:

- (i) Ordinary letters
- (ii) Demi-official letters (D.O)
- (iii) Unofficial letters (U.O)
- (iv) Memorandum (Memo) and
- (v) Circular letters

A letter is the form used for all formal communications with Government, other offices within and outside Indian Audit and Accounts Department and members of public.

The letters should begin with the salutation "Sir/Madam" and terminate with subscription "Yours faithfully" followed by signature and designation of the person signing the letter.

A memorandum is used for conveying information or instructions to subordinate officials and authorities. This is written in third person and does not contain salutation or subscription, but only the signature and designation of the officer below the text. The name and designation of the addressee is noted below the signature on the left side, if it is intended for a subordinate official and at the top as in the case of letter, if intended for a subordinate authority.

A Demi-official letter is intended to bring to the personal notice of the officer or case on which action has been delayed and official reminders have failed to elicit a reply.

An unofficial reference is made in two different ways viz... by sending the file itself with a note to the other office or by sending only a self-contained note to the other

office. This form is used for obtaining the views, clarification, comments etc. of any other office or authority in a matter. No salutation or complementary closing words are used in this form.

A Circular letter is used to convey any decision, information, instruction or orders or to call for information from a number of offices or officers. The form is similar to that of any ordinary letter except that the addressee is indicated collectively here as "All Collectors", "All Treasury Officers". Such letters are generally roneoed; instead of being typed as a number of copies would be needed.

Specimens of these forms of communication are given in Appendix V. Whenever a communication is to be issued in any one of these forms, a draft of the communication should first be made out in that form and approval of the competent authority to issue the communication obtained on the draft. The communication should then be fair copied and signature of the officer who approved the draft or any other officer authorised by him should be obtained. The draft copy and the fair copy despatched. The draft serves as office copy of the communication issued.

6.9.2 A draft of a letter, D.O. letter, memo etc. should first conform to anyone of the conventional form of the communication. It should be written in ink neatly and legibly. Sufficient space should be left between lines for corrections additions and alternations if necessary by the higher authorities through whom it passes. The author or the person who initiates the draft should be clear in what he wants to convey through that communication. He should marshal the ideas and matters to be conveyed and should arrange them into convenient paragraphs in the draft. Each paragraph in the draft should be numbered serially. It should be complete, brief, clear and true to facts. Complete in that it is easily understandable and sufficiently intelligible in itself without reference to any other document. *Brief* in that its reading occupies very little time. *Clear* in that it is free from any ambiguity and true to facts in that the facts and figures, if any, in the draft are accurate and correct.

6.9.3 Language of draft

The language employed should be temperate, polite and inoffensive. It should be couched in simple language. Use of complex and unduly long sentences should, as far as possible be avoided.

Use of abbreviations, other than those commonly used and understood is forbidden.

(Para 2.28.1 of MSO(Admn) Vol.I)

6.9.4 Reference may be made in the draft wherever necessary and possible to relevant rules, orders, codal provisions etc. The draft of a communication meant for offices outside IA&AD should bear no reference to provisions of any of the codes and manuals intended for use in IA&AD only.

6.9.5 The draft should be neat and presentable. Indiscriminate scribbling on the margins, writing in between lines, overwriting, erasures should be avoided. If any part of the draft is to be revised extensively it should be rewritten neatly in the margin or in the next blank page. If a draft undergoes complete revision at any level or if the corrections made are so numerous as to render it shabby, then a neat copy of the revised draft should be made out for submission to the next superior officer.

(Note: For important letters issued, a neatly typed office copy should invariably be kept on file along with the approved draft)

6.9.6 The author of the draft or the official who initiates the draft should after completing the draft in accordance with instructions in the foregoing paragraph, set his initials with date at the bottom on the left hand side of the draft, before submitting it to his immediate superior. That Officer should, after going through the draft and after satisfying about its contents and correctness, set his initials with date at the bottom of the left hand side (unless he himself is to approve the draft) before submitting it to the next superior officer. In all cases of drafts submitted to Group Officer or the Accountant General, the initiator of the draft and the officials through whom it is passed, should sign their names in full with date. Name should be written in block letters beneath the signature where signature is not legible.

6.9.7 While drafting letters to the State Government, particular care should be taken to draw a very clear distinction between suggestions offered by us in an advisory capacity and specific requests for certain action which Audit is entitled to make.

6.9.8 If any document, record, copy of correspondence etc. is to be sent to the office addressed along with the communication proposed to be issued, a specific mention should be made in the body of the draft communication. In addition at the foot of the draft, should be indicated the number and brief description of such record, documents, correspondence proposed to be enclosed.

6.9.9 If communication is to be despatched other than by ordinary post then instruction to the effect should be indicated on the right hand top corner of the Draft like "Under Certificate of Posting" "Under Recorded Delivery with intimation to sender" "By Registered Post" "By Registered Post with Ack. Due" "By Speed Post" "By Special Messenger" etc.

6.9.10 No letter issued by this office to outside offices etc. or to individuals, should contain any reference to any correspondence between this office and the office of the Comptroller and Auditor General of India or to the fact that the contents thereof have the concurrence or approval of the Headquarters.

6.9.11 When a draft prepared by the section for submission to the Accountant General for approval is to be seen in one or more other sections, then the draft should be seen by the Branch Officers of those sections also. Remarks and observations if any, by the sections and Branch Officers on such drafts should be recorded on separate sheets of paper and not on the draft itself. After circulation among the sections concerned, the draft will be received back in originating section, which will submit the draft to AG after carrying out modification, if any, necessiated by the remarks or observations of other sections.

6.10 Procedure for submission of Draft / Note

6.10.1 Whenever, an office note or a draft of a communication is initiated by an auditor or Sr. Auditor and is to be submitted to the section head or initiated by section head and is to be submitted to the Branch Officer, for consideration, approval or orders the following procedure should be observed.

- a) If the note and or drafts are submitted for the disposal of inward dak/correspondence (letter(s), Govt. orders etc.) then the Inward Dak, the

Note and Draft should be tagged together in such a way that the note remains at the top, the draft below and inward dak next below.

- b) All the files/cased containing the back papers (previous reference) on the subject and referred to in the Draft and note should then be placed beneath these papers in a string. All these should be tied up in a file board with flap and submitted after referencing as below.

6.10.2 To the draft should be attached with the marking D.F.A. (Draft for Approval). To the Inward Dak shall be attached a flag with the marking PUC (Paper under consideration). If more than one PUC is involved in the disposal, the main communication shall be marked PUC I others PUC II, PUC III and so on. Back papers referred to in the PUC DFA and note and contained in the files/cases should be attached flags with different alphabets. The flags should be attached covering the entire width of the files/cases in such a way that all the flags are visible - All the back papers mentioned or referred to in the PUC DFA and the note should then be identified (referenced) by noting, in the margin of the PUC DFA and note, in pencil, the alphabet of the flag attached to that particular back paper in the file/ case. Since all the flags will be removed after disposal of the PUC they are not permanent identification for the back papers. So as a permanent reference the page number and case number of the back paper should also be noted in pencil below the alphabet of the flag.

6.10.3 Disposal demanding immediate attention should be labelled "immediate" or "urgent". The Papers / files of confidential nature should be labelled as "Confidential" "Secret" or "Top Secret" as the case may be.

6.10.4 Whenever notes and drafts are passed / dictated by the Accountant General, they should be seen and initialled by the Group Officer, the Branch Officer and the section Head concerned, in token of having verified the correctness of facts mentioned therein. Any misstatement of fact should immediately be brought to the notice of AG. This procedure will, incidentally, enable these officers to remain in touch with the progress of the case. Same procedure should be followed in respect of notes and drafts passed by Group Officer as well.

6.11 Communications which should issue over the signature of / specific approval of the AG / Group Officer.

6.11.1 Communications of the following nature addressed to Government (Union/State/Union Territory) should not be issued except with the previous approval of the Accountant General or one of his senior deputies.

- a) Letters having a bearing on important questions of Audit and Accounting.
- b) Letters challenging decisions or orders
- c) Letters questioning the validity of any sanction otherwise than for mere technical effects and
- d) Letters containing proposals for writing off, or waiver of recovery of over payments.

Fair copies of such communication should ordinarily be signed either by the Accountant General himself or by the concerned Group Officer. However, the letter should bear clear indication that it is being issued with the approval of the Accountant General.

(Para 2.17.4(b) of MSO(Admv.)

6.11.2 Letters and communications to Headquarters other than on routine matters, should be issued over the signature of the Accountant General or with his full knowledge and concurrence, and in the latter case this fact should invariably be indicated on the letter itself.

(Para 2.17.4(b) of MSO(Admv.)

6.11.3 Whenever the CAG is required under constitutional provisions to certify any figures or statement or present any report, based on the figures, statements or report furnished by the local Accountant General, then the Accountant General should personally sign the statements and certify their correctness.

(Note below para 2.17.4.2 of MSO(Admv.) Vol.I)

6.11.4 All questions involving interpretation of rules or requiring audit decision and all cases of references from Government regarding interpretation of Rules, proposed amendment to Rules and procedures should invariably be shown to the Accountant General with all relevant papers and proposed replies to Government.

Such replies should be issued only after they are seen by the Account General.

In other matters, Group Officers are expected to exercise their discretion as to which papers and cases should be submitted to the Accountant General and in regard to keeping the Accountant General informed of the important cases dealt with in the office.

(AG's orders in circular No. AG/Sec/164 dt 8.6.78 and Para 2.27 of MSO(Admn.) Vol.I)

6.11.5 Communications addressed to the Headquarters and other communications which should issue over the signature of the Accountant General, when issued during the absence of the Accountant General from Headquarters, due to bring on tour or otherwise, may be issued by one of the Senior Deputy Accountant General signing the letter as "For Accountant General" indicating thereunder, his official designation as well. Such letters should, however, clearly indicate the fact of the Accountant General being on tour or absent otherwise and that the case would be shown to him or his return to Headquarters. If, however, the draft communication has already been approved by the AG and only the fair copy signed by some other Senior Officer, the fact that the communication has the approval of the AG should be clearly indicated in the fair copy.

(Para 2.17.4.2 of MSO(Admv.) Vol.I)

No communication should be signed by an Officer as "For Accountant General" unless the draft thereof has been approved by the A.G. or would be submitted for his approval.

6.11.6 No opinion should be expressed in the communications issuing over the signature of Branch Officers, other than the Accountant General, nor should matters of a controversial nature of those relating to procedural questions be disposed of by them. In all such cases, the draft should be put up for orders of the Accountant General, who will sign the fair copies.

6.11.7 Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any senior officer is likely to be subsequently impugned, the

draft of the objection should be approved by the Accountant General or by the respective Group Officer.

(Para 2.2.8.1 of MSO (Admv.) Vol.I)

6.11.8 Circular letters containing instructions or communicating audit decisions, intended for all departments of the State Government should be issued over the signature of or with the specific approval of the Accountant General or Group Officer Concerned.

(Para 2.23 of MSO(Admv.) Vol.I)

6.12.1 Letters relating to sections and subjects under the direct supervision of a Branch Officer are issued over the signature and designation of the Branch Officer, though they are stamped as emanating from the Accountant General and issued in letter heads bearing the inscription of the name of the office.

(Para (C) below Para 2.17.4.2 of MSO (Admn.) Vol.I)

6.12.2 Communications of the following type may be approved by and issued over the signature of the Branch Officers.

- (1) Letters acknowledging receipt of documents etc. from Government / Headquarters.
- (2) Letters giving mere facts and figures but not containing any expression of opinion.

6.13.1 Printed routine letters and documents on which the objection is raised may be sent out by section in charge on behalf of the BO in charge of section. The inclusion in these letters of additional matters which do not bring any major question should not by itself be regarded as disabling the section in charge from signing such letters and documents.

(Para (d) below para 2.17.4.2 of MSO (Admn.) Vol.I)

6.13.2 Routine acknowledgment and reminders (Except to Headquarters) may be signed by Section Head under their own designations.

(CAG's letter No. F.4/OSD/P/73 dt. 6.3.73)

6.14.1 Telex machines have been installed in the office of the Principal Accountant General (A&E) in Chennai and in certain offices in Mumbai, Delhi and Calcutta etc. for speedier transmission of urgent messages between the offices of the Indian Audit and Accounts Department situated in these stations. Communication of urgent messages to offices of the IAAD in Calcutta, Delhi, Mumbai etc. should, therefore, be done only by Telex, resort to telegram being made only when the telex machine goes out of order.

6.14.2 A draft of the message to be transmitted over Telex should first be prepared and got approved by the Group Officer or the Accountant General. The message should be crisp, precise and to the point and at the same time clear and intelligible. Use of unnecessary words should be avoided as in the case of telegram. The form of message should more or less be that of a telegram.

6.14.3 No post copy should be sent (as in the case of telegrams) for messages conveyed over telex. There is, however, no objection for a detailed letter being issued in continuation of a telex message. The copy of the telex message actually sent should invariably be

obtained from the office of the Pr. AG(A&E) and verified with the message approved already before it is filed.

(Para 2.26 of MSO(Admn.)Vol.I)

6.14.4 Fax message

A fax machine has been installed to transmit the most urgent and important messages which cannot be sent through telex / speed post within or outside India. The messages can be sent only with the approval of the AG. A record of the messages sent should be kept and produced to Principal Director of Inspection during the Inspection of the offices (AG I and II) for examination.

On transmission / receipt of the fax message a photostat copy of the message should be taken immediately for record as the original impression is lost in course of time.

(Para 2.26.2 of MSO(Admn.)Vol I)

6.14.5 A telegram should be issued only on occasion of utmost urgency. Urgent messages may be transmitted by telegram to offices not connected by Telex service or when the telex machine is out of order. Telegrams should ordinarily be issued as "State" "Ordinary" only. Only in very emergent cases they should be issued as "State" "Express".

Communication of messages by telegram can be done with the specific approval of the Branch Officer if it is "Ordinary" and only with the specific approval of Group Officer if it is "Express".

6.14.6 As a general rule, "State" Telegrams should be sent as "Ordinary". They should be classified as "Express" only (i) in cases of extreme urgency (ii) in cases where it is known that the line is overcrowded and the message would get precedence over others only if it is marked "Express". However, the general principle laid down in by the Government of India for the sending of "State" telegrams and for classifying them as "Express" or "Ordinary" should be followed.

6.14.7 A draft of the message for telegram should be prepared first on plain paper or note sheet and got approved by the Branch Officer, if it is an "Ordinary" telegram and by the Group Officer if it be an "Express" one.

A "Post Copy" endorsement as below should also be recorded below the draft message and got approved.

"Post Copy communication is confirmation to (write out the complete postal address of the addressee here)(Record here the message in a more detailed manner in a classificatory way, if necessary).

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6.14.8 In the message, the abbreviated telegraphic address only should be used for the addressee and the sender. For this purpose the publication "Official Press Abbreviated Addresses" issued by the Post and Telegraphic Department should be referred to. The abbreviated address of the office of the Accountant General (Audit) I is "AUDIT ONE CHENNAI" that of the Office of the Accountant General (Audit) II is "AUDIT TWO CHENNAI" and that of the Headquarters is "ARGEL, NEW DELHI". Accountant General Audit I and Audit II are required to keep the Head Quarters informed of their current registered abbreviated telegraphic addresses, both foreign and inland.

6.14.9 While drafting the message, care should be taken to express the matter in as few words as possible. Auxiliary and connecting words which could obviously be filled by the receiver at the other end should be omitted.

6.14.10 In all telegraphic communications figures should be expressed both in words and figures to eliminate error in signaling.

6.14.11 After the draft message and post copy endorsement are approved, the message should be written up in the printed "Telegram Form" and the post copy arranged to be typed by the Stenographer to the Branch Officer. The head of the Section should sign in full affixing office stamp in the space provided in the form and also the post copy. The telegram form and the post copy should then be handed over to despatch section along with the office copy for issue. The despatch section will hand over the Telegram at the post office, despatch the post copy and record on the office copy "issued" and return it to the section.

6.14.12 No message on leave, pay, promotion appointment or other matters or private interest should be sent by "State" Telegrams unless it is perfectly clear that the interests of public service will be infuriously affected if the particular message is not sent by telegram.

6.14.13 The Government of India have decided that in regard to private telegrams irregularly labeled and issued as "State" and challenged by the Telegraph Office, it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to the Department. No surcharge or penalty should be levied, but disciplinary action as may be considered necessary may be taken against the erring official.

6.15 Standard Forms

6.15.1 Certain forms have been designed and standardised to suit the needs of the audit office. For instance, the Audit Note / Memo is used by Central Audit Parties after audit and review is over. This is being sent to CASS for scrutiny and edition. Afterwards CASS forwards them to departments with a copy to AG(A&E)

(Para 3.1.20 of MSO (Audit))

Similarly the audit note on monthly account of a division should be prepared in two parts. Form MSO(Audit 3) and sent to Divisions for obtaining remarks of the Division.

(Para 4.4.2 MSO(A))

Audit objections are intimated direct to the disbursing or other responsible authority in special printed audit memoranda and other half-margin forms.

(Para 7.1.3.9 of MSO (Audit))

All suggestions for the standardisation and printing of new forms as special forms and for the alteration or cancellation of existing standardise or special forms should be made to the CAG in the first instance. If the proposal is for the standardisation or printing of new form as a special form the anticipated annual consumption should also be mentioned.

(Para 2.45 of MSO(Admv.)Vol.I)

6.16 Inter-Sectional memos

6.16.1 Inter-sectional memos are communications between two sections, addressed by one section head to another or by one branch officer to another. These should receive as much importance as other correspondence. They should therefore be treated as inwards dak and diarised in the purport registers and disposal watched.

6.17 Fair copying of letters

6.17.1 The following arrangement shall be followed in the fair copying of approved draft letters etc.

(1)	(i)	D.O. letters	Should be type by the stenographer attached
	(ii)	Confidential letters the Branch Officer	
	(iii)	Letters marked for issue the same day approved by the Branch Officer	
	(iv)	Important letters addressed to Central / State Government	
(2)	(i)	D.O. letters attached to the Group Officer	Should be type by the Personal Assistant
	(ii)	Confidential letters	
	(iii)	Important letters addressed to Central and State Govts.	
	(iv)	Letters addressed to Headquarters	
	(v)	Letters marked for issue the same day approved by Group Officer	
(3)		All D.O. letters and Confidential letters approved by the AG.	Should be typed by the Sr. P.A. to the Accountant General
(4)		Other letters	Typing pool

Stenographers to Branch Officers and PA to Group Officers and typists, should, while typing out fair copies of drafts type out their enclosures as well. They should also type their initials at the left hand bottom (O.O. Corresp. I/GI/76-77/1058 dt. 29.1.77) corner of the fair copy.

6.17.2 The following are some of the outward communications which should be fair copied in manuscript and compared in sections themselves, unless the Branch Officer, in any particular case, require that they should be typed.

- a) Half-margins, objection statements, Audit notes.

- b) Statements in the form of Annexure/Appendix attached to letters other than those addressed to Government of India State Government or the Headquarters.
- c) Extracts from P.W. and other inspection reports intended to be sent to Officers other than Government.

6.17.3 Before Half-margins, Audit Notes, objection statements and communications which are fair copied and compared in the section are delivered to the despatch section for despatch, the Auditor concerned should ensure that the communication has been signed or authenticated and that enclosures have been attached and noted.

6.18 ✓ **Despatch**

6.18.1 Approved drafts, communications intended to be despatched in original, like half margins, Audit notes, objection statements etc. and other communications fair copied in manuscript in the section or typed by the Stenographers, should be entered in the Despatch Register after ensuring that they are complete in all respects. A despatch number is assigned on the Draft, and other communication with prefixes representing the section, unit, case or file number, year etc. (Para 7.2.5)

The draft should then be noted in a separate subsidiary register and sent to Typing Pool for fair copy.

Other letters and communications not required to be sent to Typing Pool should be sent to Despatch Section along with the Despatch Register.

6.18.2 All letters that are issued from the Office should bear the actual date of despatch. The section should, therefore, enter in the draft letter sent for typing only the month and year alongside the number. The typist also should type only the month and year leaving space for inserting the actual date of despatch by the despatch section. The despatcher will indicate in manuscript or stamped, the actual date of despatch in the fair copy of the letter before despatch and also on the office copy.

6.18.3 Delivery of drafts to Typing pool through the subsidiary register and delivery of other communications through despatch register to the despatch section should be done in convenient batches before 1 PM. Drafts and fair copies of other communications should be delivered to Typing pool and Despatch Section, the same day of their approval/signature and should not be allowed to accumulate.

6.18.4 The name (where the communication is to be sent by name) and the correct and complete designation of the officer addressed, and of office, and its correct and complete postal address with pincode should invariably be written in full, neatly and legibly, on fair copies of all communications sent to despatch section, so that the despatcher may send it to correct address. Similarly on the drafts also these particulars should be noted so that the typist may type the address correctly and in full. This will ensure prompt delivery of letters.

6.18.5 Drafts of communications marked by the Branch Officer or the Group Officer as "out today" should be fair copied (Typed) and despatched the same day. These drafts will be typed by the Stenographers of Branch Officers or PA to Group Officers. The person who submitted the draft should compare the fair copy and arrange to obtain the signature of the Branch or Group Officer on the fair copy. He should then hand over the fair copy to

despatch section which will receive such drafts upto 6 p.m. on all working days and obtain the endorsement "Despatched on " on the office copy of the draft.

NOTE: If the Branch Officer or Group Officer feels that he would not be in a position to sign the fair copy, then he should make alternative arrangements.

6.18.6 All correspondence addressed to this office, with the exception of (a) those which are marked for onward transmission to other officers (b) those required to be returned in original with reply and (c) those miss-sent and wrongly received in our office, are intended for retention in our records and their return in original is strictly forbidden. Neither inability to deal with the communication nor action on our part to get some other office deal with the paper, can serve as a reason for returning or transmitting in original any letter or communication received in this office. As such transmission in original may result in unnecessary correspondence at a later date, the Section Head should ensure that no inward communication (with the exception mentioned above) is transmitted outside the office in original. Even in cases where the communication is intended for outward transmission or required to be returned in original with reply, copies of the communication and our reply should be kept on record for future reference.

6.19 / Record order on papers

The action taken in brief on each inward communication has to be noted and "Record Order" (File Order) obtained either from the Section Head or from the Branch Officer. Then only this is treated as finally disposed of.

The following items should not be treated as finally disposed of and filed unless a "record order" is given by the Branch Officer.

- i) Orders whether routine or otherwise, letters and memorandum from State Governments.
- ii) Letters, memorandums, etc. from Government of India and communication from Headquarters.
- iii) Confidential letters and
- iv) D.O. letters

In all other cases record order should be given by the Section Head.

6.20 Communication of disposals to AG's Secretariat

6.20.1 Disposal of the following is watched by the Secretary to Accountant General.

- i) Letters, U.O. reference etc. from Headquarters
- ii) D.O. Letters addressed to AG and letters addressed to AG by name
- iii) Complaints
- iv) Secret and confidential correspondence
- v) Telex / fax message and
- vi) Remarks / queries made by the AG on letters, drafts, files, sectional notes etc. For this purpose separate diaries are maintained by the Secretariat.

These should be attended to by the Sections concerned the same day they are received in sections and after disposal the fact of disposal should be intimated to Secretariat for noting in the diaries maintained by them. The intimation should indicate the action taken in brief, the number and date of outward reference if any, issued and to whom issued, the number of file/case in which filed with date of filing.

The intimations should be in the following form:

Secretariat 'Diary NO.	Sectional Diary No. and date of pur- (No&date) porting	Particulars of references received (NO.& date from where) Whom recd.	Action taken in brief	Reference to outward communication issued if any	Disposal file/ case Of filing)
1	2	3	4	5	6

The diaries maintained in AG's Secretariat will be closed showing the position on the 2nd and 4th weeks of every month on the third succeeding Monday and submitted to the Accountant General.

(AG I/Sectt. / 298 dated 19.7.1977 and 566 dated 4.11.78)

6.21 Filing of correspondence

6.21.1 Files

Inward communications finally disposed of on which record order has been obtained, office notes if any, submitted in connection with their disposal, office copies of outward communications issued in connection with the disposal, should be tagged together in chronological order and kept on record.

6.21.2 File Covers

File covers of Standard size with printed provision on the outer for noting. Subject, case / file no., year, volume etc. are supplied to sections / parties by the stationery branch.

References to earlier / later files/ cases on the subject should invariably be indicated for each file/case in the space provided.

The front or the outer should contain these particulars in this form in manuscript of plain file covers or hinged files are used.

6.21.3 Standard File headings

For the purpose of identifying a file / case containing a series of correspondence handled in particular section and various groups or sections has been categorised under broad subject headings. These subject headings are permanent and should not be altered except under the specific orders of the Group Officer concerned. Each such subject heading is assigned a number. This number is known as the "file number" which should be noted on the file covers. A list of such file headings (Broad subject headings) together with the number, approved for certain sections, groups or section is given in Appendix VII.

6.21.4 The papers (i.e. the disposed of inward dak, office copies of outward communications, office notes etc.) falling under each standard file heading are put in

separate file covers in chronological order. On the file cover is noted, the file number, the year and the broad subject heading of the file. At the close of each financial year, the files are closed and stitched, and new files opened for next financial year.

6.21.5 Formation of cases

Papers falling under a particular standard file heading may, at times, contain important issues / matters. The correspondence in these matters may by their very nature stand out separate and distinct from the rest of the correspondence under that file heading. They may present some peculiar or special features while the first of the correspondence in the file be of routine nature. The correspondence on these issues / matters should be segregated from the first relating to the file and put in a separate file cover. This is known as a "Case" under that file. All correspondence on the matter / case should be filed only in this case and not in the file proper until the matter / issue is finally settled or correspondence in the issue / matter comes to a close. For example, if sanction for the creation of an isolated temporary post is obtained after protracted correspondence in the Headquarters, reference to other audit offices etc. that the sanction as well as the previous papers leading to the sanction should be formed into a separate case under the standard file heading "Temporary Section". They should not be filed in the "Temporary Sanctions" file along with other temporary sanctions.

Instances may arise where a single paper may have to be dealt with as a case. For example, orders / notings of Government of India, Government of Tamil Nadu or Headquarters in matters which have not been referred to previously, should be formed into separate cases.

The papers forming a case should be arranged in file cases in strict chronological order. The note submitted and the office copy of the outward communication should invariably be filled in the case along with the corresponding inward dak.

All pins, tags etc. should be removed when papers are made into a case. All papers in the case should be page numbered. While doing so both sides of every sheet whether there is any written matter or not should be numbered. It is the duty of the Auditor dealing with the subject to ensure that all the papers relating to the case have been properly filed therein and all pages have been numbered. Telegrams, demi-official letters etc. including telephonic messages received / issued in connection with the disposal of the matter in that case should also be filed in that case in proper places. Thus the case should contain every bit of correspondence connected with it and should be complete in itself.

6.21.6 Unapproved drafts, notes

Unapproved drafts or communications and office notes and spare copies or roneoed letters and circulars should not be filed in the case. They may, if necessary, be kept separately in a 'keepwith' file retained in the section for a year or so and then destroyed. Thus the case, while containing all relevant correspondence to be complete in itself should be free from all unwanted papers and materials.

6.21.7 Content slip (Table of contents)

Each case should contain as its first page, a content slip (a table of contents) in form SY 248, showing the contents of the case. As and when a paper is filed in the case, page number should be recorded on the right hand top corner of that paper and brief details of that paper and its page number should be entered in the 'content slip'.

6.21.8 Entry in case register

A case as soon as it is formed should be entered in the Case register recording particulars of the case and issuing it a number in serial order, in the folio allotted for that particular 'file heading' in the Register. Simultaneously on the file cover of the case should be written in neat and bold hand,

1. the case number on the right hand top corner
2. the year beneath that number and
3. the subject of the case in brief in the space provided. If the number allotted to the file heading is '1' and if the entry relating to the case is the 8th in the folio as if the year is 1987-88 then the case number indicated on the file cover shall be, case No. 1-8/1987-88.

If the correspondence is protracted and the case grows bulkier rendering it inconvenient to handle, then it shall be divided into two or more convenient volumes, volume no. being indicated below case number.

6.21.9 Things which should not go into the file / case:

During the course of audit or otherwise, information / documents found wanting are called for by issue of half-margin memoranda or objection statements. These when received as enclosures to replies should not be filed in the case / file along with the covering letter / half - margin / objection statements. After scrutiny and verification they should be detected and filed with documents to which they should have originally remained attached or enclosed.

6.21.10 Note / Current file system

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

- (i) Notes portion should be placed on the left side and correspondence portion to the right side.
- (ii) The notes side should contain notes recorded on Papers Under Consideration (PUC) and the correspondence side communications received (PUC) and office copies of outgoing communications.
- (iii) Every page in each part of the file should be consecutively numbered in separate series. Correspondence should be arranged in chronological order and page numbered from bottom to top. On the notes side page numbers should be from top to bottom.
- (iv) Every paper placed on the file should be punched at the left hand top corner (3/4 of an inch from either side) before it is tagged to the correspondence or notes portion.
- (v) Every communication, whether receipt or issue kept on correspondence side should be given a Serial Number (Preferably in red ink) on the top. The first communication will be marked "Serial No. 1" and the subsequent ones Serial Nos. 2, 3 and so on.
- (vi) Docketting is the process of making entries in the notes side about each serial number on the correspondence side. A receipt should be docketed by writing (preferably in red ink) across the page, the serial number of

communication followed by its number and date and the designation of the sender (eg. Serial No. 4 Receipt No..... dated from.....). An issue will be docketed by serial number given to it followed by the date of issue, name and designation of the address (eg. Serial NO.5 Issue D.O. No. dated to the)

(AG(Aud) I / Corrd/IV/II - II 86-87/367 dt. 2.3.87)

6.22 Reports on missing records / papers

When papers or records are found to be missing, the section Head concerned should report the fact in writing to the Branch Office immediately. This should be done as soon as the loss is brought to his notice, this does not however, relieve the individual who lost the record / who is responsible for its maintenance and custody from the responsibility for the loss.

It should be ensured that every effort is made to trace the missing records / files / papers and responsibility fixed in each case of loss.

(Para.2.43.1 of MSO (Admn.) Vol.I)

6.23 Valuables

6.23.1 Disposal of valuables

Ordinarily cash or cheque is not accepted in Audit Offices in discharge of debts due to Government or for credit to the consolidated fund or the Public Account unless acceptance is enjoined by a specific rules or order. If however cash or cheque is received the orders of the Branch Officer-in-charge of the Section should be taken immediately for its disposal. Cash is made over to the office cashier who will at once enter the amount in the office cash book and get the entry attested by the BO-in-charge of the cash branch. Cheques/Bank drafts on the other hand are not made over to the cashier. It is not entered in the office cash book but are treated like other valuables, being kept in safe custody till their disposal. The cash or the cheque when accepted with the orders of the BO-in-charge of the Section should be remitted promptly for credit to the appropriate Government account.

Vide para 2.29.1 of MSO(Admn.) Vol I Third Edition.

Administration sections concerned will diarise the valuables in a separate register of valuables and arrange to hand it over to PAO, IAD for prompt remittance into Government account.

6.23.2 The Administration sections concerned will close the Register of valuables on the 5th and 20th of every month and the register will be submitted to the Group Officer (Admn.) every quarter on 5th July, October, January and April and to the AG once in a year on the 5th April. In the fortnightly closing the valuables not sent will be shown as outstanding under Section 'A' and valuables for which intimation or realisation not received listed in Section 'B'. Action taken in regard to both will also be indicated briefly. When the registers are submitted quarterly to Group Officer the BO will record a certificate of physical verification of the valuables as at the end of June, September, December and March.

The valuables are to be given top priority. The sections concerned should ensure that the cheques / drafts received in this office are despatched to the PAO, IAD for clearance as early as possible and at any rate before 7 days of receipt in this office.

CHAPTER 7

REGISTERS, REPORTS AND RETURNS

7.1 GENERAL

7.1.1 Registers, required to be maintained and reports and returns required to be submitted which are common to all Sections are dealt with in this Chapter. Registers, reports and returns pertaining to particular sections or groups of sections are dealt with in the manuals of respective groups of sections.

7.2 REGISTERS

7.2.1 A Duty Register should be maintained in each section including Resident Audit Units and Branch Offices to show the distribution of work among Auditors and Clerks in the Section. Separate sets of folios should be allotted to indicate sanctioned strength from time to time and particulars of work and incumbency of each unit in the section from time to time. The first page of the register shall contain an 'index' as below:

INDEX

Particulars		Page No.
1.	Sanctioned Strength	Pages from to
2.	Section Officer / Asst. Audit Officers / Supervisor	Pages from to
3.	Branch Officers	Pages from to
4.	Sr. Auditors / Auditors	Pages from to
	Unit I	Pages from to
	Unit II	Pages from to
	Unit III	Pages from to
	Unit IV	Pages from to
	Unit V	Pages from to
	etc.	
5.	Clerk / Typist	Pages from to
6.	Group 'D' Staff	Pages from to
7.	Other Staff	Pages from to

The folios allotted for indicating sanctioned strength of the section shall have the following columns.

Post	Sanctioned Strength	Ref. of Admn.	Section Note
1. Asst. Audit Officers / Section Officers / Supervisor			
2. Sr. Auditors/Auditors			
3. Clerks			
4. Group 'D' Staff			
5. Other staff(with details)			

The strength indicated in these columns will be written up afresh whenever there is a change, indicating the date of effect of revised strength.

The folios allotted for recording the names of the Section Head/Branch Officer who held charge, shall have the following columns.

Name	Period of Charge	Specimen Signature & initial	Remarks
	From To		

When there is more than one Section Head to a section the distribution of charges should also be indicated against each person. The folios allotted for Units in the Section shall contain the following columns.

Particulars of work allotted to the Unit	Reference to orders of distribution of allocation of work	Name of the Auditor	Period From To	UNIT NO. Specimen Signature and initial
(1)	(2)	(3)	(4)	(5)

Changes in allocation of work and incumbency should be written immediately. The specimen signature and initial should be obtained as soon as an incumbent takes charge. The register may have so many pages as to contain details for about 10 years. The S.O./A.A.O. is personally responsible for the proper maintenance of the Register.

The register should be closed and submitted to the BO on the 10th April, July, October and January each year.

7.2.2 PURPORT REGISTER

7.2.2.1 Purport Registers shall be maintained in the form given below:

PURPORT REGISTER

DIARY OR REGISTER OF OFFICIAL AND THE UNOFFICIAL RECEIPTS

General	Diary No.	Letter		No. of Encl.	From Whom Received
		No	Date		
1	2	3	4	5	6

Brief Subject	Unit to which allotted and dated acknowledgment of the receiver	Action taken (quote No. and date of outward letter if any or final disposal)
7	8	9

Back Chain (i.e) Diary No. of the previous correspondence or despatch No. of letter to which it is a reply	Record Reference	Dated initials of Diarist / disposer	Remarks
10	11	12	13

7.2.2.2 In each Section there shall be

- a common Purport Register for diarising all Telex/Fax messages and letter received from C&AG.
- a Common Register for diarising all D.O. / Urgent letters and Confidential Communications.
- an Index Register for diarising all Communications / Sanctions received from Government of India / Government of Tamil Nadu.
- a Telegram Register to diarise all Telegrams.
- a Complaint Register for diarising all Complaints.
- a Circular Register for diarising all Office Orders, Branch Orders, Circulars etc.
- a Purport Register for each Unit to diarise all letters and inward dak relating to the particular unit other than those required to be diarised in the Registers mentioned in Sl. Nos. (I) to (vi) above.

While diarising letters etc. Columns 1 to 6 of the register shall be filled in by the diarising clerk of the section and the Auditor receiving it should acknowledge with dated initials in Column 7. Columns 8, 9, 10 and 11 of the Purport Register should be filled in by the Auditor. The register shall then be put up to the Section Head, who after verifying the correctness of the entries made, set his initials by the side of the 'Diary Number' in Column 1 in token of having satisfied himself of the fact that action has been completed in all respects in regard to that reference. Every 'Unit Purport Register' and Common Purport

Register' should be closed every week on Mondays (on the next working day if a Monday happens to be a Holiday) and submitted to the Branch Officer indicating the position of pendency in respect of letters etc. diarrised in that register upto the end of the second preceding week. The closing shall be in the following form.

Closed to end of

Balance brought forward

From previous week's closing

Add:

Receipt during the week :

Total :

Less :

Number disposed of :

Closing Balance :

Details of the 'Closing Balance' should be given in the following form:

Sl. No.	Diary No.	Date of receipt	From whom	Subject	Reasons for delay in disposal	Remarks
1	2	3	4	5	6	7

Under the 'Reasons for delay' separate explanations are to be given for the delay in receipt in the Section from the Correspondence Section and for the delay in disposal.

Such references should be included in the Closing Balance of pending references. However an indication to the number of such references should be given in the Analysis or Abstract.

The Section Head should ensure that no letter / reference on which action is not complete in all respects is omitted to be included in the closing balance. For this purpose he shall verify whether he has set his initials by the side of the diary number in column 1 of the Register in respect of all cases which do not stand included in the closing balance and do not figure in the outstanding list.

The section Head shall furnish in each closing of the Purport Register the following three certificates.

1. Certified that necessary file order has been given on all letters finally disposed, that the file or case number has been noted against the entries of these letters in the Purport Register.
2. Certified further that all letters entered in the Purport Register upto the last week but one and finally disposed of have been filed in the relevant cases and that all cases formed have been entered in the register of cases then and there.

3. Certified that papers not relating to the section wrongly received and purported upto last week but one and not shown as outstanding have been transferred to section concerned under proper acknowledgment.

O.O./IAD/3/Misc./66-67/45 dated 27.8.66)

If the disposal made is not final, the correspondence should not be considered as having been disposed of and hence should figure in the list of pending reference in the weekly closing of the purport register. If, however, a detailed scrutiny is necessary after collection of additional particulars / information / documents called for, the case may under the orders of the BO be transferred to the Register of Pending Cases, removing it from the list of outstandings in weekly closing of Purport Register.

7.2.2.3 In the complaint Purport Register shall be diarised complaints from various sources. The form of this register shall be the same as that of unit/common Purport Register and it shall be closed on the same date and in the same manner as unit/common Purport Register. In the first week of each month, the register shall be sent to control section for review.

7.2.2.4 Circular Purport Register

A register in the following form should be maintained in each section / RA unit to record the details of all office orders, Branch orders and circulars issued by the Control Section/ other sections and received in that section.

Sl. No.	Name of Section which issued the O.O./B.O Circular	No. & date of O.O./B.O Circular	Subject in brief	Action taken if any	Whether circulated among members of section	Record reference
---------	--	---------------------------------	------------------	---------------------	---	------------------

The register should be closed and submitted to the Branch Officer on the 10th of each month with the following certificate.

"Certified that (i) all circulars / office orders / branch orders requiring circulation among members of the section have been circulated (ii) instructions / orders contained in the circulars / O.O have been carried out/compiled with and (iii) that they have been properly filed".

7.2.3 Register of pending cases

A register should be maintained in the form given below by the Section Head of each section to have effective watch over matters, action in respect of which has either been deferred or can be initiated/finalised only after the lapse of some time.

Sectional Number	From whom received	Subject matter in brief	Origin Of Correspondence	Action Taken	Remarks (Reasons why pending)
------------------	--------------------	-------------------------	--------------------------	--------------	-------------------------------

7.2.4 All outstanding cases in the Register should be reviewed twice in a month, once on the 8th for the period ending last day of previous month, and again on the 23rd for the

period ending 15th of the month. The Register should then be submitted to the Branch Officer (i.e. on the 8th and 23rd) with an abstract by closing in the following form:

1. Opening Balance
2. New items _____
3. Total
4. No. of items cleared _____
5. Closing Balance _____

Details of closing balance

S. No.	Number of Item in Register	Page No.	Reference to Particulars Of latest Action taken in the matter
--------	----------------------------------	-------------	---

The register should be submitted to the Group Officer on the 10th of each month, i.e. the closing done on the 8th and submitted to Branch Officer should be submitted to the Group Officer on the 10th.

Registers with 'Nil' balance need be closed only once on the 8th and need not be submitted to the Group Officer.

(O.O.TM 185/61-62 dt 2.11.61 - case 11-25/60-61)

7.2.5 Despatch Register

A Despatch Register in the form given below (Sy. 318) should be maintained by each Auditor in the Sections / RA Units as a chronological record of letters issued out from his unit.

Approved Drafts of all letters, memoranda etc. which are to be typed and issued should be entered in the Despatch Register filling in the columns 1,2,3,4 and 9. The serial number in Column 1 shall simultaneously be noted as 'letter number' in the draft. The draft shall then be made over to the Typing Pool and acknowledgment therefor obtained in a separate note book maintained for that purpose. The draft after having been typed in the Typing Section, typed script having been compared with the manuscript in the fair copy section and the fair copy signed by the officer concerned, will be sent to the Despatch Section where the despatcher will after despatch of the typed letter, enfuse the draft letter with the Stamp 'Despatched on ...' and set his dated initials thereunder in proof of despatch.

Authenticated letters memoranda etc. which do not require to be typed but issued in the manuscript shall be entered in the Despatch Register filling in columns, 1,2,3,4 and 9 simultaneously noting the serial no. as "letter number" in the letter. The letter shall then be sent along with the despatch register to the despatch section where the despatcher will acknowledge its receipt.

When replies are received for letters issued, the inward diary numbers of such replies shall be noted in column 6 of the register.

On the 18th of each month review of all entries in the register upto the end of the previous month be made and a closing made out in the following form.

- | | | |
|---------------|---|---|
| 1. | Balance in last months
Closing brought forward | A |
| 2. | Number of letters issued
during the month
(From Sl. No. to) | B |
| Total (A + B) | | |
| 3. | a) Number of letters for which
replies are not necessary | C |
| | b) Number of letters for which
replies have been received | D |
| 4. | Number of letters for which
replies are still due - (A) + (B) - (C+D) | |
- Note: 3 a) Will take into account only letters issued during the month ((i.e.) item 2 only) and will represent case where there is a 'No' in column 9 of the Register.
- 3 b) Will take into account letters both under 91) and (2) and will represent cases where column 9 is 'yes' and col. 11 contains inward diary number of reply received.

The letters for which replies are still due shall then be analysed and indicated in the closing under the following categories.

A	B
1. Number of letters over two months old	1. No of letters pending with Govt. /CAG
2. Number of letters over one month old	2. No. of letters pending with Head of Depts.
3. Others	3. No. of letters pending with others
Total	Total

Total (A) should agree with Total (B)

Simultaneous with the closing of the register, reminders shall be made out and issued for each letter for which reply is due.

The closing shall then be submitted to the Branch Officer for approval, with a certificate that reminders have been issued in all cases where a reply is due. However interim

replies to ending references shall not relieve the sections of the responsibility for effective pursuit and the matter should be pursued to finality.

7.2.6 REGISTER OF CASES

Each section should maintain a 'Register of Cases' (Form Sy. 255) to record details of cases formed in that section (Detailed instructions on forming of cases are given in chapter 6 of this manual). Separate sets of folios in the Register should be allotted for each file handling (Ref of Appendix VII to Chapter 6 for list of standard 'file headings'). The file number and subject should be written neatly and legibly at the top of each such page. As and when cases are formed under a file/files brief subject of the case should be extended in the relevant folio, each such entry under a 'filing heading' being assigned a number in serial order.

When correspondence in a case has reached finality and the case is 'closed' then the facts shall be indicated in the remarks column against the entry relating to that case.

At the close of the financial year, all the entries in the Register should be reviewed and an entry 'continued in 20 ——— to 20 ———', also should be made in the remarks column against cases which have not been closed. All such cases should be carried over under the same number to the new register / new folio, for next year. Thus the numbers allotted to cases which were closed during previous year alone will be available during next year for assigning to fresh cases opened during that year. A set of model entries are given below.

Case Register Year			Case Register Year 20 To 20		
File No. 1 Permanent Sanction			File No.1 Permanent Sanction		
1	A	Continued In 20 .. 20...	1	A	
2	B	Closed on	2	H	(New case)
3	C	Closed on	3	J	(New case)
4	D	Closed on	4	D	
5	E	Continued In 20 ... 20	5	E	
6	F	Closed on	6	K	(New case)
7	G	Closed on	7	M	(New case)

The register shall be closed quarterly on the 15th of April, July, October and January each year.

7.2.7 Section Officer's Note Book

Every Section Head should maintain a register in the form given below, to keep note of important orders, instructions, directives, etc. which are not manualised or noted elsewhere, to be available for ready reference.

S.No	Reference to Papers leading to the subject	Subject matter	Action to be taken	Action taken	Remarks
1	2	3	4	5	6

This register should be handed over to the successor at the time of relief on transfer or otherwise.

The Section Officer's notebook (Section Head) shall be closed with a memo of inspection in the first page, on the 5th of each month and submitted along with monthly report.

The registers should be maintained in two parts: Part I containing orders of a general nature which may or may not be manualised in due course. Part II containing.

- i) Special orders relating to the particular seat
- ii) Orders relating to periodical or occasional activities and other items which are not watched through any other register of returns.

7.2.8 Register of Statistics

Such of those sections, whose staff strength is computed with reference to statistical data and standard rates of time prescribed by Headquarters for different items of work, should maintain a register to record statistical information on the documents, records, etc. (other than correspondence) which form the basis of work done in the section. Statistical information should be entered in this register under the same class and categories as adopted by Headquarters for prescribing standard time rates for work. For instance, separate time rates have been prescribed by Headquarters for audit of pay bills, audit of contingent bills, audit of TA bills etc. Hence in the statistics Register also, the number of pay bills marked for audit, number of TA bills audited, number of contingent bills audited etc. should be indicated separately. This register should be posted then and there and should be made use of at the time of furnishing 'staff proposals'.

The register should be closed and submitted on the 25th of each month to Branch Officer who should ensure that the postings in the register are up-to-date, reflect the correct and true position and could serve as a fair index of the volume of work turned out in the section.

The register shall be sent to Control Section for scrutiny on the last day of April, July, October and January each year.

7.2.9 Register of events

✓ All events such as transfer of a member of a section to another section, joining of a new member (either on transfer or by appointment) in a section, availing of leave, short or long spells, by a member of section, retirement, resignation etc., taking place in a section should be noted, in the chronological order of such events, in a register maintained for that purpose. This must be referred at the time of sending events to the Administration Section.

(O.O. Estt. III/Bills I/I dt. 7.4.72)

7.2.10 Register of Codes and Manuals

A record should be kept in each section of all codes, manuals and other books supplied to that section for reference (vide para 9.3.4.2) by noting them in a register. The register shall have the following parts:

Part I	:	Govt. of India Publications
Part II	:	Govt. of Tamil Nadu Publications
Part III	:	Publications of Headquarters
Part IV	:	Publications of this office
Part V	:	Publications of other audit offices
Part VI	:	Departmental Publications
Part VII	:	Others

The register shall be submitted to the Branch Officer on the 7th of April, July, October and January each year as required in para 9.3.4.2.

(O.O.TM. 15/13/60-66/135 dt 6.1.61)

7.2.11 Register of good and bad work

Section Heads and Branch Officers should maintain a register, in the form given below, for keeping a continuous record of instances of bad as well as good work done by staff under their charge. The materials contained in the register should be made use of by them while writing the annual Confidential Reports and recommending for Cash Awards and Merit Certificates.

Name of the employee

Designation

Date of appointment to the present grade

Date of joining the section

Brief description of duties assigned to the employee.

Sl. No	Period of report	Brief particulars of work commented upon and comments	Signature		
			AAO/SO	BO	Employee
1	2	3	4	5	6

(O.O. Estt I/CR/71-72/416 dt. 20.7.71)

This register shall be submitted to the Branch officer on the 10th of every month and to the Group Officer on the 10th of April, July, October and January.

(O.O. Estt. I/CR/82-83/83 dt. 7.9.82)

7.2.12 Old Records Transit Register

A register in form Sy. 307 shall be maintained in each section for recording particulars of old files, registers, vouchers etc. intended to be transferred to Record Room.

However to suit the requirements of Audit Office a format slightly different from Sy. 307 has been prescribed as below:

Section:		Bundle No:		
Sl. No	Name of Record ----- Subject of file	Year & Month of record	Number of volume	Year & month of destruction
1	2	3	4	5

These forms shall be in loose sheets and while sending old records from section to Record Room, three copies of these forms shall be filled in by neatly typing the particulars, (one copy shall be pasted on the cardboard and placed on the bundle of old records). The Record Room staff shall acknowledge the receipt of records on the second copy and retain the third copy in Record Room. The second copy with acknowledgment shall be kept in guard file in the custody of Section Head.

(See para 10.7 for procedure for transmission of records to Record Room)

7.2.13 Register of Records requisitioned from Record Branch

In order to ensure safe custody and prompt return of the old records obtained on requisition from the Record Room, each section should maintain a register with the following columns.

Sl. No.	Old Record Sn. Issue No.	Particulars of Record	Name of the Ar. Supplied with record	Initials of the Ar.	Date of return of the record to Record Branch	Ackmnt. of the Record Branch	Whether original requisition Slip has been received back
1	2	3	4	5	6	7	8

As soon as the record requisitioned by Auditor is received in the section from the Record Room the clerk of the section shall enter the particulars of the record in the register, pass on the record to the Auditor who requisitioned it and obtain his initials in the register. The Auditor will acknowledge with full signature and date in the requisition slip also. When the record is returned, the acknowledgement of Record Room should be obtained in the Register in Column 7, and Column 8 should also be filled in.

This Register should be closed and submitted to B.O on the 15th of each month indicating the number of records obtained during the previous month remaining in the section. The closing shall be submitted to Group Officer once every quarter i.e. on the 15th April, July, October and January (See paras 10.7.3 and 10.7.6)

(O.O. T.M./IV/11-6/78-79/66 dt. 31.7.79)

7.3.1 Calendar of Returns

The Calendar of Returns is an important instrument of control for Supervisory Officers at different levels and its proper maintenance and prompt review by the Supervisory Officers should be ensured.

7.3.1.1 Each functional group / section (including RA Units) of the Office should maintain a Calendar of Returns in the form given below to show the due and actual dates of

despatch, receipt or submission of the various returns, registers, reports etc., so as to ensure control and review over the performance of the various duties entrusted to it by Supervisory Officers at different levels.

Sl. No	Name of return	Due date	To whom due	Authority	Months		
					April	May	March
1	2	3	4	5	6	7	8

The Register shall be divided into five sections as below:

Section 1 - Common items

- | | |
|-----------------|-----------------|
| 1.1 Annual | 1.2 Half-yearly |
| 1.3 Quarterly | 1.4 Monthly |
| 1.5 Fortnightly | 1.6 Weekly |

Section 2 - Returns due to other offices

- | | |
|---------------|-----------------|
| 2.1 Annual | 2.2 Half-yearly |
| 2.3 Quarterly | 2.4 Monthly |

Section 3 - Returns due within the office

- | | |
|-----------------|-----------------|
| 3.1 Annual | 3.2 Half-yearly |
| 3.3 Quarterly | 3.4 Monthly |
| 3.5 Fortnightly | 3.6 Weekly |

Section 4 Inward Returns due to be received in the section from other section

Section 5 Occasional Returns

The Formats prescribed by the ITA section (Model Calendar of Returns in respect of common items is in Appendix XVII. (AG(AU)I/ITA/2-4/1989-90/31 dt. 31.5.91).

The items under each section shall be grouped, according to their priority, under the following headings.

Annual, Half-yearly, Quarterly, Monthly, Fortnightly and weekly, the arrangement of items under each group being in the chronological order of their due dates.

7.3.1.2 All registers, returns, reports prescribed for submission by the section to various authorities within and outside the office as well as all reports, returns, documents prescribed for receipt in the section shall remain entered in this register without any omission, under the proper sections.

Sufficient space shall be left between two entries so that new items prescribed during the course of the year could be filled in proper places.

The register shall be maintained by the Section Head of each section and shall be in his personal custody. He shall review the register daily and ensure that registers, reports

and returns are submitted on the due dates and action is taken promptly for receipt of documents due. The actual date of submission, despatch or receipt shall be noted in respective monthly column against the respective entries.

7.3.1.3 The register shall be closed every Tuesday. All registers/returns/ reports due for submission / despatch / receipt during the period ended the previous (immediately preceding) Friday but not submitted / despatched/received shall be detailed out in closing indicating section No., item No. name of return, due date, to whom due / from whom due and the reasons for delay/action taken. A few plain sheets of paper may be attached to the Register at the end for recording such closings. This weekly closing shall be submitted to the Branch Officer every Tuesday for approval. In addition to these weekly closings, the Calendar shall be closed on the 5th of every month, to end of the last day of the previous month and submitted to AG through the Group Officer for review.

The Group Officer should record the results of this review and the steps taken by him for clearance of arrears and improving the state of work. It need not however be submitted to the AG if all the cases of delay in despatch / submission of return etc. and arrears are brought out to his notice monthly through reports on the state work. In the latter case the AG should get the Calendar of Returns reviewed monthly by his Deputies and the control and coordinating section for the functional group and then checked periodically by the Internal Test Audit Section of the Office.

(Para 1.15.2 of MSO Admv. Vol.I)

The closing due on a Tuesday in the first week of a month may, however, be made on the 5th instead, if the interval between that Tuesday and the 5th is not more than two days.

7.3.1.4 A new Register shall be opened on 1st April each year. All entries in the old register should be carried over to the new register following the same order and arrangement. No entry in the old register shall be omitted to be carried over to the new register except with the concurrence of the control section and under the specific orders of the Branch Officer, which should be kept on record in the new calendar itself, either by pasting the note containing the orders for deletion of the item, to the cover page or making a suitable entry in the cover page over Branch Officer's initials.

7.3.1.5 A certificate to the effect that all entries in the previous register have been brought forward in the new register and no item has been omitted except with the concurrence of control section and under the specific orders of the Branch Officer, shall be given by the Section Head in the cover page or first page of the Calendar.

7.3.1.6 Serial number assigned in column 1 at the beginning of the year shall not be altered during the course of the year when new entries are introduced in between the existing entries. New items thus entered in between during the course of the year shall be assigned serial numbers with an alphabetical suffix; thus the serial number of the new entry after Sl. No. 51 shall be 51A. New entries introduced after the last entry in each section/subsection shell, however, bear the next serial number.

7.3.1.7 Section Head will be personally responsible for making entries in the Calendar of Returns. To ensure that the dates of submission / despatch etc. noted in the monthly columns are correct and real, the Branch Officer should test check every month a minimum of 10% of entries by verifying the concerned record / return and set his initials by the side

of the entry in the Calendar. The same return / register shall not be selected for test check month after month as it will defeat the very object of the test check. The selection shall be made in such a way that all the returns / register are covered in a year.

(Headquarters's letter No. 3564-Codes I-57/71 dt. 14.9.71)

7.3.1.8 Control sections referred to in Chapter 1 and other sections like Admn. I, RA(TNEB) should maintain "Model Calendar of Returns" of the respective groups, indicating therein special returns, if any, prescribed for specified sections in that group. This model Calendar should be kept up-to-date, deleting items which have been rendered obsolete and including new items, if any.

These model calendars will be reviewed by the control sections every year during February-March to bring them up-to-date, deleting unwanted and unnecessary items and including new items prescribed during the year. Such additions/deletions should be communicated to all sections in the group to enable them to make such deletions / additions in their respective calendars.

7.3.1.9 Printed skeleton forms containing columns 1 to 5 and the twelve columns for the months April to March will be supplied by stationery section to all sections, at the close of each financial year to enable them to open new registers for the next year. Sections will open the new registers copying items from old one as prescribed earlier in this para and deleting or adding items with reference to instructions from control sections.

(Para 1.15.3 of MSO(Adv.) Vol. I)

7.3.2 Monthly Report

7.3.2.1 A detailed report on the state of work in each section of the Office at the end of each month shall be prepared and submitted to the Accountant General through the Group Officer concerned, on the 5th of succeeding month. Printed forms, bound in book form, with enough folios to run for a year, shall be supplied each year to each section to enable them to prepare the report. The report should show both the internal as well as external arrears, and should cover all kinds of work turned out in the section including correspondence. The report should therefore be compiled by reference to the previous months report, closing of the Calendar of Return, Purport Register, Despatch Register and all other registers / records maintained in the section to watch the progress of work. Items of work for the completion of which no time limit has been prescribed in any rule or order should be treated as in arrears if it remains incomplete or if the relevant document/return has remained in this office for more than three weeks.

(Para 1.16 of MSO (Admv.) Vol. I)

The report completed in all respects and certified to as correct by the Section Head over his dated signature should be submitted to the Branch Officer on the 5th of each month. The Branch Officer will scrutinise the report thoroughly to ensure that the report covers the work in the section in its entirety. He shall then record a certificate in the report over his dated signature.

"I certify to the best of my knowledge and belief that with the exception of the arrears detailed and explained in the attached report, the work is up-to-date."

7.3.2.2 The Branch Officers should evaluate the arrears of their sections as shown in the Monthly Reports and indicate the action they have initiated to pull up arrears. This should be recorded in the Monthly Reports along with the prescribed certificates.

(O.O.TM/IV/11-2/106 dt. 11.5.77)

7.3.2.3 The report completed in this manner should be put up immediately to the Group Officer (i.e. on the 5th itself) who will submit it to the Accountant General. Pointedly drawing his (AG) attention to any lapses or inordinate delays on the part of the B.Os and the sections.

(Para 1..16.2 of MSO(Admn. V) VolI)

After it is seen by the Accountant General the report will be received in the control section for review and analysis of arrears.

A report on such review of the Monthly Report of the sections in the group will be submitted by the control section to the Accountant General on the 10th of each month. The Monthly Reports will then be returned to the respective sections.

(O.O. TM/11-2/IV/78-79 dt. 2.1.79)

7.3.2.4 While furnishing data on arrears in correspondence, the following details should be given in respect of letters outstanding for over 2 months.

No. & date of letter	Date of receipt of letter in the Section with purport No. & Unit No.	From whom received	Brief Subject	Latest stage & action
1	2	3	4	5

(TM.IV/11-2/46 dt. 18.8.78)

7.3.2.5 The position regarding old records in the section and their handing over to Record room should also be indicated in the Monthly Reports in the following forms.

POSITION OF OLD RECORDS IN THE SECTION

Sl. No.	Type of Record	Records not current and closed still remaining in the section at the beginning of the month		Out of col.(3) number requiring stitching/mending
		No. of records	Period to which they relate	
(1)	(2)	(3)	(4)	(5)

1. Cases
2. Files
3. Registers
4.
5.
6.

Out of Col (5) number actually stitched/mended during the month	Out of Col(5) number handed over to Record room during the month	Number of Old records still remaining in the sections at the close of the month		Yet to be and listed stitched & mended
		Ready for	To be labeled &	
(6)	(7)	(8)	(9)	(10)

7.3.3 Monthly report on unanswered references

7.3.3.1 All sections should submit to the Secretary to the Accountant General monthly a report on the unanswered references to end of First Friday of the month on the second succeeding Tuesday, for submission to Accountant General. Breakup details as below shall be given in this report for the total number of letters shown as outstanding.

- | | |
|----------------------------------|-----------------------------|
| 1. D.O. letters /CAG's reference | 2. Others. |
| a) Number over 2 months old | a) Number over 3 months old |
| b) Number over 1 month old | b) Number over 2 months old |
| c) Number over 15 days old | c) Number over 1 month old |

7.3.4.1 Quarterly Report

A report in the form of a descriptive memorandum reviewing very briefly, but critically the state of work as on 31st March, 30th June, 30th September and 31st December in each functional Group or sub-group in his office, should be sent by the AG so as to reach the Headquarters office before the end of the month following the quarter for which it is due. In floppies and should be sent in the format prescribed in Headquarters letter D.O. 430 - Audit II /105-90 dt 26.5.93.

(Para 1.16.4 of MSO (AdmV.) Vol. I)

ANNUAL REPORT

7.3.4.3 Each field office should also prepare an Annual Administration Report of the Office highlighting the work done in the office during the year. The report should be brought out each year before the end of September of the year following the year to which the reports relates.

(Para 1.16.7 of MSO (AdmV.) Vol. I)

7.3.4.4 In addition to the above an Activity Report for various branches is consolidated and sent to Headquarters as and when required by Headquarters once in a year.

7.3.5 Acquittance Rolls and Statements of events

7.3.5.1 Blank forms of acquittance rolls supplied by Claims branch, should be filled with names and designation of the members of the section and also of those for whom pay and allowances are to be disbursed in the section and sent to Administration (Claims) Section on the 16th of each month.

7.3.5.2 Each section should furnish to Administration (Claims) Section along with the acquittance forms, a statement of events extracts from the Register of events, covering the period from the 16th of the previous month to 15th of the current month. If there be no event for the whole section, a "Nil" statement should invariably sent to Administration (Claims Section). A supplementary events should be sent on 25th if pay is to be withheld on

account of unauthorised absence. All Inspection Parties / Inspecting Officers should also send monthly events to the Claims Branch on or before 20th of every month.

(O.O. Estt. IV Bills II/122 dt 9.2.76)

(O.O Estt.III/gl./80-81/70 dt. 10.4.81)

7.3.6 Report on census of registers, files and cases

A census or physical verification of all registers, files and cases in the section should be conducted in the first week of July each year to ensure that all registers, files and cases not sent for old records are available in the section. A report on the results of such a census should be submitted by each section to the Group Officer on the 10th July each year.

(O.O. Estt. 1/7-7/61-62/68 dt. 11.6.62)

7.3.7 Certificate of physical verification of books

All codes and manuals and other books supplied to sections for reference (vide para 9.3.4.2) should be physically verified once in three months and a certificate of verification, indicating the missing items if any and action taken should be submitted to the section in charge of the concerned group level library (see sub-para 9.3.4.2) on the 7th of April, July, October and January each year.

(AG PA III/40-55/59 dt. 11.5.60)

7.3.8 Certificate regarding Secret Memorandum Departmental security Instructions, OAD Manual

The Departmental Security Instructions, Memorandum of Secret Instructions regarding extent of audit, issued by CAG and Secret Memorandum of Subsidiary instructions issued thereunder, Manual of Standing Orders (Audit), Manual of Standing Orders (Admn.), Manual of Instructions for restructuring of cadres in LAAD and the OAD Manual are required to be under the personal custody of the Section Head. A certificate to the effect that they are in his personal custody should be furnished by each Section Head, to the Group Officer on the 1st April, July, October and January each year.

(Confidential O.O.dt. 5.10.62)

7.3.9 List of residential addresses of members

A list of residential addresses of all members in the section should be furnished by each section to Administration. I Section, on the 10th of May, August, November and February each year.

7.3.10 Material for digest of important and interesting cases

Each section should furnish a Control Section nominated on or before the 5th of October and the 5th of April each year, a list of important and interesting cases dealt with by it during the half-year ended 30th September and 31st March respectively, to enable that section to recommend the case, under orders of AG to Headquarters for inclusion in the Digest of important and interesting cases. If there be no case, a "Nil" report should be sent to Control Section nominated on the due date.

(CAG's letter No. 104/R5/272 Admn. /49-50 dt. 29.11.50)

7.3.11 Materials for Quarterly Audit Bulletin

Materials for inclusion in the Quarterly Audit Bulletin issued by the CAG's office, are required to be furnished to that office by the 5th of April, July, October and January each year in respect of the quarters ending March, June, September and December. Sections should therefore furnish materials, through the respective control sections, to Administration I Section on the first working day of April, July, October and January each year.

(Para 2.6 of MSO (Adm. V) Vol. I)

7.3.12 Report regarding persons to be trained in Hindi

A report should be sent by each section to the Hindi Cell on the 1st June and 1st December each year, indicating the particulars of members of the section having knowledge of Hindi, and members having no knowledge of Hindi and thus require to be trained.

(Estt. 1/7-25/61-62/46 dt. 12.5.61)

7.3.13 Report on good and outstanding work

The schemes for the grant of cash awards and merit certificate have been merged. Under this scheme a merit certificate and cash award would be given to the same individual for consistent meritorious work done by him during the period under review. The Section Heads and Branch Officers should therefore report to the Group Officer concerned, by 31st March each year instances of meritorious work turned out by members in the section, during the year preceding, with complete details.

(CAG letter 1236-NI/35-88 dt. 29.6.88)

7.3.14 Report on suggestions for improvement

A report on the suggestions made by members of the section for improving the existing procedure and method of work should be sent by each section, on the 7th of each month to the Control Section nominated for this purpose.

(IAD 3-15/61-65/117 dt. 12.11.64)

CHAPTER . 8

DUTIES AND RESPONSIBILITIES

8.1 General

8.1.1 The duties and responsibilities in general, of the main categories of staff viz. Section Heads, Auditors, Stenòs to BOs, PA to Group Officers, Group 'D' Staff etc. are given in succeeding paragraphs.

8.2.1 Duties and Responsibilities of Section Heads

1. Supervision and Control of Work

The Section Head is responsible for the control and supervision of work in the section. He/She should see that the work (in every aspect) in the section is carried out smoothly, is up-to-date and no item of work falls into arrears except under unavoidable circumstances. If any item of work lags behind the schedule and is likely to fall into arrears or has fallen into arrears, he/she should take steps to tackle the situation immediately so as to avoid accumulation of arrears. He/She should promptly bring such a situation to the notice of the Branch Officer for advice / instructions / orders.

2. Calendar of Returns and Monthly Report

The work in the section is controlled through the Calendar of Returns and Monthly Report. The Section Head should, therefore, give utmost importance to these two returns. They should be in his/her personal custody. He/She should close them on the due dates and ensure that every member in the section adheres to the due dates. He / She is personally responsible for correctness of the entries in the Calendar of Returns and for the facts and figures in the Monthly Report. Detailed instructions in regard to these two returns are contained in Chapter 7.

3. Punctuality in attendance

He/She is responsible for enforcing strict punctuality in attendance on the part of members of the section. He/She is personally responsible for the safe custody of the attendance register. He/She should strictly follow the instructions contained in Chapter 2 regarding marking of late attendance and daily closing of the attendance register.

4. Discipline

He/She should enforce and maintain strict discipline in the section. He/She should ensure that members of his section do not absent themselves from their seats unauthorisedly during office hours and scrupulously observe the prescribed lunch interval. He/She should bring to the notice of the Group Officer, through his/her Branch Officer, promptly, acts of indiscipline, misconduct or disorderly behaviour on the part of any member of the Section.

5. Assessment of work and conduct

As a Reporting Officer in regard to Confidential Reports, it is his duty to make an objective assessment of the work and conduct of every member in the section, by careful and constant watch all through the year. He should maintain the "Register of Good and Bad work" (Para 7.2.12) and keep it in his personal custody.

6. Library

He is responsible for the safe custody and keeping up-to-date books in the sectional library. He should keep in his personal custody and "Memorandum of Secret Instructions regarding extent of audit "Departmental Security Instructions, Manual of Standing Orders (Administrative), and Manual of standing orders (Audit).

7. Tidiness of Sections

He should see that the section presents a neat and tidy appearance. He should see that records in the section are kept neatly arranged in racks, cupboards etc. and are not allowed to remain in heaps or in a disorderly fashion or strewn on the floor. He should see that closed files and cases, old registers and other records not current are kept neatly stitched or bound and records not required to be retained in the section are weeded out and sent to Record Room at frequent intervals.

8. Wearing of Uniforms by Group 'D' Staff

He should report to Branch Officer (OM) when the Group 'D' staff attached to his section fails to wear uniform.

9. Disposal of Urgent and important letters

He should go through the inward dak daily and mark and make note of important communications, letters requiring urgent action or immediate reply, letters from Headquarters, etc. and keep a special watch over their disposal.

10. Custody of duplicate keys, furniture and office machines in the section

He is responsible for the safe custody of the furniture, office machines in the section and duplicate keys of cupboards and tables.

11. Examination of Auditors / Clerks' seats

The Section Head should inspect the seats of at least two members of the section each week so that the seats of all members of the section are covered in a month and each seat gets examined at least once a month. The object of the inspection is to see that

- a) no letter of communication (inward dak) remains undiarised.
- b) no letter etc. has escaped disposal.
- c) no letter etc. disposed of remains to be filed and
- d) registers, files, cases and other records are kept neatly arranged.

The results of each such inspection should be reported to the Accountant General through the Monthly Report.

If, for any reason, the inspection could not be done, or considered not necessary, specific orders of the Group Officer should be obtained for exemption.

12 Disbursement of salary members of section

With a view to avoid wastage of office hours and inconvenience to staff members in standing in long queues at the cash counter to receive salary on the pay day, disbursement of salary on the pay day is done, at the sections through the Section Head. The Section Head of each section has thus been made responsible for receiving from the cash counter the salary of section members and disbursing it to them. As soon as the acquittance roll is

received from the Claims Branch, the Section Head should prepare a temporary receipt for the net amount to be received from the cashier for disbursement to members of section and receive the amount from the Cashier, surrendering the temporary receipt. He will then disburse the amounts due to each member of the section taking proper stamped acknowledgment in the acquittance roll in the column provided therefor.

As far as practicable, only the amount required for payment to member present on the pay day, should be drawn from cashier. Amounts due to those absent or on leave should not be drawn unless it is definitely known beforehand that the particular member has made arrangements to receive his salary by authorisation or otherwise.

After disbursement, the Section Head should fill in the columns on the reverse of the acquittance roll, sign in full with date and certificate of disbursement recorded therein, and handover the roll to cashier.

Apart from disbursement of salary on pay day, other disbursements, if it covers almost the entire staff, may also be made in the same manner.

NOTE: In sections which are "Section Officer oriented" the duties and responsibilities mentioned above may be assigned to a single Section Officer / Asst. Audit Officer who is senior member among others or by rotation among the members of SOs / AAOs according to the necessity.

13. Duties and responsibilities in codes and manuals

In addition to the duties and responsibilities mentioned above, a Section Head should discharge such duties and responsibilities as are enjoined upon him in codes, manuals, office orders etc.

14. Other duties and responsibilities

He should also discharge such specific duties and responsibilities entrusted to him by the Branch Officer, Group Officer, or the Accountant General.

8.2.2 Section Officer/Asst. Audit Officer / Supervisor in Inspection Parties

1. Discipline and Attendance

It is his duty to enforce and maintain discipline and punctuality in attendance among party members. The attendance register should be kept in his personal custody. He should observe the instructions regarding closing of attendance register and marking of late attendance. The register should be submitted to Inspecting Officer in accordance with the Instructions in Chapter 2 whenever the audit is supervised. The events should be sent to Claims Branch / Controlling Section every month.

2. Duties in Local Audit

He should discharge such duties and responsibilities in the course of local audit, as are required of him in codes / manuals, Office / Branch Orders, instructions of C&AG etc. He should also carryout any specific item of work entrusted or instructions issued by the Headquarters Section, Inspecting Officer, Group Officer or the Accountant General.

3. Codes books and manuals

He is responsible for safe custody and keeping up-to-date, the codes, manuals and other books supplied to the party, and also office orders, branch orders and circulars.

4. Service stamps

He is responsible for the custody of service postage stamps.

5. Disbursement of pay and allowances and other personal claims

The pay and allowances, tour advance, traveling allowance and other personal claim of the members of the Inspection party are sent to them by means of Demand Draft drawn in favour of the Section Officer / Asst. Audit Officer (or the Sr. Auditor / Auditor when the S.O./A.A.O is absent or on leave.) on the Branch of State Bank of India at or near the place of audit. The Section Officer / Asst. Audit Officer or the Sr. Auditor / Auditor immediately on receipt of the demand Draft should send acknowledgment to Claims Branch. He should then encash the draft, disburse the amounts and return the acquittance roll with the certificate of disbursement to cashier.

8.2.3 Section Head in Resident Audit Units

The duties and responsibilities of Section Head in general will apply to Section Heads in Resident Audit Units and concurrent Audit sections in city and mofussil as well. In addition the Section Head in RA Units in mofussil stations are responsible for disbursement of salary and other personal claims of the members of the RA Unit which is sent to them by means of Demand Drafts in their favour on the branch of State Bank of India in that station or near about. After disbursement he should send the acquittance rolls to Cashier with the certificate of disbursement.

8.2.4 Duties and responsibilities of supervisors

The duties and responsibilities of Section Head above would be equally applicable to this category of staff. Since the post of supervisors are selection category the overall theoretical knowledge of accounts of audit may not be dominant requirement for them.

(Para 6.6.2 of MSO (Admv.) Vol.I)

8.3 Duties and responsibilities of Auditors

8.3.1 General

Knowledge of Rules and Orders - Every Sr. Auditor / Auditor should possess, knowledge of the working of the office as a whole, and through knowledge of the work in the particular group / section in which he is working. He should be conversant with all orders, Rules, Codes and manuals pertaining to the work in his section / group. In the event of transfer from one group to another he should first make himself conversant with the Rules, Codes, Manuals, Branch orders etc. of that section/ group to acquire a good working knowledge of the group. He should endeavour to keep his knowledge of rules, codes and manuals etc. always up-to-date.

8.3.2 Sr. Auditors /Auditors in Sections

1. Purport Register

He should acknowledge promptly in the register, the letters etc. diarised therein and handed over to him by the clerk of the section. He should dispose of letters etc.

without undue delay, and close the purport register on the due dates in accordance with the instructions contained in para 7.2.2.2 and 7.2.2.3

He should also note in the Common Purport Register, the particulars of disposal etc. of letters diarised therein and received and disposed of by him. He should also get attestation of Section Head in the Register for such entries.

He is responsible for the transfer of letters etc., to other sections which are to be so transferred in the course of its disposal. He should not treat them as cleared until acknowledgment is obtained in the register

2. Filing

He should promptly file, letters etc. that have been finally disposed of and on which file order has been obtained and also office copies of all letters despatched. He should open cases (para 6.21.5) wherever necessary and make entries in the case register (Para 7.2.7) then and there.

3. Tidiness

He should keep his seat neat and tidy, should keep registers, files, cases and other records in the racks, cupboards, etc. neatly arranged and should not allow any record to remain on floor. He is responsible for the safe custody of records pertaining to his seat.

4. Despatch Register

He should maintain the despatch register properly and close the same on the due dates

5. Due dates

He should strictly adhere to due dates prescribed for closing and submission of registers and returns.

6. Old records

He should weed out promptly, records not required to be kept in the section and arrange to transmit them to Old Records. He should ensure that records obtained by him from Old Records Branch for reference are returned to that section, immediately after use.

7. Other prescribed or assigned duties - He should discharge any duty or responsibility specifically assigned to him (a) in the Duty Register (b) in any provision of any code / manual (local or otherwise) Office order, Branch Order. (c) by the Section Head/Branch Officer/any higher authority.

NOTE : The duties and responsibilities mentioned above do not apply to Auditors in Fair Copy/Despatch Sections and in isolated posts like Manager, Assistant Manager, Caretaker, etc. where they are responsible for specific duties assigned to them.

8.3.3 Auditors in Inspection Parties

1. Should discharge such local audit duties and responsibilities as are assigned to him (a) in the allocation of work ordered by S.O./AAO/IO. (b) in the codes and manuals (local and other manuals) (c) Branch orders.
2. Should take steps to obtain records / documents required for audit scrutiny from the office being inspected and arrange for safe return of all such records / documents

3. Should arrange to deliver, requisition slips and audit slips, information slips to the office inspected and closely watch their prompt return with reply.
4. Should maintain despatch register, service stamps account and attend to despatch of letters, inspection reports, documents etc.
5. Should arrange for collection of documents sent by Headquarters section and for their return on completion of audit.
6. Should prepare reports / returns (periodical or otherwise) due to be sent to Headquarters section and despatch them.
7. Should maintain stock of stationery articles and forms required for day to day use and arrange to replenish whenever necessary.
8. Should maintain stock files of office orders / branch orders/ circulars etc.
9. Should help the Section Officer / Asst. Audit Officer in proper maintenance of the books, codes and manuals and pasting correction slips etc.
10. Should carry out any other items of work assigned or instructions issued by the Asst. Audit Officer / Section Officer / Inspecting Officer, Headquarters Section or any other higher authority.

8.3.4 There should be clear demarcation of duties of the personnel in the audit parties. A broad outline of responsibilities and duties of various categories of personnel in the inspection parties conducting local audit of civil offices, and public works inspection is given in Appendix VII(b). The Audit Officer in charge of Inspection Party is not, however precluded from making changes in the distribution, to be indicated by him in writing, keeping in view the suitability of the individual official for the type of work in hand or other relevant factors such as absence of member of the Audit Party etc. The Inspection personnel should be involved in clearly defined areas of work so that their accountability and the identification of their contribution in terms of quality and quantum of audit results can be ensured.

Para 6.1.5 of MSO(Audit)

8.3.5 In so far as allocation of duties relating to Revenue / Commercial audits are concerned provisions contained in respective manuals have to be followed.

8.4 Duties and Responsibilities of Clerks

8.4.1 The following are the duties and responsibilities of clerks.

1. ✓ Diarising

The clerk of a section should receive the inward dak intended for the section, sent by Central Registry through dak slip and other transit registers by acknowledging them in the respective registers. He should diarise these and other letters etc. received from Secretary to Accountant General, D.O. letters etc. received direct by the Branch Officer and all other inward dak received from any other source, in the common/complaint/circular, purport register of the section / unit purport registers without any delay. He should ensure that all letters received on a day are diarised the same day or the very next working day, and fill in the standard form (para 6.1.7). He should prepare the 'Reconciliation Statement' at the close of each day for the letters received and diarised, and submit it to Section Head. He should also ensure that letters diarised are acknowledged by the Sr. Auditors /Auditors concerned

the same day or the next working day. If due to any reason any letters remain in the Purport Register unacknowledged for more than one day he should bring it to the notice of the Section Head.

2. ✓ **Dak Slips**

He should ensure that the 'DAK SLIPS' and other transit registers from Inward Dak Branch are returned to that Section promptly before 12 noon of the day following. He should have the other 'dak' slip, duly filed along with the 'Reconciliation Statement'

3. **Common Purport Register**

He should maintain the Common / Complaint / Circular Purport Register properly. He should ensure that, when letters diarised therein are disposed of, details of disposal, file no. etc. are noted by the Sr. Auditor/Auditor concerned in the respective columns in the register and got attested by the Section Head. He should close the register weekly as required in para 7.2.2.2. The column reasons for the delay in the closing should be got noted by the Sr. Auditor / Auditor concerned.

4. He should prepare the "monthly statement on unanswered references" (due to Secretary to AG on the first FRIDAY of every month) (vide para 7.3.3.1) get the approval of Section Head and send to Secretary to Accountant General.

5. **Office copies of drafts**

He should collect daily from the despatch section office copies of drafts and letters issued from the section and distribute them to concerned Sr. Auditors/Auditors immediately.

⑥ ✓ **Casual Leave Account**

He should maintain the casual leave account for section members. He should post, then and there, in the account, casual leave /R.H availed of by members and get the entries in the account attested by the Section Head/Branch Officer. He should keep sanctioned CL/RH application properly filed. In the event of transfer of a member of the section to another section he should intimate promptly, over the signature of the Section Head to the other section the number of days of CL/RH availed of by the member so transferred. Similarly he should arrange to get such report from the other section, when a member joins the section on transfer.

⑦ ✓ **Attendance Register**

He should close the attendance register on the 5th of each month and submit it along with the CL/RH account to the Section Head to enable him to certify agreement between the two before submission to Branch Officer.

8. **Acquittance Rolls**

He should fill in the names of section members in the blank acquittance form received from Claims Section and return it promptly to that section.

9. **Events**

He should maintain the Register of Events (Para 7.2.10). He should send an extract of the events over the signature of the Section Head to Claims Section along with the acquittance rolls on the due date.

10. / **Old Records**

He should maintain the "Guard File for the list of old records transmitted to Record Room" and "Register of Return of Records Requisitioned". He should arrange for stitching of files, registers, cases, etc. due for transmission to old records, carry out all preliminary arrangements (Para 10.4) for their transmission to Old Records like pasting of Index Slips, filing them, preparing the covering list for file bundles. He should hand over the records on the date fixed by the Record Room. When records requisitioned by the Auditors are done with, the clerk of the section should return them to Record Room through the "Register of Return of Records requisitioned" get back the original requisition slip and keep it in a separate file.

11. ✓ **Inventroy of Furniture**

He should prepare annually in duplicate in the skeleton form supplied by Office Management Section, an inventory of furniture in the Section and after approval by the Section Head send one copy thereof to the Section Head (Office Management)

12. ✓ **Indent for stationery and forms**

He should prepare the monthly indent of stationery and forms for the section, in the prescribed form and send it to stationery section by the 10th of each month after approval by Section Head. Supplementary indents / Special indents for stationery articles required over and above or not covered by the prescribed monthly quota should also be prepared by him. It is also his duty to collect the articles from Stationery Branch and distribute them among members of the Section.

13. Such other common registers are not required to be maintained by the Section Head alone.

14. **Sectional Library**

He should assist the Section Head in maintaining the Sectional library properly and up-to-date. by pasting Correction Slips and aiding in physical verification.

NOTE: Duties and responsibilities mentioned at (1) to (14) above apply to clerks serving as diarists in section and not to those serving as Telephone Operators, typists in typing pool, despatchers in despatch section, diarists in Correspondence Section and in Fair Copy Section. For them, the duties assigned to them in those capacities will apply.

15. Knowledge of typing being a precondition for appointment to the post of clerks, any clerk may, at any time, be called upon to do typing work.

16. He should discharge any duty or responsibility specifically assigned to him (a) in the Duty Register (b) in any provision of any code / manual (local or otherwise) Office Order / Branch Order (c) by the Section Head / Branch Officer or any higher authority.

8.5 ✓ **Duties and responsibilities of Record Keepers**

1. Dak receiving / despatching and sorting of marked letteres section-wise in Receipts & Issue Section in main office and branches in different buildings.
2. Tracing of Old files/Records requisitioned by various sections and orderly placing of records / files back in the relevant racks.
3. Receipt and issue of articles of stationery in Stationery Section

4. Pasting corection slips in the books and assisting in physical verification of library books.
5. Upkeep of records / vouchers etc. in sections in the office.
6. Any other item of work allocated by the Branch Officer concerned.

(CAG's Circular NO. 1-O&M/84 dated 10.2.84 forwarded in letter No. 108-O&M/15-84 dated 10.2.84)

8.6 / Duties and Responsibilities of Group D Staff

8.6.1 Group D officials attached to Officers - Group D Officials attached to Branch Officers should attend office half-an-hour earlier than scheduled hours of commencement of office and should stay half - an - hour beyond the prescribed closing hours of office. In the morning they should open the room and windows, clean the furniture, switch on lights and fan, before the officer comes, and in the evening, switch off the fans and lights and close the doors and windows after the officer leaves. He should transmit pads from Section to Officer and Officer to Section. He should also attend to all official errands given by the Branch Officer. He should turn up in uniform, if he has been supplied with liveries.

8.6.2 Group D officials attached to Sections - Group D officials attached to sections should also attend office half-an-hour earlier than the scheduled hours of commencement of office. They should clean the furniture, open windows, switch on lights and fans. They should transmit letters intended for Despatch Section / Typing Section and get back the despatch / draft register to the section concerned. They should transmit filed, pads, registers and transfer papers (referred to in paras 6.2.4, 6.2.5 and 6.2.6) intended to be transferred to other sections. They should stay half-an hour beyond the normal office hours, close the windows, switch off the lights and fans after the last member leaves the section. They should wear livery while on duty and during office hours. They should help the clerk in arranging for transmission of old records to record room. They should carry records from sections to record room for being handed over. They should move furniture from one place to another when so required. They should also attend to all official errands given by the Asst. Audit Officer/Section Officer.

8.6.3 Group D Officials attached to Central Registry.

They should carry and distribute to sections dak slips with letters, registered dak, Government dak, etc. with the respective transit registers. They should get back from sections, all such transit registers after the letters entered therein have been acknowledged by sections.

8.6.4 Filers

They should stitch files and cases and other records. They should also carry out any other duty assigned to them by their official superiors.

8.6.5 Sweepers (Safaiwalas)

They should sweep the rooms, floors, corridors and verandahs inside office buidling and also any space within the office compound. Shifting of furniture from one section to another, one place to another, cleaning of glass panes of windows, and front foyer, collection and removal of floor sweepings, removal of cobwebs are the duties of sweepers. Briefly, the sweeper will be expected to do all cleansing work. They may also be employed on special cleaning operations. The duties enumerated here are not exhaustive. The sweepers are expected to carry out such other duties as may be assigned to them by the

Branch Officer (M) / Section Head (M) or any other official authorised by him in this behalf.

8.6.6 Scavengers

They should clean at frequent intervals in the day, lavatories, and wash basins with disinfectants, (Phenyl) and deodorants. They should change water and sand in the fire buckets periodically as directed. They should also sweep the floors and do the duties of a sweeper when specifically required.

8.7.7 Duties and Responsibilities of Manager (Typing Pool)

The Manager (Typing Pool) is entrusted with the following duties:
1. Supervision, control and management of Typing and Cyclostyling Branch/Workmen in the evening hours, and in the morning hours, and before the office comes, and after the office leaves.
2. To ensure proper service and maintenance of typewriter/Roneo machines etc.

3. Taking down and transcription of the proceedings of the meetings of the Association / Office council etc.

4. To look after the work of Senior Personnel Assistant to Accountant General when the latter proceeds on leave.

5. To give guidance to stenographers and Personal Assistants particularly in the use of typewriters and Roneo machines.

6. Any other item of work entrusted by the Head of Department/Head of Office in public interest.

8.8 Duties and Responsibilities of Personal Assistant to Group Officer

He will be under the direct control of Group Officer and also under Administrative control of the Branch Officer of the Coordinating Section.

1. Shall maintain all secret and confidential records and documents entrusted by the Group Officer.

2. Take dictation and transcribe them into typewritten and also type all letters and other important letters addressed to Headquarters; submit them to the Group Officer for signature.

3. Communicate outward Draft telex message to Office of the Principal Accountant General and receive incoming messages, submit to the Group Officer for information and obtain orders.

4. Attend to telephone calls for the Group Officer and make calls as required by the Group Officer.

5. Shall maintain a register showing the number and nature of incoming and outgoing files to the Group Officer and also maintain particulars of files submitted to Accountant General for approval.

6. Shall attend to all other work entrusted by the Group Officer. The sweepers are expected to carry out such other duties as may be assigned to them by the

7. Shall maintain C.L. and R.H. Account of all Branch Officers under the check of the Group Officer.

In addition PAs attached to Deputy Accountant General (Administration) shall perform the following duties.

1. Prepare bio-data and take copies of C.Rs to be sent to Headquarters in respect of AAOs/SOs applying for deputation to outside posts
2. Shall maintain Confidential Report/dossiers of all AAOs/SOs/Supervisors/ Sr.P.As/Managers. Shall issue blank CR forms annually to the above officers for write up of self appraisal and arrange to get the CRs written up by the Reporting and Reviewing Officers and file them.
3. Shall attend to all other work entrusted by the D.A.G. (Admn).

8.9 **Duties and Responsibilities of Sr. Personal Assistant to Accountant General.**

1. Will be under the direct charge of the Accountant General and under the administrative control of Secretary to Accountant General.
2. Shall maintain all secret and confidential records and documents entrusted by the Accountant General.
3. Shall maintain Confidential Report/dossiers of all Sr. Audit Officer / Audit Officers. Shall issue blank CR forms annually to all Sr. Audit Officers/Audit Officers for write up of self appraisal and arrange to get the CRs written up by the Reporting and Reviewing Officers and file them.
4. Take dictation from AG, transcribe them on typewriter and also type all letters approved by AG and submit them to AG for signature.
5. Receive and issue fax messages.
6. Prepare bio-data and take copies of CRs to be sent to Headquarters in respect of Audit Officers applying for deputation.
7. Maintain a Register of Trunk and STD calls.
8. Attend to telephone calls for the A.G. and make calls as required by the Accountant General.
9. Keep the key of the personal telephone of the Accountant General in safe custody. (Keys should be handed over to the Secretary to Accountant General when Sr. PA goes on leave).
10. Maintain a list of the IA&AS Officers in Headquarters office and other Audit Officers up to date, noting the postings and transfers then and there (similarly in the Half-yearly Telephone Directory published by Headquarters.)
11. Maintain C.L. account of Group Officers / Branch Officer under A.G's Charge.
12. Should attend to all other work entrusted by Accountant General.

8.10

Duties and Responsibilities of Stenographers to Branch Officers

1. The stenographers attached to two or more branch officers shall sign their attendance in the nominated sectional attendance register.
2. They shall take dictation of the Branch Officers, transcribe them on typewriter and submit them to the Branch Officers for approval.
3. In addition to normal stenographic work, they will also type important letters/statements approved by the Branch Officers.
4. He shall attend to all other works entrusted by the Branch Officers.

CHAPTER 9

CODES, MANUALS, BULLETINS AND OFFICE ORDERS

9.1 Codes and Manuals

9.1.1 In the course of discharge of day to day work in sections and inspection parties, it may be necessary to refer to provisions of Acts, orders of Government, financial rules and regulations, instructions of CAG etc. These are contained in various publications, Codes and Manuals. Rules, regulations and orders on financial and other matters issued by Government are generally contained in codes and manuals published by Government. Acts passed by Parliament / Legislature are issued as separate publications by the Government of India / State Government. Departments of Governments also publish manuals detailing the procedure followed in the respective departments. Orders and instruction issued by CAG in regard to audit, accounting, administrative and other allied matters stand incorporated in the Manuals published by CAG's office. In addition to these, heads of audit offices, issue local manuals detailing procedure to be followed in different groups/ sections in the office, also incorporating orders and instructions of local nature.

9.2 OFFICE MANUALS

9.2.1 In accordance with the instructions contained in para 2.2 of the Manual of Standing Orders (Administrative) separate manuals are compiled locally for each group of sections or department or branch of office, laying down the procedure to be followed in those groups/ departments/branches in the discharge of the duties assigned to them. Decisions and instructions of a permanent nature issued by the Comptroller and Auditor General of India, orders of Government of India, State Government and other authorities considered useful and important for audit, which have not been or are not likely to be incorporated in any other code or manual, are incorporated in the respective local manuals, citing reference to the number and date of letter or order or reference as authority. Decisions, instructions, orders etc. of the Accountant General are also incorporated in the local manual of the particular department, group, branch to which the decisions/orders/instructions relate giving reference to the date of order/decision/instruction and to the number of the case or file in which such orders/decisions/instruction have been filed.

9.3 Office Library

9.3.1 To make available to staff members, codes, manuals and other publications for reference in the day to day work, libraries shall be maintained preferably at three levels - one, centrally for the entire office containing general books of occasional reference - the other at group level containing technical books of frequent reference - and another at sectional / party level containing books required for constant reference.

9.3.2 Central Library

There shall be a librarian in the grade of Senior Auditor in-charge of this library. All books, publications, periodicals of non-technical and general nature and newspapers, magazines subscribed for by the office shall be kept in this library. This library shall be opened to all the staff members. A catalogue of books, publications, etc. shall be available with the librarian. Books, publications, may be lent to any member of the office, on specific requisition, countersigned by the Section Head / Branch Officer. Books etc. thus taken on loan should be returned within a week. No member will be allowed to retain on loan more than one book / periodical / publication at a time.

9.3.3 Group level libraries

Group level libraries shall be maintained by specified sections/control sections (vide Appendix VIII). These libraries shall function under direct supervision of the respective Group Officers. Books, Codes and Manuals of technical nature relating to the particular branch and required for frequent reference shall be kept in these libraries. Books etc. may be lent to sections in the group on specific requisitions from the Section Head / Branch Officer concerned. Books etc thus taken on loan should be returned to the library within 15 days positively. No section will be allowed to retain on loan more than three books at a time.

A register of books, codes and manuals shall be maintained in the form prescribed in para 7.2.11 for the "group level library" by the control section in charge of the library. The books in the library shall be verified physically with reference to the entries in the register and with reference to the requisition slips for books lent, in the first week of April, July, October and January each year and a certificate of physical verification together with a report on result of such verification should be submitted to Office Management Section.

These books should also be physically verified once a year by a local audit party nominated for the purpose.

The Section Head placed in charge of maintaining the group level library, shall be responsible for maintaining the books, codes, manuals, up-to-date by pasting correction slips. He should certify monthly on the 7th through this register, to the Group Office, that the books have been maintained up-to-date.

9.3.4 Sectional Library

9.3.4.1 Books constantly required for reference in the day to day work of the section shall be supplied to each section. List of books required to be supplied to sections in different groups are given in the Appendix IX. These books should be in the custody of the Section Head and Under lock and key. Books required by the members of the section for reference in the course of discharge of their duties, may be taken by them leaving a temporary acknowledgment with the Section Head. The book(s) should be replaced immediately after reference or use and the temporary acknowledgment shall be cancelled /destroyed at that time.

9.3.4.2 A register styled "Register of Codes Manuals" (Vide Para 7.2.11) should be maintained in each section to serve as a stock register of books. The existence of books should be physically verified by the Section Head with reference to the entries in the register, once a quarter and Register submitted to the Branch Officer with a certificate of such verification and a report on the result thereof, on the 7th of April, July, October and January each year. An extract of this certificate should also be sent to the section to which the concerned group level library is attached (vide Appendix VIII).

These books shall be physically verified and taken charge by the Section Head at the time of assuming charge of a Section.

9.3.4.3 Books, codes and manuals shall be supplied to peripatetic parties also. Such supply shall, however, be limited to books that are constantly required for reference in the day to day work of the parties. The AAO/SO of the inspecting party will be personally responsible for the proper up keep and safe custody of the books. In the event of relief from the party on recall or otherwise, the Section Officer/Asst. Audit Officer should handover the books to the successor, take acknowledgment in duplicate, send one copy thereof to Headquarters section retaining the other copy with him. On the 7th of April, July, October and January each year, a statement of books available with

the party should be submitted to Headquarters section with a certificate that the books mentioned are available in the party and are kept up-to-date.

9.4. Corrections to Codes and Manuals

9.4.1 Codes and Manuals (Other than local ones)

Whenever any of the existing provisions in the Books, Codes and Manuals (other than local manuals) requires to be modified / amplified / deleted or whenever a new provision is to be introduced, the authority which issued the book/code/ manual will issue Correction Slip which would be communicated to various offices as per mailing list. Such correction slips are received in the Office in the sections in charge of group level library (vide appendix to para 9.3.3). On its receipt in this section, copies thereof will be taken and pasted in the copies of concerned book/code/manual in the group level library. If, such a correction slip pertain to a book/code/manual supplied to sections in that group, then the Control Section will arrange to take copied and distribute to all the sections for incorporating the correction in the books in sectional library.

9.4.2 Local Manuals

The control sections mentioned in para 9.4.2.3 are responsible for updating the provisions incorporated in the manual of the particular branch or group of sections, and therefore, they should keep a constant watch for issuing a corrections slip to the Manual in the following cases.

- (i) To delete/modify/amplify any existing order / instruction/decision procedure.
- (ii) To incorporate the new instruction/order/decision to an existing /new subject.

9.4.2.2 Instruction for issue of Correction Slip

The following instruction should be followed by the sections responsible for maintenance of manuals, in issuing correction slips to manuals.

- (i) When any order/instruction/decision sought to be incorporated, the entire letter or communications containing that order / decision/instructions should not be reproduced. Only relevant extracts should be incorporated, ensuring that it makes a clear and unambiguous reading.
- (ii) If a new paragraph on a subject already in the manual is to be introduced, then it should be inserted as a last item under the particular heading in the particular chapter. If a new para on a subject not already in the manual is to be introduced, it shall be inserted at the end of the relevant chapter under a distinct heading.
- (iii) If the correction issued involves an entire page of the manual, or if the corrections issued over a period to the provisions contained in a particular page is numerous, than that entire page should be reprinted.
- (iv) All corrections should be got approved by Accountant General. Corrections initiated by sections should be submitted only to section responsible for maintenance of the particular manual which will examine it, and submit it to Accountant General for approval.
- (v) Correction slips should be serially numbered and should bear reference at the bottom, to the authority (letter No. and date) for the

correction issued, the case number or file number in which it is filed, and the section to which the file or case belongs.

- (vi) On the 7th of every month, the section responsible for maintenance of the manual, should send two copies each of all correction slips issued during the previous month to Office Management Section to arrange for printing.
- (vii) As it would take time to get the correction slips printed, sufficient number of copies be got roneoed as "advance" copies for distribution among sections concerned.
- (viii) When printed lists of correction slips are received from press, they should be distributed to sections to which manuals concerned have been supplied.

9.4.2.3 Correction Slip Book

The Control Sections/Sections responsible for keeping the manuals up-to-date should maintain a 'Correction Book' for each local manual for which it is responsible. The first few pages of this register should contain columns as below.

Correction Slip No.	Number of Para affected New Para No.	Date of distribution of advance copies	Date of forwarding copies to press	Date of receipt of list from press	Date of distribution of printed lists to sections
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The next few pages should be set part for closing. The subsequent pages should be used for pasting the correction slips.

As soon as a correction slip is approved by the Group Officer, it should be assigned a number noting the particulars in columns 1 & 2 in the first few pages of the register. Then a copy thereof should be pasted in the folios provided for the purpose in the register.

The register should be closed on the 7th of every quarter (as detailed below) indicating in the folios provided for the purpose the number of correction slips approved during the quarter ending the last day of previous month, number of slips for which advance copies have been issued, number of slips sent to press for print and number of slips received back after print. The closing should be submitted to the Accountant General for approval.

	Name of Manual	Section Responsible	Due date for submission of correction Register to AG
1	Manual of WAD Sns.	WM(Coord.)	
2	Manual of FAD Sns.	AG(AU)I	
3	Manual of ISC Sns	ISC I, AG(AU)I	
4	Manual of Reports Sections	Report I / AG(AU)I	
5	Manual of Estt. Sns	Admn. I/AG(AU)I	
6	Manual of General Procedure	QM Sn/AG(AU)I	
7.	Manual of AA Cell	AA Cell I/AG(AU)I	
8	Manual of ECPA Sn.	ECPA/AG(AU)I	

9.	Manual of Pension Audit	PACs/AG(AU)I
10	Manual of Direct Taxes	ITRA Hqrs/AG(AU)II
11	Manual of Port Trust Audit	RA MPT/AG(AU)I
12	Manual of DLB Audit	-- do -
13	Manual of Central Audit	Coordn. Cell
14	Manual of RA Pondy	AG (AU)I
15	Manual of Customs Revenue Audit	CRA HQrs/AG(AU)II
16	Operational Manual (CERA)	CERA Hqrs./AG(AU)II
17	STRA Manual	STRA Hqrs / AG(AU)-II
(i)	Entertainment tax	-do-
(ii)	Luxury tax	-do-
(iii)	Betting tax	-do-

9.4.2.4 Responsibility for keeping Sectional Libraries Up-to-date

It is the responsibility of the Section Head to ensure that all books, codes and manuals in the sectional library are maintained properly and kept corrected up-to-date. Correction Slips supplied to the sections should be got noted / pasted in proper places in the proper code/manual by the Clerk of the Section. Such additions / alterations or deletions may be noted in the margin in red ink giving reference to correction slip number. In respect of large scale additions and alterations, the correction slip shall be pasted in the book, making the mark in the rule or provision affected, calling attention to the correction slip. The Section Head shall on the 7th of each month, submit the register of codes and manuals to the Branch Officer with a certificate to the effect that the books are maintained properly and up-to-date, and that all correction slips received have been noted/pasted.

9.5 Quarterly Audit Bulletin

9.5.1 A quarterly "Audit Bulletin" incorporating information on matters of common interest, important decisions on technical matters, administrative orders issued by Government of India, State Government and the Comptroller and Auditor General, important decisions of Supreme Court on matters of interest to Audit, State of work in Audit and Accounts Officers, extra - curricular activities (like Recreation Club, Sports, Welfare activities etc.) is issued from the Office of the Comptroller and Auditor General of India during March, June, September, December each year, for the quarter ending December, March, June, September respectively. Copies of these "Bulletins" are supplied to all sections. Asst. Audit Officers/Sections Officers should ensure that all such "Bulletins" are kept properly arranged according to their volume number and quarter of issue. They may also be entered in the Register of Codes and Manuals allotting in the Register, separate folios therefor. The "Bulletin" is intended to serve only as a guide or ready reference; its contents shall not be quoted as authority for any purpose.

(para 2.6 of MSO (Admv.) Vol.1)

9.6 Office Order, Branch Order, Sectional Orders and Circulars

9.6.1 Office Order

9.6.1.1 An Office Order may be issued on the following matters.

- (i) **Administrative:** Concerning promotion, confirmation and other staff matters, conduct and discipline in Office, conduct of members as Government servants etc. and
- (ii) technical concerning audit / accounting / other items of works.

An Office Order has the force and effect of codal/manual provisions and should therefore be issued over the signature of or with the specific approval of the Head of Office / A.G.

9.6.1.2 All Office orders on administrative matters should issue centrally from the section in charge of administration of the Office and should bear numbers in serial order for each financial year. All Office Orders on technical matters should issue centrally from one control section nominated for the purpose. Any section seeking to issue an office order should send the draft of the O.O. duly approved by the Accountant General, together with connected papers, files etc. to the Administration Section or the nominated control section according to the subject matter of the Office Order for issue of the O.O.

9.6.1.3 The administration section or the nominated control section should maintain an "Office Order Book" in the form given below:

Office Order No.	Date of issue	Circumstances leading to issue of Order			
		Subject in brief	Section which originated the O.O. and section where P.Ps are filed	Connected files/cases number	Reference to letter No. etc. and reference page No. in the file
1	2	3	4	5	6

As soon as draft of an Office Order duly approved by the Head of Office/Accountant General is received in the Administration or the nominated Control Section, particulars shall be noted in the O.O. Book and the O.O. assigned a number in serial order in column(1) noting the number so assigned on the O.O. also with the year of issue, as O.O. No. / year). Arrangements shall then be made to reneo sufficient number of copies and distribute them to all sections in the office, including sections in other buildings in city, sections in mofussil, inspection parties all B.Os, I.Os, Group Officers etc. and to have them displayed on notice boards if need be. The Office copy of the O.O. shall then be returned to the section concerned along with all papers and files received therewith. One or two reneoed copies of all O.Os issued should be kept in a separate guard file for future reference.

This arrangement is only to secure that copies of O.Os issued are available centrally in one place and hence the administration / nominated control section is responsible, under these provisions, only for the maintenance of O.O. Book, numbering and issue of O.O. and proper upkeep of the guard file containing copies of O.Os. The responsibility for making out the draft of the O.O. and getting it approved by the Accountant General as well as the responsibility for the follow up action after the issue of the O.O. would rest squarely on the section where the cause of action for issue of the O.O. arose.

9.6.1.4 Office orders which remain operative for over three years should be considered for being manualised in the appropriate local manual.

9.6.1.5 How an Office Order should be dealt with in the section when received is indicated in para 7.2.2.4.

9.6.2 Branch Order

9.6.2.1 Whenever any instructions are to be issued on technical matters concerning audit/or any other item of work done in a particular branch or group of sections only, then a Branch Order should be issued to that effect by the control section concerned.

Unlike an office order which applies to Office as a whole a Branch Order applies only to a particular group of sections.

9.6.2.2 All Branch Orders should issue centrally from the control section of the group concerned. They should be issued over the signature of or with the specific approval of the group office concerned and should bear numbers in serial order for each financial year. Any section seeking to issue Branch Order should therefore send the draft of the Branch Order duly approved by the Group Officer concerned, together with the files and cases and previous papers, for numbering and issue.

9.6.2.3 The Control Sections should maintain a Branch Order Book with the following columns:

Branch Order No.	Date of Issue	Subject in Brief	<u>Circumstances leading to issue of Branch Order</u>		
			Section which originated the B.O. and section where P.Ps are filed	Connected file / case number	Reference to letter No. etc. and reference page No. in the file
1	2	3	4	5	6

As soon as draft of Branch Order duly approved by the Group Officer is received in the Control Section, particulars of Branch Order shall be noted in the Branch Order Book and the Branch order assigned a number in serial order in column (1) noting simultaneously the number so assigned on the Branch Order also, with the year of issue as Branch Order No.1 year) Arrangements shall then be made to roneo sufficient number of copies and distribute them to all sections / Inspection parties / RA Units, Branch Officers / Inspecting Officers / Group Officer in that Group. Copies may be distributed to sections / parties other groups also, if found necessary. The Office copy of the Branch Order and the connected files and papers received therewith shall then be returned to the section concerned along with all papers and files received therewith. Two or three roneoed copies of all Branch Orders shall be kept in a separate guard file for future reference.

This arrangement is only to secure that copies of Branch Orders issued are available centrally in one place and hence the control section is responsible, under these provisions, only for the maintenance of Branch Order Book, numbering and issue of Branch Order and proper upkeep of the guard file containing copies of Branch Orders. The responsibility for making out the draft of the Branch Order, and getting it approved by the Accountant General as well as the responsibility for the follow up action rest squarely with the section where the cause of action for issue of the Branch Order arose. A copy of such orders should be sent to Secretary to Accountant General, for Accountant General's information.

9.6.2.4 Branch Orders (Technical) which remain operative for over three years should be considered for being manualised in the appropriate local manuals.

9.6.2.5 How a Branch Order should be dealt with the sections, when receive, is indicated in para 7.2.2.4.

9.6.2.6 No Branch Order is generally issued on administrative matters. However "Branch Posting Orders" are issued by control sections to post personnel placed at their disposal by the administration, to different sections in that group or to transfer personnel from one section to another within that group.

9.6.2.7 While issuing an Office Order or Branch Order it should be ensured that proper reference is given to the letter of correspondence leading to the issue of the order. This should be done at the close of the order, indicating the file number and section. When orders are issued in continuation or in modification of some earlier orders, then proper reference should be given to the earlier order, so that the two orders could be properly linked up. All others should invariably be marked to ITA.

(IAD O.O. 3-MS/66-67/13 dt 16.4.66)

9.6.3 Sectional orders

Sectional Orders are issued by the Branch Officers to issue instructions to members in sections under his charge on routine matters. They are numbered and filed in the sections concerned after circulation among members in that sections.

9.6.4 Circular

A Circular is issued when any matter is to be communicated to staff members for their information and guidance. A Circular may be issued (a) on Staff matters like notifying deputation foreign service assignments, communicating fresh orders or clarifications of Government of India /CAG on personal claims/ advances, staff welfare etc and (b) on technical matters like communicating copies of important orders of State Government having a general impact, copies of CAG's letters containing important decisions, copies of CAG's letters containing important decisions, copies correction slips to codes and manuals etc.

A circular is different from Circular letter (para 6.9.1) in that its area of circulation is limited to staff members of office.

Specimen forms of office order / branch order/ circular is given in Appendix V

9.7 Books under personal custody of Branch Officer /Section Officer

9.7.1 Copies of "Memorandum of Secret Instructions regarding extent of Audit" issued by the Comptroller and Auditor General of India, and "Memorandum of subsidiary instructions regarding percentages of audit and review issued by the Accountant General are supplied to each Branch Officer and every Section Head. Similarly, a copy of each of the "Departmental Security Instructions" Manual of Standing Orders (Audit), Manual of Standing Orders(Accounts), Manual of Standing Orders (Commercial), Manual of Standing Orders(Technical) and Manual of Standing Orders(Admv.) is supplied to each Section Head/Branch Officer. Asst. Audit Officers, Branch Officers in outside audit department are supplied with copies of "Manual of outside audit department/Revenue Audit Manuals in the place of Memorandum of Secret Instructions regarding percentage of audit. These should be treated as "Secret" documents and kept in the personal custody of the Branch Officer / Section Head concerned. These are not to be treated as "Personal" copies, but should be handed over to successor in the event of transfer / leave / retirement etc. Loss of any of these copies will be viewed seriously and will entail disciplinary action.

On the 1st of April, July, October and January each year, the Branch Officer, Asst. Audit Officer, Section Officer should certify to the Group Officer, the availability of these copies with him. (Please see para 7.3.8). Once a year, the party which verifies, the books in the library (Central, Group, Sectional) will verify these books also. Loss should be brought to the notice of Group Officer in charge of administration through the Group Officer of the Section concerned for necessary penal action.

9.8 Supply of Personal Copies of Codes and Manuals

9.8.1 Paragraph 2.8.1 of the Manual of Standing Orders (Administrative) require that every Gazetted Officer, Section Officer, Supervisor and SOG examination passed

Auditors / Senior Auditors should be supplied with personal copies of general books of reference, as also correction slips issued from time to time. Such supply shall however be restricted to books frequently required for reference in the day to day work. A list of such books is given in Appendix X. The Government servant concerned will be personally responsible for proper maintenance of the books. Books, which are not priced publications, and marked "for use of IA & AD only" should be got back when the official is transferred to other office / Department or quits service or when a revised edition of the publication is supplied. Loss of such personal copies should be promptly reported to Audit Officer (Office Management), detailing circumstances of loss, who will take action to regularise the loss by write off or otherwise, depending upon the merits of each case.

9.9 Supply of Books at Concessional Rates

9.9.1 With a view to facilitating their preparation for the departmental confirmatory examination/SOG examination to keep them posted with the latest rules, orders etc. and also to increase their efficiency, the members of this Office are supplied with such priced publications of the Indian Audit and Accounts Department, Central and State Governments as are of general use, together with sets of correction slips thereto, at 50% of the cost price, 25% being met out of the office contingencies, and the remaining 25% being covered by the discount allowed by the publishing departments or meeting the entire 50% of the cost out of office contingencies, if the publishing departments do not allow discount.

Note

The supply of books at concessional rates should be made to a person only once.

(Para 2.12 MSO Admn. Vol. I)

CHAPTER 10

MAINTENANCE, PRESERVATION & CUSTODY OF FILES CASES AND OTHER RECORDS

10.1 CUSTODY OF FILES IN THE SECTION

10.1.1 Period of Currency of files, cases, registers

Correspondence files in sections should be closed at the end of each financial year and new files opened at the commencement of each financial year. The case formed under each file should be closed only when the matter dealt with in that case reaches a finality. All files and cases that are closed should be stitched immediately. Voluminous files may be stitched into two or three volumes of convenient, easy to handle sizes.

10.1.2 Period of retention in the Section of files / cases / registers not current:-

Cases and files closed and stitched during or at the end of the financial year shall remain in the custody of the Section till the end of the succeeding financial year. Thereafter they shall be sent to record room in the first quarter of the year following.

Similarly Registers and other records relating to a particular financial year shall be retained in the section till the end of the financial year and shall be sent to Record Room in the first quarter of the succeeding financial year in the procedure prescribed in succeeding paragraphs.

10.2 Preliminaries for transmission to Record Room

10.2.1 All records (registers, files, cases, etc.) intended for transmission to Record Room should be securely stitched or bound and should on no account be in loose sheets. An index slip in the form given below should be pasted on each such record.

INDEX SLIP OF RECORD MADE OVER TO THE OLD RECORD ROOM BRANCH

Section :

Name of Record / Register

Period

Year in which due for destruction

Dated

Dated Signature of Section Head

10.2.2 The index slip should be properly filled in by the clerk, indicating clearly the name or description of record, the period to which it relates and the year of destruction determined with reference to the period of preservation prescribed for different records. (Please see para 10.5.1 also). The index slip shall be authenticated by the Section Head with dated signature.

10.2.3 For the purpose of determining the year of destruction the period of preservation shall be reckoned in the case of register from the year in which they ceased to be current and in the case of files and cases, the year in which they were closed.

10.3 Procedure to be followed in sections for sending records to record room

Procedure to be followed in sections in sending old records to Record room, requisitioning records from Record Room and returning them after use, is set out below in detail.

Procedure to be Followed by Sections

- a) In sending records to the Old Records Branch for preservation / destruction
 - b) Drawal of Records from Records Branch for reference
 - c) Return of Records received for Reference back to Old Record Branch.
1. All old files/registers records which are not required to be retained in the section in terms of par 10.1.2 of the Manual of General Procedure are to be collected first.
 2. Files/.registers/records which have passed their period of preservation and thus not required to be retained even in OR Branch and those required to be retained in OR Branch should then be segregated and kept separate.
 3. Out of those records which require retention in OR Branch files requiring mending should be segregated and got stitched/mended utilising the services of the filer posted to the section for the purpose. No unstitched file or loose leaf register or damaged register will be received in OR Branch.
 4. Index slips should be pasted on all stitched files/registers/records. The index slips can be had from the stationery branch.
 5. Index slips should contain the name of the section, name of the record, period (year) to which it relates, year in which it is due for destruction and should bear the signature of the Section Officer / Asst. Audit Officer of the section concerned.
 6. The records / registers / files should then be grouped year wise (according to the year to which they relate) and made into convenient, easy to handle bundles. The registers and files should be in separate bundles and should not be mixed up.
 7. Registers, records, files in each bundle should then be listed out in the format designed for this purpose, copies of which can be had from the stationery branch. The format contains the name of the section, bundle number, serial number, name / nature of record, number of volumes, year to which it relates and the year of destruction. There should be one separate list for each bundle and the number of records in each bundle should be so regulated that it does not go beyond one page.
 8. The list should be typed out in triplicate. In doing so, the bundle number should be continuous and the serial number of the record should also run continuously from bundle to bundle, i.e. fresh serial number beginning with 1 should not be given for each bundle.
 9. One copy of the typed list should be pasted on a thick cardboard of file size, (which can be had from stationery branch) and placed on the top of the bundle and the bundle securely fastened with country twine (which can be had from the Stationery Branch)
 10. The bundles along with the other two copies of the list should then be transmitted to the OR Branch. The OR Branch will check the lists and bundles for their correctness, retain one copy of the list and return the other with dated acknowledgment. The section should keep these lists safely in a guard file, as a permanent record in the safe custody of the Section Head.

Destruction of old records

11. Records which are not be retained in Old Records branch need not be stitched or mended but should be listed out in the same format but in duplicate. Each page of both the copies of this list should bear the signature of the Section Head concerned.

12. The list of records for destruction should then be submitted to the Group Officer through Branch Officer, got approved by the Group Officer concerned and transmitted to the records branch along with records for destruction. The records branch will retain the first copy bearing Group Officer's approval, and will give its dated acknowledgment on the second copy and return it to the section, which the sections should keep safely in a guard file. The procedure prescribed in Chapter XII of MSO(Admn.) Vol I may be followed for destruction of the records.

Drawal of records for reference from OR Branch

13. Sections may obtain the records required for reference by submitting requisition in prescribed form which can be had from stationery branch. This form should be duly filled in over the signature of the Section Head. The bundle number and serial number of the record required should be given in this requisition slip. The record will be supplied to the section with the issue number noted therein as early as possible along with the requisition slip. The section clerk will acknowledge the receipt of the record in this slip with dated signature. The requisition slip will then be kept filed in OR Branch.

Return of requisitioned records

14. Records received by sections for reference should invariably be returned to OR Branch within 15 days from the date of its receipt in section. If for any reason, the record is required to be retained in the section for a longer period, the fact should be communicated to OR Branch over the signature of the Branch Officer indicating the period upto which it is needed in the section and reasons thereof.

15. The sections should return the requisitioned records to the OR Branch through a separate transit register indicating therein, the issue number given by OR Branch, the bundle number and serial number of record and particulars/name/subject of record.

16. The OR Branch will, on receipt of this record give dated acknowledgement in the Transit Register and return to the section the Transit Register and the requisition slip duly cancelling it and noting the fact in the Transit Register.

(Authority: O.O. No. AG(Audit)/OM/OR/71 dated 6.7.87)

10.4 Receipt in Record Room

10.4.1 The Records will be received in Record Room between 10 A.M. and 4 P.M. (excluding the prescribed lunch hour). The Sr. Auditor (Record Room) shall ensure that all such records moved from the sections are received and taken into the custody of old records on the same day and no record is left outside the Record Room at the close of the day, without being acknowledged. The Sr. Auditor (Record Room) while fixing the date for receipt of records, should take into account the number of volumes to be received and allot to that section two or more days, if the entire lot cannot be received on a single day, so that records can be moved from the section in convenient batches. While receiving the records, the staff in the Record Room shall ensure that

- (i) the records are neatly stitched or bound and do not contain loose sheets;
- (ii) the records bear index slips

(iii) the index slips contain all the required information, particularly, the year in which the record is due for destruction and bears the signature of the Section Head.

(iv) the cased, filed, registers have been arranged, listed and bundled separately.

10.4.2 Though the staff of Record Room is not responsible for ensuring the correctness of the entries in the Index Slip with references to the contents of the volume, any discrepancy noticed by the staff or Record Room shall be brought to the notice of the section concerned.

10.5 Preservation in Record Room

10.5.1 Records received in Record Room shall immediately be stacked in the racks. They shall be preserved properly for the periods prescribed and made available on specific requisitions to sections for reference and return. The periods of preservation prescribed by the Comptroller and Auditor General of India for important audit records are detailed in Appendix XII Para 12.2 of MSO (Admn) Vol I. For other records the periods of preservation have been prescribed by the Accountant General and are contained in Appendix XI.

10.6 Requisition of Old Records for reference

10.6.1 Whenever any record is required from Record Room for reference, a requisition in form SY 301 should be made out over the signature of the Section Head, and sent to Record Room. The name and designation of the person requisitioning the record should be indented legibly in block letters in the space provided in the requisition form. Separate requisition slips should be made out for each record requisitioned.

10.6.2 Records requisitioned will be supplied by the Record Room between 10 A.M. and 4 P.M. (excluding the prescribed lunch hour). No record will be supplied after 4 P.M. unless the record is required urgently.

10.6.3 Records requisitioned will be supplied to the official who called for it, only through the clerk of the section concerned. The messenger from Record Room delivering the record shall first contact the clerk of the section, who will enter the particulars of the record in the 'Register of Records requisitioned' (para 7.2.14) and take the initials of the officials at the appropriate place in the register while handing over the record. The official who receives the record shall acknowledge its receipt with his full signature and date in the requisition slip, in addition to setting his initials in the Register, and return the requisition slip to the messenger who brought the record. This requisition with acknowledgement will be retained in the Record Room till the record is received back.

10.6.4 Records obtained from Record Section on requisition should be returned within 15 days. In case a record is required to be retained in the section beyond 15 days, it should be got reissued over a fresh requisition. If any record obtained by a section from Record room is required by another section, the record should not be passed on to that section, by the section which obtained it from Record room. The proper course would be for the other section to obtain the record on requisition after it is returned by the first section to Record Room.

10.6.5 When the record obtained from Record Room is returned, the acknowledgement of the staff of the record room shall be obtained in the columns provided in the "Register of Records Requisitioned". The Record Room immediately on receipt of the record shall return to the section, the requisition slip on which the record

was issued. These requisition slips will be filed separately by the clerk of the section as an adjunct to the Register of Records requisitioned.

10.6.6 To ensure prompt return of the records obtained from the Record Room, the "Register of Records Requisitioned" shall be closed and submitted to B.O on the 15th of each month, indicating the number of records obtained from Record Room during the previous month, number returned to Record Room, and the number still remaining in the Section. The closing shall be submitted to the Group Officer on the 15th of April, July, October and January.

(O.O TM (IV/II-6/78-79/66 dt. 31.1.79)

CHAPTER 11

MISCELLANEOUS

11.1 DISBURSEMENT OF PERSONAL CLAIMS

11.1.1 Cash Section

Cash Section headed by a Cashier is attending to the disbursement of pay and allowances and other personal claims of staff members.

11.1.2 Due date for disbursement of pay and allowances

The pay and allowances for a month are disbursed on the last working day of the month except in the case of March for which month they are paid on the first working day in April.

11.1.3 Mode of disbursement of pay and allowances

In order to facilitate drawal of salary by the staff members without any inconvenience, the disbursement of pay and allowances to staff is done at sections through the Section Head, on the "pay day" only. The amount disbursed is only the net sum due for payment after making all deductions outside the pay bill. The Section Head should obtain (vide para 8.2.1.12) from the Cashier, after giving a temporary receipt, the net sum required for disbursement to those who are present on that day and to those on leave or absent only if it is definitely known that they have made arrangements to receive their salary on that day. After disbursement the acquittance roll shall be returned to the Cashier, filling in the particulars of disbursement in the space provided on the reverse and signing the certificate of disbursement recorded therein. The temporary receipt given by the Section Head, while receiving cash, will now be returned by the Cashier to the Section Head. The pay and allowances of Branch Officers (other than I.A. & A.S) who have opted for cash payment will be included in the acquittance roll of one of the sections under his charge and disbursement made through that section. In respect of officials whose names have not been included in any section acquittance and who are on long leave, disbursement will be made through cash counter. In respect of Branch Officers whose have opted for cash payment and whose names have not been included in the sectional acquittance but included in the acquittance "Payable at cash" disbursement will be made through a special counter meant exclusively for Branch Officers, Cashier, after getting a temporary receipt will arrange to hand over the cash towards disbursement if pay and allowances relating to the staff of sections functioning in other buildings to the Manager / representative decided by Sr. Deputy Accountant General (Admn.). Manager / representative will disburse the amount to the Section Heads for disbursement to officials concerned. The same procedure will be followed for disbursements covering the entire staff like arrears of DA etc. No payment other than pay and allowances, will be made on the "Pay Day" by the Cash Section.

11.1.4 Disbursement of other personal claims:

All personal claims of staff other than (i) pay and allowances on the pay day and (ii) disbursements covering the entire staff like arrears of DA/IR/Bonus etc. will be made only at the cash counter. The Cashier or his assistant will disburse the amounts after satisfying himself about the identity of the person receiving payment, if necessary by referring to his 'Identity Card'. Persons who fail to receive their salary on pay day should receive it subsequently from cash section only.

11.1.5 Hours of cash transaction / Disbursement timings

Disbursements will be made from 10.00 A.M. to 1.00 P.M. on the working day immediately preceding the 'Pay day'. On all other working days, other than 'Pay day' disbursements at cash counter will be from 10.00 A.M. to 2.00 P.M.

11.1.6 Revenue Stamp

Revenue Stamp of Re. 1/- is to be affixed for all the payments, if all exceeding Rs. 500/-.

(GOI MOF (Dept. Of Rev) Lr. No. FUIO 33/64/93 -ST dt. 31.5.94)

11.1.7 Payments in mofussil

All payments due to members in RA units and inspection parties in mofussil stations will be made by Demand Drafts drawn on the branch of State Bank of India at or around that station in favour of the Section Officer / Asst. Audit Officer in charge of the RA Unit/inspection party /or in favour of senior member of the unit / party in the absence of the Section Officer / Asst. Audit Officer. The drafts will be drawn by the cash branch based on the information regarding name of Section Head, name of State Bank etc. furnished by the Bill Section and handed over to concerned bill section for despatch and watch of acknowledgement and acquittance. The acquittance when received by the bill section should be handed over to the cash section for file.

11.1.8 Pay roll savings / Salary savings Scheme

Subscribers to Pay roll Savings Scheme of the Postal Department, and salary savings scheme of Life Insurance Corporation of India, may, if the subscription / premium has been omitted to be deducted from the salary, remit the sum to Cashier, who will grant an official receipt for the money received.

11.1.9 Disbursement on authorisations

Persons who are not in a position to receive their personal claims (including pay and allowances, leave salary) in person, may authorise any member of the office other than the staff members engaged in preparation of pay bills or working in pay bill group or cash section to receive the sum on his behalf. In doing so, he relieves the office of all responsibilities and consequences arising out of such payment. The official who wishes to receive his personal claim by authorising some other member of the office, should give a letter to the Accountant General. In the following form.

From

To

The Accountant General

Sir,

I hereby authorise Shri (name)
(Designation)Section Office to receive on my behalf the
sum of Rs. (Rupees) being my
.....(nature of claim)

I hereby relieve the office of all responsibilities and consequences arising out of such disbursement.

I enclose a stamped receipt for the amount.

Station :

Date:

Yours faithfully,

NOTE: The nature of claims whether pay and allowances, tour advance, travelling allowance, Provident Fund, Temporary Advance, part final withdrawal etc. should be clearly indicated with the month(s) to which the claim(s) relate wherever possible.

A stamped acknowledgement in the following form should be enclosed to this letter.

Received from the Accountant General the sum of Rs.

(Rupees) being my (nature of claim with month of claim where possible)

Station :

Signature :

Date :

Revenue Stamp.

The person authorised will then present the authorisation to the Bill section concerned. The Section will scrutinise the authorisation letter and the stamped acknowledgment, note the fact of authorisation in the bill register, or any other relevant record and then record 'pay order' on the authorisation letter and submit it for approval of the Branch Office in charge of Cash Branch. Certain Branch Officers in other buildings are authorised to approve such 'Pay orders' on the pay day only on authorisations of members serving in that building. The authorisation will then be presented to cashier on Section Head (in case of pay day disbursements) who will require the person presenting the authorisation to acknowledge the record or the amount on the reverse of the stamped receipt of the absentee official, by an endorsement as below:-

Received the sum of Rs.
reverse:-

(Rupees noted on the

(Signature with date)

Name (in block letters)

Designation -----

Section:-----

NOTE : In the case of pay and allowances, the amount to be noted in the authorisation as well as in the stamped receipt is the net amount as per bill (i.e. before making the "deductions outside bill" i.e. Bank, PLI CTD, etc.) and not the net amount payable as per last column of acquittance.

Cash Responsibility

11.1.10 The fact that the Cashier (or any other sub-ordinate who handles cash) has given security or executed a bond does not reduce the special responsibility of the officer in charge of cash and ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. In order to exercise better control over cash, there should be a concurrent check of all the entries in the cash Book by a selected AAO/SO other than the one in charge of the drawal of bills, a daily verification of the closing cash balance by the officer in charge of cash a half yearly test check of the cash account of the cash balance by one the nominated officer.

NOTE: The actual cash to which the cashier can have access without the help of the officer in charge should as far as possible not exceed the amount of security furnished by him. The money in excess of this security should be kept in a safe under double lock system. (note below Para 1.24 of MSO (Admv.) Vol I)

11.2 Change of name by Government Servants

11.2.1 The following procedure is laid down for a change of name by Government employees.

I. All cases of addition / deletion or change in name / surname:

(i) A Government Employee wishing to adopt a new name or to effect any modification in his/her existing name may do so formally, by a deed changing his/her name. The Sample Deed Form is given below:

(ii) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazettee of India at the Government employee's own expense.

DEED CHANGING NAME / SURNAME

BY THIS DEED, I, THE UNDERSIGNED

_____ now _____ lately
called _____ employed as

(Place where employed in the Ministry / Department of the Government); - do hereby:-

1. Wholly renounce, relinquish and abandon the use of my former name of
_____ and in place thereof do assure from the date thereof the name of
_____ and so that I may hereafter be called, known and distinguished not by my former name of
_____ but by my assumed name of

2. For the purpose of 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 authorise and request all persons at all times hereafter to designate and address me by such assumed name of _____ accordingly.

IN WITNESS WHEREOF I have hereunto subscribed my former and adopted names of _____ and _____ affixed my seal this
_____ day of _____

signed and delivered by the
above named
formerly

in the presence of

Witness: 1.

2.

II Addition / Change in surname only, on account of marriage / remarriage of the female Government employee.

The following requirements may be met for this purpose.

1. If the Government employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.

2. Particulars of the husband may be given for making necessary entries in the Service Book.

III Deletion of surname or reversion to maiden name on divorce, separation or death of the husband of female Government Employee.

Change may be permitted if a female Government Employee gives

(i) an intimation to the appointing authority regarding change in marital status, and

(ii) a formal request for reversion to her maiden name

NOTE: There is no prescribed form for items II and III.

(Authority GOI Min of personnel, Public Grievances and Pensions - Dept. of Personnel & Training O.M. No. 19016/1/87 - Estt. (A) dated the 12th March 1987).

11.3 Change in religion

11.3.1 Scheduled Tribes

(i) The concessions admissible to the members of Scheduled Tribes do not depend upon the religion which they profess and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concessions.

11.3.2 SC Candidates to intimate change of religion

A member of the Scheduled Caste should profess Hindu (Sikh or Buddhist as per the Constitution (Scheduled Castes) orders (Amendment) Act, 1990) religion. No member professing any other religion can be deemed to be a member of Scheduled Castes.

In view of this, the appointing authorities should stipulate in the letter of appointment issued to Scheduled Caste candidates that they should inform about the change, if any, of their religion to their appointing / administrative authorities immediately after such a change.

(GOI Dept. of Per., OM 13/3/71 - SCT dt. 10.09.1971)

11.3.3 Scheduled Castes

Verification claims of Scheduled Castes and Scheduled Tribes

The verification of caste-status of every SC/ST employee may be got done through District Magistrate of the places where such candidates and / or their families ordinarily reside, at the first available opportunity. Thereafter the cast status of SC/ST

officers at every important upturn of the career may be done at the liaison officer level. If at the subsequent upturns of the employees' career the liaison officer of the concerned cadre - controlling office is of the opinion that circumstances administrative or otherwise exist which warrant re-verification of the caste status of the SC/ST officials they may get the caste status of the concerned officials verified through District Magistrates.

A standard draft letter which may be made use of while making references to the District Magistrates for verification of caste status of SC/ST officials, is reproduced below.

Confidential /Most Immediate

No.

**OFFICE OF THE ACCOUNTANT GENERAL/DIRECTOR OR AUDIT/
MEMBER AUDIT BOARD & EX-OFFICIO, DIRECTOR OF COMMERCIAL
AUDIT ETC.,**

To
The

Sub:- Verification of caste status of Govt. Servants belonging to Scheduled Castes/
Scheduled Tribes

Sir,

I am to state that while entering the Govt. Service on initial appointment of Shri /Smt. / Kum.

Son/daughter of Shri
Resident of
had declared himself belonging to Scheduled Caste/Scheduled Tribe Community and stated to be belonging to the Sub-caste..... Of late instances have come to notice of the Govt. where a Scheduled Caste / Tribe person availed of benefit of the reserved vacancy although on verification it was found that he did not belong to a Scheduled Caste / Tribe category. In order that the benefits of reservation and other concessions etc. meant for SC/ST employees go to the rightful claimants, the Govt. of India has decided to re-verify the caste status of the Govt. Servants belonging to Scheduled Castes / Scheduled Tribes.

In view of the above you are requested to kindly verify the caste status of the above mentioned official and intimate if the official actually belongs to the sub caste as claimed by the official and this sub caste is recognized as Scheduled Caste/Scheduled Tribe under the Constitution of India. It may kindly be mentioned clearly with date etc., in case the above sub-caste has been descheduled as Scheduled Caste/Scheduled Tribe.

An early action in the matter is requested.

Yours faithfully,

DAG/JDA(Admn.)

Certificates from the SC/ST officials to the effect that they have not changed their religion which they professed at the time when caste certificates were issued in favour of them by the prescribed authorities, may be obtained annually.

Necessary records has to be devised by the office in order to have effective verification of caste-status of SC/ST employees

(CAG's order No 1460-N-III/882/1 dt 29.5.82)

11.4. Alterations in Date of Birth

11.4.1 The date on which a Govt. servant attains the age of fifty eight years or sixty years as the case may be shall be determined with reference to the date of birth declared by the Govt. Servant at the time of appointment and accepted by the appropriate authority on production as far as possible, of confirmatory documentary evidence such as High School or Higher Secondary School leaving certificate or extracts from Birth Register. The date of birth so declared by the Govt. Servant and accepted by the appropriate authority shall not be subject to any alteration except as specified in this note. An alteration of date of birth of a Government Servant can be made with sanction of a Ministry of Department of Central Govt. or the CAG in regard to persons serving in the Indian Audit and Accounts Department, or an Administrator of a Union Territory under which the Govt. servant is serving, if

(a) a report in this regard is made within five years of his entry into Govt. service.

(b) it is clearly established that a genuine bonafide mistake has occurred and

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

Note 5 below FR 56 as amended by DP AR notification No. 19017/7/79 - Estt (A) dt. 30.11.79.

11.5 Redressal of Grievances in official and service matters.

11.5.1 To represent to immediate official superior first

Whenever a Government servant desires to press his claim or seek redressal of his grievance in any matter connected with the rights and conditions of his service, or any other official matter, the proper course for him would be to address his immediate official superior or the Head Office or such other authority at the lowest level as is competent or authorised to deal with and dispose of matter

(GOI MHA OLM No. 118/52-Ests dt. 30.4.52 CAG's Endt. 1703/NGE III/99-57/11 dt. 1.7.58)

11.5.2 To approach Welfare Officer

He may also approach the Welfare Officer whose role essentially is to hear grievances or difficulties from individual members, if necessary speed up the process of administration and see that the employee gets relief quickly.

11.5.3 To represent to higher authority

It has been brought to the notice of the Home Ministry that undue delay occurs very often in the disposal of representation from Government servants in regard to matters connected with service rights or conditions which cause hardship to the individuals concerned. Ministry of Home Affairs have ordered as follows.

The representations from Government servants on service matters may be broadly classified as follows.

- (i) Representation / Complaints regarding non-payment of salary / allowances / other dues.
- (ii) Representations on other service matters
- (iii) Representations against orders of immediate superior authority and
- (iv) Appeals and petitions under statutory rules and orders.

In regard to representation of type (i) and (ii) above, if the individual has not received a reply thereto within a month of its submission, he could address or ask for an interview with the next higher officer for redress of his grievances. Such Superior Officer should immediately send for papers and take action as may be called for without delay.

Representation of the type (iii) above would generally be made only in cases where there is not provision under statutory rules or orders for making appeals or petitions. Such representations should also be dealt with as expeditiously as possible. The provisions of previous para would apply to such representation also, but not to later representations made by the same government servants on the same subject after his earlier representations has been disposed of appropriately.

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

(GOI MHA OM. No. 25/34/68 - Ests (A) dt 20.12.68)

11.5.4 Representation to still higher authorities.

Representation to still higher authorities viz. Government, Ministers, President must not be made unless all means of securing attention or redress from lower authorities have been exhausted. Even in such cases the representation should be submitted through the proper channel. There will be no objection, at the stage only to an advance copy of representation being sent direct.

(GOI MHA OM 118/52 Ests. Dt. 30.4.52)

11.5.5 Petitions to the President of India

Extracts from "Instructions regarding submission, receipt and transmission of petitions addressed to the President of India in respect of matters arising out of Civil employment under Government of India " are given below:

- (i) Every petition to the President shall be legible and may preferably be either in typescript or in print.
- (ii) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him on his own behalf.
- (iii) Every petition and documents that accompany it, must be in the language specified in the eighth schedule to the Constitution provided that if a petition / document be in a regional language, a translation thereof in

official language shall be furnished as far as possible, along with such petition, but no petition shall be withheld for want of such translation.

- (iv) Every petition shall
 - (a) contain all material statements and arguments relied upon by the petitioner.
 - (b) be complete in itself, and include a copy of orders complained against as well as copies of orders, if any, passed by subordinate authorities;
 - (c) contain no disloyal, disrespectful or improper language;
 - (d) in respect of cases covered by Rule 29(1) of CCS(CCA) Rule 1965 contain a statement, that a request for review was made to the reviewing authority under that rule and that the same was disposed of by that authority, and
 - (e) end with the specific prayer
- (v)
 - a) Every petition shall be submitted to the prescribed authority (the CAG of India) through the head of the Office or Department to which the petitioner belongs, and shall be accompanied by a letter requesting the prescribed authority to transmit it to the President.
 - b) The head of the office or department, on receipt of the petition shall forward it through usual official channel, to the prescribed authority together with a statement of facts material thereto and all relevant papers and unless there are special reasons to the contrary and expression of opinion thereon.

11.5.6 Advance copies : Treatment by higher authority.

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

(para 3 of GOI MHA OM NO. 118/52 Est. dt. 30.4.52)

11.5.7 Endorsing copies of representation to outside authorities

Some Government servants are in the habit of sending copies of their representation to outside authorities also (i.e. Ministers, Members or Parliament etc.). This is an objectionable practice contrary to official propriety and subversive of good discipline. All Government servant are expected to eschew it scrupulously.

(Para 3 of GOI MHA OM No. 118/52 Est. dt. 30.4.52)

11.5.8 Representation by relatives

Relatives of Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant had himself made and which had been turned down. In some cases, this is resorted to in order to get round the requirement that the Government servant should submit his representation through his official superiors. This practice is undesirable and is discouraged. No notice will, therefore, be taken of the representation on service matters submitted by a relative of a

Government servant, except in cases where it is impossible for the Government servant himself to submit representation because of death or physical disability etc.

(MHA OM NO.F25/21/63-Ests.(A) dt. 19.9.63)

11.5.9 Joint/mass representation

A question was raised whether Government servants could submit joint representations in matters of common interest. The matter was examined in consultation with Ministry of Home Affairs and it has been held that making of joint representations by Government servants should be viewed as subversive of discipline and such representations should not, therefore, be entertained. Every Government servant making a representation should do so, separately and in his own name.

(Ministry of W & H & AV No. 305 dt. 21.2.67)

11.5.10 Redressal through Court

Seeking redress in Courts of law of their grievances arising out of their employment or conditions of service.

In supersession of orders contained in this Ministry's Office Memorandum NO 25/52/52- Ests. dt. 11.10.52 on the subject above the following instructions are issued.

- (a) Government servants seeking redressal of their grievances arising out of their employment or conditions of service, should in their own interest and also consistent with official propriety and discipline, first exhaust the normal official channels of redress before they take the issue to a court of law.
- (b) where however, permission to sue the 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 such permission is not necessary.

(GOI MHA OM No. 25/3/57-Ests(A) dt. 21.4.59 as amended by MHA OM No. 25.3.59 Ests (A) dt. 26.11.63)

11.6 Forwarding of application to outside posts

11.6.1 Conditions and limit: Applications from Government servants for outside posts in response to advertisements will ordinarily be forwarded except where public interest otherwise demands. Not more than four applications from applicants of all communities will be forwarded in a calendar year in respect of permanent and temporary employee. The applications forwarded in response to UPSC advertisements are not counted against the limit of four times opportunities referred to above.

11.6.2 Applications to UPSC, SSC and BSRB

The procedure of forwarding of applications to the UPSC from candidates serving under Government, prescribed in Department of Personnel and Administration Reforms, O.M. No. 28012/1/76 Ests(e) dt. 16.7.76 has been further examined and it has now been decided that persons already in Government service who wish to appear for a competitive examination conducted by the UPSC or wish to apply for examination conducted by the UPSC or wish to apply for a post, recruitment to which is proposed to be made by selection through UPSC, may submit their completed applications in the prescribed printed form direct to the commission. They should however, immediately inform the Head of the Office / Department giving details of the examination / post for which they have applied, requesting him to communicate his permission to the

commission directly. In case the Head of Office / Department considers it necessary to withhold permission, he should inform the Commission within 30 days of the closing date for receipt of applications. In case no such communication is received from the Head of Office Department, it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employee in question to be considered by the Commission.

(GOI MHA (Dept. of P & AR) OM NO. 42015/4/78-Estt. © dt. 1.1.79 and CAG's Endt. No. 530-NGE III/79-77-1 dt. 7.2.79)

The above procedure may also be followed in regard to forwarding of applications of Government employees for posts advertised by Staff Selection Commission.

As regards the posts advertised by the Banking Service Recruitment Boards are concerned the applications should be routed through the controlling authorities. Such Govt. servants who apply direct should not be granted permission to take the examination.

(GLDP & AR OM No. 28016/1/80 Estt. © dt. 18.7.80)

11.7 Acceptance of employment in foreign organisations

11.7.1 The following fresh guidelines have been laid down by Government of India, Ministry of Home Affairs, with regard to acceptance of employment in foreign organisations in India by any member of the family of the Government servant.

Acceptance of employment in any of the following types of foreign organisations in India by any member of the family of a Government Servant would require prior intimation / permission of the competent authority.

- (i) Foreign diplomatic missions
- (ii) Foreign organisations like United States International Communication Agency, British Council. Cooperation for American Relief Everywhere, Catholic Relief Services etc.
- (iii) International Organisations including the United Nations and all its agencies like World Bank, IDA, International Monetary Fund etc.
- (iv) Foreign Commercial Organisation including foreign companies as defined in Sn 2A of the Foreign contribution (Regulation) Act, 1976.

Members of the family for this purpose would include a spouse, but would exclude the spouse separated or one living separately while judicial proceedings are on, would include children and step children but exclude children and step children whose custody the Government servant has been deprived of by law and would also include any other person, including a non-relative staying permanently with Government servant.

(Estt. I/GLI/80-81/7-64B/80-81/614 dt. 27.11.80)

11.8 Giving Evidence or producing documents in a Court.

11.8.1 Government of India have decided that period of absence of Central Government Servants who are summoned to give evidence or to produce official documents in a civil court, will be treated as 'duty' irrespective of whether the Central Government is a party to the suit or not, provided that.

- (i) in a case where he is summoned to give evidence the facts in regard to which he is to give evidence should have come to his knowledge, in the

discharge or his public duties and he is authorised by the head of the office to give evidence.

- (ii) in a case, where he is summoned to produce official documents he is authorised by the Head of Office to produce the documents.

(GOI MHA OM No. F 157/58 Judl. II dt. 13.1.61 forwarded in CAG's 167/KWA II/39-60 dt. 2.2.61 filed in Estt. Case 7-87/60-61)

11.9 Inventory of Furniture/Office Equipments

11.9.1 An inventory of furniture in sections shall be prepared in duplicate in the form prescribed. Annually one copy shall be handed over to the OM Section and the other copy shall be retained in the section. The Section Head will be responsible for the care of furniture in the section.

The inventory of furniture / office equipment in officers' rooms shall be prepared and maintained by the OM Section.

Changes in furniture / equipment in the sections and in Gazetted Officers rooms shall be made only with the knowledge of the Section Head (OM) who will cause the changes to be noted in the relevant records in his section and inform the Section Head of the changes made in furniture / equipments of the Section for making necessary corrections in the sectional inventories.

The furniture / office equipment in the section shall be verified every month by Section Head with the sectional inventory and send a certificate of such verification, indicating variations, if any to the OM Section.

11.10 Stationery and Forms

Stationery articles, and forms / registers required for use in section, inspection parties, by Officer and Stenographers shall be obtained from the Stationery Branch of the Office by presenting indents.

11.10.1 Monthly Indent

Indents for forms, stationery and registers etc. shall be prepared in duplicate. Indents for stationery articles shall be signed by the Branch Officer. Indents for forms and registers shall be prepared separately from those for stationery articles and shall be signed by the Section Head. The requirements of the section for a month shall be consolidated and a single indent (monthly indent) prepared and sent to stationery section before the 10th of a each month. Supplies towards these indents will be made by Stationery Branch between 10 A.M. and 3 P.M. on any working day between 15th and 23rd of the month and the clerks of the section shall collect them from the Stationery Branch giving acknowledgement wherever necessary. As submission of monthly indents and supply there against will be inconvenient, inspection parties, may, immediately on arrival in city, draw their requirements for the entire spell upto their next programmed return to city.

Stenographers may obtain their requirements by presenting indents (duplicate) signed by the Officer / one of the officers to whom they are attached.

Branch Officers may obtain their requirements through their stenographers, by presenting indents in duplicate.

11.10.2 Supplementary indents

Supplementary indents should as far as possible be avoided. The entire requirements for the month should get reflected in the monthly indent itself. If,

however, due to any reason supplementary indents become necessary it shall be made invariably over the signature of the Branch Officer, who will ensure, before approving the indent that it has been made for good and sufficient reason and there was no uneconomical use or wastage of stationery in the section concerned.

11.10.3 Special Indents

Special indents may be prepared and presented over the signature of the Branch Officer to meet the quantity required in connection with any special items of work. The demand should be limited to the barest minimum required.

11.10.4 Duplicate Copy of Indent

In all these cases, duplicate copy of the indent will be returned to the indenter indicating the quantity actually supplied. This shall be preserved in the section/ party for two years and produced, when called for by the party conducting physical verification.

11.11 Prevention and control of fire

11.11.1 Do's and don'ts: The results / effect of fire being devastating and destructive, it is but essential that every member of the Office knows exactly what action is to be taken to prevent fire and to control it when it breaks out. Government of India, Ministry of Home Affairs have issued "Fire Orders" detailing the measures to be observed / action to be taken in Government Offices and Industrial Establishments, to prevent / control fire. Relevant extracts of the order are given in the Appendix XII for information of staff members.

(Govt. of India. Min. of Home Affairs, letters No. 13/2/70/DGCD(F) dt. 30.4.71 copy furnished CAG's letter No. 3980 - NGEI/82-74 dt. 11.12.75 filed in Correspondence I Section.)

11.12 Report regarding loss or damage to Government property

11.12.1 The following procedure will be followed in regard to the loss / damages to Government property.

As soon as any loss or damage to Government property is caused / noticed, the person who notices loss or damage or who is involved in the accident should immediately report the matter to his supervisory Officer, who will in turn give a written report to the Group Officer concerned. On receipt of the report which will include the place and time of occurrence, the details of the accident, witnesses if any, etc. the Group Officer concerned will pass on the papers or the report to Group Officer (Admn.) for further necessary action. On receipt of the report Group Officer (Admn.) will decide whether a domestic enquiry is necessary and if necessary, order the same either by nominating an Officer or a Committee to go into the circumstances of the damage / loss and fix the prima facie responsibility. Simultaneous to the first report, the Group Officer should in consultation with Group Officer (Admn.) decide whether report to the police is required and if necessary get the matter reported to the police for further investigation.

On completion of the domestic enquiry if the prima facie evidence is that damage or loss is due to the negligence of the Government servant, appropriate orders will be obtained for taking disciplinary action against the individual concerned. This need not, however, wait for the receipt of the police report if the matter had been reported to the police earlier. On receipt of the report from police, further action will be taken as indicated above, if the latter has not been completed already. According to the existing orders of Government of India, as far as possible, disciplinary action in such cases should be processed quickly and perhaps finished ahead of the police filing a case in the court. Where it is not possible to complete the enquiry before the case is filed in the court, further proceedings will have to wait till the court pronounces judgement.

11.13 Suggestions Award Scheme

11.13.1 The Scheme

A "Suggestion Award Scheme" intended to stimulate original thinking among the members of staff and thereby improve efficiency and productivity in the offices of the IA & AD is in operation. Under the scheme, suggestions made by the staff and officers for improvement in audit, and housekeeping procedures which contribute to the economy / efficiency or increase effectiveness in the functioning of office are eligible for cash awards or merit certificates / letters of commendations. Such suggestions may be of two categories viz. (a) Suggestions having local application which do not have repercussions elsewhere and which can be implemented by the Accountant General without orders from C & AG's office; and (b) the suggestions having wider application affecting allied offices and involving changes of prescribed rules or procedures which require approval of C & AG's office.

The suggestions may be addressed to Accountant General Audit I/Audit II.

11.13.2 Scrutiny of suggestions

For scrutinising and rewarding the suggestions from the Officers and staff employed in the office / organisation, a screening committee consisting of the Accountant General / two Group Officers (one of whom should be the officer concerned with the subject matter of the suggestions under consideration) may be constituted. Suggestions having local applications may be considered by the Screening committee and accepted for implementation or rejected after careful scrutiny. Suggestions having wider application as well as local application accepted by the screening committee, in which the grant of cash awards in excess of the powers delegated to the Heads of Offices is considered justified may be forwarded to C&AG's office along with recommendations for final decision.

11.13.3 Awards

The awards may be given by way of cash awards and merit certificates. Wherever the improvements resulting from the suggestions are capable of being assessed in fairly precise monetary terms, the amount of the award for any single suggestion should not normally exceed 5 per cent of annual savings or .RS 1,000 whichever is less. In cases where the results of the suggestions made cannot be evaluated in precise monetary awards may be given. The quantum of which may be decided in each case depending on the importance of the matter but subject to the overall ceiling of Rs. 1000 in each case. The merit certificates / letters of commendation may be awarded for suggestions considered useful and good for adoption in which cases the grant of cash award is not considered justified.

11.13.4 Periodicity of scrutiny

The suggestions received from the staff for improvement in rules and procedures should be dealt with utmost expedition. The screening committee may be required to meet for this purpose atleast once in three months. The suggestions received during a quarter may be considered and final decision thereon taken during the month following the quarter. The names of the author, their suggestions, improvements resulting therefrom, indicating wherever feasible the monetary savings and the form and quantum of award sanctioned may be sent to CAG's Office for publication in the Audit Bulletin.

*(I.CAG's letter No. 259/TAI/O&M/12-78 dt. 23.3.79 circulated in IADI/AGI/5-15/76-79/9 dt. 17.4.79)
MSO (Adm) Para 2.16*

11.14 Transfer of charge

11.14.1 When occasioned - Whenever a Branch Officer/Section Head/Auditor/Clerk/any other group 'c' staff is relieved of his duties:-

- (a) on transfer to another charge/post in the same cadre in the same or different group within the office;
- (b) on transfer to another charge /post/deduction in the same or different group within the office on promotion or appointment.
- (c) for taking up an assignment or for joining a post outside the office/department.
- (d) on proceeding on leave or training.
- (e) on finally quitting service.
- (f) for any other reason

He should hand over charge formally to his successor or any other person authorised in this behalf, if no successor is posted simultaneously with his relief.

The following instructions shall be followed in making over charge.

11.14.2 Branch Officers

The relieved officer should hand over to the successor/ authorised person to physically take over furniture, codes and manuals, keys of cupboards and tables; valuables (including cash, if in charge of cash branch) and other articles provided in his room. He should hand over charge of sections under his control indicating the state of work in those sections. He should indicate important items of work pending in the sections and items which call for the specific attention of the Branch Office. For this purpose he shall prepare, in the form given in Appendix XIII a Handing Over Note in triplicate. After verification, the note shall be signed with date by the 'Relieved' and 'Relieving' Officer in token of having handed over / taken over charge. One copy of the 'Report' shall be submitted to the Group Officer concerned; the other two being retained by the relieved and Relieving Officers. The Group Officer after perusal, will send it to the concerned control section for record. The control section will communicate to the Officer relieved/ presently in charge, remarks and observations if any, of the Group Officer, watch compliance and report to the Group Officer, where necessary.

(AG's orders dt. 7.2.81 in O&M File 9-4/80-81)

NOTE: Where the posting of a substitute officer is not simultaneous with the relief of the present incumbent, the Group Office may instruct some other officer in the group to take over temporarily. He will hold additional charge till some other officer is posted. When an officer is posted subsequently, the officer who took over charge temporarily shall make over the same handing over note with the endorsement 'handed over' indicating changes, if any. The entire process of handing over, verification etc. may once again be gone through, and the Officer taking over will record 'taken over' and sign the report. A simple note shall then be submitted to the Group Officer, in connection of the original handing over note, mentioning the fact of handing over/taking over and indicating the changes to the original note. This note shall also be filed in the control section, along with original note, after it is seen by the Group Officer and shall be given the same treatment as original note. In such cases the communication of specimen signatures may be done at both the stages, or at the second stage only depending upon the circumstances.

11.14.2 SECTION HEAD:

The Section Head who was relieved should handover to the successor/authorised person to take over physically, the furniture in the section, the books codes and manuals in the sectional library, keys of cupboards and tables in the section, calendar of returns, monthly reports, register of good and bad work, attendance register, memorandum of instruction regarding extent of audit, manual of standing orders (Admv.) Manual of Standing Orders (Audit) and all other items required to be kept in his personal custody. He should indicate to his successor the state of work in the section, important items of work pending and demanding his personal attention etc. For this purpose a 'handing over note' in the form given in Appendix XIV shall be prepared in triplicate. After verification and acceptance all the three copies shall be signed with date by the relieved as well as relieving officer and the first copy will be submitted to the Group Officer concerned, the second kept in section file and the third retained by the relieved officer as personal copy. After perusal by Group Officer, the note will be received in control section concerned. Remarks and observations, if any by the Group Officer will be communicated by the control section to the section Head presently incharge or the relieved Section Head, according to the nature of remarks/observation and also to the Branch officer concerned. Compliance with the remarks will be watched and reported to the Group Officer by control section. This handing over note together with follow up action will remain recorded in control section.

(AG's Orders dt 7.2.81 filed in O&M file 9-4/80-81)

NOTE: Where the posting of a substitute is not simultaneous with the relief of the present incumbent, the Branch Officer may authorise some other Section Head in his charge to take over temporarily. He will hold additional charge of the section till some other Section Head is posted. When a substitute is posted subsequently, the Section Head who took over temporarily shall make over the same handing over note, with the endorsement "handed over" indicating charges, if any. The entire process of handing over, verification etc may once again be gone through, and the Section Head taking over will record "taken over" and sign the report. A simple note shall then be submitted to the Group Officer, through the Branch Officer, in continuation of the original handing over note, mentioning the fact of handing over taking over and indicating the changes to the original note. This note shall also be filed in the control section, alongwith the original note, after it is seen by the Group Officer, and shall be given the same treatment as original handing over note.

11.14.4 Auditors

The relieved Auditor shall hand over all registers, records, files cases, undisposed papers etc. in his seat to the successor / person authorised. Before making over the charge the Auditor should ensure that all papers finally disposed of have been filed properly and there are no unfiled papers and records obtained from old records for reference have been returned to that section. A handing over note, in the form given in **Appendix XV** detailing the state of work and arrears in the seat shall be prepared in duplicate, signed by the relieved and relieving Auditor and one copy submitted to the Branch Officer through Section Head, the other copy being retained by the relieved auditor. The copy submitted to the Branch officer, when received back, in the section, shall be shown to the Auditor who has taken over to attend to remarks, if any, of the Branch Officer and then filed in "file" kept with the Section Head. The Section Head will ensure that all remarks of Branch Officer have been attended to.

NOTE: Where the posting of a substitute is not simultaneous with the relief of the Auditor, the Branch Officer / Section Head may ask some other Auditor in the Section to take over temporarily who will look after the work in that Seat in addition to his own till some other Auditor is posted. The same handing over note will be used when a substitute is posted and fresh endorsements "handed over" "taken over" made

11.14.5 Clerks - The relieved clerk should hand over to his successor / authorised clerk the records, registers etc., in his seat. He shall ensure, before handing over that the casual leave and restricted holiday account is posted upto date and all sanctioned applications of casual leave / restricted holiday have been filed. A handing over note, in the form given in the **Appendix XVI** shall then be prepared in duplicate, signed by the relieved and relieving clerks and one copy submitted to the Branch Officer through Section Head, the other copy being retained by the relieved clerk. The copy submitted to the Branch Officer, shall, when received back, be shown to the clerk who had taken over charge to attend to the remarks, if any, of the Branch Officer, and shall be filed with the Section Head. The Section Head will ensure that all remarks/ observations of Branch Officer have been attended to.

NOTE: Where the posting of a substitute is not simultaneous with the clerks relief, the Branch Office may ask some other clerk under his charge to take over temporarily. He will look after the work in the seat in addition to his own, till a substitute is posted. When a substitute is posted the same handing over note will be used with fresh endorsements "handed over"/"taken over" made.

11.15 Comment in Press on working of Office

11.15.1 Action against an incorrect / unfair account - According to orders of Govt. of India, whenever, Heads of Departments or attached offices, on seeing articles containing an incorrect or unfair account of their activities published in the press, desire to take up the matter with the press, they should not do so direct with the Editors of the newspapers concerned. But they should first consult the Principal Information Office, Press Information Bureau through Comptroller and Auditor General of India.

(GOI MHA Memo 39/2/41 Political (I) dt. 5.4.41 forwarded in CAG's Endt. No. 683 NGE/119-41 dt. 29-4-41 and CAG's letter 9184-NGE/119-41 dt. 1.8.41 filed in case 6-21/41/42)

11.16.1 Distribution ordered by the Accountant General. - Distribution of work, wherever, ordered by the Accountant General, should not be altered or modified without his specific approval. Percentages of audit fixed under the orders of the Accountant General/Comptroller and Auditor General of India cannot be increased / decreased without AG's /CAG's prior approval. Distribution of work between the officers of the Accountant General (Audit) I and Accountant Genral (Audit)II specified in para 1.3.1. and other orders issued from time to time shall remain in force till these are altered or modified by the Controller and Auditor General of India. In case of any dispute of jurisdiction between the two offices, the existing procedure followed by the sections in these offices should not be stopped or altered until final orders are obtained.

(orders of AGI dt 12-12-79 in TM file No. 12-43/79-80 with suitable changes)

11.17 Martyrs' day

11.17.1 Observance of silence - silence should be observed for 2 minutes from 11 A.M. in the morning of the 30th January each year in memory of those who laid their lives in the struggle for the country's freedom.

(GOI MHA lr. No. 33/3/54 pub. (OA) dt. 7.1.53 and CAG's memo 106-Admnl-31-5 dt 17.1.55)

11.18 Use of Hindi as official language

11.18.1 In-Service training in Hindi - Art 343(1) of the constitution of India provides that the official language of the Union shall be Hindi in Devanagiri script. In pursuance of this constitutional provision, "in-service" training in Hindi has been made obligatory for the Central Government employees who were aged less than 45 years as on 1st January, 1961 excluding employee below group 'C' of those in industrial establishments and work charged staff. Similarly training in Hindi Typewriting and Hindi stenograph have been made obligatory for Typists and Stenographers. Facilities for training in Hindi are provided free of cost and no penalty is imposed for failure to attain prescribed standards by due dates. However, it is impressed on members that failure on the part of those who have enrolled themselves in Hindi classes, to attend those classes or to appear at the examination, without adequate reason would attract penalties as in the case of absence from duty without proper sanction.

11.18.2 Incentives - To render this Hindi Teaching Scheme attractive, incentives like lumpsum cash awards, absorbably advance increments, etc. are given to those who acquire themselves creditably at the examinations.

11.18.3 With a view to implement the progressive use of Hindi as official language it has been ordered that certain percentage of correspondence with C&AG, GOI, institutions should be translated into Hindi and Hindi version sent. This applies to local circulars also. Sections should therefore endorse copy of such drafts and circulars to Hindi Cell for translation into Hindi. Hindi Cell will translate and fair copy the communication and send it to the section concerned.

(Hindi Cell / AGI/2/dt. 25-4-79 Hindi Cell /7-77/80-81/29 dated 15.11.80)

11.18.4 Use of Hindi in documents, manuals etc.

The following documents are to be issued in both Hindi and English

- (i) Resolutions, general orders, rules, notifications, Administrative Reports or other reports or press communiques.
- (ii) Administrative and other Reports and official papers laid before the House or the Houses of the Parliament.
- (iii) Contracts and agreements executed and licences, permits, notices and forms of tender issued (Rule 3(3) of OLA).

All manuals, codes and other procedural literature, should be printed or cyclostyled or published in Hindi and in English in Diglot form.

11.18.5 Replies to applications, representation etc.

An official may submit an application, appeal or representation in Hindi or in English. If any official makes his application, appeal or representation in Hindi or appends his signature on it in Hindi then it should be replied to in Hindi (Rule 7 of OLA)

11.18.6 Orders or notices relating to service matters

Where an employee desires any order or notice relating to service matters (including disciplinary proceedings) required to be served on him to be in Hindi or English as the case may be it shall be given to him in that language without undue delay. (Rule 7(3) of OLA)

11.18.7 Replies to communications received in Hindi

Replies to communications received in Hindi whether they are received from any region or from any State Government, individuals or from Central Government office should be in Hindi (Rule 5 of OLA)

11.19 Photocopying of documents

For making out copies of certain important documents, "Plain paper Copiers" have been installed in the office. These copiers should not be considered as substitute for or in replacement of the conventional methods of duplicating by typing or stencil cutting. The copies should be very sparingly used and only when an exact replica of the original is needed as in the case of copies of cash bills for investigation purposes etc. In view of the prohibitive cost of consumables and spares for the copier, its use should be economised and the following guidelines should be scrupulously followed :

- (a) Copies should be taken on the copier only when an exact replica of the original document is needed.
- (b) Copies intended for internal consumption / local-circulation should be made out over typewriters or stencils.
- (c) Copies of confidential documents or copies required to be sent to Headquarters or Govt. as enclosures to Reports may be taken on the copier.
- (d) Documents required to be photocopied should be sent to the official in charge of the copier along with a requisition duly signed by the Branch Officer, indicating the number of copies required and the purpose for which copies are needed.
- (e) The copier should not be used where the number of copies needed is more than ten.

(O.O. No. AG(Audit)/OM/V/87-88/26 dt. 11.5.87 and O.O/AG(Audit)/OM/IV/87-88/48 dt. 14.9.87)

11.20 Institution of a claim for loss of services of Government servant

11.20.1 The facts relating to any injury sustained by members of the Office, whether on or off duty owing to the negligence of a member or members or the public should be promptly reported to the Accountant General by the person(s) injured, so that the question of instituting a claim for loss of services against the party alleged to be responsible for the injury may be considered in consultation with the legal advisers.

(Govt. of India F.D. Lr. No. F/3/Ex.II/36 dt. 28.5.36 Estt. Case 3/36-37)

APPENDIX I

(Referred to in para 2.4.4)

Copy of Govt. of India Min. of Home Affairs. O.M. No. 3/10/70 - Pub. II Dt. 25.1.72

The existing instructions regarding closure of offices and industrial establishments of the Government and declaring public holidays under the negotiable instruments Act 1881. On the death of high dignitaries have been reviewed keeping in view the need for minimising the interruption in the transaction of Government work and the loss of production in industrial establishments, which result from such closures. A set of revised instructions to be observed on such occasions in future is attached.

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4. In the event of death of any dignitary of a State or Union Territory, the Government or administration concerned will take its own decision for the closure of its offices. The offices and industrial establishments of the Central Government are not required to follow suit in such cases. But in the event of the death of a Governor or Chief Minister of a State, such offices (not industrial establishments) should be closed in accordance with the enclosed instruction to enable the officers and staff to pay homage to the deceased dignitary or to attend the funeral.

General Instructions

1. *President:* In the event of the death of the President
 - (i) All offices of the Central Government will be closed throughout India on the day on which death occurs and
 - (ii) On the day of the funeral
 - (a) all offices of the Central Government will be closed throughout India
 - (b) Industrial establishments of the Central Government 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 Ministry of Home affairs at the place where the funeral takes place, if it is not already a public holiday.
2. *Vice President:* In the event of the death of the Vice President all offices of the Central Government will be closed.
 - (a) throughout India on the day on which death occurs and
 - (b) at the place where funeral takes place for half a day on the day of the funeral.
3. *Prime Minister:* In the event of the death of the Prime Minister all offices of the Central Government throughout India will be closed on the day on which death occurs and also on the day of funeral.

4. *Union Cabinet Ministers:* In the event of the death of a Union Cabinet Minister, offices of the Central Government will be closed.

- (a) for a half a day in Delhi and
- (b) if the funeral takes place outside Delhi for half-a-day at the place where such funeral takes place.

5. *Other members of Council of Ministers of the Union*

In the event of the death of a Minister of State or Deputy Minister of the Union, Offices of the Central Government under the direct charge of the Central Minister will be closed (a) for half a day in Delhi and (b) if the funeral takes place outside Delhi, for half-a-day at the place where funeral takes place.

6. *Governor or Chief Minister of a State:*

In the event of death of a Governor or Chief Minister of a State, Central Government offices will be closed,

- (a) in the capital of the State concerned for half a day.
- (b) If death occurs at a place outside the state capital, for half a day at that place also and
- (c) If the funeral takes place at any other place for half a day at the place where the funeral takes place

Special Instructions

On receipt of intimation of the death of the President/Vice president/Prime Minister, the Home secretary will inform the central Ministries, Departments and State Governments. The All India Radio will also make an announcement. Offices can be closed as soon as intimation is received from the department/Ministry or over All India Radio, Doordarshan whichever is earlier.

(1) If the intimation of the death of the President, Vice-President or the Prime Minister is received after office hours, Central Government offices will be closed throughout India on the following day if it is otherwise a working day.

(2) If the intimation of the death of the President, Vice President or the Prime Minister is received during office hours late in the afternoon, offices will be closed for the rest of the day; but if it is not possible to effect closure for more than 3 hours, Ministry of Home Affairs may issue instructions for closing the office on the following day also, if it is otherwise a working day.

(3) In the event of the death of a Union Cabinet Minister, the Ministry of Home Affairs will intimate the particular half day when the offices at Delhi and at places of funeral may remain closed.

(4) In the event of the death of a Union Cabinet Minister of State or Deputy Minister, the concerned Ministry of Department will determine the particular half day when their offices may remain closed at Delhi and at the place of the funeral. The closure should be so adjusted to enable officers and staff of the Ministry of Department concerned to pay homage to the deceased or attend the funeral.

(5) In the event of death of a Governor or Chief Minister of the State the particular half day when the offices may remain closed will be determined by the heads of local offices in consultation with the Chief Secretary of the State Government.

(6) In the event of the death of an Administrator or Chief Minister or other Minister of Union Territory, the Government/Administration of the Union Territory concerned may take its own decision regarding closure of its offices. Other Central Government Offices in the Union Territories will not be closed on such occasions.

(7) In the event of death of the President or Prime Minister, offices and Ministerial establishments of the Union Territories will follow the above instructions. These offices need not be closed in the event of death of any other central dignitary.

GIDP & AR OM 12/15/82 JCA dt. 15.5.82

Appendix II

(Referred to in para 3.4.1)

Form of Casual leave / Restricted Holiday account

CASUAL LEAVE AND RESTRICTED HOLIDAYS ACCOUNT FOR THE YEAR

Ministry/Department.....		Section / Branch														
Name	Casual leave taken on (dates)														Restricted Holidays taken on (dates)	REMARKS
	1	2	3	4	5	6	7	8	9	10	11	12	1	2		
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																

N.B. :- Half day's casual leave should be recorded by drawing a diagonal across the block

APPENDIX III

Addresses of recognised national sports federations

- 1 Aero Club of India
Aurobindo Marg,
Safdarjang Air Port,
New Delhi.
- 2 Archery Association of India,
C-1/5 Pandara Park,
New Delhi.
- 3 Basketball Federation of India,
No. 14/A Road,
Jamshedpur.
- 4 Bridge Federation of India,
3-6/190, Himayat Nagar,
Hyderabad.
- 5 Badminton Association of India,
Jackson's Road,
Jabalpur.
- 6 Indian Amateur Boxing Fed.,
25 Raja Ram Mohan Roy Road,
Mumbai
- 7 Billiards and Snookerr Fed. Of India,
C/o The Bengal Bonded Ware
Housing Association,
25, Netaji Subhash Road,
Calcutta.
- 8 Ball Badminton Federation of India,
Valsal Nagar,
Trivandrum 695 014.
- 9 Board of Control for Cricket, In
India,
Vijay Nagar Colony,
Birwani - 125 021.
- 10 Women's Cricket Association of
India,
41/8, Karan Nagar Extension,
Jammu.
- 11 All India Federation,
14 Fifth Cross Street,
Shastri Nagar, Chennai-600 020.
- 12 All India Federation,
2 Nehru Stadium,
Chennai - 600 003.
- 13 Cycling Federation of India
Yamuna Velodrome,
IP Estate, New Delhi.

- 14 Equestrian Federation of India
Army Headquarters, West Block,
R.K. Puram, New Delhi.
- 15 All India Football Fed.
Netaji Indoor Stadium,
Eden Gardens, Calcutta-21
- 16 Indian Golf Union,
Tata Centre,
3rd Floor, 43 Chowringhee Road,
Calcutta-700 071.
- 17 Indian Hockey Federation
Room No. 106,
National Stadium,
New Delhi.
- 18 All India Women's Hockey
Association,
A/2, Janki Devi College,
Ganga Ram Hospital Marg,
New Delhi.
- 19 Amateur Handball Federation of
India,
27, Parade Ground,
Jammu.
- 20 Kho-Kho Federation of India,
Samhitha
7/B-14, Cross Road,
Malleshwaram, Bangalore.
- 21 Federation of Motor Sports Club of
India,
14, North Cresscent Road,
T.Nagar, Chennai - 600 017.
- 22 Indian Power lifting Fed,
40-2/A, Subarban School Road,
Calcutta 700 002.
- 23 Indian Polo Association,
C/o President's Boy Guards,
Rahtrapati Bhavan,
New Delhi.
- 24 National Rifle Association of India,
Room No. 46, First Floor,
Raghushree Complex,
Ajmeri Gate, Delhi 110 006.
- 25 Softball Association of India,
Rawaton Ka Bas,
Jodhpur-420 001.
- 26 Squash Rocket Federation of India,
C/o The Calcutta Rockets,
Club Near St. Paul's Cathedral,

- Calcutta.
- 27 Swimming Federation of India,
3552, Darwaja's Khancha,
Shalipur, Ahmedabad.
 - 28 Table Tennis Federation of India
Room No. 1000
Block 'E' First Floor
Post Box No. 282, JN Stadium,
Lodi Road, New Delhi.
 - 29 All India Lawn Tennis Association
Deepika-6
Mohan Kumaramangalam Street,
Nungambakkam, Chennai.
 - 30 Volleyball Federation of India
6, Nehru Stadium, Chennai.
 - 31 Weightlifting Federation of India,
2/2 Bajeshibpur Road,
2nd Bye Lane, Howrah.
 - 32 Yatching Association of India,
Room No. 33, Directorate of Naval
Training,
'C' Wing, Sena Bhavan, New Delhi.
 - 33 Cycle Plol Federation of India,
Dundlod House, Bawa Sarak,
Civil Lines, Jaipur.
 - 34 Amateur Atheletic Federation of
India,
Room No. 52, Rail Bhavan,
New Delhi.
 - 35 Gymnastic Federation of India
No. 68, Sector 10/A,
Chandigarh.
 - 36 Amateur Kabaddi Federation of
India,
19/1030, Khernagar, Bandra (East)
Mumbai 400 051.
 - 37 Women Football Federation of
India,
103, Wazeer Ganj
Lucknow- 226 001.
 - 38 Wrestling Federation of India,
C/o Indian Olympic Association,
Room No. 1104, 'F' Block,
JN Stadium, New Delhi.
 - 39 Indian Style Wrestling Federation,
2219, Vidyan Press,
Nasik - 422 001.

Office of the Accountant General
Audit-II 44, Grams Road,
Chennai-600 006.

- 40 Judo Federation of India
Sonawala Bld. 2nd Floor,
65, Mumbai Samachar Marg,
Mumbai 400 023.
- 41 All India Sports Council of Deaf,
8, Northend Complex,
Sri Ramakrishna Ashram Marg,
New Delhi.
- 42 Tennis Koit Federation of India,
Room No. 23, First Floor,
Lal Bahadur Stadium,
New Delhi.
- 43 Rowing Federation of India,
'Secretariat'
9, Archbishop Mathias, Avenue,
Chennai-600 028.
- 44 Schools Games Federation of India,
54/55, Calrements Bldg.,
Shimla-171 004.
- 45 Indian Olympic Association,
Room No. 1104,
Block 'B' JN Stadium, New Delhi.
- 46 Indian Mountaineering Federation,
Bemto Juarax Road,
Anand Niketan, New Delhi.
- 47 All India Karate Federation,
9, Sunshine,
156, M Karva Road,
Mumbai 400 020.
- 48 Indian Body Building Federation,
3, Rathna Nagar, Teynampet,
Chennai-600 013.
- 49 All India Atya Patya Federation,
Nagpur Sharirik Shikshan
Mahavidyalaya,
Dr. Moonga Road,
Dhantoli, Nagpur-12.
- 50 Indian Mountaineering Foundation,
Bemito Juarez Road,
Anand Niketan, New Delhi.

APPENDIX IV

SECURITY - DOs AND DON'Ts

DOs

Do read and ensure that your staff too have read all security standing instructions.

Do ensure at all times the physical security of -

- (a) your room;
- (b) your documents;
- (c) your safes and almirahs;
- (d) your seals; and
- (e) your operating and duplicate keys.

Do ensure that on closing down for the day, nothing to prejudice security is left lying about in your office.

Do make sure of the identity of the visitor first and then given him just what he needs to know to discharge his duty.

Do ensure that 'Top Secret' matter is adequately safeguarded at all times and that all accountable classified documents are entered in a register which is regularly checked.

Do ensure that knowledge of classified matter is confined only to individuals who are duty-bound to do it know it.

Do ensure that your employees' character and antecedents have been properly verified before employment.

Do ensure that all security waste paper is burnt daily under proper supervision.

Do report at once to your Security Officer if you observe any breach of security in your office or elsewhere.

DON'Ts

DON'T go about blind. If everyone is on the look-out for breaches of security, security is assured.

DON'T hesitate to have the identity of an unknown visitor established, before you pass on any classified information to him.

DON'T leave your room with 'Secret' papers lying on your desk. Lock them up even if you leave your room for a short period.

DON'T take official documents home. If you have to, don't forget that the burden of their security is your *personal* responsibility.

DON'T have classified maps, graphs, charts, photographs, etc., displayed openly on the walls in your office. Keep them covered or locked.

DON'T encourage rumours and garrulity by anyone. On the contrary, suppress them firmly.

DON'T throw secret papers into waste paper basket. Tear such papers into small bits and ensure that all the waste paper from your room is collected and burnt before shutting up.

DON'T put your neck into a noose by signing receipts for 'Secret' papers without careful scrutiny.

DON'T keep spare 'Secret' papers unless you must.

DON'T forget to destroy all drafts, rough notes, spare copies, steno's notes, carbons, etc., when you get your fair copy ready.

DON'T leave your room unlocked or unwatched at any time.

DON'T send 'secret' papers through peons unless they are locked in boxes or sealed in double covers.

DON'T make notes on 'Secret' subject in your diary. If you must, destroy the notes as soon as possible.

DON'T discuss secret subjects on the phone which is a public service not a SECRET service.

DON'T fully close the safes, cupboards unless they are locked. A closed safe may give the impression that it is locked while it is not.

DON'T forget your keys. Security depends on the safe custody of keys.

DON'T write official secrets in your private letters. Remember the Official Secrets Act.

DON'T display your knowledge of 'Secret' information. It will not impress anyone who counts, but it might land you in trouble.

[Appendix 18, P & T. Manual, Vol. II.]

MA-6

APPENDIX V

(Referred to in para 6.9.1 & 9.6.4)

Forms of Communications

(a) LETTER (with endorsement)

* OFFICE OF THE ACCOUNTANT GENERAL-I: TAMIL NADU, CHENNAI

261, Annasalai, Chennai-600 035

Dated

No

**From

.....
.....

To

.....
.....

Sir,

Subject :

*** With reference to your letter No. dated.....

I am directed to state that / state as follows / inform that etc. etc.

Yours faithfully,

A. B.C.¹/(Sd.)²

Officer/Senior Deputy Accountant General etc.

A..B.C.-²

Officer/Senior Deputy Accountant General.

No.....

Copy forwarded for information to:-

• If the original communication is typed on a printed form, bearing the name of the originating Office and the endorsement on a plain paper, the name of the issuing Office should be typed on the endorsement at the appropriate place.

** Not necessary in the case of letters addressed to foreign countries.

***Other alternative forms of the introductory phrases commonly used are :-

(i) In reply to your letter No. dated.....

(ii) In continuation of my letter (of this Office letter) No..... dated

(iii) With reference to correspondence resting with (or ending with) your/this office letter No.
dated

(iv) In compliance with the request contained in your letter No dated.

(v) In modification (or supersession) of the orders (or instructions) contained in this office letter No.
..... dated

(vi) I am directed to acknowledge the receipt of your letter No. dated.....

(vii) I am directed to request

¹ On original copy of letter

² On copies intended for those in endorsements.

(a) MEMORANDUM
OFFICE OF THE
ACCOUNTANT GENERAL TAMILNADU
CHENNAI

No.....

Dated

MEMORANDUM

SUBJECT:

Attention is invited to this office Memorandum No.....Dated.....

Instances have come to the notice of this office in which the procedure outlined in rule of the Civil Services (Classification, Control & Appeal) Rules has not been strictly followed. It is therefore requested that in future

(.....)

Sr. Deputy Accountant General/Officer, etc.

To

.....
.....

OFFICE OF THE
ACCOUNTANT GENERAL TAMILNADU
CHENNAI

No.....

Dated.....

MEMORANDUM

SUBJECT:

With reference to his application, dated the Shri is offered a temporary post of Lower Division Clerk in this office on the following terms:-

(i)

(ii)

(iii)

2. If Shri is willing to accept the offer he should report himself for duty to the undersigned not later than

(.....)

Senior Deputy Accountant General / Officer, etc.

To

Shri

(c) DEMI OFFICIAL LETTER

..... (Name) D.O. No.
..... (Designation) OFFICE OF THE
ACCOUNTANT GENERAL
TAMILNADU
Chennai, the 200

Dear Shri/My Dear

Will you please refer to your d.o. letter No.dated.....
regarding

I am sending herewith a copy of the draft relating to I shall be grateful if
you kindly go through it and let me have your comments as soon as possible. It is proposed
to convene an inter-departmental meeting early next month to finalise the rules.

Yours sincerely,
(.....)

Shri
.....

(d) UN-OFFICIAL REFERENCE

OFFICE OF THE ACCOUNTANT GENERAL TAMILNADU, CHENNAI

SUBJECT:

The present rules regulating the issue of identity cards provide inter alia that

2. A question has now arisen whether

3. This office will be grateful for the Headquarters' advice on the issue raised in paragraph 2
above.

(.....)
Accountant General
Tele No.

The C & AG of India, New Delhi

Accountant General, Tamil Nadu, U.O. No.dated

(e) OFFICE ORDER/BRANCH ORDER/CIRCULAR

OFFICE OF THE ACCOUNTANT GENERAL, TAMILNADU, CHENNAI

O.O No. /20 20

B.O. No. /20 20

Circular No. /20 20

No. / (Section) Case

Desp. No. 471, Anna Salai, Chennai

File No.

Date:

SUB:

(matter)

Signature
Officer/Deputy Accountant General/
Senior Deputy Accountant General etc.

To
All Sections,
All Branch Officers,
All Group Officers,
Notice Board,
All Inspection Parties, etc.

(APPENDIX VI (a))

ANNEXURE - 1

Para 8.2.1 (13) - MGP

(See Paragraph 3.1.16)

DUTIES OF MEMBERS OF CENTRAL AUDIT SUPPORT SECTIONS

- A. Central Audit Support Sections other than Works and Forest.**
- (a) Audit Officers**
- (i) Coordination and general supervision. Framing of audit programmes, deployment of audit parties and watching completion of audit/audit performance.
 - (ii) Audit of sanctions exceeding Rs. 50,000 other than those relating to entitlements. Audit of sanctions of general nature relating to entitlements.
 - (iii) Audit of guarantees.
 - (iv) Audit of contract agreements.
 - (v) Review of files containing objection memos issued to entitlement/accounting sections.
 - (vi) Review of port-folio files-Central, Centrally sponsored and State Plan schemes.
 - (vii) Scrutiny of materials for Audit Reports, audit of Appropriation Account and Finance Accounts.
 - (viii) Preparation of quarterly report on the working of each Department with reference to the material collected, objection memos received from Audit Teams, etc.
 - (ix) Examination of rules and regulations proposed / issued by Government.
 - (x) Reports regarding failure of Audit.
 - (xi) Issue of audit certificates on Plan schemes. World Bank Projects, etc.
- (b) Assistant Audit Officers / Section Officers**
- (i) Audit of sanctions to expenditure upto Rs. 50,000 other than those relating to entitlements.
 - (ii) Disposal of references seeking clarifications and allied correspondence.
 - (iii) Review of files containing objection memos issued to departmental officers.
 - (iv) Check of consolidation of statistics.
 - (v) General check of objection books and approving the closing.
 - (vi) Processing materials for audit report.
 - (vii) Scrutiny and pursuance of cases of losses, frauds, embezzlements, etc. Check of reports / returns.
- (c) Senior Auditors**
- (i) Audit of loans and deposit vouchers.
 - (ii) Maintenance of port-folio files-Centrally Sponsored and State Plan Schemes.
 - (iii) Issue and pursuance of objection memos with departmental officers.
 - (iv) Issue and pursuance of objection memos with accounting / entitlement sections.
 - (v) Maintenance of register of important points for local audit.
 - (vi) Compilation and consolidation of statistics including those for calculation of staff requirements.
 - (vii) Half yearly report of digest of important and interesting cases.
 - (viii) Preparation and consolidation of reports / returns
 - (ix) Preparation of audit certificates on Plan Schemes, World Bank Projects, etc.
- (d) Auditors**
- (i) Maintenance of objection book and closing.
 - (ii) Providing assistance in administrative work like posting, transfers, leave, etc.
 - (iii) Other routine work not specifically listed; or other work entrusted by the Audit Officer.

B Central Audit Support Section (Work Audit)

(a) Audit Officers

- (i) Co-ordination and general supervision.
- (ii) Framing of audit programmes, deployment of audit parties and watching completion of audit/performance.
- (iii) Audit of contract agreements.
- (iv) Review of pro-rata distribution of Establishment and Tools and Plant charges.
- (v) Scrutiny of the material processed by Assistant Audit Officer for Audit Report and submission to Group Officer.
- (vi) Preparation of quarterly review report on the working of the Department.
- (vii) Check of Administrative Accounts of irrigation projects.
- (viii) Review of port-folio files for schemes Central, Centrally Sponsored and State Plan.

(b) Assistant Audit Officers / Section Officers

- (i) Audit of all sanctions to expenditure.
- (ii) Disposal of references, seeking clarification and allied correspondence.
- (iii) Review of files containing objection memos etc. issued to departmental officers.
- (iv) Processing material for Audit Report.
- (v) Check of consolidation of statistics.
- (vi) General check of objection book and approving the closing.

(c) Senior Auditors

- (i) Maintenance of port-folio files for schemes Central, Centrally sponsored and State Plans.
- (ii) Issue and pursuance of objection memos with departmental officers.
- (iii) Issue and pursuance of objection memos with works accounting section.
- (iv) Consolidation of statistics for calculation of staff requirements.

(d) Auditors

- (i) Maintenance of objection book and closing.
- (ii) Providing assistance in administrative work like postings, transfer, leave, etc.
- (iii) Other routine work not specifically listed; any other work entrusted by the Audit Officer.

C. Central Audit Support Section (Forest Audit)

(a) Audit Officers

- (i) Co-ordination and general supervision.
- (ii) Framing/approval of audit programmes deployment of audit parties and watching completion of audit /audit performance.
- (iii) Audit of contract agreement.
- (iv) Scrutiny of material processed by the Assistant Audit Officer for audit report and submission to Group Officer.
- (v) Preparation of quarterly review report on the working of the Department.

(b) Assistant Audit Officers/Section Officers

- (i) Audit of all sanctions to expenditure.
- (ii) Disposal of references, seeking clarification etc. and allied correspondence.
- (iii) Review of port-folio files for schemes - Central, Centrally Sponsored and State Plans.
- (iv) Review of files containing objection memos issued to departmental officers.
- (v) Processing of material for Audit Report.
- (vi) General check of objection book and approving the closing.
- (vii) Check of statistics compiled and consolidated by auditor.

(c) Senior Auditors

- (i) Maintenance of port-folio files for schemes Central, Centrally Sponsored and State Plans.
- (ii) Issue and pursuance of objection memos with departmental officers.
- (iii) Issue and pursuance of objection memos with forest accounting sections.
- (iv) Compilation and consolidation of statistics for calculation of staff requirements.

(b) Auditors

- (i) Maintenance of objection book and closing.
- (ii) Providing assistance in administrative work like postings, transfers, leave, etc.
- (iii) Other routine work not specifically listed, any other work entrusted by the Audit Officer.

ANNEXURE II

(See Paragraph 3.1.16)

DUTIES OF THE MEMBERS OF THE CENTRAL AUDIT PARTIES

A. Departmental Audit

(a) Assistant Audit Officers

- (i) Over all supervision and co-ordination of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Audit of Contingent Vouchers over Rs. 50,000/-.
- (iv) Review of vouchers audited by Sr. Auditors / Auditors.

(b) Senior Auditors

- (i) Audit of TA bills including LTC bills of non-gazetted officers.
- (ii) Audit of medical bills of non-gazetted officers.
- (iii) Audit of contingent bill upto Rs. 50,000/-.
- (iv) Audit of grant-in-aid vouchers.
- (v) Audit of P.W. and Forest Cheques.
- (vi) Audit of other miscellaneous vouchers.

(c) Auditors

- (i) Listing of vouchers for selection of Audit and review.
- (ii) Audit of establishment vouchers of non-gazetted officers.
- (iii) Audit of vouchers in respect of advances to Government Servants.
- (iv) Any other routine work, or other work entrusted by Assistant Audit Officer.

B. Works Audit

(a) Asstt. Audit Officers

- (i) Overall supervision and co-ordination of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Audit of Schedule of monthly settlement with Treasuries.

- (iv) Audit of schedule of Miscellaneous Works Advance.
- (v) Audit of final bills of contractors or amounts above Rs. 50,000/-.
- (vi) Review of vouchers audited by Sr. Auditors / Auditors.
- (vii) Pass order on monthly account.
- (viii) Check of annual certificate of balances.

(b) Senior Auditors

- (i) Audit of schedule of revenue realised/refunds of revenue.
- (ii) Audit of schedule of works expenditure.
- (iii) Audit of schedule of purchases.
- (iv) Audit of stock account and Reserve limit of stock.
- (v) Audit of schedule of deposits
- (vi) Audit of schedule of deposits works.
- (vii) Audit of the account of receipt / issue of tools and Plant.
- (viii) Audit of schedule of cash settlement suspense.
- (ix) Audit of schedule of remittances.
- (x) Audit of contractors ledger.
- (xi) Audit of schedule dockets including those for percentage recoveries.
- (xii) Audit of first and final bills of contractors.
- (xiii) Audit of final bills of contractors for amounts upto Rs. 50,000/-.
- (xiv) Audit of running account bills of contractors.
- (xv) Audit of bills of suppliers, bills in respect of purchases through DGS&D and railway credit notes.
- (xvi) Audit of hand receipts.
- (xvii) Audit of completion reports.
- (xviii) Audit of land acquisition vouchers.
- (xix) Audit of transfer entries.
- (xx) Recording of pass order on monthly account.

(c) Auditors

- (i) Listing of vouchers for selection of audit/ review.
- (ii) Audit of W.C.Estt., Pay bills/TA/LTC bills and medical bills.
- (iii) Audit of consolidated contingent bills.
- (iv) Audit of other miscellaneous vouchers not specifically listed.
- (v) Any other routine work; or other work entrusted by Assistant Audit officer.

C. Forest Audit

(a) Assistant Audit Officers

- (i) Overall supervision and coordination of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Audit of works bills over Rs. 50,000/-.
- (iv) Audit of contingent bills over Rs.50,000/-
- (v) Review of vouchers audited by Sr. Auditors/ Auditors.
- (vi) Pass order on monthly account.

(b) Senior Auditors

- (i) Audit of classified abstract of revenue and expenditure.
- (ii) Audit of contractors' and disbursers' ledgers.
- (iii) Audit of works bills upto Rs. 50,000/-.
- (iv) Audit of contingent bills upto Rs. 50,000/-.
- (v) Audit of TA bills including LTC bills.
- (vi) Audit of medical bills.
- (vii) Audit of refund bills.
- (viii) Audit of vouchers received through Account current section.
- (ix) Audit of grants-in-aid bills.
- (x) Audit of Transfer entries.
- (xi) Recording pass order on monthly account.

(c) Auditor s

- (i) Audit of Estt. Bills of non-gazetted officers.
- (ii) Audit of bills of advances to Govt. Servants.
- (iii) Audit of other miscellaneous vouchers not specifically listed.

- (iv) Listing of vouchers for selection of audit/review.

- (v) Any other routine work or other work entrusted by Asstt. Audit Officer.

D. Gazetted Entitlement Section

(a) Assistant Audit Officers

- (i) Co-ordination and General supervision of work of audit parties.
- (ii) Selection of vouchers for audit-review.
- (iii) Review of vouchers audited by Sr. Auditors/ Auditors.

(b)Senior Auditors

- (i) Audit of TA bills including LTC bills of Gazetted Officers.
- (ii) Audit of medical bills of gazetted officers.
- (iii) Audit of advance bills of gazetted officers.

(c)Auditors

- (i) Listing of vouchers for audit/review and cases for checking.
- (ii) Audit of pay bills of gazetted officers.
- (iii) Audit of other miscellaneous vouchers not specifically listed.
- (iv) Any other routine work or other work entrusted by Assistant Audit Officer.

E. Provident Fund Section

(a) Assistant Audit Officers

- (i) Co-ordination and general supervision of work of audit parties.
- (ii) Selection of vouchers for audit/review and cases for check/review.
- (iii) Review of vouchers audited by Senior Auditors/Auditors.

(b) Senior Auditors

- (i) Audit of final payment vouchers.

(c) Auditors

- (i) Listing of vouchers for audit/review.
- (ii) Audit of part final payment vouchers.
- (iii) Audit of temporary advances vouchers.
- (iv) Any other routine work, or other work assigned by Assistant Audit Officer.

APPENDIX VI (b)
Annexure to para 8.3.4 (NGP)
(See paragraph 6.1.5)

I. LOCAL AUDIT OF CIVIL OFFICES

(A) Audit Officer

1. The duties and responsibilities assigned to the Inspecting Officer according to the provisions in Section VI of this Manual are sufficiently exhaustive. Besides performing the coordinating functions to achieve over all efficiency in performance and seeing that necessary process of audit of the various documents have been carried out by the staff under him, the Audit Officer will do a certain amount of original work and examine personally with reference to original documents all important points raised by the staff. He should personally review all tenders and agreements and also see whether the state of accounts in the office inspected is satisfactory. He should himself draft the Inspection Report and discuss it with the head of the office inspected, whenever he is present at the close of the inspection.

2. In the case of a Civil Audit Inspection Party consisting of one Assistant Audit Officer / Section Officer and two Senior Auditors, a broad outline of the distribution of work will be as under.

(B) Assistant Audit Officer / Section Officer

- (i) Audit of the Accounts of receipts;
- (ii) Audit of the accounts of stores;
- (iii) Examination of the cash book;

Note:- In cases where close supervision of Senior Auditor's work in regard to issue of audit memos and check of disposal of previous Inspection Reports is required, for routine checking of receipts and payments under this item of work, the assistance of the Senior Auditors may be availed of subject of course, to the overall

responsibility and supervision resting with the Assistant Audit Officer / Section Officer.

- (iv) Examination of the vouchers for the test months which were submitted to Central Audit and made available to the party by the headquarters, with original records, contract documents, etc.;
- (v) audit of all vouchers not submitted to central audit;
- (vi) verification of drawals and deposits into treasury with reference to treasury records.

Note: - The instructions in Note below item (iii) apply to this item of work also.

- (vii) examination of the special points marked for special investigation by central audit.
- (viii) audit of works expenditure;
- (ix) accounts of stores, equipments, etc. received under various foreign aid programmes;
- (x) departmental inspection reports.

(C) Senior of the two Senior Auditors

- (i) examination of service books, service rolls, roadsheets and ledgers in respect of Provident Fund Accounts of Group D staff, etc.
- (ii) obtaining files containing important rules/ orders issued by Government in respect of the institution under local audit and matters dealt with by it with a view to study them and also take notes from the Dictionary of References maintained;
- (iii) check of disposal of previous inspection reports;
- (iv) audit (triennial) of taccavi accounts;
- (v) audit of expenditure by State Government in connection with large gatherings of political organisations;

- (vi) establishment pay bills;
- (vii) travelling allowance bills
- (viii) register of undischarged pay and allowances;
- (ix) register of advances
- (x) property accounts, i.e., immovable property accounts like land, buildings and other assets.

(D) Junior of the two Senior Auditors

- (i) Dead-stock register;
- (ii) register of empties;
- (iii) stamp account;
- (iv) register of deposits;
- (v) log books and diaries of Government vehicles;
- (vi) register of stationery;
- (vii) register of uniforms;
- (viii) register of books and periodicals;
- (ix) provident Fund accounts of Group D employees.

2. If the structure of the civil audit parties is two Assistant Audit Officers/Section Officers and one Sr. Editor, the distribution of work could be as under:-

(A) Audit Officer

Same as those in para 1 (A) above.

(B) Assistant Audit Officer

Items (ii), (iii), (iv), (vi) and (ix) under para 1 (B) and items (ii), (vi), (vii) and (viii) under para 1 (C) above.

(C) Section Officer

Items (i), (v), (vii), (viii) and (x) under para 1 (B) and items (i), (iii), (iv), (v), (ix) and (x) under para 1 (C) above.

(D) Senior Auditor

Same as those in para 1 (D) above.

II PUBLIC WORKS INSPECTION

1. The composition of a Public Works Inspection Party will generally be (i) of Assistant Audit Officer/Section Officers

and one Senior Auditor. The following could be the distribution of work in such a party:-

(A) Audit Officer

1. Review of all regular contracts and of a percentage of other agreements made since the last inspection;

2. Review of Register of Revenue other than rents including a review of the procedure for its assessments and realisation, special attention being paid to cases where a short fall is noticed in the revenue derived from any particular property;

3. Review of the system and the extent of check measurements by divisional and sub divisional officers and review of the check of measurement books by the divisional accountants;

4. Review of balance of stock, system of acquisition of stores and of store verifications;

5. Review of accounts of manufacture operations;

6. Review of the banking agreements to see that they are generally satisfactory;

7. Review of the arrangements for the custody of cash and withdrawal of money from the cash chest.

8. General review of the account of works (the nature and extent of detailed scrutiny being left to the discretion of the Inspecting Officer);

- (a) Muster rolls,
- (b) Transfer Entry Books,
- (c) Suspense / Deposit Register,
- (d) Schedule of Rates,
- (e) Register of rents of buildings and lands,
- (f) Establishment records,
- (g) Monthly accounts.

(B) Assistant Audit Officer

1. Complete analysis of selected works with reference to sanctioned estimates, agreements, etc. and connected measurement books;

2. Material-at-site accounts of selected works;

3. Examination of the Register of major and minor works;

4. Disposal of special points referred by Central Audit.

5. Stock accounts including general review of stores ledger, bin cards, etc.

6. Complete checking of contractors' ledger for the selected months;

7. Examination of abnormal rates quoted by contractors;

8. Examination of arbitration cases;

9. Checking of extra or substitute items-derivations of rates etc.

10. Security of estimates of special repairs'

11. Survey Reports along with registers of survey reports;

12. Disposal of previous inspection reports;

(C) Section Officer

1. General review of cash book with reference to counterfoils of cheques / receipts;

2. Tracing of receipts in cash books;

3. Remittance book;

4. Checking of transactions in the selected months with cash book and other allied records;

5. M.A.S accounts and road metal returns in respect of works affected during the selected month;

6. Transfer Entry Books since last inspection;

7. Checking of contractors ledger for the affected works in the selected month including complete checking of the ledger since last inspection.

8. Examination of tools and plant register;

9. Register of leases / lease files;

10. Register of Muster Rolls and Muster Rolls;

11. Register of licence fee of building and lands;

12. Register of agreements / works orders.

(D) Senior Auditor

1. 25% check of Service Books;

2. Complete checking of pay and T.A. Bills;

3. Checking of leave account of Government servants including leave salary and checking of increments;

4. Provident Fund accounts of work charged establishment and Group D Government Servants;

5. Log books of motor vehicles / construction machinery;

6. Suspense and Deposit registers;

7. Treasury bill books;

8. Register of Fixed charges;

9. Contingent Register;

10. Register of Service Books / Service Books;

11. Register of interest bearing security.

12. In case the composition of the P.W. Inspection parties is one Assistant Audit Officer / Section Officer and two Senior Auditors, the distribution of work amongst the party members would be as under:

(A) Audit Officer

Same as those detailed in para 1 (A) above.

(B) Assistant Audit Officer / Section Officer

Same as those detailed in para 1 (B) above

(C) Senior of the two Sr. Auditors

Same as those detailed in para 1 (C) above.

(D) Junior of the two Sr. Auditors

Same as those detailed in para 1 (D) above.

APPENDIX VII

(Referred to in Para 6.21.3)

List of approved File Headings

WORKS AUDIT SECTION

(i) Works Miscellaneous Section:-

File No.

1. Delegation of Powers
4. Codes and Manuals
- 11 Miscellaneous
12. Reappropriation Sanctions and audit against appropriation
14. Office Matters
15. Miscellaneous (General)
16. Confidential paper cases
- 17.
- 18.

(ii) Works Audit Sections:

1. Sanction to Estimates
2. Inspection Reports
3. Special Reports
5. Proforma account of PW Workshops
7. Reappropriation Sanctions and audit against appropriation
8. Agreement with Contractors
9. Miscellaneous
- 10.
- 11.

(iii) Forest Audit Sections

1. Delegation of Powers
4. Sanctions to contingencies and Miscellaneous charges
5. Sanctions to works
7. Reappropriation Sanctions and audit against appropriation
8. Summary of Revenue and Expenditure.
10. Audit of receipts including special reviews
11. Objections Statement and further remarks
14. Commercial concerns
15. Defalcations
16. Codes and Manuals
17. Data Statements for rent

18. Miscellaneous

19.

20.

CO-ORDINATION CELL

FILE No.

1. Delegation of Powers
2. Formation of New Districts
5. Defalcations
7. Heads of account and classifications in account
10. General Quantum on establishment pay leave and allowances
11. Office matters
12. Codes and Manuals
13. Annual Establishment returns
14. Executive Reports
15. Miscellaneous
16. National Archives (IAAD)
17. Orders / Instructions of Director of Inspection
- 18.
- 19.

CENTRAL AUDIT SUPPORT SECTIONS

(including RA Unit - State PAOs)

1. Pay leave and allowances
2. Establishment Sanctions
3. Sanctions to Contingent and Miscellaneous Charges
4. Form of account and classifications in Accounts
6. Audit against appropriation / Sanction to Reappropriation
8. Objection slips and audit memoranda
10. Grants and contributions
11. Scholarships and stipends
12. Issue of Audit Certificates
19. Commercial concerns
22. Miscellaneous

CENTRAL AUDIT SUPPORT SECTION

(Gazetted Audit)

File No.

5. Judges of the High Court

7. All India services
9. State services
12. Miscellaneous
20. Personal matters relating to individual officers.

PENSION AUDIT CO-ORDINATION SECTIONS

8. Local audit Reports
11. Miscellaneous (Forecasts, Programmes etc.)

OFFICE MANAGEMENT SECTION

FILE No.

1. Sanction for wages
2. Sanction for Office expenditure
3. Sanction for rents, rates and taxes
4. Miscellaneous

STATIONERY SECTION

1. Forms
2. Stationery
3. Miscellaneous

OLD RECORD SECTION

1. Destruction lists and Requisition slips for old records
2. Inspection
3. Improvement to the Record Room and references in connection with the matters relating to record
5. Miscellaneous

ADMINISTRATION SECTIONS

(including claims Branch)

- (i) Administration :-
 1. Permanent Sanctions
 2. Temporary Sanctions
 3. Important General Orders
 4. Promotions Reversions etc.
 5. Postings, Transfer, Leave
 6. Recruitment
 7. Deputation / Foreign Services
 8. S.O.G. Examination / Departmental Examination
 9. QP/ Confirmation etc.
 10. Branch Offices / RA Unit
 11. Miscellaneous

12. Training
13. Crossing of Efficiency Bar
14. Hindi
15. Retirement / Resignations / Permanent Absorption
16. Reservations and concessions including Relaxation
17. Budget
- 19 Group 'D' appointments / establishment
20. Pension cases
21. Loans and advances - Long term / Short term
22. Medical claims including CGHS
23. Fee concessions
24. Provident Fund
- 25.
- 26.

REPORTS SECTION

FILE No.

59. Union subjects
60. State subjects

EFFICIENCY CUM PERFORMANCE AUDIT SECTIONS

4. Cell sanction cases
15. Scheme Reviews
14. Miscellaneous

I.T.A. - FILE HEADINGS

1. Orders relating to formation of Internal test Audit Section and assignment of work.
2. Investigation of the various branches (Test Audit of sections)
3. Miscellaneous.
4. Review of Cash Book and Cash Records.
5. Inspection by the Director of Inspection
6. Review of Inspection Reports
- 7.
- 8.
9. Check of Audit Fees.
10. Check of Gradation List.
11. Check of Staff proposals and Monetary Budget.
12. Check of List of Candidates for SOG exams.
13. Half-yearly appraisal reports to Headquarters.

CUSTOMS REVENUE AUDIT SECTIONS

1. Forecast - Programme
2. C.R.A. - Structural scope - staff standard
3. Reference from / to other Accountants General
4. House keeping matters.
5. D.P.'s for inclusion in Audit Report and SOFs
6. Draft reviews for inclusion in Audit Report
7. Statements / Returns due to CAG and administrative Report.
8. Miscellaneous
9. Orders of CAG on D.P.'s settlement of object ions and other matters.
10. Returns / Statements due to AG
11. Issue of Inspection Reports
12. Monthly meeting of CRA personnel Annual Conference /Seminars
13. Reports/Remarks of Director of Inspection
14. Monthly / Quarterly meeting with Departmental Officers
15. Deputation of staff for training
16. Minutes of Tariff Conference of Collectors
17. Branch orders / circular issued by CRA and posting orders.

INCOME TAX REVENUE AUDIT BRANCH

File No.

1. Programmes
2. Staff Proposals
3. Deputation of officers for training
4. House keeping matters
5. Draft paras for inclusion in Audit Reports
6. Draft reviews for inclusion in Audit Reports
7. Statistical paras and statement for inclusion in Audit Reports
8. Digest of important and interesting cases - Report to CAG
9. Purchase of books for ITRA Library, Physical verification, etc.
10. Consolidated report to AG on monthly reports, closing of progress registers, etc.
11. Local Audit Reports - IT
12. Local Audit Reports - WT
13. Local Audit Reports - GT
14. Local Audit Reports - ED
15. Local Audit Reports - Treasury units
16. Local Audit Reports - Misc. Units - PD A/c's etc.

CENTRAL EXCISE REVENUE AUDIT BRANCH

File No.

1. Programme
2. Staff Proposals
3. Deputation of Officers for training courses
4. House keeping matters
5. Draft paras for inclusion in Audit Reports
6. Draft Reviews for inclusion in Audit Reports
7. Reports/Statements>Returns due to C & AG
8. Orders /Circulars of C&AG and correspondence thereto
9. Purchase of books for CERA Library and parties
10. Reports / Returns /Statements due to AG/Admn./Secretary to AG and Correspondence with Administrative Section.
11. Issue of Inspection Reports (LARS)
12. Monthly meetings of CERA Personnel / Annual Conferences and Seminars etc.
13. Reports / Remarks of the Director of Inspection
14. Settlement of Objections - Monthly/Quarterly Meeting between AG/DAG and Collector /Deputy Collector of Central Excise.
15. Correction to manual
16. Commodity Files
17. Branch Orders / General Circulars issued by CERA HQrs
- 18
- to
- 27
- 28 Misc. - General

SALES TAX REVENUE AUDIT SECTION

File No.

- 15 Sales Tax Local Audit Reports
17. Entertainment Tax Local Audit Reports
- 28 General Files
- 30 Luxury Tax Local Audit Reports

INSPECTION STATE CIVIL

(General)

1. Programmes
2. Corrections to Manuals
3. Calculations of fee for audit
4. New audits
5. Delay in receipt of replies to inspection reports
6. Delay in submission of draft reports by Inspection parties.

- 8.
9. Inspection reports on Stationery and Printing
10. Inspection reports on Hospitals, dispensaries (E.S.I, P.H.C. and NMEP)
11. Inspection reports on city Hospitals and Medical Colleges
13. Inspection reports on Agricultural Offices.
- 14.
15. Inspection reports on Jails and Certified Schools
16. Inspection reports on grants in aid (Section 15 audit)
17. Inspection reports on Animal Husbandry Department
18. Inspection reports on Fisheries Department
19. Inspection reports on Police and Fire Service
20. Inspection reports on Local Development Works
21. Inspection reports on Panchayat Union Councils (Section 14 Audit)
22. Inspection reports on Civil Court Deposits Treasury Deposits
23. Inspection reports on Contingent Expenditure
24. Inspection reports on National Savings Scheme
25. Inspection report on Assistant Custodian of Eoacwee Projects
26. Inspection report on Employment and Training Schemes
27. Inspection report on Harijan Welfare, Backward Class Welfare, Cooperation and Handloom and Textiles Department
28. Miscellaneous (General)
29. Inspection Reports on Personal Deposit Accounts
30. Inspection Reports on Industries Department
31. Inspection Reports on Regional Radio Office, N.C.C. Officer.
32. Inspection Reports on Public Health Officers.
- 33.
34. Inspection Reports on Loans and Advances.

COMMERCIAL AUDIT

1. Programmes
- 2.
3. Calculation of Audit fees
4. New Audits
5. Delay in receipt of replies to Inspection Reports
6. Delay in submission of Draft Reports by Inspection Parties.

RESIDENTIAL AUDIT SECTION

(Chennai Port Trust)

1. Review of Board's Resolutions.
2. Co-ordination work (Consolidation of quarterly and monthly arrear reports, fortnightly reports etc.)
3. Sanctions to Budget / Revised estimates.

4. Reappropriation sanctions and audit against appropriation
5. Pilotage Fund
6. Railway and Rolling stocks
7. Miscellaneous Funds(Disabled Boatmen's fund, Biden Sailors Home, Charity Account, etc.)
8. Police Establishment
9. Miscellaneous
10. Check of Annual Accounts
11. Audit Report
12. Audit Fees
13. Check of Cash Book and connected Records
14. Imprest Account
15. Hospital Account
16. Workshop Account
17. Statement of items held under objection.
18. Establishment Audit - Pay, T.A. & Other allowances
19. Casual labour and apprentices
20. Workmen's compensation
21. Pension and Gratuity
22. Provident Fund
23. Service Books and service Rolls
24. Contingencies and General Expenses
25. Check of sanctioned estimates
26. Check of contracts and agreements
27. Financial Stock taking of Port Development Works
28. Audit notes on works.
- 29.
30. Sanctions to estimates of works accorded by the Chairman
31. Check of Works Accounts
32. Analysis of Works
33. Buildings - Non Residential, Residential
34. Stores and Stock Accounts
35. Tools and Plant Accounts
36. Scale of rates - Orders of Government etc.
37. Harbour Dues
38. Statement of Steam Vessels piloted
39. Remission of dues
40. Audit objections (Revenue)

Regarding RA units (TWAD, MSD, TNEB etc.) the standard File Headings may be opened with reference to similar subjects.

APPENDIX VIII

(Referred to in Para 9.3.3)

Sections where "Group Level Libraries" are maintained

Name of Section / Control Section	Sections/Branches intended to be served by the Group Level Library
1	2
1) Coordination Cell in the O/o. AG (AU) I	Central Audit Parties (CAP) Central Audit Supporting Sections (CASS) - Residential Audit - Medical Stores Depot, Concurrent Audit Sections at PAOs at Chennai / Madurai
2) Administration - I Section in both the Offices	Admn. Sections, Con. Cell Training, Bills Section, Office Management including Old Records, stationery and printing, binding, Branches, MSD
3) Reports I of (Civil, Revenue & Commercial)	Audit Reports Sections of respective branches.
4) I.S.C. HQ Sn. I/ AG (Audit) I	Civil Inspection Parties, Civil Inspection Head Quarters Sections, Branch Office at Madurai
5) AA Cell I Sn. in O/o. AG(AU) I	AA Cell Sections
6) ECPA I Section in O/o AG (AU) I	ECPA Group
7) Works Miscellaneous (Coordn.) Section in the O/o. AG (AU) I	Works Miscellaneous and works audit branches, Public Works Inspection Parties, Forest Audit branches, Res. Audit Chennai Metropolitan, Water Supply Sewage Board, Tamil Nadu Water Supply and Drainage Board, Test Audit Highways, MPT, TPT.
8) ISRI Section in the O/o AG(AU)II	STRA Parties and the HQ Sections
9) ISR II Section in the O/o AG(AU)II	SRR and other State Revenue Audit Parties other than STRA and their Headquarters Sections
10) Income Tax Rev. Audit Head Quarters Section I in the O/o. AG(AU) II	Income Tax Revenue Audit Headquarter Sections, Income Tax Revenue Audit Parties.
11) Central Excise Revenue Audit Headquarters in the O/o. AG(AU) II	Central Excise Revenue Audit Headquarters, Central Excise Revenue Audit Parties, Central Excise Concurrent Audit Section.
12) Customs Revenue Audit Section I in the O/o. AG(Audit)II	Customs Revenue Audit Branch
13) O.A.D. Commercial Headquarters in the O/o. AG(Audit)II	Commercial Headquarters Sections, Commercial Inspection Parties Resident Audit / Local Audit of Transport Corporations, Residential Audit / Local Audit of Tamil Nadu Electricity Board.

APPENDIX IX

(Referred to in Para 9.3.4)

List of books to be supplied to Sectional Libraries & Inspection Parties

Forest Audit Sections & Parties

1. Tamil Nadu Government Publications:

- (a) Fundamental Rules
- (b) Manual of Special Pay and Allowances
- (c) Forest Department Code
- (d) Tamil Nadu Account Code Volume III
- (e) Tamil Nadu Services Manual Volume I to IV
- (f) Tamil Nadu Financial Codes Volumes I and II
- (g) Tamil Nadu Treasury Code Volume I and II
- (h) Tamil Nadu Budget Manual
- (i) All local manuals of this office

Works Audit Sections & Public Works Parties

1. CAG's Manual of standing orders (Audit)

2. Tamil Nadu Government Publications.

- (a) Tamil Nadu Public Works account code.
- (b) Tamil Nadu Public Works Department Code.
- (c) Tamil Nadu Fundamental Rules
- (d) Tamil Nadu Manual of Special Pay and allowances
- (e) Tamil Nadu account Code Volumes I and III
- (f) Tamil Nadu Building Code Volume I and II

All local manuals of this office

Coordination Cell

Work Miscellaneous (Coordn.)

ISC Headquarters I

All publications of the Government of India, Tamil Nadu Government, Comptroller and Auditor General and our office.

Central Audit Parties (CAP) and Central Audit Supporting Section (Pension)

1. CAG's M.S.O (Audit)

2. Tamil Nadu Government Publications:

- (a) Tamil Nadu Financial Code, Volumes I and II
- (b) Tamil Nadu Account Code, Volumes I and II
- (c) Tamil Nadu Treasury Code, Volumes I and II
- (d) Tamil Nadu Pension Code.

3. All Manuals of this office.

**Central Audit Parties (CAP) and Central Audit
Supporting Sections (CASS)
(Provident Funds)**

C.A.G.'s M.S.O. (Audit)

Administration Sections

1. C.A.G.'s M.S.O. (Administration)

2. Government of India Publications:

- (a) Manual of Audit Instructions.
- (b) Central Treasury Rules, Volume I and II
- (c) Compilation of Rundamental Rules and Supplementary Rules
- (d) Compilation of General Financial Rules of the Central Government
- (e) C.S.Rs with Appendices.
- (f) Delegation of Financial Power Rules
- (g) G.P.F. (Central) Rules
- (h) Central Civil / Services Medical Attendance Rules.
- (i) Central Civil Services (Pension) Rules.
- (j) Central Civil Services (Leave) Rules.

For Administration I Section only;

- (k) Central Civil Services (Temporary Service) Rules
 - (l) Central Civil Services (Conduct) Rules
 - (m) Central Civil Service (Classification, Control, Appeal) Rules
3. Tamil Nadu Government Publications – Manual of Sepcial pay and Allowances, Volumes I and II
4. All manuals of this office.

Office Management Section

- 1. Government of India Publications.
 - (a) Central Treasury Rules, Volumes I and II
 - (b) Compilation of General Financial Rules of the Central Government.
 - (c) Delegation Financial Power Rules
- 2. All manuals of this office.

Central Audit Rules (CAR) and Central Audit

APPENDIX X (22AC) enonno2

(Referred to in para 2.8.1)
(1)

Books supplied as personal copies to Gazetted Officers, Section Officers and SOG Exam (passed officials)

1. C.A.G's Manual of Standing Orders (AUDIT) Administration
2. Account Code Volume II & III (C.A.G's M.S.O. (Administration))
3. Compilation of General Treasury Rules Volume I and II (Government of India Publications)
4. Compilation of Central Financial Rules (Manual of Audit Instructions)
5. Delegation of Financial Power Rules. (Central Treasury Rules, Volume I and II)
6. A.G.(P&T) Compilation of Fundamental Rules and Supplementary Rules Volume I and II (Compilation of Financial Rules of the Central Government)
7. Manual of Audit Instructions of the Central Government (Compilation of General Financial Rules of the Central Government)
8. List of Major and Minor Heads of account. (C.S.R. with Appendices)
9. Civil Service Regulations (Delegation of Financial Power Rules)
10. Tamil Nadu Fundamental Rules and Subsidiary Rules (G.P.F. (Central) Rules)
11. Tamil Nadu Financial Code Volume I and II (Central Civil Services Medical Attendance Rules)
12. Tamil Nadu Treasury Code Volume I and II (Central Civil Services (Pension) Rules)
13. Tamil Nadu Public Works account code. (Central Civil Services (Leave) Rules)
14. Tamil Nadu Public Works Departmental Code (Central Civil Services (Leave) Rules)
15. Tamil Nadu Pension Code (For Administration I section only)
16. Copies of local manuals issued by this office (Central Civil Services (Temporary Service) Rules)
17. Government Accounting Rules 1990 (Central Civil Services (Conduct) Rules)

Note: (m) Central Civil Service (Classification, Control, Appeal) Rules
Tamil Nadu Government Publications - Manual of Special pay and Allowances Volumes I and II
All manuals of this office.

In case of publications which are not "priced" and are marked "for official use only" the officials should be required to return the personal copies,

- (a) when a copy of revised edition is supplied or / and (Office Management Section)
- (b) when the official quits service or gets relieved on transfer or otherwise (Government of India Publications)

(CAG's Ir. No. 351-Admn. II/278-55 Dt. 9.4.54 File RI/15455)
(a) Central Treasury Rules, Volume I and II
(b) Compilation of General Financial Power Rules
(c) Delegation Financial Power Rules

All manuals of this office.

APPENDIX XI
(Referred to in Para 10.6.1)

List showing the periods for which certain records should be retained.

The retention period for various types of records have been reviewed and revised with reference to the Comptroller and Auditor General's Letter No. 577, Admn. II/89-Admn. III/61. Volume II dt. 5.4.63 and corrections communicated in C & A.G.'s letter No. 1370-Admn. II/89 Admn. III/61 Volume II dt. 7.8.63.

(A) List of records common to several sections with periods for which they should be preserved excluding those shown in Annexure I to Chapter X of the Manual of Standing Orders (Administrative)

Item No.	Description of Record	Number of Complete Account years for which to be preserved	Remarks
1	2	3	4
I Registers			
1.	Attendance Register	1	
2.	Casual Leave Register	1	
3.	Calendar of Returns	2	
4.	Despatch Register (for local delivery)	3	
	Despatch Register (for postal delivery)	5	
5.	Index Register	5	
6.	List of Books	2	
7.	Objection Book and Statements	3	
8.	Purport Registers	5	
9.	Progress Reports (Daily Work etc.)	1	
10.	Register of Six months' Outstandings	1	
11.	Register of items for inclusion in Audit/Appropriation Report	2	
12.	Register of Quarterly analysis	1	
13.	Register of Records and cases handed over to Record Section	Permanent	
14.	Register showing vouchers selected for audit	1	
15.	Register of objections to insufficient sanctions	2	
16.	Register showing amount waived under paragraph 7.1.13 of the C.A.G.'s M.S.O., (Audit) Volume I	2	
17.	Register of Grants - in - aid	6	
18.	Register of review of audit by Section Officer	3	
19.	Register of review of audit by Gazetted Officer	3	

20	Register of Half Margins	3
21	Report of progress of Gazetted Officers Review	1
22	Transit Registers	1
23	Receipt Register	3
24	Register of Inter sectional Movement	3
25	Weekly arrears statement	1
26	List and register of periodical reports and returns both incoming and outgoing	The standing List and current regisdter should be maintained. Old ones being destroyed as and when they become obsolete.
27	Register of spare copies for classified papers	Permanent

Correspondence

1.	Ordinary letter files	3
2.	A.B.K and H.M. files	3
3.	Objection Memoranda	3
4.	Office copies of further remarks on O.S.	3
5.	Gazette of India – Part III and Supplemental	5
6.	Register of U.O references	3
7.	Circular files	5
8.	Case Registers	Permanent

Forest Audit Department

1.	Objection statement for all circles	5
2.	Adjustment Registers	5
3.	Forest Accounts	10
4.	Register of Receipts, Detail Books and payments	15
5.	Remittance Check Register	5
6.	Forest Transit Register of Records	5
7.	Miscellaneous records, F.R. memos F.O.E. Register etc.	4
8.	Summary files	5
9.	Remittance files	5
10.	Register of corrections to FAD Manual	Till the next edition is Published

Co-ordination Cell

1.	Register of points for investigation by the Director of Inspection	2
2.	Register of Financial irregularities for inclusion in the Appropriation Report	
3.	Register for marking rent-lists for test check	1
4.	Register for marking post-review by Gazetted Officers	2
5.	Register of losses of Government money due to defalcation etc.	5
6.	Correction book of the Manual of the Departmental Audit Sections	3
7.	Cases formed in Coordination Cell relating to delegation of powers, audit and accounts matters pay ect.	10 years in the first instance to be reviewed thereafter and retained for a period not exceeding further 15 years.

Works Audit Department

1.	Works Audit Registers	15
2.	Reports of Inspection of Public Works Division Offices	5
3.	Return of Sanctioned estimates and correspondence thereon	10
4.	Agreement file	3 years after the completion of the work.
5.	Award statements file	Permanent
6.	Auditors' Note Book	Permanent
7.	Rent Data Statement file	Permanent
8.	Grant or Budget File	3
9.	C & D Statements of Annual Certificates of balances	3
10.	Provincial statement of items held under objection files and objectionable expenditure file	3
11.	Advance intimation and special reports file	3
12.	Objection Book with Register of outstanding items	5
13.	Voucher slips	1
14.	Registers of appropriation audit of secondary units	4
15.	Register of divisional transfer transactions	2
16.	Register of losses of Government money due to defalcations etc.	5
17.	Review Registers	3
18.	Rent Demand statement	3

ISC (CIVIL)

Item	Description of Records	Period of preservation
1.	Closed Civil Inspection reports from which Audit Report paragraphs have not been drafted.	3 years from the date of final closure (i.e. after all the paragraphs in the report are settled)
2.	Civil Inspection Reports containing paragraphs based on which comments have been included in the Report of the C&AG of India.	5 years from the date of closure of the Inspection Report or till date of receipt of the Public Accounts Committee's recommendation whichever is late.

(Authority : - A.G's orders dated 14.11.79 in File No. 28-192/79-80 - Copy filed in case Estt. I/7-276/79-80)

List I

B) List of records peculiar to each section with periods for which they should be preserved excluding those shown in Annexure -I to Chapter X of the M.S.O. (Admn.)

S.No	Description of records	No. of complete A/c. years for which to be preserved	Remarks
1	2	3	4

Establishment Section

1.	Creation/abolition of offices	Permanent	
2.	Reorganisation and redistribution of functions		
	(a) Inter departmental	Permanent	
	(b) Intra departmental	3 years or till they are superseded which ever is later	
3.	Creation of posts/upgrading of posts / conversion of temporary posts into permanent posts.	10 years	Subject to particulars of sanctions being noted in Establishment sanction register.
4.	Continuance of posts	1 year	Do.
5.	Revision of scales of pay	Permanent	Do.
6.	Recruitment (General aspects) including provisions of the constitution	Do.	
7.	Appointment of dependents of deceased employees	10 years	Subject to the application of the candidate and an authenticated copy of the order of appointment being kept on the personal file
8.	Estimate (annual) of vacancies	1 year	
9.	Recruitment from open market including advertisements and inviting application	10 years	Subject to the application of the successful candidate & an authenticated copy of the order of appointment being kept on the P.F.
10.	Recruitment through Employment Exchange	Do.	Do.
11.	Recruitment through U.P.S.C including requisition for recruitment and recommendation of U.P.S.C.	Do.	Do.
12.	Reservation in Services		
	(a) Scheduled Castes	10 years	
	(b) Scheduled Tribes		
	(b) Others	5 years	
13.	Selection Committees for recruitment of personnel		
	a) Constitution	3 years or 1 year after reconstitution, whichever is later.	
	b) Proceedings	Period of limitation or 3 years whichever is greater.	
14.	Relaxation of age / Educational qualifications	3 years	Subject to suitable entry being made in the appropriate service record (i.e. service book or service) and an authenticated copy of the order being placed on Volume I of service book / P.F.
15.	Condonation of break in service	5 years	- Do -
16.	Engagement of casual labour	3 years, or 1 year after completion of audit whichever is later	-

1	2	3	4
17	S.C. /S.T. Representation in Posts and Services – Policy & implementation of safeguards	Permanent	-
	(b) Reservation of vacancies (including grouping of posts and exclusion of posts from reservation orders)	10 years	-
	(c) Dereservation of vacancies	- Do -	
	(d) Complaints from associations regarding non-observance of reservation in service.	5 years	
	(e) Annual statement regarding representation of SC/ST	1 year	
18	Retrenchment:		
	(a) General Principles	Permanent	
	(b) Other correspondence	3 years	A copy of the order will be placed on the personal file
19	Verification Reverification of character and antecedents:		
	(a) General aspects	Permanent	
	(b) Other correspondence	1 year	Subject to a suitable entry being made in the appropriate service record and the verification report itself being kept in vol. II of the SB/PF.
20.	Medical Examination		
	(a) Rules(General aspects)	Permanent	
	(b) Other correspondence	1 year	Subject to suitable entry being made in the appropriate service record and report itself being placed in Vol. II of SB/PF.
21	Personal Files:		
	(a) Those eligible for retirement / terminal benefits	3 years after issue of final pension / gratuity payment order	On the expiry of the specified retention P.Fs of officials who have made significant contributions in any field of activity (e.g. administration, scientific, economic, social) and have won national/international recognition should be retired to the National Archives
	(b) Others	3 years after they have ceased to be in service	
	(c) Correspondence regarding requisition, transfer etc. of personal files.	1 year	
22	History of Services:		
	(a) for departments preparing and bringing out the compilation.	3 years	
	(b) for other departments (i.e. those supplying material for inclusion therein)	1 year after issue of the compilation	
23	(c) Change in name of a Government servant	3 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol II of SB/S.F.
24.	Alteration in the date of birth	3 years	- Do -
25.	Change in qualification of Government Servant	3 years	- Do -
26.	Civil list, gradation / seniority list:		
	(a) in the case of departments preparing and bringing out the compilation	3 years	
	(b) in the case of other departments (i.e. those supplying information for each compilation)	1 year after issue of relevant compilation	
27	Verification of age and educational qualification	1 year 7 – 19	Subject to authenticated copies of the relevant certificates being kept in Vol. II of service book / personal file.

1	2	3	4
28	Admission of previous service not supported by authenticated service record, e.g. through collateral evidence	3 years or 1 year after completion of audit whichever is later	Subject to suitable entries being made in the appropriate service record and an authenticated copy of the order being placed in the Vol II of SB/ PF
29	Verification of service	5 years	- Do -
30.	Nomination relating to family pension and DCRG	1 year	Subject to the nomination in original or an authenticated copy thereof (where original is kept with the audit) as the case may be being placed in Vol II of SB/PF.
31.	G.P. Fund nomination	1 year	Subject to :- (a) the original nomination being placed in vol. II of SB of class IV Govt. servant and (b) the nomination in original or an authenticated copy thereof being placed in Vol. II of the SB/PF in the case of other Govt. Servants.
32	Postings and transfers: (a) General aspects (b) If involving change of office / station (c) In other cases	Permanent 3 years 1 year	Subject to suitable entry being made in the appropriate service record and register of postings and an authenticated copy of the order being placed in the PF. Subject to a suitable entry being made in the register of postings.
33	Seniority: (a) General aspects including principles & rules (b) Fixation of seniority in individual cases (c) Representation	Permanent 10 years 5 years	If the representation results in the original seniority being revised an authenticated copy of the relevant order/ decision will be kept in vol. II of S.B. / P.F.
34	Leave (other than study leave and casual leave): (a) Rules (General aspects) (b) Other correspondence including leave applications	Permanent 3 years	Subject to suitable entries being made in the appropriate service record and leave account.
35	Casual leave (including Special Leave) Rules	Permanent	
36	Casual leave Accounts and application	To be destroyed at the end of the year	
37	Special casual leave	1 year	
38	Pay/ Special pay: (a) Rules (General aspects) (b) Other correspondence regarding fixation of pay (c) Representations & petitions	Permanent 3 years or 1 year after completion of audit whichever is later 5 years	Subject to suitable entries being made in the appropriate service record and pay bill register and an authenticated copy of the order, when issued, being placed in the PF. If the representation results in the original order being revised, an authenticated copy of the relevant ordinary decision will be kept in the PF and suitable entries made in the appropriate service records.
39	Allowances: (a) Rules (General aspects) (b) Other correspondence on grant of allowance like HRA, CCA etc. (c) Representation & petitions (d) Air Travel by non-entitled personnel	Permanent 3 years, or 1 year after completion of audit whichever is later. 5 years 1 year	If the representation results in the original order being revised an authenticated copy of the relevant order/decision will be kept in the PF & suitable entries made in the appropriate service record.

1	2	3	4
40	Confidential / Assessment report:		
	(a) Rules (General aspects)	Permanent	
	(b) Recording of confidential reports	1 year	
	(c) Communication of adverse entries	3 years	
	(d) Representation for expunction of adverse entries	5 years	
	(e) Confidential reports/Character rolls	5 years after retirement, 2 years after death	
	(f) - Do - - Do - correspondence regarding	Not exceeding 3 years	
41	Increment:		
	(a) Rules (General aspects)	Permanent	
	(b) Advance increments	3 years or 1 year after completion of audit whichever is later	Subject to a suitable entry being made in the appropriate service record and an authenticated copy being kept in the PF.
	(c) Efficiency Bar	1 year	Subject to:- (a) files not being closed after the final review. (b) a suitable entry being made in the appropriate service record and pay bill register and (c) a copy of the order being placed in Vol II of the SB/PF.
	(d) Withholding of increments	10 years or 3 years after the final disposal of appeal or final judgement under the normal course of law, whichever is later.	Subject to our authenticated copy of the order being placed on the P.F and suitable entry being made in the appropriate service record.
	(e) Increment certificate file	25 years	
	(f) Representations and petitions	3 years	If the representation results in the original order being revised and authenticated copy of the relevant order / decision will be kept in the personal file and suitable entries made in the appropriate service record.
42	Quasi-permanency:		
	(a) Rules (General aspects)	Permanent	
	(b) Issue of quasi-permanency declarations	3 years	Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being placed in Vol. II of SB/P.F.
	(c) Representation	5 years	If the representation results in the original order being revised, an authenticated copy of the relevant order / decision will be kept in the PF and suitable entries made in the appropriate service record.
	(d) Progress reports	1 year or till the report for the following year has been sent out, whichever is later	
43	Probation / Confirmation	Permanent	Subject to suitable entries being made in the appropriate service record and an authenticated copy of the order being kept in the PF.
	(a) General principles & Rules	10 years	
	(b) Confirmation / Extension of probation		
	(c) Representations and petitions	5 years	If the representation results in the original order being revised an authenticated copy of the relevant order /decision will be kept in the P.F. and suitable entries made in the appropriate service records.
44	Promotion / Reversion:		
	(a) General principles	Permanent	
	(b) Departmental promotion Committee:		
	(i) Constitution	3 years or 1 year after the DPC has been reconstituted, whichever is later.	
	(ii) Proceedings	10 years	
	(c) Other correspondence in respect of promotion / reversion	10 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being placed in the PF.

	(d) Representations and petitions	5 years	If the representation results in the original order being revised an authenticated copy of the relevant order / decision will be kept in the PF and suitable entries made in the appropriate service record.
45	Training:		
	(a) Cases involving both direct expenditure from public funds and execution of bond/agreement by the trainees.	1 year after the period of validity of bond / agreement or completion of audit, whichever is later	
	(b) Cases involving direct expenditure from public funds but not execution of bond/agreement.	3 years or 1 year after completion of audit, whichever is later	
	(c) Cases not involving direct expenditure (eg. Training in typewriting)	1 year	
	(d) Reports submitted by trainees etc. after completion of training/ study.	5 years	
46.	Matters relating to study of foreign language	5 years in the case of sponsored candidates, 1 year in the case of unsponsored candidates	
47.	Departmental examinations:		
	(a) Framing of rules	Permanent	
	(b) Holding of examinations	3 years	
	(c) Results -- declaration of	5 years for departments conducting such tests. 1 year for other departments	Subject to a suitable entry being made in the appropriate service record and an authenticated copy/extract being kept in vol. II of SB/P.F
	(d) Representations and petitions	5 years	If the representation results in the original order being revised an authenticated copy of the relevant order / decision will be kept in Vol II of the SB/ PF and suitable entries made in the appropriate service record.
48	Deputation and delegations:		
	(a) Rules regarding deputation including deputation on foreign service in India and abroad.	Permanent	
	(b) Delegation in India / abroad	3 years or 1 year completion of audit & settlement of all audit objection, whichever is later.	Subject to particulars being noted in the register prescribed for the purpose
	(c) Deputation on foreign service	3 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being placed in P.F.
			The file should be closed only after making sure that final recovery has in fact been effected from the party concerned. In the case of Gazetted Officers a certificate to that effect should be obtained from the Accounts Officers concerned.
	(d) Deputation abroad	3 years plus the period of deputation	Subject to suitable entries being made in the appropriate service record and an authenticated copy of the order being place on the P.F.
49.	Delegation of powers:		
	(a) Rules (General aspects)	} Permanent	
	(b) Declaration of officers as head of department		
	(c) Declaration of officers as controlling and Drawing / Disbursing Officers	3 years or till they are superseded (whichever is later) for departments issuing the orders &	

departments concerned, other departments need keep only the standing orders, weeding out the superseded one as and when they become obsolete.

	(d) Orders of C.A.G received by this office.	Standing orders only need be kept permanently, others being weeded out as and when they become obsolete.	
50	Honorarium / award / fee: (a) Rules (General aspect) (b) Other correspondence on grant of honorarium / award / fee	3 years or 1 year after completion of audit whichever is later.	
51	Pension / retirement benefits: (a) Rules and orders (General aspects) (b) Preverification of pension cases (c) Invalid pension (d) Family pension (e) Other pension (f) Gratuity (g) Commutation of pension	Permanent 3 years Till one year after the last beneficiary of the family pension ceases to be entitled to receive it or 5 years whichever is later 5 years 15 years	
52	Resignation (a) Rules & order (General aspects) (b) Other correspondence including resignation petitions	Permanent 1 year	A copy of the communication accepting the resignation may be placed in the P.F.
53	Extension of service and re-employment (a) Rules and Orders (General aspects) (b) Other correspondence	Permanent 1 year after retirement or the government servant ceases to be in Government service.	Subject to a copy of the order being placed on the P.F.
54	Nomination of employees: (a) General Aspects (b) Census operation (c) Committees, working groups, etc. (d) Election work (e) Invigilation: (i) Departments organising examinations and appointing invigilators (ii) Other departments	Permanent 1 year Appropriate retention period to be prescribed by departments concerned. 1 year 3 years or 1 year after the completion of audit, whichever is later. 1 year	
55	Forwarding of applications: (a) General aspects (b) For allotment of motor cars, motor cycles, scooters, etc. (c) For examination (d) For posts	1 year 1 year 1 year	
56	Study leave: (a) Rules (General aspects) (b) Other correspondence	Permanent 1 year after the expiry of the bond/ agreement executed by the Government servant.	Subject to suitable entries being made in the appropriate service record and leave account and an authenticated copy being kept in the PF
57	No objection certificate (for registration with Employment Exchange Organisation) (a) General aspects (b) Issue	Permanent 1 year	Subject to an authenticated copy being kept in the PF.

1	2	3	4
58	Review for determining suitability of employees for continuance in service		
	(a) General aspects	Permanent	Subject to a copy of the relevant orders/ decision being kept in the personal file.
	(b) If it results in premature retirement	3 years	
	(c) If it results in continued retention in service	1 year	
59	General staff welfare measures:		
	(a) Board aspects	} Permanent	
	(b) C.C.S. (Recognition of service Association Rules)		
60	Departmental council / office council:		Subject to follow-up action, where necessary being taken on appropriate subject files to which relevant extracts may be taken
	(a) Constitution	1 year	
	(b) Meetings		
	(c) Staff Union/ Association		Such records may have some historical value.
	(i) Recognition	Permanent	
	(ii) Representation	Appropriate periods to be determined by the departments concerned according to the importance of subject matter	
61	Grants-in-aid		
	(a) General	Permanent	
	(b) Grant for sports and other Cultural activities.	3 years or 1 year after completion of audit, whichever is later	
	(c) Submission of Annual Accounts	3 years or 1 year after completion of audit, whichever is later	
62	Suggestions Scheme		
	(a) General aspects	Permanent	
	(b) Suggestions those rewarded	3 years or 1 year after completion of audit, whichever is later	
	(ii) Suggestions those not accepted	1 year	
	(c) Department Committee		
	(i) Constitution	3 years or 1 year after reconstitution whichever is later.	
	(ii) Proceedings	1 year	Subject to follow up action being taken on appropriate subject files, to which relevant extracts may be taken.
63	Complaint's		
	(a) Those leading to Vigilance/ Disciplinary enquires	10 years or 3 years after the final disposal of appeal or final judgement under the normal course of law, whichever is later.	If as a result of the complaint a warning is issued to the Government servant, a copy of the relevant order will be placed on the PF
	(b) Anonymous or pseudonymous complaints on which no action is taken	To be destroyed at the end of the year	
	(c) Other complaints	3 years	
64	Disciplinary proceedings		Subject to an authenticated copy of the order regarding imposition of penalty or warning being placed on the PF and a suitable entry being made in the appropriate service period.
	(a) Resulting in imposition of penalties	10 years or 3 years after the final disposal of appeal or final judgement under the normal course of law, whichever is later	
	(b) Resulting in exoneration of the accused officials with or without warning	3 years	
65	Notice under Sec. 80 of C.P.C.	1 year	If such notice is followed up by a civil suit, it would become arbitration/litigation case and would therefore need to be retained for 3 years.
66	Prosecutions / court cases	10 years or 3 years after final judgement under the normal course of law	
			Subject to a copy of the final judgement / court order being placed on the PF and where necessary, a suitable entry being made in the appropriate service record.

1	2	3	4
67	Appeals / petitions	3 years	If as a result of normal petition the original order is modified, a copy of the revised order will be placed on the P.F. and a suitable entry made in the appropriate service record.
	Employment of dependants in private firms/ foreign missions in India		
	(a) Intimation (b) Sanction	} 3 years	
68	Participation in politics intimation		3 years
69	Radio broadcasts, contribution of articles, editing or managing of news papers, publications sanction.	3 years	
70	Evidence before committee of Enquiry - Sanctions	3 years	
71	Subscriptions - Sanction	3 years	
72	Gifts - Intimation	3 years	
73	Private trade or employment - Sanction	3 years	
74	Movable / Immovable property		
	(a) Returns		
	(i) In respect of employees entitled to retirement benefits	3 years after the issue of final pension gratuity payment order.	Should preferably be dealt with on a separate file for each official to be kept open throughout the official career of the Government servant.
	(ii) in respect of other employees	3 years after the employee has ceased to be in service	
	(b) Intimation	} 3 years	Should preferably be dealt with on a separate file for each official to be opened under the appropriate subject functional heading and kept open throughout the official career of Govt. Servant.
	(c) Sanction		
	Property returns - Genl. Aspects		
		Permanent	
75	Prosecution of further studies		
	(a) General aspects	Permanent	
	(b) Permission	3 years or 1 year after the completion of study, whichever is later	
76	Membership of Territorial Army Auxiliary Airforce and Naval Reserve		
	(a) General aspects	Permanent	
	(b) Permission	3 years or 1 year after the official has ceased to be a member of such organisation, whichever is later.	
77	Budget estimates revised estimates	3 years	The retention periods here relates to the budget /revised estimates as compiled by the budget/ accounts section for the department as a whole.
78	Expenditure statements / Reconciliation		
	(a) In respect of lower formations	To be weeded out at the end of the financial year.	
	(b) In respect of department itself	To be weeded out after the Appropriation Accounts for the year have been finalised.	
79	Appropriation Accounts / Reappropriation / Supplementary grants	3 years	
80	Audit objections and audit paras and reports of local audit.	3 years	

1	2	3	4
81	Accounts classifications – Opening of new heads	Permanent	
82	Reports of Estimates Committee / PAC	10 years	Subject to a copy of the report being retained permanently. The national Archives may be consulted before any file is destroyed.
83	Advances to Govt. servants		
	(a) Rules	Permanent	Subject to :
	(b) Sanctions	1 year	(i) Suitable entries being made in Pay Bill Regr. and
			(ii) in case of motor car / motor cycle/ scooter and house building advance.
			(a) copies of sanction being placed on PF and
			(b) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid.
84	Payments and recoveries		
	(a) Air passage bills	3 years or 1 year after completion of audit, whichever is later	
	(b) Cancellation charges		
	(c) Contingent expenditure		
	(d) Electric charge – recovery	1 year	
	(e) GPF annual statements	1 year	
	(f) GPF membership	1 year	
	(g) Grants-in-aid contributions and donations	3 years or 1 year after completion of audit, whichever is later	
	(h) Hospitality fund	Do –	
	(i) House Rent and other allowances	Do –	
	(j) Last pay certificate	Do –	
	(m) Permanent imprest	3 years or till the relevant orders are superseded (whichever is later) in the case of departments issuing the orders, other departments needs keep only the standing orders as and when they become obsolete.	
		10 years	
	(n) Pay claims	3 years or 1 year after completion of audit	
	(o) TA / Transfer TA claims	whichever is later	
		Do –	
	(p) Refunds	Do –	
	(q) Reimbursement of legal expenses	3 years or 1 year after completion of audit,	
	(r) Reimbursement of tuition fees	whichever is later	
		Do –	
	(s) Acceptance of credits / debits	Do –	
	(t) Arrear claims (incl. Sanction for investigation where necessary)	Do –	
	(u) Write off of losses	Do –	
	(v) Expenditure sanction	1 year	
	(w) Adjustment of missing credits in GPF account.	1 year	
	(x) Financing of insurance policies from GPF A/c		Subject to an authenticated copy of the sanction being placed on the PF
	(y) Postal life insurance		Subjected to suitable entries being made in the pay bill regtr. and PLI index register.
85	C.G.H.S		
	(a) CGHS Rules (General. Aspects)	Permanent	
	(b) Issue of CGHS identity cards	1 year	Subject to a suitable entry being made in the register of CGHS identity cards
	(c) Alterations/additions in identity cards		
	(d) Medical charges (Genl. Aspects)	Permanent	
	(e) Medical charges – Reimbursement	3 years or 1 year after completion of audit whichever is later	

1	2	3	4
86	Hindi Teaching Scheme		
	(a) General aspects and Hindi Committees.	Permanent	
	(b) Training programme	1 year	
	(c) Examination (a) Application	1 year	
	(b) Results	5 years for departments conducting the exam. 1 year for other depts.	
	(d) Grant of advance increments	3 years or 1 year after completion of audit, whichever is later	Subject to a suitable entry being made in the appropriate service record and an authenticated copy being kept in P.F.
	(e) Grant of awards		
	(i) for departments making the award	3 years or 1 year after completion of audit, whichever is later	
	(ii) for departments in which the recipient is employed	1 year	
87	Progressive use of Hindi in Government Offices		
	(a) General aspects and Hindi Committees.	Permanent	
	(b) Circulation of orders	To be destroyed at the end of the year.	
	(c) Registration of telegraphic address in Hindi	1 year	
	(d) Periodical reports reg. Use of Hindi for official purpose.	1 year	
	<i>Records other than file</i>		
1.	Establishment/ Section Regr.	Permanent	Where for any reason the register is rewritten the old volume will be kept for 3 years.
2.	Rosters for S.Cs and S.Ts	10 years	
3.	Register of Oath/affirmation of allegiance to the Constitution	3 years	Subject to suitable entries having been made in the appropriate service record of the official concerned.
4.	Service book incl. Leave a/c of		
	(a) Officials entitled to retirement/ terminal benefits	3 years after issue of final pension/gratuity payment order.	
	(b) Other employees	3 years after they have ceased to be in service	
5.	Answer books of departmental Examinations/tests	1 year from the date of declaration of results	
6.	Casual leave account	To be destroyed at the end of the year	
7.	Special casual leave register	1 year	
8.	Events register	Permanent	
9.	Register of identity cards	Permanent	If for any reason, a register has to be rewritten, the old register will be retained for three years.
10.	Register of C.G.H.S. Identity cards	-do-	
11.	Civil credit notes (form S. 142) and stock register thereof.	3 years or 1 year after completion of audit, whichever is later	
12.	Register of monthly expenditure (Form G.F.R. 9)	To be weeded out after the appropriation a/cs for the year have been finalised.	
13.	Register of watching progress of expenditure (Form GFR 11)	- Do -	
14.	Register for reconciliation of account	- Do -	
15.	Cash book	10 years	

1	2	3	4
16.	Cash receipts (From TR 5) counterfoils and stock register.	3 years or 1 year after completion of audit, whichever is later.	
17.	Petty Vouchers not furnished to audit	- Do -	
18.	Appropriation accounts	3 years	
19.	Pay bill register	35 years	
20.	Office copies of Estt. Pay bills and related schedules (in respect of period for which pay bill register is not maintained).	35 years	
21.	Schedules to the estt. Pay bill for the period for which pay bill register is maintained.	3 years or 1 year after completion of audit, whichever is later	
22.	Acquittance roll	3 years or 1 year after completion of audit, whichever is later.	
23.	P.L.I Register	3 years after all the policies entered therein have matured for payment	
24.	Increment register	1 year	
25.	Increment list	3 years or 1 year after completion of audit, whichever is later.	
26.	Attendance register	1 year	
27.	History of services – civil lists – Gradation lists.	5 years after it has ceased to be current.	
28.	Annual reports of the department	3 years	
29.	Application file for appt.	3 years	
30.	Application registers	3 years	
31.	Leave register	1 year	
32.	Bill Register	3 years	
33.	Mutation register	1 year	
34.	Office Estt. position register	3 years	
35.	Office Estt. Charges register	3 years	
36.	Correction books of the MGP & MES	Till the next edition is published.	
37.	Confidential reports / CRs	5 years after retirement. 2 years after death	
38.	Attachment of pay and allowances	3 years	
39.	I.T. Returns	1 year	
40.	Overtime allowance claims (Registers and lists received from sections)	5 years	
41.	Bills, Acts and Ordinance:- Rules, Regulations, Codes, Manuals (incl. amendments and interpretation – statutory and non-statutory)	Permanent	

1	2	3	4
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Correspondence, Record and Stationery Sections

Correspondence

1. Accommodation
 - (a) Office accommodation (General aspects). Permanent
 - (b) Requirements of Office accommodation -- Estimate to Directorate of Estates. 1 year
 - (c) Arrangements for accommodation for official visitors. 5 years
 - (d) Shifting arrangements:-
 - (i) If involving expenditures 3 years or 1 year after completion of audit, whichever is later
 - (ii) In other cases 1 year
 - (e) Acquisition/ purchase of building /land for official use Permanent A suitable entry will be made in assets register.
 - (f) Hiring/requisitioning of private property. 3 years or 1 year after completion of audit or 1 year after termination of lease / contract, whichever is the latest.
 - (g) Additions, alterations and maintenance. 3 years or 1 year after completion of audit, whichever is later.
 - (h) Residential accommodation
 - (a) General aspects Permanent
 - (b) Application, Allotment -- acceptance -- Rejection change etc., and relevant correspondence. 1 year
 - (i) Application for free / reduced rent accommodation. 1 year
 - (j) Approval of the scale of accommodation for grant of HRA on percentage basis. 3 years or 1 year after completion of audit, whichever is later.
2. Working environments
 - (a) Rules (General aspects) Permanent
 - (b) Requests to the CPWD for provision of air-conditioners, desert coolers, Gulmarg, Fans, Khas, Khas tatties etc. 1 year
 - (c) Purchase / hiring of air-conditioners, desert coolers, Gulmarg, Fans, Khas Khas tatties etc. 3 years or 1 year after completion of audit whichever is later. Subject to (a) suitable entries being made in the appropriate stock register in the case of purchase and (b) a proper account of receipt, issue and return being maintained in other cases.
 - (d) Engagement of Waterman during summer season 3 years or 1 year after completion of audit, whichever is later.
 - (e) Provision of Suratis Do.
 - (f) Provision of glass tumblers and jugs Do. Subject to proper account being maintained in the appropriation register.
 - (g) Maintenance of air-conditioners, fans, heaters etc. Do.
3. Furniture
 - (a) Rules for purchase, hire Permanent
 - (b) Condemnation /disposal of unserviceable articles. 3 years or 1 year after completion of audit, whichever is later. Subject to suitable entries being made in the appropriate stock/assets register.
 - (c) Hiring/Purchase Do.
 - (d) Maintenance and repairs 3 years or 1 year after completion of audit, whichever is later.
 - (e) Physical verification Do.

1	2	3	4
4.	Typewriters, duplicating machines, calculating and accounting machines, bicycles and other office equipments including electrical and mechanical appliances and other miscellaneous stores.		
	(a) Rules for procurement/disposals (General aspects)	Permanent	
	(b) Hiring/Purchase	3 years or 1 year after completion of audit, whichever is later.	Subject to a suitable entries being made in the appropriate stock / assets register.
	(c) Repairs and maintenance and bills thereof.	Do.	
	(d) Physical verification.	Do.	
	(e) Condemnation / disposal	Do.	
	(f) D.G.S. & D. Rate contract	Permanent	
5.	Liveries:		
	(a) Rules (Entitled personnel and the scale of items of liveries).	Permanent	
	(b) Procurement of material	} 3 years or 1 year after completion of audit, whichever is later.	Subject to proper account of the articles received being maintained in the appropriate register.
	(c) Stitching and tailoring		
	(d) Supply of shoes and chappals		
	(e) Return, renewal, surrender and withdrawal.		
6.	Black listing of firms/contractors:		
	(a) Circulars (General aspects)	Permanent	Subject to significant events concerning the performance of a contractor being noted in a suitable register or Card Index.
	(b) Individual cases	3 years	
7.	Contractors for supplies:		
	(a) Approved list	Permanent	
	(b) Registration	3 years	
	(c) Waiver/reduction of penalty or condonation of irregularity.	3 years or 1 year after completion of audit, whichever is later.	
8.	Telephones, Electric Clocks and Call Bells – Procurement, installation, shifting, transfer, repairs and maintenance.	Do.	
9.	Staff Car:		
	(a) Rules (General aspects)	Permanent	
	(b) Non-official journeys	3 years or 1 year after completion of audit, whichever is later.	
	(c) Purchase of P.O.L. / accessories	Do.	
	(d) Servicing, repairs and replacement of parts and relevant correspondence.	Do.	
10.	Unserviceable, obsolete and surplus articles:		
	(a) Rules (General aspects)	} Permanent	
	(b) Approved list of auctioneers		
	(c) Engagement of auctioneers and notice of auction		
		3 years or 1 year after completion of audit, whichever is later.	
11.	Caretaking arrangements:		
	(a) Allocation of work among sweepers, farashes and chowkidars.	1 year after the allocation order ceases to be in force.	
	(b) Engagement of Casual Labour	3 years or 1 year after completion of audit, whichever is later.	
	(c) Muster Rolls	Such period as may be prescribed in the departmental regulation subject to a maximum of 3 account years excluding the year of payment.	

1	2	3	4
12.	Security:		
	(a) General Rules	Permanent	
	(b) Confidential and secret box	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entries regarding distribution and custody of boxes and keys being made in the appropriate register.
	(c) Duplicate keys -- maintenance thereof	Do.	
	(d) Issue of identity cards -- correspondence therefor	1 year	Subject to suitable entries being made in the register of identity cards.
	(e) Loss of identity cards	Do.	
	(f) Temporary pastes - arrangements	Do.	
	(g) Regulations regarding entry into office premises.	Permanent	
13.	Flags -- Purchase	3 years or 1 year after completion of audit, whichever is later.	
14.	Gifts Acceptance / transfer of gifts received by officials of the Department	3 years	
15.	Meetings, Conference, Celebrations and functions -- arrangements:		
	(a) Involving Govt. expenditure	3 years or 1 year after completion of audit, whichever is latest.	
	(b) Not involving such expenditure	1 year	
16.	Payments and recoveries		
	(a) Contingent expenditure	3 years or 1 year after completion of audit, whichever is later.	
	(b) Refunds		
	(c) Refreshment bills		
	(d) Write -- off of losses		
	(e) Expenditure sanction		
	(f) Electric charges -- recovery		
	(g) Water charges -- recovery		
	(h) Hiring of taxis, tents, shamiyanas	5 years	
17.	Administrative approval and technical sanction;		
	(a) General aspects	Permanent	
	(b) Major works	10 years or 3 years after completion of the work or 1 year after completion of audit, whichever is later.	
	(c) Minor work	5 years or 3 years after completion of the work or 1 year after completion of audit, whichever is the latest.	
	<i>Records other than files</i>		
1.	Staff Car log book	3 years or 1 year after completion of audit whichever is later.	
2.	Stock register	3 years or 1 year after completion of audit and settlement of audit objections, whichever is later	
3.	Railway receipt register	3 years or 1 year after completion of audit whichever is later.	
4.	Departmental security seals register	Permanent	
5.	Register of identity cards	Do.	If for any reason, a register has to be rewritten, the old register will be retained for 3 years.
6.	Register of CGHS identity cards	Do.	
7.	Register of spare copies of classified documents	Do.	
8.	Telephone bills (including trunk-call) register	3 years or 1 year after completion of audit, whichever is later.	

1	2	3	4
9.	Requisition book for obtaining sanction to local purchases, repairs etc.	1 year	
10.	Register of undiarised documents	3 years	
11.	Consolidated list of deadstock articles	5 years	
12.	Contingent bills and contingent expenditure.	5 years	
13.	Rent demand statements	1 year	
14.	Circulars regarding holidays and closure of holidays	To be weeded out at the end of the year	

Correspondence II

1.	Register of account of service postage stamps	3 years or 1 year after completion of audit, whichever is later.
2.	Postal receipts for telegrams, register of articles, insured articles etc.	3 years or 1 year after completion of audit, whichever is later.
3.	Register of telegrams received	3 years
4.	Index Register of letters received from the Government of India, CAG of India and Govt. of Tamil Nadu.	30 years
5.	Non-Index Register of letters	1 year
6.	Non-Index Register of telegrams, other important letters and passbooks	5 years
7.	Outward Register of letters	5 years
8.	Board's proceedings	5 years
9.	Telegram Account Book	3 years
10.	Gazettes (Fort St. George and Govt. of India)	5 years
11.	Register of valuable.	3 years
12.	Money Order receipts or /and acknowledgements	3 years

Old Records

1.	Maintenance of records (Rules for review of records) – General aspects	Permanent
2.	Issue Register of Records	3 years
3.	Index of Records	Permanent

Stationery

1.	Stationery and forms:		
	(a) Rules for procurement (General aspects)	Permanent	
	(b) Indent for forms on Controller of Stationery	1 year	
	(c) Indent for Stationery on Controller of Stationery	1 year	
	(d) Local Purchase	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entries being made in the appropriate stock register. Do.
	(e) Supply of stationery	1 year	
	(f) Physical verification	3 years or 1 year after completion of audit, whichever is earlier.	
2.	Stock Register	3 years or 1 year after completion of audit and settlement of audit objections, whichever is later.	
3.	Railway receipt register	3 years or 1 year after completion of audit, whichever is later.	

1	2	3	4
4.	Shorthand note book distribution register	1 year	
5.	Printing and Binding:		
	(a) Rules for printing and binding (General aspects)	Permanent	
	(b) Correspondence relating to printing and binding.	2 years	Subject to receipt of intimation about debit having been raised.
6.	Register for watching progress of expenditure on local purchase of stationery.	3 years or 1 year after completion of audit, whichever is later.	

Library

1.	Ordering and receipts of books (other than Govt. Publications)	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entry being made in the accession register.
2.	Ordering and receipt of periodicals	Do.	
3.	Purchase of Govt. Publications	Do.	
4.	Lending transfer / requisition reminders etc.		
	(a) Lending	1 year	Subject to suitable entry being made in the accession register
	(b) Transfer	3 years or 1 year after completion of audit, whichever is later.	
5.	Binding of books	2 years	Subject to receipt of intimation regarding debit having been raised..
6.	Library accession register	Permanent	If, for any reason a register has to be rewritten, the old register will be retained for three years.

APPENDIX XII

(Referred to in para 11.11.1)

*Measures for prevention and control of fire
(Annexure D' to Fire Order)*

Fire prevention is largely the practice of careful habits which should automatically suggest themselves to everyone. It is the duty of everyone to prevent fires.

General Prevention:

- (a) Precision, tidiness and cleanliness in all buildings and compounds is essential. Scraps of combustible material should not be permitted to lie about inside the building.
- (b) Greasy rags, dirt or rubbish shall not be allowed to accumulate.
- (c) All cupboards and store places shall be regularly and periodically cleared.
- (d) Empty packing cases shall not be stacked in the basement or outer walls of buildings or enclosures.

By far, the most frequent cause of fires is careless throwing away of lighted cigarette ends, matches and contents of pipes amongs combustible material such as paper, dry grass etc. Following instructions shall therefore be strictly followed.

(a) Smoking, ignition of matches, carrying naked flames inside store rooms, garages, motor sheds, or in any place where dry grass, straw, paper, petrol, spirit, oil, Cotton, linen, Office record and similar combustible material is lying about, should be strictly forbidden and notices of prohibition shall be prominently displayed in such places.

(b) Cautious disposal of match sticks and cigarette stumps shall be scrupulously observed by staff of all grades – especially those working in carpeted rooms.

ANNEXURE 'B' TO FIRE ORDER

Action to be taken in case of a fire

- If you discover fire, raise the alarm, "Fire, Fire".
- Do not panic.
- Call the fire service, no matter how small the fire is.
- Keep all doors and windows closed.
- If trapped, keep the door closed and go to the Window.
- Never use a lift as a means of escape.
- If you suspect that there is fire on the other side of a door, open the door very slowly shielding yourself as much as possible.
- If you believe that the staircase is weakened by fire, keep close to the wall when using it.
- If you are caught in a smoke filled Corridor, it may still be possible to escape crawling on knees and hands.
- Don't jump from the window of an upper floor; if blankets or bedsheets are available use them to slide down.
- If you must jump, throw out bedding or other material first. This will help to break your fall.

- Remember, if you hang at arm's length from window sill, this will reduce the height of your fall.
- Make sure you know how to call Fire Service by phone.
- Dial the number and give details of location of fire (complete address) in clear words.
- Do not get excited.
- If not by phone, rush to the nearest fire station and give details of location in clear words.
- While calling Fire Brigade, do so by the quickest possible means.
- Certain officials are given individual responsibility on such occasions. If you have no such responsibility leave the building quickly and by the shortest route and report at the "assembly point."

APPENDIX XIII
(Referred to in para 11.14.2)
Form of Handing over report of Branch Officers.

Handing over Report of Branch Officers / on
(To be prepared in Triplicate)

Separate reports are to be prepared in respect of sections under the control of different Group Officers.

1. (a) Name of B.O. handing over:
taking over :

(b) Event for the handing over:

2. Group charge and Sections to which the handing over report pertains:
3. Brief narration of the work attended to by the Sections:

- | | | |
|-------------|--------------------------|------------------------|
| 4. Staffing | Sanctioned Strength | Men in Position |
| Section | S.O./AAO Ar/Sr. Ar/Clerk | SO/AAO Ar/Sr.Ar/ Clerk |

Date from which vacant in respect of
S.O./A.A.O., Ar/Sr.Ar., Clerk.

5. Extent of arrears in important areas

(a) at the B.O.'s level Section Extent Remarks

(i) Reviews:

(b) in the sections Section Extent Remarks
Subject

(the important items
as per the Calendar

Monthly Report

may be

indicated here)

(c) Audit arrears

(i) Internal

(ii) External

6. (a) Important letters/ cases pending (Sectionwise)
(b) Important Cases/ references Pending with Government:
(i) Pending references of Headquarters:
(ii) AG's queries pending clearance:

7. Director of Inspection / ITA Reports pending disposal:

Date of Report	No. of paras in Reports	No. of pending disposal	Remarks (Direction/Suggestion given by
----------------	-------------------------	-------------------------	---

B.O. for expeditious disposal of
the pending paras

8. Key / Locks / Other Valuables handed over.
9. Books/Pamphlets etc. handed over:
(including Books of Secret nature and other Manuals)
10. Details of confidential papers / cases etc. handed over.
11. Special Remarks:
 - (i) A summing up of the State of work in each section, non closing of the Calendar of Returns, important letters pending disposal, areas of weakness and other important cases / issues which need attention, important periodical adjustments to be carried out. Sanctions with long periods of currency, cases for investigation by ECRA, Verification of nominations physical verification personnel matters etc., to be indicated.
 - (ii) Where any specific action has been taken to clear arrears etc, these have to be detailed with reference to orders (file Nos. etc.)
 - (iii) Special reports on vigilance and Court Cases.
 - (iv) Pending of Audit Certificates in respect of Centrally sponsored / State Plan / Externally assisted projects – World Bank, DANIDA etc.
 - (v) Arrears regarding Audit Reports to be discussed with PAC/COPU
 - (vi) Local audit arrears.
 - (vii) Batches Pending clearance by Headquarters.
 - (viii) Headquarters queries Pending clearance in respect of reviews / Draft paras etc.
 - (ix) No. of reviews completed / in progress in respect of Audit Report.

Handed Over / Date

Taken Over / Date

Submitted by Relieving Officer

Group Officer.

(One copy of the report after seen by the Group Officer to be sent to controlling section for file together with remarks of Group Officer, if any).

APPENDIX XIV
(Referred to in Para 11.14.3)

Form of Handing over Report of Asst. Audit Officer / Section Officer.

Handing over Report of Asst. Audit Officer / Section Officer.
(To be prepared in triplicate)

Date:

1. Section
2. (a) Name of S.O. handing Over:
taking Over:

(b) Event necessitating the
handing over :

3. Brief narration of the work in the section:

4. Staffing S.O. Ar. Clerk
Sanctioned:
In position:

Vacancies (indicate the date from which vacant)

5. Control Records:

Record	Due to be closed To end of	Closed to end of	Remarks
--------	-------------------------------	------------------	---------

- (i) Calendar of Returns
- (ii) Monthly report
- (iii) Purport Register

6. Extent of Arrears:

- (a) At the A.A.O's /S.O.'s level:

Document	Extent of arrears	Remarks
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- (i) Current Review

- (ii) Reviews marked by controlling sns.

- (iii) Other items, if any, (including audit arrears both internal & external)

- (b) In the Section (as per the control Records)

Area / Register	Extent of Arrears From To	Internal External	Mandays	Remarks
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7. Director of Inspection / ITA Reports pending disposal

Date of report	No. of paras In Report	No. of pending disposal	Latest Action
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8. Correspondence (Letters over one month old)

Unit	Diary Number	Subject	Remarks/Latest Stage
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9. Important cases pending final action (as per the Register of pending cases etc.)

Unit	Subject	File No.	Latest Position
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10. Arrears in the transmission of files / vouchers to old Records.

Unit	Nature of Record (Vr. / Others)	Due to be handed over to end of	Actually handed over to end of	Remarks
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11. Records / Books / Keys etc. handed over:

(a) Books as per the Register of Books

(b) M.S.O. (Tech)	Vol. I	Sl.No.
	Vol. II	Sl. No.

(c) Secret Memo of Instructions regarding extent of audit Sl. No.

(d) Departmental Security Instructions: Sl. No.

(a) Manual of Instruction for restructuring of cadres in IA & AD.

(b) Confidential files (to be listed out)

(c) Monthly Report

(d) Calendar of Returns

(e) Duty List Register

(f) Register of Impounded vouchers / documents

(g) Keys of Godrej Almirah	Sl.No.	(Original only)
Table Sl. No.		(Original and Dup.)

(h) Cycle / Machines

(i) Valuables

(j) Any other item required to be maintained in the custody of A.A.O/S.O.

12. Any other item requiring special mention:

(Heavy pendency in particular units, action taken on missing books/files/keys/machines etc. may be indicated here).

(Sanctions which long period of currency, cases for investigation by ECPA etc. to be mentioned)

Handed Over

Relieved A.A.O/S.O.

Submitted to A.O.

Remarks of A.O.

Remarks of Group Officer:

Taken Over

Relieving A.A.O./S.O.

Copy forwarded to Control Section together with copies of remarks of A.O. and Group Officer

Section Officer

APPENDIX XV

(Referred to in Para 11.14.4)

Form of Handing Over Report of Sr. Auditors / Auditors

Handing over Report of Sr. Auditor / Auditor (to be prepared in duplicate)

1.	Section	Unit	Date
2.	(a) Name of Sr. Ar./Ar.	Handing over:	
		Taking over :	
	(b) Event necessitating the handing over:		
3.	Brief narration of the work in the Unit		
4.	Currency of work in the Unit		
	(a) Audit		
	Due to be completed to end of	Completed to end of	
	Remarks		
	(b) Registers>Returns etc. maintained in the unit		
	(list out all the Registers/ Returns).		
	Name of Register	Due to be closed	Closed to
	Remarks	to end of	end of
	(1) Purport Register		
	(2) Despatch Register etc.		
	(3) Correspondence:		
		Ordy.	Common
Total			
	(i) Total No. pending		
	(ii) (a) letters pending		
	for over one month.	Diary No.	Reason for pendency
	(b) Others		
	(iii) Acknowledgement due in respect of papers transferred		
	(iv) Office copies of drafts due.		
5.	Submission of records for review by		
	(i) I.T.A.	Due on	Supplied on
	(ii) Post review by other S.O.s / A.A.Os.		Remarks
6.	Reply to Review Remarks by	No. of paras / items	Reply
Remarks			Reply
		due on	furnished

- (i) I.T.A
- (ii) Current Review by S.O. /A.A.O.
- (b) Post Review by A.O.
- (c) Post Review by other S.O.s/A..A.O.s

7. Filing

(a) Correspondence: Completed to end of

8. Records due to be returned to CRs:

Nature of record	Date on which obtained	Reason for non return
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9. Important cases (including confidential ones)

Pending final action:

(all items in the Register of pending cases relating to the unit, to be included here)

Subject:	Case No.	Latest position.
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10. The following records are handed over:

- (i) Confidential cases (to be listed)
- (ii) Registers (- Do -)
- (iii) Valuables
- (iv) Books in custody:

11. Keys of table, Steel/Wooden cupboard etc. handed over:

Table	Sl.No.
Cub-board	Sl.No
Almirah	Sl.No.

12. Any other itme requiring special mention:

Handed over	Taken over
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13. Return of A.A.O. /S.O.

Signature of A.A.O./S.O.

14. Remarks of Audit Officer

Signature of A.O.

APPENDIX XVI
(Referred to in para 11.11..5)
Form of Handing over report of Clerks
(to be prepared in duplicate)

Handing over report of Clerk.

1. Section

Date:

2. (a) Name of Clerk Handing over :
Taking over :

(b) Event necessitating the handing over:

3. Closing of Registers

Name of Register	Actually closed to end of	Due to be closed to end of	Remarks
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Common Purport
Complaints

Letters (No.) etc. due to be diarised Ordy.	Common	Complaints	Service Books	Total
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5. Dak slips returned upto:

6. Letters etc. to be transferred to other sections.

Category	Purport Nos.	Date of approval by S.O.
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Ordy.

Common
Complaints
Service Books

7. Stitching of files

Due to be given for stitching	Actually given to filer	Due to be received after stitching out of (ii)	Actually received from filer	Remarks
(i)	(ii)	(iii)	(iv)	(v)

Office copies of drafts:

Last collected from Despatch On.	No. collected	No. distributed	Balance
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9. Stationery Indent due to be supplied (if any)

10. Other itmes

Handed over

Taken over.

11. Remarks of Asst. Audit Officer / Section Officer.

Signature of A.A.O/S.O.

Submitted to A.O.

Itls. of A.O.

APPENDIX XVII

MODEL CALENDAR OF RETURNS IN RESPECT OF COMMON ITEMS

Sl. No.	Name of Register / Return	DUE DATE	Officer to whom due	Authority
ANNUAL				
1.	Report on census of Registers / files/ cases	10 th July	Group Officer	Para 7.3.6 of MGP
2.	Delivery of records to OR section	5 th September	A.O./O.M.	Para 7.2.14 of MGP
3.	List of residential addresses of staff members	10 th November	Welfare Cell	Para 7.3.9 of MGP
HALF- YEARLY				
4.	Report regarding persons to be trained in Hindi	1 st June / December	Hindi Cell	Para 7.3.12 of MGP
QUARTERLY				
5.	Quarterly Report	1 st April / July / October / January	Co-ordn. Cell	Para 7.3.4.1 of MGP
6.	Materials for quarterly Audit bulletin and for Digest of important & interesting cases	- do -	- do -	Para 7.3.10 & 7.3.11 of MGP
7.	Certificate regarding secret memorandum of instructions, departmental security instructions and all Deptl. Manuals	- do -	- do -	Para 7.3.8 of MGP
8.	Issue of notifications / General orders, etc., in Hindi & English	5 th April, July, October, January	Hindi Cell	A.G.(AU)I / Admn. IA/ Hindi / 7-15/86-87/ 4, Dt. 15.05.87.
9.	Register of codes and Manuals with certificate regarding physical verification of books	7 th April, July, October, January	Branch Officer	Para 7.2.12 & 9.3.4.2 of MGP

Sl. No.	Name of Register / Return	DUE DATE	Officer to whom due	Authority
10.	Duty Register	10 th April, July, October, January	Branch Officer	Para 7.2.1 of MGP
11	Report of clearance of Director of inspection report para.	10 th April, July, October, January	Co-ordn. Cell	AG(AU)I/ Co-ord III/11-24/87-88/52 dt.12.6.87
12	Register of Cases	15 th April, July, October, January	Branch Officer	Para 7.2.7 of MGP
13.	Register of Records requisitioned from Old Records Branch	- do -	Group Officer	Para 7.2.15 & 10.7.6 of MGP
14.	Register of statistics	30 th April, July, October, January	Control Section	Para 7.2.10 of MGP
15.	MONTHLY Calendar of Returns	5 th	Group Officer	Para 7.3.1. of MGP
16.	Monthly Report	5 th	A.G.	Para 7.3.2. of MGP
17.	Section Officers Note Book	5 th	Group Officer	Para 7.2.8 of MGP
18.	Attendance Register	5 th	Branch Officer	Para 7.2.9 of MGP
19.	Circular Register	10 th	- do -	Para 7.2.3. of MGP
20.	Register of Pending cases	10 th	Group Officer	Para 7.2.4 of MGP
21.	Register of records requisitioned from Old Records Section	15 th	Branch Officer	Para 7.2.15 & 10.7.6 of MGP
22.	Acquittance roll and statement of events	16 th	Claims Section	Para 7.3.5.1 & 7.3.5.2 of MGP
23.	Report on unanswered references First Friday Report	Tuesday falling between 12 th & 18 th	Secretary to AG	Para 7.3.3.1 of MGP

Sl. No.	Name of Register / Return	DUE DATE	Officer to whom due	Authority
24	Despatch Register	18 th	Branch Officer	Para 7.2.5 of MGP
25.	Register of Statistics	25 th	Branch Officer	Para 7.2.10 of MGP

FORTNIGHTLY

26.	Return regarding disposal of letters received from CAG. D.Os/Complaints, Telex / Telegram etc., addressed tto AG to the end of 20 th / 5 th	5 th (for period from 6 th to 20 th of the previous month 20 th (for the period from 21 st of previous month to 5 th of the current month	Secretary to AG	AG (AU)I / Section / 489 dated 24.02.87
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WEEKLY

27.	Purport registers including common registers like D.O., CAG, Index, Complaint etc.,	Monday	Branch Officer	Para 7.2.2.2 of MGP
28.	Calendar of Returns	Tuesday	- do -	Para 7.3.13 of MGP

Sd/-
Internal Audit Officer

(Authority : AG(AU)I/ITA/24 / 1989-90 / D.3. dt. 31.5.91)

MODEL CALENDAR OF RETURNS IN RESPECT OF COMMON ITEMS

SECTION : 1

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
ANNUAL				
1.1.1	Report on census of Registers / files / cases	10 th July	Group Officer	Para 7.3.6 of MGP
1.1.2	Delivery of records to OR Section	5 th September	A.O./ O.M.	Para 7.2.14 of MGP
1.1.3	List of residential address of members	10 th November	Welfare Cell	Para 7.3.9 of MGP
HALF - YEARLY				
1.2.1	Report regarding persons to be trained in Hindi	1 st June / December	Hindi Cell	Para 7.3.12 of MGP
QUARTERLY				
1.3.1	Quarterly Report	1 st April/ July/ October / January	Co-ord. Cell	Para 7.3.4.1 of MGP
1.3.2	Material for quarterly Audit bulletin and for Digest of important & interesting cases	-do-	-do-	Para 7.3.10 & 7.3.11 of MPG
1.3.3	Certificate regarding secret memorandum of instructions, departmental security instructions and all Deptl., manuals.	-do-	-do-	Para 7.3.8 & 9.3.1 of MGP
1.3.4	Issue of notification / General orders, etc. in Hindi & English	5 th April, July, October, January	Hindi Cell	AG(AU)I / Admn. IA/ Hindi/7-15 86-87/4 dt. 15.5.87

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
1.3.5	Register of codes and manuals with certificate reg. physical verification of books	7 th April, July, October, January	Branch Officer	Para 7.2.12 & 9.3.4.2 of MGP
1.3.6	Duty Register	10 th April, July, October, January	Branch Officer	Para 7.2.1 of MGP
1.3.7	Report of clearance of Director of inspection report para	10 th April, July, October, January	Co-ord., Cell	AG(AU)I / Co-ord/III 11-24/87-88 /52 dt. 12.6.87
1.3.8	Register of cases	15 th April, July, October, January	Branch Officer	Para 7.2.7 of MGP
1.3.9	Register of Records requisitioned from Records Branch	-do-	Group Officer	Para 7.2.15 * 10.7.6 of MGP
1.3.10	Register of Statistics	30 th April, July, October, January	Control Section	Para 7.2.10 of MGP

MONTHLY

1.4.1	Calendar of Returns	5 th	Group Officer	Para 7.3.1 of MGP
1.4.2	Monthly Reports	5 th	A.G.	Para 7.3.2 of MGP
1.4.3	Section Officers Note Book	5 th	Group Officer	Para 7.2.8 of MGP
1.4.4	Attendance Register	5 th	Branch Officer	Para 7.2.9 of MGP
1.4.5	Circular Register	10 th	Branch Officer	Para 7.2.3 of MGP
1.4.6	Register of Pending cases	10 th	Group Officer	Para 7.2.4 of MGP
1.4.7	Register of records requisitioned from Records Section	15 th	Branch Officer	Para 7.2.15 & 10.7.6 of MGP

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
1.4.8	Acquittance roll and statement of events	16 th	Claims Section	Para 7.3.5.1 & 7.3.5.2 of MGP
1.4.9	Report on unanswered reference First Friday Report	2 nd week	Secretary to A.G.	Para 7.3.3.1 of MGP
1.4.10	Despatch Register	18 th	Branch Officer	Para 7.2.5 of MGP
1.4.11	Register of Statistics	25 th	Branch Officer	Para 7.2.10 of MGP

FORTNIGHTLY

1.5.1	Return of disposal of letters / replies received from CAG & letters addressed to CAG, Dos/Complaints etc.,	5 th to 20 th	Secretary to A.G.	AG(AU) 1/Sec. 489 dated 24.2.87
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WEEKLY

1.6.1	Purport Registers including common registers like D.O., CAG Index, Complaint etc.,	Monday	Branch Officer	Para 7.2.2.2 of MGP
1.6.2	Calendar of Returns	Tuesday	Branch Officer	Para 7.3.13 of MGP

Sd/-

Internal Audit Officer

MODEL CALENDAR OF RETURNS IN RESPECT OF COMMON ITEMS

SECTION : 2 Returns due to other offices

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
ANNUAL				
2.1.1	Programme of AO's to HQ office (WM only)	30 th April	C & AG's Office	CAG Lr. No. 0.0.409 Inspn. 28 - 87/Dt 3.6.87
2.1.2	Audit Certificate for World Bank Assisted Schemes:- (WM & TWAD)	Before 31/12	Head of Dept. with copy to DAG(Central) and sections as below	CAG General Circular No. 11 /Audit II, II No.711, Audit II/83-84, Dt. 12.5.87
	i) National Water Management project, Chennai		CASS 2	AG(A) I/CC/III/14-
	ii) Pariyar Vaigai Irrigation Project, Madurai		CASS 1	123/87-88/198, dt. 28.10.87
	iii) National Highways 45		CASS 3	
	iv) TNUDP (Highways)		CASS 3	
	v) World Bank Projects (TWAD)		CASS 3	
2.1.3	Audit Certificate for ESI Works (WAD Sections)			
2.1.4	Issue of Audit Certificate SAR to autonomous bodies (TWAD only)	Before 31/12	The TWAD Board C & AG	AA Cell / State II/23 Dt. 20.08.85
2.1.5	Performance reporting & dropping of objections (WM only) (CAG Lr. No. 1269 Rec. A IV/12(XIII)90, dt. 23.10.91	31 st October	C & AG	C & AG Lr. No. 1269 Rec. A IV/12(XIII) /90 dt. 23.10.91
2.1.6	Periodical report of Important Irregularities noticed in Central Audit / Local Audit (All Sections)	1 st July	HDD	IX - 04/ / WAD Manual

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
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HALF YEARLY

2.2.1	Draft of paras in IR's and rejections pending over two years (All Sections)	20 th April, / October	Govt.	WM 1/57, dt. 11.6.62
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2.3 QUARTERLY

2.3.1	Progress Report on Forest Receipt (WM only)	1 st February 1 st May 1 st August 1 st November	CAG's office	CAG's Lr. No. 1119 Req. A IV/12(XIX) 88 QPR Dt. 25.11.88
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2.4 MONTHLY

2.4.1	Materials for the progress Report on Forest receipts (FAD Sections)	10 th	W.M	
2.4.2	Performance reporting and settling / dropping of objections from I.Rs (Forest) 15 th FAD Sections / WM Section	15 th	CAG's Office	CAG's Lr. No. 25/20c/928/AII/ 52/80, dt. 18.8.84

SECTION 3 : RETURNS DUE WITHIN THE OFFICE

3.1 ANNUAL

3.1.1	Forecast of local audit (WM only)	15 th January	AG /DAG(W)	Para 1.03 of O.A.D Manual
3.1.2	Materials for the annual forecast of local audit (All Sections)	1 st January	WM	O.O No. 17 of WM I Appendix 168 of OAD Manual
3.1.3	Fair index of the volume of work done in Audit Office (All Sections)	20 th August	W.M.	H.Os Lr. 3885 Br/294-77-V Dt. 15.9.83
3.1.3(b)	- do - (WM Section)	31 st August	CC	- do -

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
3.1.4	Materials for Revised estimates of Current year and Budget Estimates of next year (All Sections)		All Sections to W.M. & W.M. to Admn.	Item 4 Page 167 O.A.D Manual
3.1.5	Materials for Draft para on losses, misappropriation writes off etc. (All Sections)	31 st July	All Sections to WM(DP) Cell & WM(DP) Cell To Report Section	AG(A)I/Rep I/ 60-3/88- 89/Material / 33, dt. 2.5.88
3.1.6	Materials for D.P. on i) Rush of expenditure ii) Premature drawal of funds iii) New service iv) Stores and stock (All Sections)	31 st July	All Sections To WM (DP Cell) and WM (DP Cell) To Report Section	Item 10 Page 167 WAD Manual
3.1.7	Annual indent for Stationery printed forms and local printing (All Sections)	3 rd Week of Nov.,	O.M.	AG I/Sty/86-7 /256 dt 1.1.88
3.1.8	Results of audit on Appropriation and control over expenditure (WM DP Cell)	29 th October	To Reports Section	Item 4 appx. Page 158 of WAD Manual
3.1.9	Performance reporting and dropping of objections	15 th October	All Sections To W.M	
3.2	HALF YEARLY			
3.2.1	Register of correction slips to TNPWD Code (WM Section)	30 th April, 31 st October	To Group Officer	Item 1 page 168 of WAD Manual
3.2.2	Register of correction slips to TNPWA Code (WM Section)	30 th April 31 st October	To Group Officer	Item 1 page 168 of WAD Manual

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
3.2.3	Register of Correction slips to WAD Manual	5 th June 5 th December	To Group Officer	Item 10 Page 170 of WAD Manual
3.2.4	Register of correction slips to Highways Manual (TAH-Sn)	5 th June 5 th December	To Group Officer	Item 10 Page 170 of WAD Manual
3.2.5	Register of correction slips to Forest Codes (FAD Sn.,)	5 th June 5 th December	To Group Officer	Item 10 Page 170 of WAD Manual
3.2.6	Register of correction slips to FAD Manual (FAD Sn.,)	5 th June 5 th December	To Group Officer	Item 10 Page 170 of WAD Manual
3.2.7	List of New Office formed and existing office closed (All Sections)	10 th June 10 th December	W.M	TM O/O 54, dt. 27.6.67 (TM File 15-116/67-68)
3.2.8	List of loans / grants paid by Tamilnadu Government to bodies or authorities outside the state. (1 WAD only)	1 st Week of June 1 st Week of December	AA Cell	CAG's Lr. No. 149/ TA - I /50-69/ Vol. II, Dt. 2.3.74
3.3	QUARTERLY			
3.3.1	Register of review of sanctions of permanent nature of having a long period of currency (All Sections)	30 th June 30 th Septmber 31 st December 31 st March	Branch Officer	Para 47 of MSO Tech. Vol. I read with para.609 of DA Manual
3.3.2	Register to watch recovery of cost of audit (TWAD only)	10 th April, 10 th July, 10 th October, 10 th January	Group Officer	AG(A) I Co-ordn. Cell/II 15-81/84-85/330/Dt. 6.3.85
3.3.3.	Register of portfolios for review (All Sections)	10 th April, 10 th July, 10 th October, 10 th January	Scheme Cell / ECPA	AG(A) I/ECPA I/I/14-8/91-92/186 dt. 7.11.91 (Circular No. 17/91-92)

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
3.3.4	Register showing the stages of completion of SAR against prescribed time schedule upto the presentation of verified accounts & SAR to the legislature (TWAD only)	10 th April, 10 th July, 10 th October, 10 th January.	A.A. Cell	Manual of Audit of Autonomous bodies
3.4	MONTHLY			
3.4.1	Objection Books (All Sections)	15 th	Branch Officer	Para 1-27 of WAD Manual
3.4.2	Report on the position of issue of audit certificates to autonomous bodies (TWAD)	1 st	AA Cell through Group Officer	AG(AU)I/AA Cell II/IV/28-96/112 Dt. 5.7.85
3.4.3	Register of IRs issued every month for selection of a few items by AG for detailed scrutiny of the concerned files (WM only)	20 th	A.G	
3.4.4	Six Monthly Register (All Sections)	10 th	Group Officer	HOs Circular 22-Audit II 87 & 178 Audit II 5-87, dt. 31.12.87.
3.4.5	Register of scrutiny of contracts (All Sections)	10 th	B.O.	Page 170 of WAD Manual (Item 5)
3.4.6	Progress Register of issue and settlement of IR Paras (All Sections)	1 st		Para 1.02 OAD Manual
3.4.7	Consolidated review on the arrears of works group (WM only)		AA	Para 7.3.2 of MGP
3.4.8	Progress Report of achievement against target (WM only)	1 st Week	AA Co-ordn.	DAG(W) Note Dt. 28.5.87 Flie.

Sl.No.	Name of Register / Return	Due date	Officer to whom due	Authority
3.4.10	Register of points to be verified in next audit (All Sections)	1 st	Branch Officer	11.08 of WAD Manual
3.4.11	Consolidated Register of weekly diaries (WM only)	15 th	Group Officer	
3.4.12	Progress statement of issue of IR's against scheduled programme (All Sections)	10 th	To WM	WM/CON I/383, dt. 10.4.89
3.4.13	Register of portfolios (All Sections)	30 th	Branch Officer	AG(A)I/CC/ 84-85/II/2, dt. 6.8.84.
3.4.14	Certificate of completion of audit (All Sections except WM)	5 th	WM	Para 1.27 of WAD Manual
3.4.15	Register of settlement of Audit Notes and Rejoinders (All Sections except WM)	10 th	Branch Officer	MSO(T) Para 739 of MGP
3.4.16	Register for selection of accounts for central audit (All Sections except WM)	6 th	Branch Officer	WAD Manual
3.4.17	Progress register of settlement of IR paras suo motu	25 th	Branch Officer	WM Circular
3.4.18	Potential Draft Para Register (All Sections)	15 th	Group Officer	WM (C)/14-13/87-88/GI.,/6, Dt:18.8.88
3.4.19	Register of Factual statement issued (WM DP Cell only)	10 th	Group Officer	DAG(W) Order Dt. 21.9.91
3.4.20	Register of DPs sent to Report Section	10 th	Group Officer	DAG(W) Order Dt. 21.9.91

3.4.21	Register to watch the progress as collection of additional details on AR Paras for RAC discussion. (WM Scheme Cell only)	10 th	To Group Officer	DAG(W) Order Dt. 21.9.91
3.4.22	Register to note the details of schemes suggested by verification sources for review of Scheme Cell only	10 th	To Group Officer	DAG(W) Order Dt. 21.9.91
3.4.23	Progress Register of Schemes (WM Scheme Cell only)	10 th	To Group Officer	DAG(W) Order DT. 21.9.91
3.4.24	Register to watch despatch documents to parties of vouchers, Cheques, IR's etc.,	20 th	Branch Officer	11.06 of WAD Manual WM/General/82 dt.10.4.72
3.5	WEEKLY			
3.5.1	Register to watch prompt issue of IR (Monday Register) (All Sections from 1.5.87 only)	Every Monday	Branch Officer Group Officer	WM/Gnl/601, dt. 30.1.87 CDN I/14-13/87-88/33 dated 12.5.87

SECTION 4: INWARD RETURNS

To be received in the Section From other Sections / Offices)

- | | | | | |
|---|---|--|---------|---|
| 1 | Proforma accounts of T&M workshop (In TA(H) only) | Annual due on 15 th September | C.E.(H) | Para 30 of App. 30 of Highways Manual Vol. IV (Part IV) |
|---|---|--|---------|---|
- i) T&M Workshop, Chennai
ii) T&M Workshop, Coimbatore
iii) T&M. Workshop, Pudukottai

(After scrutiny to be sent to Govt. on 15th October)

No.	2	Proforma accounts of revenue earning plants in TA(H) only	Last day of November	S.E.(H) Mechanical Circle	Para 523 of Highways manual Vol. IV
2.3					
2.4	3	Periodical statement of items hold under objection (In TA(H) only)	Half yearly 10 th January, 10 th July	A.O. TA (II)	Para 7.10 WAD Manual
2.5		(After Scrutiny to be sent to Government with in a month)			
2.6	4	Economic & Inter state important works statement of Expenditure (In TA(H) only)	Quarterly Due on 10 th June 10 th August 10 th November 10 th February(to be returned to CE after scrutiny on (i.e.) within a month	C.E. (H) ECR & RR Chennai 5	B.C 433/40/82 dt. 11.8.82 Govt. of India Ministry of Shipping Transport New Delhi.
2.7					
2.8					
3	5.	List of New offices opened/existing offices closed (I W.M. Register only) Due date is 2 days after the due date of 3.2.8)	Half yearly Due on 12 th of the June and 12 th December	From each of the other Sections	IM OD/54 dt. 27.6.67 TM 15-116/67-68
3.1					
3.2	6.	Report on the position of IR's pending issue against completed audits (In WM Register only) (Due date is 2 days after 3.4.12)	Monthly due on 15 th	From each of the other Sections	WM(CON) /CON-1 383, Dt. 10.4.89
3.3	7.	Annual statement of on going schemes costing more that Rs.1 crore (Financial stock taking) (In WAD and TA(H))	Due on 1/9 from CE and after scrutiny to be sent to Govt. on 31 st October	From C.E/ Govt.	Para 4.30 of WAD Manual WM(C) Gnl/B.O/88-89/2 Dt. 15.7.88

Office of the Accountant General
Audit-II 44, Gnanabhadra Road,
Chennai-600 006.